Hacienda Lakes
Community Development District

3501 Quadrangle Boulevard, Suite 270, Orlando, FL 32817, 407-723-5900, FAX 407-723-5901
www.haciendalakescdd.com

The meeting of the Board of Supervisors of the **Hacienda Lakes Community Development District** will be held **Monday, November 16, 2026, at 9:00 a.m. at** the Esplanade Community Center, 8490 Vaile Circle, Naples, Florida 34114. The agenda is as follows:

Call in number: 1-844-621-3956 **Passcode: 2536 634 0209**

https://pfmcdd.webex.com/join/carvalhov

BOARD OF SUPERVISORS' MEETING AGENDA

1. **Call to Order & Roll Call**

2. **Public Comment Period**

3. **General District Items**

A.	Proof of Publication *(provided under separate cover)*	Exhibit 1
B.	Administration of Oath of Office to Newly Elected Board Members	Exhibit 2
C.	Review and Acceptance of Fiscal Year 2026 Goals and Objectives Reporting Form	Exhibit 3

4. **Organizational Matters**

A.	Consideration of Resolution 2027-01, Declaring Vacancies on the Board for Seat 4	Exhibit 4
B.	Consideration of Resolution 2027-02, Designating Officers of the District	Exhibit 5
C.	Consideration of August 17, 2026, Board of Supervisors Meeting Minutes	Exhibit 6

5. **Administrative Matters**

A.	Consideration of Fiscal Year 2026 Auditor Engagement Letter	Exhibit 7
B.	Update to HOA-CDD Maintenance Obligations Agreement(s)	Exhibit 8
C.	Ratification of Florida Fountains & Equipment Proposal	Exhibit 9

6. **Budgetary Matters**

A.	Consideration of Resolution 2027-03, Adopting a Revised Budget For Fiscal Year 2026 *(exhibit to be provided under separate cover)*	Exhibit 10

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7. **Construction Matters**

    A. None to be considered this time:

8. **Financing Matters**

    A. Review and Acceptance of September Monthly Financials — Exhibit 11
    (provided under separate cover)

9. **Other Business**

    A. Staff Reports
        - District Manager
            A. Next Meeting: February 22, 2027
        - District Legal Counsel
        - District Engineer

10. **Board Members' Comments/ Requests**

11. **Public Comments**

12. **Adjournment**

Hacienda Lakes
Community Development District

Proof of Publication

Hacienda Lakes
Community Development District

Administration of Oath of Office to Newly Elected Board Members

HACIENDA LAKES COMMUNITY DEVELOPMENT DISTRICT
BOARD OF SUPERVISORS

OATH OF OFFICE

I,_____, A CITIZEN OF THE STATE OF FLORIDA AND OF THE UNITED STATES OF AMERICA, AND BEING EMPLOYED BY OR AN OFFICER OF HACIENDA LAKES COMMUNITY DEVELOPMENT DISTRICT AND A RECIPIENT OF PUBLIC FUNDS AS SUCH EMPLOYEE OR OFFICER, DO HEREBY SOLEMNLY SWEAR OR AFFIRM THAT I WILL SUPPORT THE CONSTITUTION OF THE UNITED STATES AND OF THE STATE OF FLORIDA.

_____
Board Supervisor

ACKNOWLEDGMENT OF OATH BEING TAKEN

STATE OF FLORIDA
COUNTY OF COLLIER

The foregoing oath was administered before me by means of □ physical presence or □ online notarization, this _____ day of _____, 2026, by _____, who is personally known to me or has produced _____ as identification, and is the person described in and who took the aforementioned oath as a Member of the Board of Supervisors of Hacienda Lakes Community Development District and acknowledged to and before me that he/she took said oath for the purposes therein expressed.

(NOTARY SEAL)

_____
Notary Public, State of Florida

_____
Print Name

Hacienda Lakes
Community Development District

Review and Acceptance of Fiscal Year 2026
Goals and Objectives Reporting Form

Hacienda Lakes
Community Development District

707 Orchid Drive, Suite 100, Naples, FL 34102
Phone: (239) 269-1341

MEMORANDUM

Goals, Objectives and Annual Reporting Form

Performance Measures/Standards &
Annual Reporting Form

October 1, 2025- September 30, 2026

1. Community Communication and Engagement

Goal 1.1: Public Meetings Compliance

Objective: Hold at least four (4) regular Board of Supervisor meetings per year to conduct COD related business and discuss community needs.

Measurement: Number of public board meetings held annually as evidenced by meeting minutes and legal advertisements.

Standard: A minimum of four (4) board meetings were held during the Fiscal Year.

Achieved: Yes ✓ No☐

Goal 1.2: Notice of Meetings Compliance

Objective: Provide public notice of each meeting at least seven days in advance, as specified in Section 190.007(1), using at least two communication methods.

Measurement: Timeliness and method of meeting notices as evidenced by posting to COD website, publishing in local newspaper and via electronic communication.

Standard: 100% of meetings were advertised with 7 days notice per statute on at least two mediums (i.e., newspaper, CDD website, electronic communications).

Achieved: Yes ✓ No☐

Goal 1.3: Access to Records Compliance

Objective: Ensure that meeting minutes and other public records are readily available and easily accessible to the public by completing monthly CDD website checks.

Measurement: Monthly website reviews will be completed to ensure meeting minutes and other public records are up to date as evidenced by District Management's records.

Standard: 100% of monthly website checks were completed by District Management.

Achieved: Yes ✓ No☐

2. Infrastructure and Facilities Maintenance

Goal 2.1: District Infrastructure and Facilities Inspections (If applicable)

Objective: District Engineer will conduct an annual inspection of the District's infrastructure and related systems.

Measurement: A minimum of one inspection completed per year as evidenced by district engineer's report related to district's infrastructure and related systems.

Standard: Minimum of one inspection was completed in the Fiscal Year by the district's engineer.

Achieved: Yes ☐ No☐

3. Financial Transparency and Accountability

Goal 3.1: Annual Budget Preparation

Objective: Prepare and approve the annual proposed budget by June 15 and final budget was adopted by September 30 each year.

Measurement: Proposed budget was approved by the Board before June 15 and final budget was adopted by September 30 as evidenced by meeting minutes and budget documents listed on CDD website and/or within district records.

Standard: 100% of budget approval & adoption were completed by the statutory deadlines and posted to the COD website.

Achieved: Yes ✓ No ☐

Goal 3.2: Financial Reports

Objective: Publish to the COD website the most recent versions of the following documents: Annual audit, current fiscal year budget with any amendments, and most recent financials within the latest agenda package.

Measurement: Annual audit, previous years' budgets, and financials are accessible to the public as evidenced by corresponding documents on the CDD's website.

Standard: COD website contains 100% of the following information: Most recent annual audit, most recent adopted/amended fiscal year budget, and most recent agenda package with updated financials.

Achieved: Yes ✓ No ☐

Goal 3.3: Annual Financial Audit

Objective: Conduct an annual independent financial audit per statutory requirements and publish the results to the COD website for public inspection, and transmit to the State of Florida.

Measurement: Timeliness of audit completion and publication as evidenced by meeting minutes showing board approval and annual audit is available on the CDD's website and transmitted to the State of Florida.

Standard: Audit was completed by an independent auditing firm per statutory requirements and results were posted to the COD website and transmitted to the State of Florida.

Achieved: Yes ✓ No ☐

Chair/Vice Chair:_____

Date:_____

Print Name:_____

District Manager:_____

Date:_____

Print Name:_____

Hacienda Lakes
Community Development District

Consideration of Resolution 2027-01, Declaring Vacancies on the Board for Seat 4

RESOLUTION 2027-01

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE HACIENDA LAKES COMMUNITY DEVELOPMENT DISTICT DECLARING A VACANCY IN SEATS 3, 4 AND 5 OF THE BOARD OF SUPERVISORS PURSUANT TO SECTION 190.006(3)(b), FLORIDA STATUTES; AND PROVIDING AN EFFECTIVE DATE.

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

WHEREAS, on November 3, 2026, three (3) members of the Board of Supervisors ("**Board**") are to be elected by "**Qualified Electors**," as that term is defined in Section 190.003, Florida Statutes; and

WHEREAS, the District published a notice of qualifying period set by the Supervisor of Elections at least two (2) weeks prior to the start of said qualifying period; and

WHEREAS, at the close of the qualifying period, no one qualified to run for Seat 4; and

WHEREAS, pursuant to Section 190.006(3)(b), Florida Statutes, the Board shall declare these seats vacant, effective the second Tuesday following the general election; and

WHEREAS, Qualified Electors are to be appointed to the vacant seats within 90 days thereafter; and

WHEREAS, the Board finds that it is in the best interests of the District to adopt this Resolution declaring the seats available for election as vacant.

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

SECTION 1. The following seats are hereby declared vacant effective as of November 3, 2026:

Seat #4 (currently held by Wayne Martin)

SECTION 2. Until such time as the District Board nominates Qualified Electors to fill the vacancies declared in Section 1 above, the incumbent Board Supervisors of those respective seats shall remain in office.

SECTION 3. This Resolution shall become effective upon its passage.

PASSED AND ADOPTED this 16th day of November 2026.

ATTEST:

HACIENDA LAKES COMMUNITY DEVELOPMENT DISTRICT

_____
Secretary / Assistant Secretary

_____
Chairperson

Hacienda Lakes
Community Development District

Consideration of Resolution 2027-02, Designating Officers of the District

RESOLUTION 2027-02

A RESOLUTION OF THE BOARD OF SUPERVISORS UPDATING THE OFFICERS OF THE HACIENDA LAKES COMMUNITY DEVELOPMENT DISTRICT, COLLIER COUNTY, FLORIDA FOR FISCAL YEAR 2026-2027; AND SETTING AN EFFECTIVE DATE.

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

WHEREAS, the Board of Supervisors of the District ("Board") desires to update the Officers of the District.

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

SECTION 1. The following persons are elected and or appointed to the offices shown:

Chairperson	_____	Elected
Vice Chairperson	_____	Elected
Secretary	Vivian Carvalho	Appointed
Assistant Secretary	_____	Elected
Assistant Secretary	_____	Elected
Assistant Secretary	_____	Elected
Assistant Secretary	G. Russell Weyer	Appointed
Assistant Secretary	Ashley Quiros	Appointed
Treasurer	Jennifer Glasgow	Appointed
Assistant Treasurer	Angeline Agoncillo	Appointed
Assistant Treasurer	Verona Griffith	Appointed
Assistant Treasurer	Rick Montejano	Appointed
Assistant Treasurer	Audrey Ryan	Appointed

PASSED AND ADOPTED this 16th day of November 2026.

ATTEST:

HACIENDA LAKES COMMUNITY DEVELOPMENT DISTRICT

_____
Secretary / Assistant Secretary

_____
Chairperson, Board of Supervisors

Hacienda Lakes
Community Development District

Consideration of August 17, 2026, Board of Supervisors' Meeting Minutes

HACIENDA LAKES COMMUNITY DEVELOPMENT DISTRICT

3501 Quadrangle Blvd, Suite 270
Orlando, FL 32817

MINUTES OF MEETING

Board of Supervisors Meeting
Monday, August 17, 2026, 9:00 a.m.
8490 Viale Circle
Naples, Florida 34114

Present and constituting a quorum were:

Gary Lichtle	Chairman
Wayne Martin	Vice Chairperson
Stephen Parker	Assistant Secretary
Jason Tomasetti	Assistant Secretary
Louis Apoldo	Assistant Secretary

Also present were:

Vivan Carvalho	District Manager, PFM Management Services LLC
Russ Weyer	District Manager, Real Estate Econometrics, Inc.
Ashley Quiros	Assistant District Manager, PFM Management Services LLC (via phone)
Angeline Agoncillo	District Accountant, PFM Management Services LLC (via phone)
Greg Urbanic	District Counsel, Coleman, Yovanovich & Koester, P.A.
Matt DeFrancesco	District Engineer, Bowman Consulting Group LLC

FIRST ORDER OF BUSINESS **Call to Order and Roll Call**

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

Mr. Weyer gave an overview of the Hacienda Community Development District and the need for the Assessment increase.

SECOND ORDER OF BUSINESS **Public Comments**

A resident from Hacienda Lakes asked who is responsible for the vegetation around the lakes.

A resident from Azure asked who is responsible for the fountain maintenance.

A resident from Sapphire Cove named Ross expressed concerns about the District covering up exposed drainage pipes.

THIRD ORDER OF BUSINESS **General District Matters**

Proof of Publication – Exhibit 1

Ms. Carvalho noted that the meeting was advertised according to Florida Statute.

FOURTH ORDER OF BUSINESS **Organizational Matters**

Board of Supervisors Meeting Minutes May 18, 2026 – Exhibit 2

The Board reviewed the minutes.

Ms. Carvalho noted a slight change regarding the officer's position. Mr. Gary Lichtle is Chair, Mr. Wayne Martin is Vice Chair and Lou Apoldo Assistant Secretary.

> On MOTION by Mr. Martin, seconded by Mr. Apoldo, with all in favor, the Board of Supervisors of the Hacienda Lakes Community Development District approved the Board of Supervisors Meeting Minutes for May 18, 2026.

Consideration of Resolution 2026-04, Designating Officers of the District – Exhibit 3

Ms. Carvalho noted there is an election in November and there may be a change. The purpose of the Resolution 2026-04 is to add the Assistant Treasurers for bank signing purpose.

Mr. Martin expressed concerns about the number of signers who have check writing access.

There was brief discussion amongst the Board on accessibility.

The Board agreed to update the Resolution with verbiage identifying which positions were appointed versus elected.

> On MOTION by Mr. Tomassetti, seconded by Mr. Parker, with all in favor, the Board of Supervisors of the Hacienda Lakes Community Development District approved Resolution 2026-04, Designating Officers of the District, pending changes.

FIFTH ORDER OF BUSINESS **Administrative Matters**

Consideration of Resolution 2026-05, Setting a Regular Meeting Schedule for Fiscal Year 2026-2027 – Exhibit 4

Ms. Carvalho presented the Resolution to the Board.

> On MOTION by Mr. Martin, seconded by Mr. Apoldo, with all in favor, the Board of Supervisors of the Hacienda Lakes Community Development District approved Resolution 2026-05, Setting a Regular Meeting Schedule for Fiscal Year 2026-2027.

Consideration of Resolution 2026-06, Adopting Goals, Objectives, and Performance Measures and Standards – Exhibit 5

Ms. Carvalho gave an overview of the Goals and Objectives. She noted there have been no changes for the current year.

Mr. Martin noted a few corrections needed on Goal 1.1 and Goal 1.2 of the Goals and Objectives Reporting Form. Ms. Carvalho noted these changes will be reflected in the updated form.

> On MOTION by Mr. Martin, seconded by Mr. Tomnassetti, with all in favor, the Board of Supervisors of the Hacienda Lakes Community Development District approved Resolution 2026-06, Adopting Goals, Objectives and Performance Measures and Standards, pending amended changes.

Consideration of HOA-CDD Maintenance Obligations Agreement – Exhibit 6

Mr. Urbanic reviewed the agreement with the Board. He noted the District would take over aeration maintenance, and the HOA would be responsible for maintaining the cord grass. Mr. Urbanic noted this document is not in final form and still has to be reviewed by the HOA.

Mr. Weyer provided additional details regarding the agreement with the Board. He noted an agreement will be created for all three of the HOAs in the community, including Azure, Saphire Cove, and Esplanade to clarify responsibility for each party.

Mr. Parker asked about the cost impact on homeowners.

There was talk amongst the Board regarding the unknown cost of implementation of the aerators.

The Board suggested creating an exhibit of a sitemap for the agreement for clarification of each party's responsibilities.

There was more discussion amongst the Board regarding the contents of the agreement.

Ms. Carvalho noted the District will provide three drafts to present to the Board at the November meeting.

SIXTH ORDER OF BUSINESS

Budgetary Matters

Public Hearing on the Adoption of the District's Annual Budget – Exhibit 7

- **Public Comments and Testimony**
- **Board Comments**
- **Consideration of Resolution 2026-07, Adopting the Fiscal Year 2026-2027 Budget and Appropriating Funds**

Ms. Carvalho requested a motion to open the Public Hearing.

On MOTION by Mr. Parker, seconded by Mr. Martin, will all in favor, the Board of Supervisors of the Hacienda Lakes Community Development District opened the Public Hearing.

Ms. Carvalho reviewed the Budget with the Board.

Mr. Martin reviewed line items with the Board and noted discrepancies on page nine and twenty-two.

A homeowner questioned PFM increase and Costco fees.

A homeowner expressed concerns with the growth in the area surrounding the District.

A homeowner questioned the Homeowner Property Appraiser line.

A homeowner questioned which fountains are maintained by the District.

A homeowner questioned if the fire hydrants are part of the District maintenance

On MOTION by Mr. Tomassetti, seconded by Mr. Apoldo, will all in favor, the Board of Supervisors of the Hacienda Lakes Community Development District closed the Public Hearing.

On MOTION by Mr. Lichtle, seconded by Mr.Parker, will all in favor, the Board of Supervisors of the Hacienda Lakes Community Development District approved the Resolution 2026-07, Adopting the Fiscal Year 2026-2027 Budget and Appropriating Funds.

Public Hearing on the Adoption of the District's Annual Budget – Exhibit 8

- **Public Comments and Testimony**
- **Board Comments**
- **Consideration of Resolution 2026-08, Adopting an Assessment Roll for the Fiscal Year 2026-2027 and Certifying Special Assessments for Collection**

Ms. Carvalho requested a motion to open the public hearing.

> On MOTION by Mr. Martin, seconded by Mr. Tomassetti, will all in favor, the Board of Supervisors of the Hacienda Lakes Community Development District opened the Public Hearing.

There were no public comments.

> On MOTION by Mr. Parker, seconded by Mr. Apoldo, will all in favor, the Board of Supervisors of the Hacienda Lakes Community Development District closed the Public Hearing.

There were no Board comments.

> On MOTION by Mr. Martin, seconded by Mr. Parker, will all in favor, the Board of Supervisors of the Hacienda Lakes Community Development District approved the Resolution 2026-08, Adopting an Assessment Roll for Fiscal Year 2026-2027 and Certifying Special Assessments for Collection.

SEVENTH ORDER OF BUSINESS **Construction Matters**

None to be considered at this time.

EIGHTH ORDER OF BUSINESS **Financing Matters**

Consideration of Resolution 2026-09, Establishing Checking Account and Signers – Exhibit 9

Ms. Carvalho noted that this Resolution is required by the bank to allow account signers.

> On MOTION by Mr. Lichtle, seconded by Mr. Parker, will all in favor, the Board of Supervisors of the Hacienda Lakes Community Development District approved the Resolution 2026-09, Establishing Checking Account and Signers.

Review and Acceptance of FY 2025 Audit Report – Exhibit 10

Ms. Carvalho reviewed the Audit Report with the Board.

> On MOTION by Mr. Martin, seconded by Mr. Parker, will all in favor, the Board of Supervisors of the Hacienda Lakes Community Development District accepted Fiscal Year 2025 Audit Report.

Review and Acceptance of June Monthly Financials – Exhibit 11

Ms. Carvalho gave an overview of the financials with the Board.

> On MOTION by Mr. Parker, seconded by Mr. Martin, will all in favor, the Board of Supervisors of the Hacienda Lakes Community Development District accepted the June Monthly Financials.

NINTH ORDER OF BUSINESS **Other Business**

Staff Reports

Manager's Report –

Mr. Weyer noted that he has received several phone calls from residents regarding the assessments and ponds spraying.

Mr. Apoldo suggested a document/response to distribute to all three Homeowner's Associations that updates Residents about community updates.

Attorney's Report –

Mr. Urbanic reminded Board members of the four-hour ethics training due at the end of December.

Engineer's Report – Nothing to report.

TENTH ORDER OF BUSINESS **Supervisors' Requests**

Mr. Parker commented on the landscape on Rattlesnake near the stop sign.

Mr. Martin mentioned the maintenance on Carmen Road near the sports park and the care facility.

The Board discusses creating Board Member emails for the District.

ELEVENTH ORDER OF BUSINESS **Public Comments**

A resident had a public comment regarding the maintenance of the lake in Azure.

A resident had a public comment regarding erosion on the lake bank in Azure.

TWELFTH ORDER OF BUSINESS **Adjournment**

On MOTION by Mr. Martin, seconded by Mr. Apoldo, with all in favor, the meeting of the Board of Supervisors of the Hacienda Lakes Community Development District was adjourned at 10:45 a.m.

_____

Secretary/Assistant Secretary Chairperson/Vice-Chairperson

_____

Print Name Print Name

Hacienda Lakes
Community Development District

Consideration of Fiscal Year 2026
Auditor Engagement Letter

Grau & Associates
CERTIFIED PUBLIC ACCOUNTANTS

1001 Yamato Road ▪ Suite 301
Boca Raton, Florida 33431
(561) 994-9299 ▪ (800) 299-4728
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October 13, 2026

To Board of Supervisors
Hacienda Lakes Community Development District
3501 Quadrangle Blvd., Ste. 270
Orlando, FL 32817

We are pleased to confirm our understanding of the services we are to provide Hacienda Lakes Community Development District, Collier County, Florida ("the District") for the fiscal year ended September 30, 2026. We will audit the financial statements of the governmental activities and each major fund, including the related notes to the financial statements, which collectively comprise the basic financial statements of Hacienda Lakes Community Development District as of and for the fiscal year ended September 30, 2026. In addition, we will examine the District's compliance with the requirements of Section 218.415 Florida Statutes. This letter serves to renew our agreement and establish the terms and fee for the 2026 audit.

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

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

1) Management's Discussion and Analysis

2) Budgetary comparison schedule

The following other information accompanying the financial statements will not be subjected to the auditing procedures applied in our audit of the financial statements, and our auditor's report will not provide an opinion or any assurance on that information:

1) Compliance with FL Statute 218.39 (3) (c)

Audit Objectives

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

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

We will also issue a management letter as required by Chapter 10.550, Rules of the Auditor General of the State of Florida. As part of our audit, we will apply financial condition assessment procedures pursuant to Section 218.39(5), Florida Statutes, and Rule 10.556(8), Rules of the Auditor General, and will report, as applicable, whether the District met any of the conditions described in Section 218.503(1), Florida Statutes.

Examination Objective

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

Other Services

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

Management Responsibilities

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

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

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

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

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

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

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

Audit Procedures—General

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

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

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

Audit Procedures—Internal Control

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

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

Audit Procedures—Compliance

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

Engagement Administration, Fees, and Other

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

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

The auditor agrees and understands that Chapter 119, *Florida Statutes*, may be applicable to documents prepared in connection with the services provided hereunder and agrees to cooperate with public record requests made thereunder. In connection with this Agreement, the auditor agrees to comply with all provisions of Florida's public records laws, including but not limited to Section 119.0701, *Florida Statutes*, the terms of which are incorporated herein.

Among other requirements, the auditor must:

a. Keep and maintain public records required by the District to perform the service.
b. Upon request from the District's custodian of public records, provide the District with a copy of the requested records or allow the records to be inspected or copied within a reasonable time at a cost that does not exceed the cost provided in Chapter 119, *Florida Statutes* or as otherwise provided by law.
c. Ensure that public records that are exempt or confidential and exempt from public records disclosure requirements are not disclosed except as authorized by law for the duration of the contract term and following completion of the Agreement if the auditor does not transfer the records to the District.
d. Upon completion of this Agreement, transfer, at no cost, to the District all public records in possession of the auditor or keep and maintain public records required by the District to perform the service. If the auditor transfers all public records to the District upon completion of this Agreement, the auditor shall destroy any duplicate public records that are exempt or confidential and exempt from public records disclosure requirements. If the auditor keeps and maintains public records upon completion of the Agreement, the auditor shall meet all applicable requirements for retaining public records. All records stored electronically must be provided to the District, upon request from the District's custodian of public records, in a format that is compatible with the information technology systems of the District.

IF THE AUDITOR HAS QUESTIONS REGARDING THE APPLICATION OF CHAPTER 119, FLORIDA STATUTES, TO THE AUDITOR'S DUTY TO PROVIDE PUBLIC RECORDS RELATING TO THIS AGREEMENT, CONTACT THE CUSTODIAN OF PUBLIC RECORDS AT PFM GROUP CONSULTING, LLC, 3501 QUADRANGLE BLVD., STE. 270, ORLANDO, FL 32817, 407-723-5900, RECORDREQUEST@PFM.COM.

Our fee for these services will be $6,700 for the September 30, 2026 audit, unless there is a change in activity by the District which results in additional audit work or if additional Bonds are issued.

We will complete the audit within prescribed statutory deadlines, with the understanding that your employees will provide information needed to perform the audit on a timely basis. We acknowledge that the District must submit its annual Audit to the Auditor General no later than nine (9) months after the end of the audited fiscal year. Accordingly, we will deliver a draft audit to the District no later than May 1, 2027. All accounting records (including, but not limited to, trial balances, general ledger detail, vendor files, bank and trust statements, minutes, and confirmations) for the fiscal year ended September 30, 2026 must be provided to us no later than January 15, 2027, in order for us to deliver a draft audit to the District no later than May 1, 2027. If the draft is timely reviewed by management, the final audit will be provided no later than June 1, 2027.

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

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

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

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

We will provide you with a copy of our most recent external peer review report and any letter of comment, and any subsequent peer review reports and letters of comment received during the period of the contract. Our 2025 peer review report accompanies this letter.

We appreciate the opportunity to be of service to Hacienda Lakes Community Development District and believe this letter accurately summarizes the significant terms of our engagement. If you have any questions, please let us know. If you agree with the terms of our engagement as described in this letter, please sign the enclosed copy and return it to us. This letter, with any addendum if applicable, constitutes the complete and exclusive statement of the agreement between Grau & Associates and the District with respect to the terms of the engagement between the parties.

Very truly yours,

Grau & Associates



Antonio J. Grau

RESPONSE:

This letter correctly sets forth the understanding of Hacienda Lakes Community Development District.

By: _____

Title: _____

Date: _____

Florida Institute of Certified Public Accountants

AICPA Peer Review Program

Administered in Florida
by the Florida Institute of CPAs

November 18, 2025

Antonio Grau
Grau & Associates
1001 W. Yamato Road, Suite 301
Boca Raton, FL 33431-4403

Dear Antonio Grau:

It is my pleasure to notify you that on November 18, 2025, the Florida Peer Review Committee accepted the report on the most recent System Review of your firm. The due date for your next review is December 31, 2028. This is the date by which all review documents should be completed and submitted to the administering entity.

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

Thank you for your cooperation.

Sincerely,

FICPA Peer Review Committee

Peer Review Team
FICPA Peer Review Committee
paul@ficpa.org
850.224.2727, x5957

cc: Daniel Hevia, David Caplivski

Firm Number: 900004390114 Review Number: 616829

Hacienda Lakes
Community Development District

Update to HOA-CDD Maintenance Obligation Agreement(s)

Hacienda Lakes
Community Development District

Ratification of Florida Fountains
& Equipment Proposal

Florida Fountains & Equipment, LLC

17252 Alico Center Rd Suite 2
Fort Myers, FL 33967
(239) 567-3030
Office@FLfountains.com
Admin@FLfountains.com

Proposal

Date	Estimate #
8/27/2026	2026-585

Name / Address
Hacienda Lakes Community Development c/o Real Estate Econometrics, Inc. 707 Orchid Drive Naples, FL 34102

Tech	Notes	Project
HR		#2 Nozzle

Description	Qty	U/M	Rate	Total
This proposal is to Hacienda Lakes @ Naples for the purchase and installation of (1) 5hp 3-tier spray pattern nozzle for Fountain #2 from Florida Fountains & Equipment.				
Medium FF&E Nozzle, 5hp	1		1,495.00	1,495.00T
Labor to perform described work @ $139.00/hr	1		139.00	139.00
If approved, please sign & return this proposal to Sean at office@flfountains.com Sign/Date				

We look forward to working with you!

Subtotal	$1,634.00
Sales Tax (0.00)	$0.00
Total	$1,634.00

Hacienda Lakes
Community Development District

Consideration of Resolution 2027-03,
Adopting a Revised Budget for Fiscal Year 2026

RESOLUTION 2027-03

THE REVISED ANNUAL APPROPRIATION RESOLUTION OF THE HACIENDA LAKES COMMUNITY DEVELOPMENT DISTRICT (THE "DISTRICT") RELATING TO THE REVISED ANNUAL APPROPRIATIONS AND ADOPTING THE REVISED BUDGET FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2025, AND ENDING SEPTEMBER 30, 2026

WHEREAS, the Hacienda Lakes Community Development District Board of Supervisors (the "Board") previously approved and adopted an annual budget for the fiscal year beginning October 1, 2025, and ending September 30, 2026, pursuant to the provisions of Section 190.008(2)(a), Florida Statutes; and

WHEREAS, the Board now desires to revise the annual budget for the fiscal year beginning October 1, 2025, and ending September 30, 2026; and

WHEREAS, Section 190.008(2)(a), Florida Statutes, requires that the District Board by passage of the Annual Appropriation Resolution shall adopt a budget for each 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, whereby the Proposed Budget projects 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.

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

Section 1. Budget

a. That the Board of Supervisors has reviewed the District Manager's Proposed Budgets, a copy of which is on file with the office of the District Manager and at the District's Records Office, and hereby approves certain amendments thereto, as shown in Section 2 below.

b. That the District Manager's Proposed Budgets, attached hereto as **Exhibit "A,"** are hereby adopted 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 subsequently revised as deemed necessary by the District Manager to reflect actual revenues and expenditures for Fiscal Year 2025-2026.

c. That the adopted budget shall be maintained in the office of the District Manager and at the District's Records Office and identified as "The Revised Budget for the Hacienda Lakes Community Development District for the Fiscal Year Beginning October 1, 2025, and Ending September 30, 2026", as adopted by the Board of Supervisors on November 4, 2026.

Section 2. Appropriations

There is hereby appropriated out of the revenues of the Hacienda Lakes Community Development District, for the fiscal year beginning October 1, 2025, and ending September 30, 2026, the sum of money to be raised by the levy of 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	$_____
TOTAL ALL FUNDS	$_____

Section 3. 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 amount 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 unexpected balance of any appropriation item or any portion thereof, provided such transfers do not exceed Ten Thousand ($15,000) Dollars or have the effect of causing more than 15% 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 $15,000 or 15% 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 Board of Supervisors. 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.

Introduced, considered favorably, and adopted this 16th day of November 2026.

ATTEST:

HACIENDA LAKES COMMUNITY DEVELOPMENT DISTRICT

_____
Secretary

By:_____

Its:_____

Hacienda Lakes
Community Development District

Review and Acceptance of September Monthly Financials