

**PARKLANDS LEE  
COMMUNITY DEVELOPMENT  
DISTRICT**

**PUBLIC HEARING AND  
REGULAR MEETING  
AGENDA**

**July 10, 2014**

**Parklands Lee Community Development District**  
6131 Lyons Road, Suite 100 • Coconut Creek, Florida 33073  
Phone: (954) 426-2105 • Fax: (954) 426-2147 • Toll-Free: (877) 276-0889

July 3, 2014

**ATTENDEES:**  
Please identify yourself each time you speak to facilitate accurate transcription of meeting minutes.

Board of Supervisors  
Parklands Lee Community Development District

Dear Board Members:

A Public Hearing and Regular Meeting of the Parklands Lee Community Development District's Board of Supervisors will be held on **Thursday, July 10, 2014 at 1:15 p.m.**, at **The Renaissance Center, 28121 Palmira Blvd., Bonita Springs, Florida 34135**. The agenda is as follows:

1. Call to Order/Roll Call
2. Affidavit of Publication
3. **Public Hearing to Consider Resolution 2014-5, Adopting the Final Budget for the Fiscal Year Beginning October 1, 2014 and Ending September 30, 2015**
4. Consideration of **Resolution 2014-6**, Imposing Special Assessments and Certifying an Assessment Roll
5. Discussion/Consideration of Fiscal Year 2015 Meeting Calendar
6. Update: Qualified Candidates for November 4, 2014 General Election
  - A. Seat 2: Ben Potter [Uncontested Incumbent]
  - B. Seat 5: Russell Rupp [Uncontested Incumbent]
7. Approval of **May 8, 2014** Regular Meeting Minutes
8. Other Business
9. Staff Reports
  - A. Attorney
  - B. Engineer
  - C. Manager
    - i. Approval of Unaudited Financial Statements as of May 31, 2014
10. Audience Comments/Supervisors' Requests

11. Adjournment

If you have any questions, please contact me directly at 239-464-7114.

Sincerely,



Chesley E. Adams, Jr.  
District Manager

**FOR BOARD MEMBERS AND STAFF TO ATTEND BY TELEPHONE:**

**CALL IN NUMBER: 1-888-354-0094**

**CONFERENCE ID: 8593810**

**THE NEWS-PRESS**  
Published every morning  
Daily and Sunday  
Fort Myers, Florida  
**Affidavit of Publication**  
STATE OF FLORIDA  
COUNTY OF LEE

Before the undersigned authority, personally appeared **Kathy Allebach** who on oath says that he/she is the **Legal Assistant** of the News-Press, a daily newspaper, published at Fort Myers, in Lee County, Florida; that the attached copy of advertisement, being a

**Notice of Public Hearing**

In the matter of:

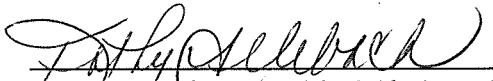
**Hearing on July 10, 2014**

In the court was published in said newspaper

In the issues of

**June 18, 25, 2014**

Affiant further says that the said News-Press is a paper of general circulation daily in Lee, Charlotte, Collier, Glades and Hendry Counties and published at Fort Myers, in said Lee County, Florida and that said newspaper has heretofore been continuously published in said Lee County, Florida, each day, and has been entered as a second class mail matter at the post office in Fort Myers in said Lee County, Florida, for a period of one year next preceding the first publication of the attached copy of the advertisement; and affiant further says that he/she has neither paid nor promised any person, firm or corporation any discount, rebate, commission or refund for the purpose of securing this advertisement for publication in the said newspaper.

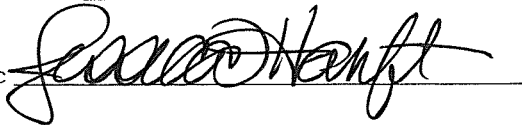


Sworn to and subscribed before me this 25<sup>th</sup> day of June, 2014.

by **Kathy Allebach**  
personally known to me

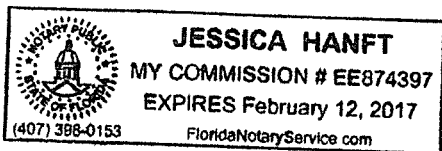
as identification, and who did or did not take an oath.

Notary Public



Print Name: **Jessica Hanft**

My commission Expires: **February 12, 2017**



**PARKLANDS LEE COMMUNITY DEVELOPMENT DISTRICT**  
**NOTICE OF PUBLIC HEARING TO CONSIDER THE ADOPTION OF THE FISCAL YEAR 2014/2015 BUDGET AND NOTICE OF REGULAR BOARD OF SUPERVISORS MEETING**  
The Board of Supervisors of the Parklands Lee Community Development District will hold a public hearing on Thursday, July 10, 2014 at 1:15 p.m., at The Renaissance Center, 28121 Palmira Blvd., Bonita Springs, Florida 34135 for the purpose of hearing comments and objections on the adoption of the District's budget for Fiscal Year 2014/2015. A regular Board meeting of the District will also be held at that time, where the Board may consider any other business that may properly come before it.  
A copy of the agenda and budget may be obtained at the offices of the District Manager, 6131 Lyons Road, Suite 100, Coconut Creek, Florida, 33073. (954) 426-2105, during normal business hours.  
The public hearing and meeting are open to the public and will be conducted in accordance with the provisions of Florida law for community development districts. The public hearing and meeting may be continued in progress without additional notice to a date, time, and place to be specified on the record at the public hearing or meeting.  
There may be occasions when staff, supervisors, or other individuals may participate by speaker telephone.  
Any person requiring special accommodations to participate in the public hearing and meeting because of a disability or physical impairment should contact the District Office at (877) 276-0889 at least forty-eight (48) hours before the public hearing and meeting. If you are hearing or speech impaired, please contact the Florida Relay Service at 800-955-8770, for aid in contacting the District Office.  
Each person who decides to appeal any decision made by the Board with respect to any matter considered at the public hearing and meeting 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**  
**Parklands Lee Community Development District**  
No. 1489222  
June 18, 25, 2014

**RESOLUTION 2014-5**

**A RESOLUTION ADOPTING THE FINAL BUDGET OF  
THE PARKLANDS LEE COMMUNITY DEVELOPMENT  
DISTRICT FOR FISCAL YEAR 2014/2015**

WHEREAS, the District Manager has heretofore prepared and submitted to the Board, for approval, the District's Proposed Budget for Fiscal Year 2014/2015; and

WHEREAS, a public hearing has been held on this 10<sup>th</sup> day of July, 2014, at which members of the general public were accorded the opportunity to speak prior to the adoption of the Final Budget;

**NOW, THEREFORE BE IT RESOLVED BY THE BOARD  
OF SUPERVISORS OF THE PARKLANDS LEE  
COMMUNITY DEVELOPMENT DISTRICT;**

1. The Proposed Budget heretofore submitted to and approved by the Board for the purpose of setting the public hearing is hereby amended and adopted as the Final Budget of the District for Fiscal Year 2014/2015.

2. A verified copy of said Final Budget for Fiscal Year 2014/2015 shall be attached hereto as an exhibit to this Resolution in the District's "Official Record of Proceedings".

**PASSED AND ADOPTED** this 10<sup>th</sup> day of July, 2014.

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Secretary/Assistant Secretary

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Chair/Vice Chair

**PARKLANDS LEE  
COMMUNITY DEVELOPMENT DISTRICT  
PROPOSED BUDGET  
FISCAL YEAR 2015  
PRESENTED JULY 10, 2014**

**PARKLANDS LEE  
COMMUNITY DEVELOPMENT DISTRICT  
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**PARKLANDS LEE  
COMMUNITY DEVELOPMENT DISTRICT  
GENERAL FUND BUDGET  
FISCAL YEAR 2015**

	Fiscal Year 2014				Proposed Budget FY 2015
	Adopted Budget FY 2014	Actual through 3/31/14	Projected through 9/30/14	Total Revenue & Expenditures	
<b>REVENUES</b>					
Assessment levy: on-roll - gross	\$ 163,108				\$ 162,873
Allowable discounts (4%)	(6,524)				(6,515)
Assessment levy: on-roll - net	156,584	\$ 151,913	\$ 4,671	\$ 156,584	156,358
Interest and miscellaneous	500	77	-	77	500
Sale of general capital assets	-	80,000	-	80,000	-
Total revenues	157,084	231,990	4,671	236,661	156,858
<b>EXPENDITURES</b>					
<b>Professional &amp; admin</b>					
Supervisors	4,306	861	3,445	4,306	4,306
Management/recording	57,186	28,593	28,593	57,186	58,330
Legal	950	450	500	950	950
Engineering fees	500	-	500	500	500
Audit	7,100	6,300	-	6,300	7,100
Accounting services	4,797	2,399	2,398	4,797	4,797
Assessment roll preparation	12,500	12,500	-	12,500	12,500
Arbitrage rebate calculation	1,200	-	1,200	1,200	1,200
Dissemination agent fees	1,000	500	500	1,000	1,000
Trustee fees	6,000	-	6,000	6,000	6,000
Telephone	500	250	250	500	500
Postage	324	73	251	324	324
Printing & binding	1,035	518	517	1,035	1,035
Legal advertising	750	248	502	750	750
Office supplies	105	-	105	105	105
Annual district filing fee	175	175	-	175	175
Insurance	7,000	6,695	-	6,695	7,000
Contingencies	750	1,623	420	2,043	2,000
Total professional & admin	106,178	61,185	45,181	106,366	108,572
<b>Water management</b>					
Contractual services	89,208	30,535	58,673	89,208	82,828
Total water management	89,208	30,535	58,673	89,208	82,828



**PARKLANDS LEE  
COMMUNITY DEVELOPMENT DISTRICT  
GENERAL FUND BUDGET  
FISCAL YEAR 2015**

	Fiscal Year 2014			Total Revenue & Expenditures	Proposed Budget FY 2015
	Adopted Budget FY 2014	Actual through 3/31/14	Projected through 9/30/14		
<b>EXPENDITURES (continued)</b>					
<b>Other fees and charges</b>					
Property appraiser	521	343	-	343	521
Tax collector	782	469	313	782	782
Total other fees and charges	<u>1,303</u>	<u>812</u>	<u>313</u>	<u>1,125</u>	<u>1,303</u>
Total expenditures	<u>196,689</u>	<u>92,532</u>	<u>104,167</u>	<u>196,699</u>	<u>192,703</u>
 Excess/(deficiency) of revenues over/(under) expenditures	 (39,605)	 139,458	 (99,496)	 39,962	 (35,845)
 Fund balance - beginning (unaudited)	 169,679	 98,721	 238,179	 98,721	 138,683
Fund balance - ending (projected)	<u>\$ 130,074</u>	<u>\$ 238,179</u>	<u>\$ 138,683</u>	<u>\$ 138,683</u>	<u>\$ 102,838</u>

**ASSESSMENT SUMMARY**

Description	Number of Units	FY 2014 Assessment	FY 2015 Assessment	Total Revenue
Resident	521	\$ 313.07	\$ 312.62	\$ 162,875
Total	<u>521</u>			<u>\$ 162,875</u>

**PARKLANDS LEE  
COMMUNITY DEVELOPMENT DISTRICT  
DEFINITIONS OF GENERAL FUND EXPENDITURES**

**EXPENDITURES**

**Professional & admin**

Supervisors	\$ 4,306
<p>Statutorily set at \$200 (plus applicable taxes) for each meeting of the Board of Supervisors, not to exceed \$4,800 for each fiscal year. The District anticipates four meetings during the fiscal year.</p>	
Management/recording	58,330
<p><b>Wrathell, Hunt and Associates, LLC</b>, specializes in managing community development districts in the State of Florida by combining the knowledge, skills and experience of a team of professionals to ensure compliance with all governmental requirements of the District, develop financing programs, administer the issuance of tax exempt bond financings, and finally operate and maintain the assets of the community.</p>	
Legal	950
<p>Donald A. Pickworth, Esquire, provides on-going general counsel and legal representation. As such, he is confronted with issues relating to public finance, public bidding, rulemaking, open meetings, public records, real property dedications, conveyances and contracts. He provides service as a "local government lawyer," realizing that this type of local government is very limited in its scope – providing infrastructure and services to development.</p>	
Engineering fees	500
<p>Banks Engineering, Inc., provides a broad array of engineering, consulting and construction services to the District, which assist in crafting solutions with sustainability for the long-term interests of the community - recognizing the needs of government, the environment and maintenance of the District's facilities.</p>	
Audit	7,100
<p>Statutorily required for the District to undertake an independent examination of its books, records and accounting procedures.</p>	
Accounting services	4,797
<p>Preparation of all financial work related to the District's governmental funds (including preparation of monthly financials statements and annual budgets).</p>	
Assessment roll preparation	12,500
<p>The District has a contract with AJC Associates, Inc., to prepare the annual assessment roll.</p>	
Arbitrage rebate calculation	1,200
<p>To ensure the District's compliance with all tax regulations, annual computations are necessary to calculate the arbitrage rebate liability.</p>	
Dissemination agent fees	1,000
<p>The District must annually disseminate financial information in order to comply with the requirements of Rule 15c2-12 under the Securities &amp; Exchange Act of 1934. <b>Wrathell, Hunt &amp; Associates, LLC</b> is the dissemination agent.</p>	
Trustee fees	6,000
<p>Annual fees paid to U.S. Bank for services provided as trustee, paying agent and registrar.</p>	

**PARKLANDS LEE  
COMMUNITY DEVELOPMENT DISTRICT  
DEFINITIONS OF GENERAL FUND EXPENDITURES**

**EXPENDITURES (continued)**

Telephone	500
Telephone and fax machine.	
Postage	324
Mailing of agenda packages, overnight deliveries, correspondence, etc.	
Printing & binding	1,035
Letterhead, envelopes, copies, etc.	
Legal advertising	750
The District advertises for monthly meetings, special meetings, public hearings,	
Office supplies	105
Accounting and administrative supplies.	
Annual district filing fee	175
Annual fee paid to the Department of Economic Opportunity.	
Insurance	7,000
The District carries public officials and general liability insurance with policies written by Preferred Governmental Insurance Trust. The limit of liability is set at \$1,000,000 (general aggregate \$2,000,000) and \$1,000,000 for public officials liability.	

Contingencies	2,000
Bank charges and other miscellaneous expenses incurred during the year.	

**Water management**

Contractual services	82,828
<p>The District hires a qualified/licensed contractor for the routine maintenance of the lake system to insure compliance with the SFWMD issued permit. The lake maintenance expense has been increased over previous years and includes exposed lake bank mowing which is provided by agreement by the golf course. The District also operates and maintains the aeration systems, lake banks and aquascaping. These costs are shared with Parklands West CDD (based upon the number of units).</p>	

	Total	Parklands Lee (521 Units)	Parklands West (498 Units)
Lake maintenance	70,000	35,790	34,210
Aeration	12,000	6,135	5,865
Aquascaping	65,000	33,234	31,766
Lake banks (erosion)	15,000	7,669	7,331
Total	162,000	82,828	79,172

**Other fees and charges**

Property appraiser	521
The property appraiser's fees are \$1.00 per parcel.	
Tax collector	782
The tax collector's fees are \$1.50 per parcel.	
Total expenditures	\$192,703

**PARKLANDS LEE  
COMMUNITY DEVELOPMENT DISTRICT  
DEBT SERVICE FUND BUDGET - SERIES 2013 BONDS  
FISCAL YEAR 2015**

	Fiscal Year 2014				Proposed Budget FY 2015
	Adopted Budget FY 2014	Actual through 3/31/14	Projected through 9/30/14	Total Revenue & Expenditures	
<b>REVENUES</b>					
Assessment levy: on-roll - gross*	\$ 309,173				\$ 309,173
Allowable discounts (4%)	(12,367)				(12,367)
Assessment levy: on-roll - net	296,806	\$ 287,493	\$ 9,313	\$ 296,806	296,806
Interest	-	8	-	8	-
Total revenues	<u>296,806</u>	<u>287,501</u>	<u>9,313</u>	<u>296,814</u>	<u>296,806</u>
<b>EXPENDITURES</b>					
<b>Debt service</b>					
Principal Series A-1	125,000	-	125,000	125,000	125,000
Principal Series A-2	15,000	-	15,000	15,000	15,000
Interest Series A-1	137,152	68,955	68,197	137,152	134,831
Interest Series A-2	18,351	9,226	9,125	18,351	17,650
Total debt service	<u>295,503</u>	<u>78,181</u>	<u>217,322</u>	<u>295,503</u>	<u>292,481</u>
Excess/(deficiency) of revenues over/(under) expenditures	1,303	209,320	(208,009)	1,311	4,325
Beginning fund balance (unaudited)	227,194	239,225	448,545	239,225	240,536
Ending fund balance (projected)	<u>\$ 228,497</u>	<u>\$ 448,545</u>	<u>\$ 240,536</u>	<u>\$ 240,536</u>	<u>244,861</u>
Use of fund balance					
Debt service reserve account balance Series A-1 (required)					(8,338)
Debt service reserve account balance Series A-2 (required)					(135,263)
Series A-1 interest expense - November 1, 2015					(66,322)
Series A-2 interest expense - November 1, 2015					(8,525)
Projected fund balance surplus/(deficit) as of September 30, 2015					<u>\$ 26,413</u>

**Parklands Lee**

Community Development District

Series 2013 Refunding Bonds (Series A-1) - Senior Refunding Series

\$3,865,000

**Debt Service Schedule**

<b>Date</b>	<b>Principal</b>	<b>Coupon</b>	<b>Interest</b>	<b>Total P+I</b>
11/01/2013	-	-	68,954.62	68,954.62
05/01/2014	125,000.00	1.250%	68,196.88	193,196.88
11/01/2014	-	-	67,415.63	67,415.63
05/01/2015	125,000.00	1.750%	67,415.63	192,415.63
11/01/2015	-	-	66,321.88	66,321.88
05/01/2016	135,000.00	2.000%	66,321.88	201,321.88
11/01/2016	-	-	64,971.88	64,971.88
05/01/2017	130,000.00	2.125%	64,971.88	194,971.88
11/01/2017	-	-	63,590.63	63,590.63
05/01/2018	135,000.00	2.250%	63,590.63	198,590.63
11/01/2018	-	-	62,071.88	62,071.88
05/01/2019	140,000.00	2.875%	62,071.88	202,071.88
11/01/2019	-	-	60,059.38	60,059.38
05/01/2020	145,000.00	3.125%	60,059.38	205,059.38
11/01/2020	-	-	57,793.75	57,793.75
05/01/2021	145,000.00	3.250%	57,793.75	202,793.75
11/01/2021	-	-	55,437.50	55,437.50
05/01/2022	155,000.00	3.375%	55,437.50	210,437.50
11/01/2022	-	-	52,821.88	52,821.88
05/01/2023	155,000.00	3.500%	52,821.88	207,821.88
11/01/2023	-	-	50,109.38	50,109.38
05/01/2024	160,000.00	3.625%	50,109.38	210,109.38
11/01/2024	-	-	47,209.38	47,209.38
05/01/2025	170,000.00	3.750%	47,209.38	217,209.38
11/01/2025	-	-	44,021.88	44,021.88
05/01/2026	175,000.00	3.875%	44,021.88	219,021.88
11/01/2026	-	-	40,631.25	40,631.25
05/01/2027	180,000.00	4.125%	40,631.25	220,631.25
11/01/2027	-	-	36,918.75	36,918.75
05/01/2028	190,000.00	4.125%	36,918.75	226,918.75
11/01/2028	-	-	33,000.00	33,000.00
05/01/2029	200,000.00	4.125%	33,000.00	233,000.00
11/01/2029	-	-	28,875.00	28,875.00
05/01/2030	210,000.00	4.125%	28,875.00	238,875.00
11/01/2030	-	-	24,543.75	24,543.75
05/01/2031	220,000.00	4.125%	24,543.75	244,543.75
11/01/2031	-	-	20,006.25	20,006.25
05/01/2032	230,000.00	4.125%	20,006.25	250,006.25
11/01/2032	-	-	15,262.50	15,262.50
05/01/2033	240,000.00	4.125%	15,262.50	255,262.50
11/01/2033	-	-	10,312.50	10,312.50
05/01/2034	245,000.00	4.125%	10,312.50	255,312.50
11/01/2034	-	-	5,259.38	5,259.38
05/01/2035	255,000.00	4.125%	5,259.38	260,259.38
<b>Total</b>	<b>\$3,865,000.00</b>	<b>-</b>	<b>\$1,950,420.36</b>	<b>\$5,815,420.36</b>

**Parklands Lee**

Community Development District

Series 2013 Refunding Bonds (Series A-2) - Subordinate Series

\$395,000

**Debt Service Schedule**

<b>Date</b>	<b>Principal</b>	<b>Coupon</b>	<b>Interest</b>	<b>Total P+I</b>
11/01/2013	-	-	9,226.39	9,226.39
05/01/2014	15,000.00	4.000%	9,125.00	24,125.00
11/01/2014	-	-	8,825.00	8,825.00
05/01/2015	15,000.00	4.000%	8,825.00	23,825.00
11/01/2015	-	-	8,525.00	8,525.00
05/01/2016	10,000.00	4.000%	8,525.00	18,525.00
11/01/2016	-	-	8,325.00	8,325.00
05/01/2017	15,000.00	4.000%	8,325.00	23,325.00
11/01/2017	-	-	8,025.00	8,025.00
05/01/2018	15,000.00	4.000%	8,025.00	23,025.00
11/01/2018	-	-	7,725.00	7,725.00
05/01/2019	15,000.00	4.000%	7,725.00	22,725.00
11/01/2019	-	-	7,425.00	7,425.00
05/01/2020	15,000.00	4.000%	7,425.00	22,425.00
11/01/2020	-	-	7,125.00	7,125.00
05/01/2021	15,000.00	4.000%	7,125.00	22,125.00
11/01/2021	-	-	6,825.00	6,825.00
05/01/2022	15,000.00	4.000%	6,825.00	21,825.00
11/01/2022	-	-	6,525.00	6,525.00
05/01/2023	20,000.00	4.000%	6,525.00	26,525.00
11/01/2023	-	-	6,125.00	6,125.00
05/01/2024	20,000.00	5.000%	6,125.00	26,125.00
11/01/2024	-	-	5,625.00	5,625.00
05/01/2025	15,000.00	5.000%	5,625.00	20,625.00
11/01/2025	-	-	5,250.00	5,250.00
05/01/2026	20,000.00	5.000%	5,250.00	25,250.00
11/01/2026	-	-	4,750.00	4,750.00
05/01/2027	20,000.00	5.000%	4,750.00	24,750.00
11/01/2027	-	-	4,250.00	4,250.00
05/01/2028	20,000.00	5.000%	4,250.00	24,250.00
11/01/2028	-	-	3,750.00	3,750.00
05/01/2029	20,000.00	5.000%	3,750.00	23,750.00
11/01/2029	-	-	3,250.00	3,250.00
05/01/2030	20,000.00	5.000%	3,250.00	23,250.00
11/01/2030	-	-	2,750.00	2,750.00
05/01/2031	20,000.00	5.000%	2,750.00	22,750.00
11/01/2031	-	-	2,250.00	2,250.00
05/01/2032	20,000.00	5.000%	2,250.00	22,250.00
11/01/2032	-	-	1,750.00	1,750.00
05/01/2033	20,000.00	5.000%	1,750.00	21,750.00
11/01/2033	-	-	1,250.00	1,250.00
05/01/2034	25,000.00	5.000%	1,250.00	26,250.00
11/01/2034	-	-	625.00	625.00
05/01/2035	25,000.00	5.000%	625.00	25,625.00
<b>Total</b>	<b>\$395,000.00</b>	<b>-</b>	<b>\$240,251.39</b>	<b>\$635,251.39</b>

**PARKLANDS LEE  
COMMUNITY DEVELOPMENT DISTRICT  
Projected Fiscal Year 2015 Assessments**

**\*\*\*PRELIMINARY\*\*\***

<b>Bond Designation</b>	<b>Debt Service Assessment</b>	<b>O &amp; M Assessment</b>	<b>Total Assessment</b>	<b>Lee County</b>
				<b>20 years remaining</b>
				<b>Outstanding Principal after 2014-2015 tax payment</b>
Estate SF	\$ 2,467.11	\$ 312.62	\$ 2,779.73	\$ 31,759.29
SF 75'	1,163.09	312.62	1,475.71	\$ 14,972.57
SF 60'	946.37	312.62	1,258.99	\$ 12,186.68
SF 55'	930.90	312.62	1,243.52	\$ 11,983.58
SF 53'	851.13	312.62	1,163.75	\$ 10,956.63
Coach 2	697.79	312.62	1,010.41	\$ 8,982.65

**Fiscal Year 2012-2013**

Estate SF	\$ 2,525.79	\$ 313.07	\$ 2,838.86	\$ 32,876.44
SF 75'	1,190.76	313.07	1,503.83	15,499.24
SF 60'	969.20	313.07	1,282.27	12,615.35
SF 55'	953.04	313.07	1,266.11	12,405.11
SF 53'	871.37	313.07	1,184.44	11,342.04
Coach 2	714.38	313.07	1,027.45	9,298.63

**RESOLUTION 2014-6**

**A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE PARKLANDS LEE COMMUNITY DEVELOPMENT DISTRICT IMPOSING SPECIAL ASSESSMENTS AND CERTIFYING AN ASSESSMENT ROLL; PROVIDING A SEVERABILITY CLAUSE; AND PROVIDING AN EFFECTIVE DATE**

**WHEREAS**, the Parklands Lee 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 Lee County, Florida (the “County”); and

**WHEREAS**, the District has constructed or acquired various infrastructure improvements and provides certain services in accordance with the District’s adopted Improvement Plan and Chapter 190, Florida Statutes; and

**WHEREAS**, the Board of Supervisors (the “Board”) of the District hereby determines to undertake various operations and maintenance activities described in the District’s general fund budget for Fiscal Year 2014/2015, attached hereto as Exhibit “A” and incorporated by reference herein; 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 District’s general fund budget for Fiscal Year 2014/2015; 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 benefitted lands within the District; and

**WHEREAS**, the District has previously levied an assessment for debt service on all 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 evidenced its intention to utilize this 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**, it is in the best interests of the District to proceed with the imposition and levy of the special assessments for operations and maintenance on all benefitted lands within the District in the amount contained in the general fund budget; and

**WHEREAS**, the District desires to collect such operations and maintenance assessments, and previously levied debt service assessments levied on all platted lots not owned by RC Properties IX, LLC, in the amount contained in the budget, pursuant to the Uniform Method and as indicated on Exhibits "A" and "B"; and

**WHEREAS**, it is in the best interests of the District to adopt the Assessment Roll of the Parklands Lee Community Development 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 portion of the Assessment Roll on platted property 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 adopted herein, including that portion 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 THE PARKLANDS LEE COMMUNITY DEVELOPMENT DISTRICT:**

**SECTION 1. 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. The allocation of the costs to the specially benefitted lands is shown in Exhibits "A" and "B."

**SECTION 2. ASSESSMENT IMPOSITION.** A special assessment for operation and maintenance as provided for in Chapter 190, Florida Statutes, is hereby imposed and levied on benefitted lands within the District in accordance with Exhibits "A" and "B." The lien of the special assessments for operations and maintenance imposed and levied by this Resolution shall be effective upon passage of this Resolution.

**SECTION 3. COLLECTION AND ENFORCEMENT; PENALTIES; INTEREST.** The collection of the previously levied Series 2005A debt service assessments and operation and maintenance special assessments on platted lots and developed lands, subject to the exceptions below, shall be at the same time and in the same manner as County taxes in accordance with the Uniform Method, as set forth in Exhibits "A" and "B." The Series 2005B debt service assessments on land within the District will be collected directly by the District in accordance with Florida law, as set forth in Exhibits "A" and "B." Assessments directly collected by the

District are due in full on October 25, 2014. In the event that an assessment payment is not made by the date stated above, such assessment 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. The District is not seeking to collect the previously levied debt service assessments on lands that are subject to the Foreclosure Suit because such assessments have been accelerated in the Foreclosure Suit.

**SECTION 4. ASSESSMENT ROLL.** The District's Assessment Roll, attached to this Resolution as Exhibit "B," is hereby certified. That portion of the District's Assessment Roll which includes developed lands and platted lots 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 the Parklands Lee Community Development District.

**SECTION 5. ASSESSMENT ROLL AMENDMENT.** The District Manager shall keep apprised of all updates made to the County property 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 roll. After any amendment of the Assessment Roll, the District Manager shall file the updates to the tax roll in the District records.

**SECTION 6. 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 7. EFFECTIVE DATE.** This Resolution shall take effect upon the passage and adoption of this Resolution by the Board of Supervisors of the Parklands Lee Community Development District.

**PASSED AND ADOPTED** this \_\_\_\_\_ day of \_\_\_\_\_, 2014.

ATTEST:

**PARKLANDS LEE COMMUNITY  
DEVELOPMENT DISTRICT**

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

By: \_\_\_\_\_

Its: \_\_\_\_\_

**Exhibit "A":** Budget

**Exhibit "B":** Assessment Roll

Exhibit "A"

Exhibit "B"

# PARKLANDS LEE COMMUNITY DEVELOPMENT DISTRICT

## FISCAL YEAR 2015 PROPOSED MEETING SCHEDULE

<b>Meeting</b>	<b>Date</b>	<b>Time</b>	<b>Potential Discussion Focus</b>
1	Thursday, January 8, 2015	1:15 PM	Regular Meeting
2	Thursday, May 14, 2015	1:15 PM	<b>Approve Fiscal Year 2016 Proposed Budget</b>
3	Thursday, July 9, 2015	1:15 PM	<b>Adopt Fiscal Year 2016 Final Budget</b>
4	Thursday, September 10, 2015	1:15 PM	Regular Meeting

Meeting Location: **The Renaissance Center, 28121 Palmira Blvd., Bonita Springs, Florida 34135**

1 **MINUTES OF MEETING**  
2 **PARKLANDS LEE**  
3 **COMMUNITY DEVELOPMENT DISTRICT**  
4

5 A Regular Meeting of the Parklands Lee Community Development District’s Board of  
6 Supervisors was held on **Thursday, May 8, 2014 at 1:15 p.m.**, at **The Renaissance Center,**  
7 **28121 Palmira Blvd., Bonita Springs, Florida 34135.**  
8

9 **Present and constituting a quorum were:**

10  
11 Russell T. Rupp Chair  
12 John Gainey Vice Chair  
13 Emmett “Ben” Potter Assistant Secretary  
14 Harvey Fontaine Assistant Secretary  
15

16 **Also present were:**

17  
18 Chuck Adams District Manager  
19 Tony Grau (*via telephone*) Grau & Associates  
20  
21

22 **FIRST ORDER OF BUSINESS**

**Call to Order/Roll Call**

23  
24 Mr. Adams called the meeting to order at 1:40 p.m., and noted, for the record, that  
25 Supervisors Rupp, Gainey, Potter and Fontaine were present, in person. Supervisor Schwartz  
26 was not present.  
27

28 **SECOND ORDER OF BUSINESS**

**Presentation of Audited Financial Report  
for Fiscal Year Ended September 30,  
2013, Prepared by Grau & Associates**

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30  
31  
32 Mr. Grau presented the Audited Financial Report for the fiscal year ended September 30,  
33 2013. He reviewed the “Independent Auditor’s Report”, noting that it was an unqualified or  
34 clean opinion.

35 Mr. Grau noted the “Emphasis of Matter”, on Page 2, with respect to new standards that  
36 affect the financial statement. The Governmental Accounting Standards Board (GASB)  
37 Statement No. 63, changed “Statement of Net Assets” to “Financial Reporting of Deferred  
38 Outflows of Resources, Deferred Inflows of Resources, and Net Position”. GASB Statement No.  
39 65 deals with the write off of bond issuance costs, which were previously capitalized and  
40 amortized over the life of the bonds but are now expensed, immediately.

41 Mr. Grau advised that Page 5 contains a recap of the “Net Position” and “Changes in Net  
42 Position”, on a full accrual basis, including the capital assets and long-term liabilities. With  
43 regard to the “Changes in Net Position”, Mr. Grau noted the \$5,510,000 “Gain on Bond  
44 exchange”, resulting in a significant difference in “Total revenues”. The impact was also  
45 noticeable in the “Change in Net Position”, with a “huge gain” in 2012 and a loss in 2013, most  
46 of which was incurred by depreciation of the District’s capital assets.

47 Mr. Grau explained that the “Balance Sheet”, on Page 9, reflects a “Total Fund Balances”  
48 amount of \$98,722 in the “General Fund”; approximately \$40,000 was assigned to the “For  
49 subsequent years’ expenditures” line item.

50 Mr. Grau reviewed the “Statement of Revenues, Expenditures, and Changes in Fund  
51 Balances”, on Page 11. He noted that the bond issuance costs of \$113,750 and \$97,500 were  
52 written off.

53 On Page 15, Mr. Grau pointed out the “New Accounting Standards Adopted” and the  
54 impact on the District.

55 Mr. Grau advised that Pages 20 and 21 reflect that the Series 2011A bonds were paid off  
56 with the refunding that occurred during Fiscal Year 2013, resulting in the issuance of the Series  
57 2013 bonds. He indicated that Page 23 contains the “Schedule of Revenues, Expenditures, and  
58 Changes in Fund Balances – General Fund”, as well as the comparison of the “Budgeted  
59 Amounts” to “Actual Amounts”.

60 Mr. Grau conveyed that the “Report on Internal Control over Financial Reporting and on  
61 Compliance and Other Matters”, on Pages 25 and 26, and the “Management Letter Pursuant to  
62 the Rules of the Auditor General”, located on Page 27, reflect that there were no findings.

63

64 **THIRD ORDER OF BUSINESS**

**Consideration of Resolution 2014-2,  
Accepting the Audited Financial Report  
for the Fiscal Year Ended September 30,  
2013**

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68  
69 Mr. Adams presented Resolution 2014-2 for the Board’s consideration.

70

**On MOTION by Mr. Rupp and seconded by Mr. Gainey, with  
all in favor, Resolution 2014-02, Accepting the Audited  
Financial Report for the Fiscal Year Ended September 30,  
2013, was adopted.**

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76           *\*\*\*Mr. Grau left the meeting.\*\*\**

77

78 **FOURTH ORDER OF BUSINESS**

**Consideration of Resolution 2014-3,  
Approving the District's Proposed  
Budgets for Fiscal Year 2014/2015 and  
Setting a Public Hearing Thereon  
Pursuant to Florida Law**

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Mr. Adams presented Resolution 2014-3, for the Board's consideration. He stated that, each year, the District is required to consider and approve a proposed budget, prior to June 15, for the purposes of establishing a public hearing and transmitting the budget to the local municipalities. Mr. Adams advised that the public hearing is scheduled for September 11, 2014 at 1:15 p.m., at this location.

Mr. Adams indicated that the proposed budget does not contemplate significant changes in the funding levels, other than a reduction in "Contractual services", under "Water Management". The reduction will help offset the loss of 14 equivalent residential units (ERUs) in Parklands West CDD. The club leased the property to the association and the association filed for common element status. Florida Statute does not allow the District to collect special assessments on common elements. As a result, the assessments increased on the remaining units. Mr. Adams noted that expenses were reduced in an effort to maintain the assessment level at or below the prior year level.

In response to a question, Mr. Adams indicated that Page 2 reflects "Total expenditures" of \$196,689 for the "Adopted Budget FY 2014" and a "Proposed Budget FY 2015" amount of \$192,703; a decrease of approximately \$5,000.

Mr. Adams advised that the aquatic planting program is the high cost item budgeted between Parklands Lee and West CDDs. He noted that the Districts are catching up on the plant requirements and removing the possibility of further erosion. Mr. Adams indicated that this line item will remain the same for the Fiscal Year 2015 budget, minus the \$5,000. He anticipates that this item will be reduced for the following fiscal year.

A Board Member asked how close the District gets to the budgeted amounts each year. Mr. Adams explained that the District usually comes in under budget; however, last year, it was over budget because fund balance was utilized to pay the professional fees incurred during refinancing. For Fiscal Year 2015, Mr. Adams anticipated a year-end fund balance of approximately \$130,000, against an annual budget of approximately \$157,000.

110 On Page 4, Mr. Adams noted that the decrease in Parklands West’s ERUs shifts the  
111 Districts’ expense sharing arrangement.

112 Mr. Adams polled the Board regarding their availability for the September 11, 2014  
113 public hearing; several Board Members were not available. Mr. Adams suggested moving the  
114 public hearing to the July 10, 2014 meeting.

115

**On MOTION by Mr. Rupp and seconded by Mr. Potter, with all in favor, Resolution 2014-3, Approving the District’s Proposed Budgets for Fiscal Year 2014/2015 and Setting a Public Hearing Thereon Pursuant to Florida Law, for July 10, 2014, at 1:15 p.m., at this location, as amended, was adopted.**

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**FIFTH ORDER OF BUSINESS**

**Notice of General Election - November 4, 2014 – Seats 2 & 5 (4-Year Terms)**

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- **Consideration of Resolution 2014-4, for Placing Special District Candidates on General Election Ballot**

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- **Qualifying Period: Noon, June 16, 2014 – Noon, June 20, 2014**

129

- **Candidates May Pre-Qualify Beginning June 2, 2014**

130

Mr. Adams explained that Seats 2 and 5, currently held by Mr. Potter and Mr. Rupp, respectively, will go to general election. Florida election and CDD laws require a public disclosure, a public meeting, and by resolution, directing and authorizing Staff to work with the Supervisor of Elections in publishing the required legal notice advising that Seats 2 and 5, of the Parklands Lee CDD, are up for general election this year. The candidate qualifying period is noon, June 16, 2014 through noon, June 20, 2014; pre-qualifying begins on June 2, 2014.

136

**On MOTION by Mr. Fontaine and seconded by Mr. Potter, with all in favor, Resolution 2014-4, for Placing Special District Candidates on General Election Ballot, was adopted.**

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In response to a question, Mr. Adams explained that a candidate can complete the paperwork at the Supervisor of Elections Office in Lee County, or on their website, during the qualifying period.

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146 **SIXTH ORDER OF BUSINESS**

**Approval of January 9, 2014 Regular Meeting Minutes**

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Mr. Adams presented the January 9, 2014 Regular Meeting Minutes and asked for any additions, deletions or corrections.

**On MOTION by Mr. Rupp and seconded by Mr. Gainey, with all in favor, the January 9, 2014 Regular Meeting Minutes, as presented, were approved.**

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157 **SEVENTH ORDER OF BUSINESS**

**Other Business**

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Mr. Potter referred to a proposal from MJG Electric, Inc., for \$18,360, and noted that it was approved by Parklands West. He indicated that the highlighted area totals \$18,360 for replacement of the lighting fixture globes outside of the gates. Mr. Potter confirmed that the District has available funds. The contractor will also inspect all of the lighting fixtures, as the globes are replaced.

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Mr. Adams indicated that Parklands Lee CDD’s portion of these improvements will be approximately \$19,000.

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Mr. Potter presented a proposal from B&W Paving Contractors of Southwest Florida, Inc., for \$38,210, to mill the edge of the curbs on Palmira Boulevard and add overlay on both the entrance and exit sides. In response to a question, Mr. Potter explained that the work will be performed during the summer. A Board Member suggested waiting until construction within the District is finished. Mr. Adams reported that the total cost is \$38,210. Parklands Lee CDD’s portion will be approximately \$19,000 and Parklands West CDD’s portion will be \$18,300; Parklands Lee’s percentage cost is slightly higher.

**On MOTION by Mr. Potter and seconded by Mr. Rupp, with all in favor, the MJG Electric, Inc. proposal, in the amount of \$18,360, and B&W Paving Contractors of Southwest Florida, Inc., proposal, in the amount of \$38,210, were approved.**

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180 **EIGHTH ORDER OF BUSINESS**

**Staff Reports**

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**A. Attorney**

183 There being no report, the next item followed.

184 **B. Engineer**

185 There being no report, the next item followed.

186 **C. Manager**

187 **i. Approval of Unaudited Financial Statements as of March 31, 2014**

188 Mr. Adams presented the Unaudited Financial Statements as of March 31, 2014.

189 **ii. 306 Registered Voters in District as of April 15, 2014**

190 Mr. Adams indicated that there were 306 registered voters residing within the boundaries  
191 of the District, as of April 15, 2014.

192 **iii. NEXT MEETING DATE: July 10, 2014 at 1:15 P.M.**

193 Mr. Adams stated that the next meeting and budget public hearing will be held on July  
194 10, 2014 at 1:15 p.m.

195

196 **NINTH ORDER OF BUSINESS**

**Audience  
Requests**

**Comments/Supervisors'**

197

198

199 There being no audience comments or Supervisors' requests, the next item followed.

200

201 **TENTH ORDER OF BUSINESS**

**Adjournment**

202

203 There being nothing further to discuss, the meeting adjourned.

204

205 **On MOTION by Mr. Fontaine and seconded by Mr. Potter,**  
206 **with all in favor, the meeting adjourned at approximately 1:59**  
207 **p.m.**

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211 [SIGNATURES APPEAR ON THE FOLLOWING PAGE]

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Secretary/Assistant Secretary

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Chair/Vice Chair

**PARKLANDS LEE  
COMMUNITY DEVELOPMENT DISTRICT  
FINANCIAL STATEMENTS  
UNAUDITED  
MAY 31, 2014**

**PARKLANDS LEE  
COMMUNITY DEVELOPMENT DISTRICT  
BALANCE SHEET  
GOVERNMENTAL FUNDS  
MAY 31, 2014**

	<u>General</u>	<u>Debt Service Series 2013</u>	<u>Total Governmental Funds</u>
<b>ASSETS</b>			
SunTrust - operating account	\$181,755	\$ -	\$ 181,755
SunTrust - Palmira easement	1,089	-	1,089
Federated - treasury obligations	42,526	-	42,526
Revenue	-	77,146	77,146
Reserve A1	-	135,263	135,263
Reserve A2	-	8,337	8,337
Due from other funds			
General fund	-	18,119	18,119
Total assets	<u>\$ 225,370</u>	<u>\$ 238,865</u>	<u>\$ 464,235</u>
<b>LIABILITIES AND FUND BALANCES</b>			
<b>Liabilities:</b>			
Accounts payable	\$ 1,866	\$ -	\$ 1,866
Due to other funds			
Debt service	18,119	-	18,119
Total liabilities	<u>19,985</u>	<u>-</u>	<u>19,985</u>
<b>Fund Balances:</b>			
Reserved for:			
Debt service	-	238,865	-
Unreserved reported in:			
Undesignated	205,385	-	205,385
Total fund balances	<u>205,385</u>	<u>238,865</u>	<u>444,250</u>
Total Liabilities and Fund Balances	<u>\$ 225,370</u>	<u>\$ 238,865</u>	<u>\$ 464,235</u>

**PARKLANDS LEE  
COMMUNITY DEVELOPMENT DISTRICT  
STATEMENT OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCES  
GENERAL FUND  
FOR THE PERIOD ENDED MAY 31, 2014**

	Current Month	Year to Date	Budget	% of Budget
<b>REVENUES</b>				
Assessment levy	\$ 1,685	\$ 156,196	\$ 156,584	100%
Interest & miscellaneous	11	100	500	20%
Sale of capital assets	-	80,000	-	N/A
Total revenues	<u>1,696</u>	<u>236,296</u>	<u>157,084</u>	150%
<b>EXPENDITURES</b>				
<b>Administrative</b>				
Supervisors	861	1,722	4,306	40%
Management	4,766	38,124	57,186	67%
Legal	-	450	950	47%
Engineering	-	-	500	0%
Audit	-	6,300	7,100	89%
Accounting services	400	3,198	4,797	67%
Assessment roll preparation	-	12,500	12,500	100%
Arbitrage rebate calculation	-	-	1,200	0%
Dissemination agent	83	667	1,000	67%
Trustee	-	-	6,000	0%
Telephone	42	333	500	67%
Postage	62	139	324	43%
Printing & binding	86	690	1,035	67%
Legal advertising	-	248	750	33%
Office supplies	-	-	105	0%
Annual district filing fee	-	175	175	100%
Insurance	-	6,695	7,000	96%
Contingencies	64	1,752	750	234%
Total administrative	<u>6,364</u>	<u>72,993</u>	<u>106,178</u>	69%
<b>Water management</b>				
Contractual services	2,389	55,827	89,208	63%
Total water management	<u>2,389</u>	<u>55,827</u>	<u>89,208</u>	63%
<b>Other fees and charges</b>				
Property appraiser	-	343	521	66%
Tax collector	-	469	782	60%
Total other fees and charges	<u>-</u>	<u>812</u>	<u>1,303</u>	62%
Total expenditures	<u>8,753</u>	<u>129,632</u>	<u>196,689</u>	66%
Excess/(deficiency) of revenues over/(under) expenditures	(7,057)	106,664	(39,605)	
Fund balance - beginning	212,442	98,721	169,679	
Fund balance - ending	<u>\$ 205,385</u>	<u>\$ 205,385</u>	<u>\$ 130,074</u>	



**PARKLANDS LEE  
COMMUNITY DEVELOPMENT DISTRICT  
STATEMENT OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCES  
DEBT SERVICE FUND SERIES 2013 REFUNDING BONDS  
FOR THE PERIOD ENDED MAY 31, 2014**

	Current Month	Year To Date	Budget	% of Budget
<b>REVENUES</b>				
Assessment levy	\$ 3,194	\$ 295,131	\$ 296,806	99%
Interest	2	12	-	N/A
Total revenues	<u>3,196</u>	<u>295,143</u>	<u>296,806</u>	99%
<b>EXPENDITURES</b>				
<b>Debt service</b>				
Principal Series A-1	125,000	125,000	125,000	100%
Principal Series A-2	15,000	15,000	15,000	100%
Interest Series A-1	68,197	137,152	137,152	100%
Interest Series A-2	9,125	18,351	18,351	100%
Total debt service	<u>217,322</u>	<u>295,503</u>	<u>295,503</u>	100%
Excess/(deficiency) of revenues over/(under) expenditures	(214,126)	(360)	1,303	
Fund balances - beginning	452,991	239,225	227,194	
Fund balances - ending	<u>\$ 238,865</u>	<u>\$ 238,865</u>	<u>\$ 228,497</u>	