

PARKLANDS WEST

COMMUNITY DEVELOPMENT

DISTRICT

September 14, 2023

BOARD OF SUPERVISORS

PUBLIC HEARINGS

AND REGULAR

MEETING AGENDA

PARKLANDS WEST
COMMUNITY DEVELOPMENT DISTRICT

AGENDA
LETTER

Parklands West Community Development District
OFFICE OF THE DISTRICT MANAGER
2300 Glades Road, Suite 410W•Boca Raton, Florida 33431
Phone: (561) 571-0010•Fax: (561) 571-0013•Toll-Free: (877) 276-0889

September 7, 2023

Board of Supervisors
Parklands West Community Development District

<p><u>ATTENDEES:</u> Please identify yourself each time you speak to facilitate accurate transcription of meeting minutes.</p>

Dear Board Members:

The Board of Supervisors of the Parklands West Community Development District will hold Public Hearings and a Regular Meeting on September 14, 2023 at 1:00 p.m., at the Renaissance Center, 28191 Matteotti View, Bonita Springs, Florida 34135. The agenda is as follows:

1. Call to Order/Roll Call
2. Public Comments
3. Presentation of Audited Financial Report for the Fiscal Year Ended September 30, 2022, Prepared by Grau & Associates
4. Consideration of Resolution 2023-06, Hereby Accepting the Audited Financial Report for the Fiscal Year Ended September 30, 2022
5. Public Hearing on Adoption of Fiscal Year 2023/2024 Budget
 - A. Proof/Affidavit of Publication
 - B. Consideration of Resolution 2023-07, Relating to the Annual Appropriations and Adopting the Budget for the Fiscal Year Beginning October 1, 2023, and Ending September 30, 2024; Authorizing Budget Amendments; and Providing an Effective Date
6. Public Hearing to Hear Comments and Objections on the Imposition of Maintenance and Operation Assessments to Fund the Budget for Fiscal Year 2023/2024, Pursuant to Florida Law
 - A. Proof/Affidavit of Publication
 - B. Mailed Notice(s) to Property Owners
 - C. Consideration of Resolution 2023-08, Making a Determination of Benefit and Imposing Special Assessments for Fiscal Year 2023/2024; Providing for the Collection and Enforcement of Special Assessments; Providing for Amendments to the Assessment Roll; Providing a Severability Clause; and Providing an Effective Date

7. Ratification of Coleman, Yovanovich & Koester, P.A., Proposal for District Counsel General Legal Representation
8. Discussion/Consideration: Superior Waterway Services, Inc., Aquatic Management Agreement [Rip-Rap Spraying]
9. Acceptance of Unaudited Financial Statements as of July 31, 2023
10. Approval of May 11, 2023 Regular Meeting Minutes
11. Other Business
12. Staff Reports
 - A. District Counsel: *Coleman, Yovanovich & Koester, P.A.*
 - B. District Engineer:
 - C. District Manager: *Wrathell, Hunt and Associates, LLC*

- NEXT MEETING DATE: January 11, 2024 at 1:00 PM

○ QUORUM CHECK

SEAT 1	JAMES LUKAS	<input type="checkbox"/> IN PERSON	<input type="checkbox"/> PHONE	<input type="checkbox"/> NO
SEAT 2	FRANK PERCUOCO	<input type="checkbox"/> IN PERSON	<input type="checkbox"/> PHONE	<input type="checkbox"/> NO
SEAT 3	ROBERT WYANT	<input type="checkbox"/> IN PERSON	<input type="checkbox"/> PHONE	<input type="checkbox"/> NO
SEAT 4	BILL DARDY	<input type="checkbox"/> IN PERSON	<input type="checkbox"/> PHONE	<input type="checkbox"/> NO
SEAT 5	DAVID LEVIN	<input type="checkbox"/> IN PERSON	<input type="checkbox"/> PHONE	<input type="checkbox"/> NO

13. Audience Comments/Supervisors' Requests
14. 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

PARTICIPANT CODE: 229 774 8903

PARKLANDS WEST
COMMUNITY DEVELOPMENT DISTRICT

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**PARKLANDS WEST
COMMUNITY DEVELOPMENT DISTRICT
BONITA SPRINGS, FLORIDA
FINANCIAL REPORT
FOR THE FISCAL YEAR ENDED
SEPTEMBER 30, 2022**

**PARKLANDS WEST COMMUNITY DEVELOPMENT DISTRICT
BONITA SPRINGS, FLORIDA**

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Grau & Associates

CERTIFIED PUBLIC ACCOUNTANTS

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INDEPENDENT AUDITOR'S REPORT

To the Board of Supervisors
Parklands West Community Development District
Bonita Springs, Florida

Report on the Audit of the Financial Statements

Opinions

We have audited the accompanying financial statements of the governmental activities and each major fund of Parklands West Community Development District, Bonita Springs, Florida (the "District") as of and for the fiscal year ended September 30, 2022, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities and each major fund of the District as of September 30, 2022, and the respective changes in financial position thereof for the fiscal year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the District and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibilities of Management for the Financial Statements

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

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the District's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the District's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control–related matters that we identified during the audit.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and budgetary comparison information be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Information Included in the Financial Report

Management is responsible for the other information included in the financial report. The other information comprises the information for compliance with FL Statute 218.39 (3) (c) but does not include the financial statements and our auditor's report thereon. Our opinions on the financial statements do not cover the other information, and we do not express an opinion or any form of assurance thereon. In connection with our audit of the financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated June 20, 2023 on our consideration of the District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the District's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control over financial reporting and compliance.



June 20, 2023

MANAGEMENT'S DISCUSSION AND ANALYSIS

Our discussion and analysis of Parklands West Community Development District, Bonita Springs, Florida ("District") provides a narrative overview of the District's financial activities for the fiscal year ended September 30, 2022. Please read it in conjunction with the District's Independent Auditor's Report, basic financial statements, accompanying notes and supplementary information to the basic financial statements.

FINANCIAL HIGHLIGHTS

- The assets of the District plus deferred outflows of resources exceeded its liabilities at the close of the fiscal year ended September 30, 2022 resulting in a net position balance of \$3,239,716.
- The change in the District's total net position in comparison with the prior fiscal year was (\$255,918), a decrease. The key components of the District's net position and change in net position are reflected in the table in the government-wide financial analysis section.
- At September 30, 2022, the District's governmental funds reported combined ending fund balances of \$106,695 a decrease of \$(574,809) in comparison with the prior fiscal year. A portion of the fund balance is restricted for debt service, assigned for subsequent year's expenditures and the remainder is unassigned fund balance which is available for spending at the District's discretion.

OVERVIEW OF FINANCIAL STATEMENTS

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

Government-Wide Financial Statements

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

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

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

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

Fund Financial Statements

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

OVERVIEW OF FINANCIAL STATEMENTS (Continued)

Governmental Funds

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

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

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

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

Notes to the Financial Statements

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

GOVERNMENT-WIDE FINANCIAL ANALYSIS

As noted earlier, net position may serve over time as a useful indicator of an entity's financial position. In the case of the District, assets plus deferred outflows of resources exceeded liabilities at the close of the most recent fiscal year.

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

	NET POSITION	
	SEPTEMBER 30,	
	2022	2021
Current and other assets	\$ 162,185	\$ 683,958
Capital assets, net of depreciation	8,161,616	8,596,706
Total assets	8,323,801	9,280,664
Deferred outflows of resources	205,776	163,012
Total assets and deferred outflows of resources	8,529,577	9,443,676
Current liabilities	76,871	139,409
Long-term liabilities	5,213,000	5,808,643
Total liabilities	5,289,871	5,948,052
Net position		
Net investment in capital assets	3,154,392	2,951,075
Restricted	32,800	466,469
Unrestricted	52,514	78,080
Total net position	\$ 3,239,706	\$ 3,495,624

GOVERNMENT-WIDE FINANCIAL ANALYSIS (Continued)

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

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

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

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

	CHANGES IN NET POSITION	
	FOR THE FISCAL YEAR ENDED SEPTEMBER 30,	
	2022	2021
Revenues:		
Program revenues		
Charges for services	\$ 878,915	\$ 864,740
Operating grants and contributions	1,157	44
General revenues		
Unrestricted investment earnings	19	20
Total revenues	<u>880,091</u>	<u>864,804</u>
Expenses:		
General government	118,830	106,417
Maintenance and operations	499,979	474,714
Bond issue costs	163,358	-
Interest	353,842	360,923
Total expenses	<u>1,136,009</u>	<u>942,054</u>
Change in net position	<u>(255,918)</u>	<u>(77,250)</u>
Net position - beginning	<u>3,495,624</u>	<u>3,572,874</u>
Net position - ending	<u>\$ 3,239,706</u>	<u>\$ 3,495,624</u>

As noted above and in the statement of activities, the cost of all governmental activities during the fiscal year ended September 30, 2022 was \$1,136,009. The costs of the District's activities were primarily funded by program revenues, which were comprised primarily of assessments. Expenses increased mostly due to bond issue costs incurred during the current fiscal year.

GENERAL BUDGETING HIGHLIGHTS

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

CAPITAL ASSETS AND DEBT ADMINISTRATION

Capital Assets

At September 30, 2022, the District had \$16,713,858 invested in capital assets for its governmental activities. In the government-wide financial statements depreciation of \$8,552,242 has been taken, which resulted in a net book value of \$8,161,616. More detailed information about the District's capital assets is presented in the notes of the financial statements.

Capital Debt

At September 30, 2022, the District had \$5,213,000 in Bonds outstanding for its governmental activities. More detailed information about the District's capital debt is presented in the notes of the financial statements.

ECONOMIC FACTORS AND NEXT YEAR'S BUDGETS AND OTHER EVENTS

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

CONTACTING THE DISTRICT'S FINANCIAL MANAGEMENT

This financial report is designed to provide our citizens, land owners, customers, investors and creditors with a general overview of the District's finances and to demonstrate the District's accountability for the financial resources it manages and the stewardship of the facilities it maintains. If you have questions about this report or need additional financial information, contact the Parklands West Community Development District's Finance Department at 2300 Glades Road, Suite 410W, Boca Raton, Florida, 33431.

**PARKLANDS WEST COMMUNITY DEVELOPMENT DISTRICT
 BONITA SPRINGS, FLORIDA
 STATEMENT OF NET POSITION
 SEPTEMBER 30, 2022**

	Governmental Activities
ASSETS	
Cash	\$ 64,854
Due from other government	28,852
Assessments receivable	251
Restricted assets:	
Investments	68,228
Capital assets:	
Nondepreciable	3,666,000
Depreciable, net	4,495,616
Total assets	8,323,801
 DEFERRED OUTFLOWS OF RESOURCES	
Deferred charge on refunding	205,776
Total deferred outflows of resources	205,776
 LIABILITIES	
Accounts payable	26,638
Accrued interest payable	35,484
Due to other governments	14,749
Non-current liabilities:	
Due within one year	342,000
Due in more than one year	4,871,000
Total liabilities	5,289,871
 NET POSITION	
Net investment in capital assets	3,154,392
Restricted for debt service	32,800
Unrestricted	52,514
Total net position	\$ 3,239,706

See notes to the financial statements

**PARKLANDS WEST COMMUNITY DEVELOPMENT DISTRICT
 BONITA SPRINGS, FLORIDA
 STATEMENT OF ACTIVITIES
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2022**

<u>Functions/Programs</u>	Program Revenues			Net (Expense) Revenue and Changes in Net Position
Expenses	Charges for Services	Operating Grants and Contributions	Governmental Activities	
Primary government:				
Governmental activities:				
General government	\$ 118,830	\$ 118,830	\$ -	\$ -
Maintenance and operations	499,979	39,304	-	(460,675)
Bond issue costs	163,358	-	-	(163,358)
Interest on long-term debt	353,842	720,781	1,157	368,096
Total governmental activities	1,136,009	878,915	1,157	(255,937)
General revenues:				
Unrestricted investment earnings				19
Total general revenues				19
Change in net position				(255,918)
Net position - beginning				3,495,624
Net position - ending				\$ 3,239,706

See notes to the financial statements

**PARKLANDS WEST COMMUNITY DEVELOPMENT DISTRICT
 BONITA SPRINGS, FLORIDA
 BALANCE SHEET
 GOVERNMENTAL FUNDS
 SEPTEMBER 30, 2022**

	Major Funds		Total Governmental Funds
	General	Debt Service	
ASSETS			
Cash	\$ 64,854	\$ -	\$ 64,854
Investments	-	68,228	68,228
Assessments receivable	195	56	251
Due from other government	28,852	-	28,852
Total assets	<u>\$ 93,901</u>	<u>\$ 68,284</u>	<u>\$ 162,185</u>
LIABILITIES			
Liabilities:			
Accounts payable	26,638	\$ -	\$ 26,638
Due to other government	14,749	-	14,749
Total liabilities	<u>41,387</u>	<u>-</u>	<u>41,387</u>
DEFERRED INFLOWS OF RESOURCES			
Unavailable revenues	<u>14,103</u>	<u>-</u>	<u>14,103</u>
FUND BALANCES:			
Restricted for:			
Debt service	-	68,284	68,284
Assigned to:			
Subsequent year's expenditures	13,685	-	13,685
Unassigned	24,726	-	24,726
Total fund balances	<u>38,411</u>	<u>68,284</u>	<u>106,695</u>
Total liabilities, deferred inflows of resources and fund balances	<u>\$ 93,901</u>	<u>\$ 68,284</u>	<u>\$ 162,185</u>

See notes to the financial statements

**PARKLANDS WEST COMMUNITY DEVELOPMENT DISTRICT
 BONITA SPRINGS, FLORIDA
 RECONCILIATION OF THE BALANCE SHEET- GOVERNMENTAL FUNDS
 TO THE STATEMENT OF NET POSITION
 SEPTEMBER 30, 2022**

Fund balance - governmental funds		\$ 106,695
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Amounts reported for governmental activities in the statement of net position are different because:

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

Cost of capital assets	16,713,858		
Accumulated depreciation	<u>(8,552,242)</u>	8,161,616	

Deferred outflows of resources resulting from current or advance refundings are reported in the government-wide financial statements but not on the fund financial statements.		205,776
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Assets recorded in the governmental fund financial statements that are not available to pay for the current-period expenditures are unavailable revenue in the governmental funds.		14,103
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Liabilities not due and payable from current available resources are not reported as liabilities in the governmental fund statements. All liabilities, both current and long-term, are reported in the government-wide financial statements.

Accrued interest payable	(35,484)		
Bonds payable	<u>(5,213,000)</u>	(5,248,484)	

Net position of governmental activities		<u>\$ 3,239,706</u>
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See notes to the financial statements

**PARKLANDS WEST COMMUNITY DEVELOPMENT DISTRICT
 BONITA SPRINGS, FLORIDA
 STATEMENT OF REVENUES, EXPENDITURES,
 AND CHANGES IN FUND BALANCES
 GOVERNMENTAL FUNDS
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2022**

	Major Funds		Total Governmental Funds
	General	Debt Service	
REVENUES			
Assessments	\$ 144,031	\$ 720,781	\$ 864,812
Interest income	19	1,157	1,176
Total revenues	<u>144,050</u>	<u>721,938</u>	<u>865,988</u>
EXPENDITURES			
Current:			
General government	118,830	-	118,830
Maintenance and operations	64,889	-	64,889
Debt service:			
Principal	-	5,870,000	5,870,000
Interest	-	436,720	436,720
Bond issue costs	-	163,358	163,358
Total expenditures	<u>183,719</u>	<u>6,470,078</u>	<u>6,653,797</u>
Excess (deficiency) of revenues over (under) expenditures	(39,669)	(5,748,140)	(5,787,809)
OTHER FINANCING SOURCES			
Bond proceeds	-	5,213,000	5,213,000
Total other financing sources	<u>-</u>	<u>5,213,000</u>	<u>5,213,000</u>
Net change in fund balances	(39,669)	(535,140)	(574,809)
Fund balances - beginning	<u>78,080</u>	<u>603,424</u>	<u>681,504</u>
Fund balances - ending	<u>\$ 38,411</u>	<u>\$ 68,284</u>	<u>\$ 106,695</u>

See notes to the financial statements

**PARKLANDS WEST COMMUNITY DEVELOPMENT DISTRICT
 BONITA SPRINGS, FLORIDA
 RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN
 FUND BALANCES OF GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2022**

Net change in fund balances - total governmental funds	\$ (574,809)
Amounts reported for governmental activities in the statement of activities are different because:	
Depreciation of capital assets is not recognized in the governmental fund statements but is reported as an expense in the statement of activities.	(435,090)
Repayments of long-term liabilities are reported as expenditures in the governmental fund statement but such repayments reduce liabilities in the statement of net position and are eliminated in the statement of activities.	5,870,000
Bond discount and deferred amounts on refunding costs are amortized over the lives of the bonds in the statement of activities, but are recorded as expenditures in the governmental funds.	(18,593)
Assets recorded in the governmental fund financial statements that are not available to pay for the current-period expenditures are unavailable revenue in the governmental funds.	14,103
Governmental funds report the face amount of Bonds issued as bond proceeds while the amounts are reported as long-term debt on the government-wide financial statements.	(5,213,000)
The change in accrued interest on long-term liabilities between the current and prior fiscal year is recorded in the statement of activities but not in the fund financial statements.	<u>101,471</u>
Change in net position of governmental activities	<u><u>\$ (255,918)</u></u>

See notes to the financial statements

**PARKLANDS WEST COMMUNITY DEVELOPMENT DISTRICT
BONITA SPRINGS, FLORIDA
NOTES TO FINANCIAL STATEMENTS**

NOTE 1 – NATURE OF ORGANIZATION AND REPORTING ENTITY

Parklands West Community Development District ("District") was created on November 15, 2000 by Ordinance 00-14 of the City of Bonita Springs, Florida, pursuant to the Uniform Community Development District Act of 1980, otherwise known as Chapter 190, Florida Statutes, as amended. The Act provides among other things, the power to manage basic services for community development, power to borrow money and issue bonds, and to levy and assess non-ad valorem assessments for the financing and delivery of capital infrastructure.

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

The District is governed by the Board of Supervisors ("Board"), which is composed of five members. The Supervisors are elected by registered voters within the District. The Board of Supervisors of the District exercise all powers granted to the District pursuant to Chapter 190, Florida Statutes.

The Board has the responsibility for:

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

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

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Government-Wide and Fund Financial Statements

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

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

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

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Measurement Focus, Basis of Accounting and Financial Statement Presentation

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

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

Assessments

Assessments are non-ad valorem assessments on all platted lots within the District. Assessments are levied each November 1 on property of record as of the previous January 1. The fiscal year for which annual assessments are levied begins on October 1 with discounts available for payments through February 28 and become delinquent on April 1. For debt service assessments, amounts collected as advance payments are used to prepay a portion of the Bonds outstanding. Otherwise, assessments are collected annually to provide funds for the debt service on the portion of the Bonds which are not paid with prepaid assessments. The District's annual assessments are billed and collected by the County Tax Assessor/Collector. The amounts remitted to the District are net of applicable discounts or fees and include interest on monies held from the day of collection to the day of distribution. In addition, any excess fees computed by the Tax Collector are remitted to the District.

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

The District reports the following major governmental funds:

General Fund

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

Debt Service Fund

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

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

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

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Assets, Liabilities and Net Position or Equity

Restricted Assets

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

Deposits and Investments

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

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

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

Securities listed in paragraph c and d shall be invested to provide sufficient liquidity to pay obligations as they come due.

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

Prepaid Items

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

Capital Assets

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

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

Property, plant and equipment of the District are depreciated using the straight-line method over the following estimated useful lives:

<u>Assets</u>	<u>Years</u>
Infrastructure	30

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

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Assets, Liabilities and Net Position or Equity (Continued)

Refunding of Debt

For current refunding and advance refunding resulting in the defeasance of debt, the difference between the reacquisition price and the net carrying amount of the old debt is reported as a deferred outflow of resources/deferred inflow of resources and recognized ratably as a component of interest expense over the remaining life of the old debt or the life of the new debt, whichever is shorter. In connection with the refunding, \$18,593 was recognized as a component of interest expense in the current fiscal year.

Unearned Revenue

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

Deferred Outflows/Inflows of Resources

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

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

Long-Term Obligations

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

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

Fund Equity/Net Position

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

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

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

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

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Assets, Liabilities and Net Position or Equity (Continued)

Fund Equity/Net Position (Continued)

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

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

Other Disclosures

Use of Estimates

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

NOTE 3 – BUDGETARY INFORMATION

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

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

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

NOTE 4 – DEPOSITS AND INVESTMENTS

Deposits

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

NOTE 4 – DEPOSITS AND INVESTMENTS (Continued)

Investments

The District's investments were held as follows at September 30, 2022:

	<u>Amortized cost</u>	<u>Credit Risk</u>	<u>Maturities</u>
Money Market Mutual Funds - First American			Weighted average of the fund
Government Obligations Class Y	\$ 68,228	S&PAAAm	portfolio: 18 days
Total Investments	<u>\$ 68,228</u>		

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

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

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

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

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

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

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

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

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

NOTE 5 – CAPITAL ASSETS

Capital asset activity for the fiscal year ended September 30, 2022 was as follows:

	Beginning Balance	Additions	Reductions	Ending Balance
<u>Governmental activities</u>				
Capital assets, not being depreciated				
Land and improvements	\$ 3,666,000	\$ -	\$ -	\$ 3,666,000
Total capital assets, not being depreciated	3,666,000	-	-	3,666,000
Capital assets, being depreciated				
Infrastructure - water control and other	13,047,858	-	-	13,047,858
Total capital assets, being depreciated	13,047,858	-	-	13,047,858
Less accumulated depreciation for:				
Infrastructure - water control and other	8,117,152	435,090	-	8,552,242
Total accumulated depreciation	8,117,152	435,090	-	8,552,242
Total capital assets, being depreciated, net	4,930,706	(435,090)	-	4,495,616
Governmental activities capital assets	\$ 8,596,706	\$ (435,090)	\$ -	\$ 8,161,616

Depreciation expense was charged to maintenance and operations function.

NOTE 6 – LONG TERM LIABILITIES

Series 2012

On March 16, 2012, the District issued \$8,770,000 of Special Assessment Refunding Bonds, Series 2012A. The Series 2012A Bonds were applied together with other legally available funds to refund the Series 2001A Special Assessment Bonds. The Series 2012A Bonds bear interest at rates from 4.90% to 5.65%. Interest is paid semiannually on each May 1 and November 1, commencing November 1, 2012. Principal on the Series 2012A Bonds is paid serially and commences on May 1, 2013. The Bonds mature at various dates through May 1, 2032. The Series 2012 were refunded during the current year with the proceeds of the 2022 Special assessment refunding bonds.

Series 2022

The Series 2022 Special Assessment Refunding Bonds were issued to refund the Series 2012 Bonds. The Bonds bear interest at 4.13%. Interest is paid quarterly on each November 2, February 2, May 2, and August 2. Principal is to be paid serially on each May 2 through May 2, 2032.

The Series 2022 Bonds are subject to redemption at the option of the District prior to their maturity. The 2022 Bonds are also subject to extraordinary mandatory redemption prior to their selected maturity in the manner determined by the Bond Registrar if certain events occurred as outlined in the Bond Indentures.

The Bond Indenture established certain restrictions and requirements to be followed by the District on assessments to property owners and other requirements. The District agrees to levy special assessments in annual amounts adequate to provide payment of debt service. The District was in compliance with the requirements at September 30, 2022.

NOTE 6 – LONG TERM LIABILITIES (Continued)

Refunded Bonds

The District refunded the Series 2012 Special Assessment Refunding Bonds, which had an outstanding balance of \$5,470,000 at the time of the refunding with the proceeds from the Series 2022 Bonds. The refunding resulted in a difference in cash flows required to pay the respective debt service of \$881,653. The refunded Bonds have been paid off as of September 30, 2022.

Long-term debt activity

Changes in long-term liability activity for the fiscal year ended September 30, 2022 were as follows:

	Beginning Balance	Additions	Reductions	Ending Balance	Due Within One Year
<u>Governmental activities</u>					
Bonds payable:					
Series 2012A	\$ 5,870,000	\$ -	\$ 5,870,000	\$ -	\$ -
Less: Original Issue Discount	61,357	-	61,357	-	-
Series 2022	-	5,213,000	-	5,213,000	342,000
Total	<u>\$ 5,808,643</u>	<u>\$ 5,213,000</u>	<u>\$ 5,808,643</u>	<u>\$ 5,213,000</u>	<u>\$ 342,000</u>

At September 30, 2022, the scheduled debt service requirements on the long-term debt were as follows:

Year ending September 30:	Governmental Activities		
	Principal	Interest	Total
2023	\$ 342,000	\$ 211,168	\$ 553,168
2024	456,000	196,464	652,464
2025	475,000	177,435	652,435
2026	494,000	157,621	651,621
2027	514,000	137,013	651,013
2028-2032	2,932,000	344,525	3,276,525
Total	<u>\$ 5,213,000</u>	<u>\$ 1,224,226</u>	<u>\$ 6,437,226</u>

NOTE 7 – SHARED MAINTENANCE COSTS WITH PARKLANDS LEE

The District has an agreement with Parklands Lee Community Development District (“Parklands Lee CDD”) to share certain water management maintenance expenditures. The allocation for these shared costs is based upon the number of assessable units within each District. During the fiscal year 2022 Parklands West CDD had 498 assessable units and Parklands Lee CDD had 521 assessable units. As such, these expenditures were allocated 48.87% and 51.13% between Parklands West CDD and Parklands Lee CDD, respectively. The District’s portion of these shared costs for the fiscal year ended September 30, 2022 was \$54,000.

NOTE 8 – MANAGEMENT COMPANY

The District has contracted with Wrathell, Hunt and Associates, LLC to perform management and accounting services. Certain employees of the management company also serve as officers of the District. Under the agreement, the District compensates the management company for management, accounting, financial reporting and other administrative costs.

NOTE 9 – RISK MANAGEMENT

The District is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; and natural disasters. The District has obtained commercial insurance from independent third parties to mitigate the costs of these risks; coverage may not extend to all situations.

**PARKLANDS WEST COMMUNITY DEVELOPMENT DISTRICT
 BONITA SPRINGS, FLORIDA
 SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
 FUND BALANCE - BUDGET AND ACTUAL – GENERAL FUND
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2022**

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES				
Assessments	\$ 142,972	\$ 144,031	\$ 144,031	\$ -
Interest	-	17	19	2
Total revenues	142,972	144,048	144,050	2
EXPENDITURES				
Current:				
General government	113,620	137,488	118,830	18,658
Maintenance and operations	44,262	55,139	64,889	(9,750)
Total expenditures	157,882	192,627	183,719	8,908
Excess (deficiency) of revenues over (under) expenditures	(14,910)	(48,579)	(39,669)	8,910
OTHER FINANCING SOURCES				
Use of funds	14,910	48,579	-	(48,579)
Total other financing sources	14,910	48,579	-	(48,579)
Net change in fund balances	\$ -	\$ -	(39,669)	\$ (39,669)
Fund balance - beginning			78,080	
Fund balance - ending			\$ 38,411	

See notes to required supplementary information

**PARKLANDS WEST COMMUNITY DEVELOPMENT DISTRICT
BONITA SPRINGS, FLORIDA
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION**

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

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

**PARKLANDS WEST COMMUNITY DEVELOPMENT DISTRICT
 BONITA SPRINGS, FLORIDA
 OTHER INFORMATION – DATA ELEMENTS
 REQUIRED BY FL STATUTE 218.39(3)(C)
 UNAUDITED**

<u>Element</u>	<u>Comments</u>
Number of district employees compensated at 9/30/2022	Not applicable
Number of independent contractors compensated in September 2022	2
Employee compensation for FYE 9/30/2022 (paid/accrued)	Not applicable
Independent contractor compensation for FYE 9/30/2022	\$62,579
Construction projects to begin on or after October 1; (>\$65K)	None
Budget variance report	See page 21 of annual financial report
Ad Valorem taxes;	Not applicable
Non ad valorem special assessments;	
Special assessment rate FYE 9/30/2022	Operations and maintenance - \$299.05-\$5,382.90 Debt service - \$645.85-\$263,792.74
Special assessments collected FYE 9/30/2022	\$864,812
Outstanding Bonds:	
Series 2013, due May 1, 2035,	see Note 6 for details



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

To the Board of Supervisors
Parklands West Community Development District
Bonita Springs, Florida

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities and each major fund of Parklands West Community Development District, Bonita Springs, Florida ("District") as of and for the fiscal year ended September 30, 2022, and the related notes to the financial statements, which collectively comprise the District's basic financial statements, and have issued our opinion thereon dated June 20, 2023.

Report on Internal Control Over Financial Reporting

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

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

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

Report on Compliance and Other Matters

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

Purpose of this Report

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

Bhav & Associates

June 20, 2023



Grau & Associates
CERTIFIED PUBLIC ACCOUNTANTS

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

To the Board of Supervisors
Parklands West Community Development District
Bonita Springs, Florida

We have examined Parklands West Community Development District, Bonita Springs, Florida's ("District") compliance with the requirements of Section 218.415, Florida Statutes, in accordance with Rule 10.556(10) of the Auditor General of the State of Florida during the fiscal year ended September 30, 2022. Management is responsible for District's compliance with those requirements. Our responsibility is to express an opinion on District's compliance based on our examination.

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

In our opinion, the District complied, in all material respects, with the aforementioned requirements for the fiscal year ended September 30, 2022.

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

Grau & Associates

June 20, 2023



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

To the Board of Supervisors
Parklands West Community Development District
Bonita Springs, Florida

Report on the Financial Statements

We have audited the accompanying basic financial statements of Parklands West Community Development District ("District") as of and for the fiscal year ended September 30, 2022, and have issued our report thereon dated June 20, 2023.

Auditor's Responsibility

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

Other Reporting Requirements

We have issued our Independent Auditor's Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of the Financial Statements Performed in Accordance with *Government Auditing Standards*; and Independent Auditor's Report on an examination conducted in accordance with *AICPA Professional Standards*, AT-C Section 315, regarding compliance requirements in accordance with Chapter 10.550, Rules of the Auditor General. Disclosures in those reports, which are dated June 20, 2023, should be considered in conjunction with this management letter.

Purpose of this Letter

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

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

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

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

Grau & Associates

June 20, 2023

REPORT TO MANAGEMENT

I. CURRENT YEAR FINDINGS AND RECOMMENDATIONS

None

II. PRIOR YEAR FINDINGS AND RECOMMENDATIONS

None

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

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

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

There were no significant findings and recommendations made in the preceding annual financial audit report for the fiscal year ended September 30, 2021.

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

There were no such matters discovered by, or that came to the attention of, the auditor, to be reported for the fiscal year ended September 30, 2022.

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

There were no such matters discovered by, or that came to the attention of, the auditor, to be reported, for the fiscal year ended September 30, 2022.

4. The name or official title and legal authority of the District are disclosed in the notes to the financial statements.
5. The District has not met one or more of the financial emergency conditions described in Section 218.503(1), Florida Statutes.
6. We applied financial condition assessment procedures and no deteriorating financial conditions were noted as of September 30, 2022. It is management's responsibility to monitor financial condition, and our financial condition assessment was based in part on representations made by management and the review of financial information provided by same.
7. Management has provided the specific information required by Section 218.39(3)(c) in the Other Information section of the financial statements on page 23.

PARKLANDS WEST
COMMUNITY DEVELOPMENT DISTRICT

4

RESOLUTION 2023-06

**A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE
PARKLANDS WEST COMMUNITY DEVELOPMENT DISTRICT HEREBY
ACCEPTING THE AUDITED FINANCIAL REPORT FOR THE FISCAL YEAR
ENDED SEPTEMBER 30, 2022**

WHEREAS, the District’s Auditor, Grau & Associates, has heretofore prepared and submitted to the Board, for accepting, the District’s Audited Financial Report for Fiscal Year 2022;

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

1. The Audited Financial Report for Fiscal Year 2022, heretofore submitted to the Board, is hereby accepted for Fiscal Year 2022, for the period ending September 30, 2022; and
2. A verified copy of said Audited Financial Report for Fiscal Year 2022 shall be attached hereto as an exhibit to this Resolution, in the District’s “Official Record of Proceedings”.

PASSED AND ADOPTED this 14th day of September, 2023.

ATTEST:

**PARKLANDS WEST COMMUNITY
DEVELOPMENT DISTRICT**

Secretary/Assistant Secretary

Chair/Vice Chair, Board of Supervisors

PARKLANDS WEST
COMMUNITY DEVELOPMENT DISTRICT

5A

The News-Press media group

news-press.com A GANNETT COMPANY

PARKLANDS WEST CDD
2300 GLADES RD #410
BOCA RATON, FL 33431
ATTN

STATE OF WISCONSIN COUNTY OF BROWN:

Before the undersigned authority personally appeared said legal clerk, who on oath says that he or she is a 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 Legal Ad in the matter of

PUBLIC NOTICE

In the Twentieth Judicial Circuit Court was published in said newspaper in the issues of:

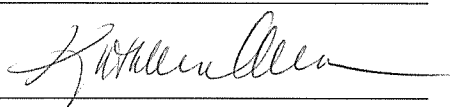
8/22/2023, 8/29/2023

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 the said newspaper has heretofore been continuously published in said Lee County, Florida each day and has been entered as periodicals 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 advertisement; and affiant further says that he or she has never 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 29th of August, 2023



Legal Clerk



Notary Public State of Wisconsin County of Brown

1-7-25

My commission expires

Publication Cost: \$3,527.60
Ad No: GCI1096901
Customer No: 719660
PO#: PUBLIC NOTICE
THIS IS NOT AN INVOICE

KATHLEEN ALLEN
Notary Public
State of Wisconsin

PARKLANDS WEST COMMUNITY DEVELOPMENT DISTRICT

NOTICE OF PUBLIC HEARING TO CONSIDER THE ADOPTION OF THE FISCAL YEAR 2023/2024 BUDGET; NOTICE OF PUBLIC HEARING TO CONSIDER THE IMPOSITION OF OPERATIONS AND MAINTENANCE SPECIAL ASSESSMENTS, ADOPTION OF AN ASSESSMENT ROLL, AND THE LEVY, COLLECTION, AND ENFORCEMENT OF THE SAME; AND NOTICE OF REGULAR BOARD OF SUPERVISORS' MEETING.

Upcoming Public Hearings, and Regular Meeting

The Board of Supervisors ("Board") for the Parklands West Community Development District ("District") will hold the following two public hearings and a regular meeting:

DATE: September 14, 2023
 TIME: 1:00 PM
 LOCATION: The Renaissance Center
 28191 Matteotti View
 Bonita Springs, Florida 34135

The first public hearing is being held pursuant to Chapter 190, *Florida Statutes*, to receive public comment and objections on the District's proposed budget ("Proposed Budget") for the fiscal year beginning October 1, 2023 and ending September 30, 2024 ("Fiscal Year 2023/2024"). The second public hearing is being held pursuant to Chapters 190 and 197, *Florida Statutes*, to consider the imposition of operations and maintenance special assessments ("O&M Assessments") upon the lands located within the District, to fund the Proposed Budget for Fiscal Year 2023/2024; to consider the adoption of an assessment roll; and, to provide for the levy, collection, and enforcement of assessments. At the conclusion of the hearings, the Board will, by resolution, adopt a budget and levy O&M Assessments as finally approved by the Board. A Board meeting of the District will also be held where the Board may consider any other District business.

Description of Assessments

The District imposes O&M Assessments on benefitted property within the District for the purpose of funding the District's general administrative, operations, and maintenance budget. A geographic depiction of the property potentially subject to the proposed O&M Assessments is identified in the map attached hereto. The table below shows the schedule of the proposed O&M Assessments, which are subject to change at the hearing:

Unit Type	Total # of Units	ERU per Unit	Assessment per Unit (including collection costs / early payment discounts)
Residential	498	1.00	\$399.31

The proposed O&M Assessments as stated include collection costs and/or early payment discounts, which Lee County ("County") may impose on assessments that are collected on the County tax bill. Moreover, pursuant to Section 197.3632(4), *Florida Statutes*, the lien amount shall serve as the "maximum rate" authorized by law for O&M Assessments, such that no assessment hearing shall be held or notice provided in future years unless the assessments are proposed to be increased or another criterion within Section 197.3632(4), *Florida Statutes*, is met. Note that the O&M Fiscal Year 2023/2024.

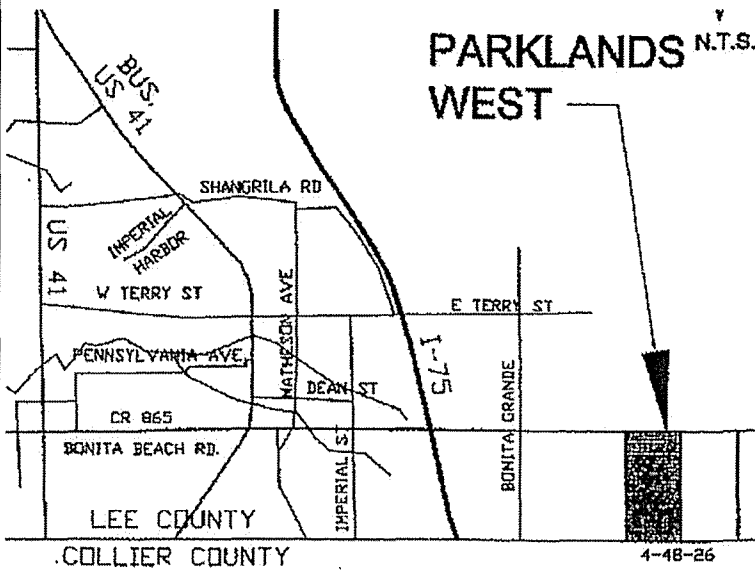
For Fiscal Year 2023/2024, the District intends to have the County tax collector collect the assessments imposed on certain developed property. It is important to pay your assessment because failure to pay will cause a tax certificate to be issued against the property which may result in loss of title. The District's decision to collect assessments on the tax roll or by direct billing does not preclude the District from later electing to collect those or other assessments in a different manner at a future time.

Additional Provisions

The public hearings and meeting are open to the public and will be conducted in accordance with the provisions of Florida law. A copy of the Proposed Budget, proposed assessment roll, and the agenda for the hearings and meeting may be obtained at the offices of the District Manager, located at 2300 Glades Road, Suite 410W, Boca Raton, Florida 33431, Ph: (561) 571-0010 ("District Manager's Office"), during normal business hours. The public hearings and meeting may be continued to a date, time, and place to be specified on the record at the hearings or meeting. There may be occasions when staff or board members may participate by speaker telephone.

Any person requiring special accommodations at this meeting because of a disability or physical impairment should contact the District Manager's Office at least forty-eight (48) hours prior to the meeting. If you are hearing or speech impaired, please contact the Florida Relay Service by dialing 7-1-1, or 1-800-955-8771 (TTY) / 1-800-955-8770 (Voice), for aid in contacting the District Manager's Office.

Please note that all affected property owners have the right to appear at the public hearings and meeting, and may also file written objections with the District Manager's Office within twenty (20) days of publication of this notice. Each person who decides to appeal any decision made by the Board with respect to any matter considered at the public hearings or meeting is advised that person will need a record of 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.



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 for the latest.
Bids and Proposals

ADVERTISEMENT
 Request For Proposal (RFP 23-07)
 Professional Financial Audit Services

The Housing Authority of the City of Fort Myers and its affiliates are accepting proposals from qualified CPA firms, independent professionals or independent Public Accountants (IPAs) to conduct financial examinations and auditing services for two entities for FY 2023 ending March 31, 2024 and all activities of HACFA, subject to all necessary approvals, four (4) additional fiscal years 2024, 2025, 2026 and 2027. Specifications and additional information may be examined or obtained online at: <https://www.hacfa.org/giving-business/contracting-and-bidding-opportunities/> HACFA will receive and evaluate all proposals on or before September 12, 2023 at 4:00 P.M. EST. Proposals should be emailed to procurement@hacfa.org. Late submissions shall not be accepted. The HACFA reserves the right to waive irregularities, to reject any or all proposals submitted, and to award the contract in the best interest of the Housing Authority. The HACFA is an Equal Opportunity Employer and a Drug Free Workplace. HACFA encourages Minority and Section 8 participation. TTY (800) 955-8771 AD #579728

R31018RAG
 Corkscrew Road Widening - Phase II

Invitation to Bid
 Lee County Procurement Management will receive sealed proposals in the Office of the Procurement Management Director, 2115 Second Street, 1st Floor, Fort Myers, FL 33901 prior to 2:30 pm on Tuesday, September 26, 2023 from companies wishing to provide these goods/services to the County. No pre-solicitation meeting is scheduled at this time. Solicitation documents and instructions may be secured from the website: www.lee.org/eProcurement or by calling Procurement Management at (239) 533-8881. AD #580316

R2383955ML New Bus Stop Signage - Leeftan
 Invitation to Bid
 Lee County Procurement Management will receive sealed proposals in the Office of the Procurement Management Director, 2115 Second Street, 1st Floor, Fort Myers, FL 33901 prior to 2:30 pm on Friday, September 22, 2023 from companies wishing to provide these goods/services to the County. No pre-solicitation meeting is scheduled at this time. Solicitation documents and instructions may be secured from the website: www.lee.org/eProcurement or by calling Procurement Management at (239) 533-8881. AD #5802371

Notice of Public Hearing

COCKSCREW FARMS COMMUNITY DEVELOPMENT DISTRICT
 NOTICE OF CONTINUED PUBLIC HEARING TO CONSIDER THE ADOPTION OF THE FISCAL YEAR 2023-2024 BUDGET; NOTICE OF CONTINUED PUBLIC HEARING TO CONSIDER THE IMPOSITION OF OPERATIONS AND MAINTENANCE SPECIAL ASSESSMENTS, ADOPTION OF AN ASSESSMENT ROLL, AND THE LEVY, COLLECTION, AND ENFORCEMENT OF THE SAME; AND NOTICE OF BOARD OF SUPERVISORS MEETING.

The Board of Supervisors (the "Board") of Cockscreek Farms Community Development District (the "District") will hold two (2) continued public hearings and a meeting on August 28, 2023, at 1:30 p.m. at the Offices of Camerata Companies located at 2110 Design Park Ln, #103, Estero, FL 33928.

The purposes of the public hearings are to receive public comment and objections on the Fiscal Year 2023-2024 proposed final budget ("Proposed Budget"), to consider the adoption of an assessment roll, to consider the imposition of special assessments to fund the Proposed Budget upon the lands located within the District, and to provide for the levy, collection, and enforcement of the non-ad valorem assessments. The public hearings are being conducted pursuant to Chapters 190 and 197, Florida Statutes. A meeting of the Board will also be held where the Board may consider any other business that may properly come before it. A copy of the Proposed Budget, preliminary assessment roll and/or the agenda for the meeting/hearings may be obtained from the offices of the District Manager by contacting 2005 Pan Am Circle, Suite 300, Tampa, Florida 33607, phone: (813) 873-7300, email: brian.lamb@nlp.com. In accordance with Section 183.016, Florida Statutes, the Proposed Budget will be posted on the District's website: <http://www.cockscreekfarms.com> at least two (2) days before the public hearing date.

The public hearings and meeting are open to the public and will be conducted in accordance with the provisions of Florida law for community development districts. They may be continued to a date, time, and place to be specified on the record at the hearings or meeting. There may be occasions when Board members or District staff may participate by speaker telephone or other electronic means. If you are hearing or speech impaired, please contact the Florida Relay Service at 711 or 1-800-955-8771 (TTY) or 1-800-955-8770 (Voice) for aid in contacting the District Manager's office. Each person who decides to appeal any decision made by the Board with respect to any matter considered at the public hearing or meeting is advised that person will need a verbatim 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. Brian Lamb, District Manager 8/15, 8/22/2023 AD #579787

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Legal Notices

NOTICE OF ORGANIZATIONAL MEETING
 Notice is hereby given that the Board of Supervisors ("Board") of the Victory Park Community Development District ("District") located in the City of Cape Coral, Lee County, Florida will hold an Organizational Meeting on August 29, 2023 at 10:00 a.m. at the offices of Blue Waters Development Group, 2503 Del Prado Blvd., S. Cape Coral, FL 33904.

The meeting is being held for the necessary public purpose of considering certain organizational matters of the Board to include election of certain District officers, the appointment of staff including, but not limited to, manager, attorney, and others as deemed appropriate by the Board, and to conduct any other business that may come before the Board.

A copy of the agenda may be obtained at the offices of the District Manager, c/o Real Estate Consultants, Inc., 100, 707 Oxford Drive, Naples, FL 34104, Tel: (239) 366-1311. ("District Manager's Office") during normal business hours. The meeting is open to the public and will be conducted in accordance with the provisions of Florida law for community development districts. The meeting may be continued to a date, time, and place to be specified on the record at this meeting.

Any person requiring special accommodations in order to attend and participate in the meeting because of a disability or physical impairment should contact the District Manager's Office at least forty-eight (48) hours prior to the meeting. If you are hearing or speech impaired, please contact the Florida Relay Service by dialing 7-1-1, or 1-800-955-8771 (TTY) or 1-800-955-8770 (Voice), for aid in contacting the District Manager's office.

Each person who decides to appeal any decision made by the Board with respect to any matter considered at the meeting is advised that person will need a record of 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
 AD#5803976 Aug. 22, 2023

Legal Notices

PARKLANDS WEST COMMUNITY DEVELOPMENT DISTRICT
 NOTICE OF PUBLIC HEARING TO CONSIDER THE ADOPTION OF THE FISCAL YEAR 2023/2024 BUDGET; NOTICE OF PUBLIC HEARING TO CONSIDER THE IMPOSITION OF OPERATIONS AND MAINTENANCE SPECIAL ASSESSMENTS, ADOPTION OF AN ASSESSMENT ROLL, AND THE LEVY, COLLECTION, AND ENFORCEMENT OF THE SAME; AND NOTICE OF REGULAR BOARD OF SUPERVISORS' MEETING.

The Board of Supervisors ("Board") for the Parklands West Community Development District ("District") will hold the following two public hearings and a regular meeting:

DATE: September 14, 2023
 TIME: 1:00 PM
 LOCATION: The Renaissance Center
 28191 Matteotti View
 Bonita Springs, Florida 34135

The first public hearing is being held pursuant to Chapter 190, Florida Statutes, to receive public comment and objections on the District's proposed budget ("Proposed Budget") for the fiscal year beginning October 1, 2023 (Fiscal Year 2023/2024). The second public hearing is being held pursuant to Chapters 190 and 197, Florida Statutes, to consider the imposition of operations and maintenance special assessments ("O&M Assessments") upon the lands located within the District, to fund the Proposed Budget for Fiscal Year 2023/2024; to consider the adoption of an assessment roll; and, to provide for the levy, collection, and enforcement of assessments. At the conclusion of the hearings, the Board will, by resolution, adopt a budget and levy O&M Assessments as finally approved by the Board. A Board meeting of the District will also be held where the Board may consider any other District business.

Description of Assessments
 The District imposes O&M Assessments on benefited property within the District for the purpose of funding the District's general administrative, operations, and maintenance budget. A geographic depiction of the property potentially subject to the proposed O&M Assessments is identified in the map attached hereto. The table below shows the schedule of the proposed O&M Assessments, which are subject to change at the hearing:

Unit Type	Total # of Units	ERU per Unit	Assessment per Unit (including collection costs / early payment discounts)
Residential	498	1.00	\$399.31

The proposed O&M Assessments as stated include collection costs and/or early payment discounts, which Lee County ("County") may impose on assessments that are collected on the County tax bill. Moreover, pursuant to Section 197.3632(4), Florida Statutes, the lien amount shall serve as the "maximum rate" authorized by law for O&M Assessments, such that no assessment hearing shall be held or notice provided in future years unless the assessments are proposed to be increased or another criterion within Section 197.3632(4), Florida Statutes, is met. Note that the O&M Fiscal Year 2023/2024.

For Fiscal Year 2023/2024, the District intends to have the County tax collector collect the assessments imposed on certain developed property. It is important to pay your assessment because failure to pay will cause a tax certificate to be issued against the property which may result in loss of title. The District's decision to collect assessments on the tax roll or by direct billing does not preclude the District from later electing to collect those or other assessments in a different manner at a future time.

Additional Provisions
 The public hearings and meeting are open to the public and will be conducted in accordance with the provisions of Florida law. A copy of the Proposed Budget, proposed assessment roll, and the agenda for the hearings and meeting may be obtained at the offices of the District Manager, located at 2300 Glades Road, Suite 410W, Boca Raton, Florida 33431, Ph: (561) 571-0010 ("District Manager's Office"), during normal business hours. The public hearings and meeting may be continued to a date, time, and place to be specified on the record at the hearings or meeting. There may be occasions when staff or board members may participate by speaker telephone.

Any person requiring special accommodations at this meeting because of a disability or physical impairment should contact the District Manager's Office at least forty-eight (48) hours prior to the meeting. If you are hearing or speech impaired, please contact the Florida Relay Service by dialing 7-1-1, or 1-800-955-8771 (TTY) or 1-800-955-8770 (Voice), for aid in contacting the District Manager's Office.

Please note that all affected property owners have the right to appear at the public hearings and meeting, and may also file written objections with the District Manager's Office within twenty (20) days of publication of this notice. Each person who decides to appeal any decision made by the Board with respect to any matter considered at the public hearings or meeting is advised that person will need a record of 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.

Brian Lamb, District Manager
 AD #579778 8/15, 8/22/2023

Legal Notices

Legal Notices

NOTICE OF PUBLIC HEARING
VADANA COMMUNITY DEVELOPMENT DISTRICT
 NOTICE OF CONTINUED PUBLIC HEARING TO CONSIDER THE ADOPTION OF THE FISCAL YEAR 2023-2024 BUDGET; NOTICE OF CONTINUED PUBLIC HEARING TO CONSIDER THE IMPOSITION OF OPERATIONS AND MAINTENANCE SPECIAL ASSESSMENTS, ADOPTION OF AN ASSESSMENT ROLL, AND THE LEVY, COLLECTION, AND ENFORCEMENT OF THE SAME; AND NOTICE OF BOARD OF SUPERVISORS MEETING.

The Board of Supervisors (the "Board") of VAdana Community Development District (the "District") will hold two (2) continued public hearings and a meeting on August 30, 2023 at 12:00 pm, at the Offices of Camerata Companies located at 2110 Design Park Ln, #103, Estero, FL 33928.

The purposes of the public hearings are to receive public comment and objections on the Fiscal Year 2023-2024 proposed final budget ("Proposed Budget"), to consider the adoption of an assessment roll, to consider the imposition of special assessments to fund the Proposed Budget upon the lands located within the District, and to provide for the levy, collection, and enforcement of the non-ad valorem assessments. The public hearings are being conducted pursuant to Chapters 190 and 197, Florida Statutes. A meeting of the Board will also be held where the Board may consider any other business that may properly come before it. A copy of the Proposed Budget, preliminary assessment roll and/or the agenda for the meeting/hearings may be obtained from the offices of the District Manager by contacting 2005 Pan Am Circle, Suite 300, Tampa, Florida 33607, phone: (813) 873-7300, email: brian.lamb@nlp.com. In accordance with Section 183.016, Florida Statutes, the Proposed Budget will be posted on the District's website <http://www.vadana.com> at least two (2) days before the public hearing date.

The public hearings and meeting are open to the public and will be conducted in accordance with the provisions of Florida law for community development districts. They may be continued to a date, time, and place to be specified on the record at the hearings or meeting. There may be occasions when Board members or District staff may participate by speaker telephone or other electronic means. If you are hearing or speech impaired, please contact the Florida Relay Service at 711 or 1-800-955-8771 (TTY) or 1-800-955-8770 (Voice) for aid in contacting the District Manager's office. Each person who decides to appeal any decision made by the Board with respect to any matter considered at the public hearing or meeting is advised that person will need a verbatim 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.

Brian Lamb, District Manager
 AD #579778 8/15, 8/22/2023

Legal Notices

NOTICE OF PUBLIC HEARING
COCKSCREW FARMS COMMUNITY DEVELOPMENT DISTRICT
 NOTICE OF CONTINUED PUBLIC HEARING TO CONSIDER THE ADOPTION OF THE FISCAL YEAR 2023-2024 BUDGET; NOTICE OF CONTINUED PUBLIC HEARING TO CONSIDER THE IMPOSITION OF OPERATIONS AND MAINTENANCE SPECIAL ASSESSMENTS, ADOPTION OF AN ASSESSMENT ROLL, AND THE LEVY, COLLECTION, AND ENFORCEMENT OF THE SAME; AND NOTICE OF BOARD OF SUPERVISORS MEETING.

The Board of Supervisors (the "Board") of Cockscreek Farms Community Development District (the "District") will hold two (2) continued public hearings and a meeting on August 30, 2023, at 1:30 p.m. at the Offices of Camerata Companies located at 2110 Design Park Ln, #103, Estero, FL 33928.

The purposes of the public hearings are to receive public comment and objections on the Fiscal Year 2023-2024 proposed final budget ("Proposed Budget"), to consider the adoption of an assessment roll, to consider the imposition of special assessments to fund the Proposed Budget upon the lands located within the District, and to provide for the levy, collection, and enforcement of the non-ad valorem assessments. The public hearings are being conducted pursuant to Chapters 190 and 197, Florida Statutes. A meeting of the Board will also be held where the Board may consider any other business that may properly come before it. A copy of the Proposed Budget, preliminary assessment roll and/or the agenda for the meeting/hearings may be obtained from the offices of the District Manager by contacting 2005 Pan Am Circle, Suite 300, Tampa, Florida 33607, phone: (813) 873-7300, email: brian.lamb@nlp.com. In accordance with Section 183.016, Florida Statutes, the Proposed Budget will be posted on the District's website <http://www.cockscreekfarms.com> at least two (2) days before the public hearing date.

The public hearings and meeting are open to the public and will be conducted in accordance with the provisions of Florida law for community development districts. They may be continued to a date, time, and place to be specified on the record at the hearings or meeting. There may be occasions when Board members or District staff may participate by speaker telephone or other electronic means. If you are hearing or speech impaired, please contact the Florida Relay Service at 711 or 1-800-955-8771 (TTY) or 1-800-955-8770 (Voice) for aid in contacting the District Manager's office. Each person who decides to appeal any decision made by the Board with respect to any matter considered at the public hearing or meeting is advised that person will need a verbatim 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.

Brian Lamb, District Manager
 AD #579787 8/15, 8/22/2023

Legal Notices

NOTICE OF PUBLIC HEARING
PARKLANDS WEST COMMUNITY DEVELOPMENT DISTRICT
 NOTICE OF CONTINUED PUBLIC HEARING TO CONSIDER THE ADOPTION OF THE FISCAL YEAR 2023/2024 BUDGET; NOTICE OF CONTINUED PUBLIC HEARING TO CONSIDER THE IMPOSITION OF OPERATIONS AND MAINTENANCE SPECIAL ASSESSMENTS, ADOPTION OF AN ASSESSMENT ROLL, AND THE LEVY, COLLECTION, AND ENFORCEMENT OF THE SAME; AND NOTICE OF REGULAR BOARD OF SUPERVISORS' MEETING.

The Board of Supervisors ("Board") for the Parklands West Community Development District ("District") will hold the following two public hearings and a regular meeting:

DATE: September 14, 2023
 TIME: 1:00 PM
 LOCATION: The Renaissance Center
 28191 Matteotti View
 Bonita Springs, Florida 34135

The first public hearing is being held pursuant to Chapter 190, Florida Statutes, to receive public comment and objections on the District's proposed budget ("Proposed Budget") for the fiscal year beginning October 1, 2023 (Fiscal Year 2023/2024). The second public hearing is being held pursuant to Chapters 190 and 197, Florida Statutes, to consider the imposition of operations and maintenance special assessments ("O&M Assessments") upon the lands located within the District, to fund the Proposed Budget for Fiscal Year 2023/2024; to consider the adoption of an assessment roll; and, to provide for the levy, collection, and enforcement of assessments. At the conclusion of the hearings, the Board will, by resolution, adopt a budget and levy O&M Assessments as finally approved by the Board. A Board meeting of the District will also be held where the Board may consider any other District business.

Description of Assessments
 The District imposes O&M Assessments on benefited property within the District for the purpose of funding the District's general administrative, operations, and maintenance budget. A geographic depiction of the property potentially subject to the proposed O&M Assessments is identified in the map attached hereto. The table below shows the schedule of the proposed O&M Assessments, which are subject to change at the hearing:

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 The public hearings and meeting are open to the public and will be conducted in accordance with the provisions of Florida law. A copy of the Proposed Budget, proposed assessment roll, and the agenda for the hearings and meeting may be obtained at the offices of the District Manager, located at 2300 Glades Road, Suite 410W, Boca Raton, Florida 33431, Ph: (561) 571-0010 ("District Manager's Office"), during normal business hours. The public hearings and meeting may be continued to a date, time, and place to be specified on the record at the hearings or meeting. There may be occasions when staff or board members may participate by speaker telephone.

Any person requiring special accommodations at this meeting because of a disability or physical impairment should contact the District Manager's Office at least forty-eight (48) hours prior to the meeting. If you are hearing or speech impaired, please contact the Florida Relay Service by dialing 7-1-1, or 1-800-955-8771 (TTY) or 1-800-955-8770 (Voice), for aid in contacting the District Manager's Office.

Please note that all affected property owners have the right to appear at the public hearings and meeting, and may also file written objections with the District Manager's Office within twenty (20) days of publication of this notice. Each person who decides to appeal any decision made by the Board with respect to any matter considered at the public hearings or meeting is advised that person will need a record of 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.

Brian Lamb, District Manager
 AD #579778 8/15, 8/22/2023

Notice of Meetings

NOTICE OF PUBLIC HEARING
VADANA COMMUNITY DEVELOPMENT DISTRICT
 NOTICE OF CONTINUED PUBLIC HEARING TO CONSIDER THE ADOPTION OF THE FISCAL YEAR 2023-2024 BUDGET; NOTICE OF CONTINUED PUBLIC HEARING TO CONSIDER THE IMPOSITION OF OPERATIONS AND MAINTENANCE SPECIAL ASSESSMENTS, ADOPTION OF AN ASSESSMENT ROLL, AND THE LEVY, COLLECTION, AND ENFORCEMENT OF THE SAME; AND NOTICE OF BOARD OF SUPERVISORS MEETING.

The Board of Supervisors (the "Board") of VAdana Community Development District (the "District") will hold two (2) continued public hearings and a meeting on August 30, 2023 at 12:00 pm, at the Offices of Camerata Companies located at 2110 Design Park Ln, #103, Estero, FL 33928.

The purposes of the public hearings are to receive public comment and objections on the Fiscal Year 2023-2024 proposed final budget ("Proposed Budget"), to consider the adoption of an assessment roll, to consider the imposition of special assessments to fund the Proposed Budget upon the lands located within the District, and to provide for the levy, collection, and enforcement of the non-ad valorem assessments. The public hearings are being conducted pursuant to Chapters 190 and 197, Florida Statutes. A meeting of the Board will also be held where the Board may consider any other business that may properly come before it. A copy of the Proposed Budget, preliminary assessment roll and/or the agenda for the meeting/hearings may be obtained from the offices of the District Manager by contacting 2005 Pan Am Circle, Suite 300, Tampa, Florida 33607, phone: (813) 873-7300, email: brian.lamb@nlp.com. In accordance with Section 183.016, Florida Statutes, the Proposed Budget will be posted on the District's website <http://www.vadana.com> at least two (2) days before the public hearing date.

The public hearings and meeting are open to the public and will be conducted in accordance with the provisions of Florida law for community development districts. They may be continued to a date, time, and place to be specified on the record at the hearings or meeting. There may be occasions when Board members or District staff may participate by speaker telephone or other electronic means. If you are hearing or speech impaired, please contact the Florida Relay Service at 711 or 1-800-955-8771 (TTY) or 1-800-955-8770 (Voice) for aid in contacting the District Manager's office. Each person who decides to appeal any decision made by the Board with respect to any matter considered at the public hearing or meeting is advised that person will need a verbatim 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.

Brian Lamb, District Manager
 AD #579778 8/15, 8/22/2023

Notice of Meetings

NOTICE OF PUBLIC HEARING
COCKSCREW FARMS COMMUNITY DEVELOPMENT DISTRICT
 NOTICE OF CONTINUED PUBLIC HEARING TO CONSIDER THE ADOPTION OF THE FISCAL YEAR 2023-2024 BUDGET; NOTICE OF CONTINUED PUBLIC HEARING TO CONSIDER THE IMPOSITION OF OPERATIONS AND MAINTENANCE SPECIAL ASSESSMENTS, ADOPTION OF AN ASSESSMENT ROLL, AND THE LEVY, COLLECTION, AND ENFORCEMENT OF THE SAME; AND NOTICE OF BOARD OF SUPERVISORS MEETING.

The Board of Supervisors (the "Board") of Cockscreek Farms Community Development District (the "District") will hold two (2) continued public hearings and a meeting on August 30, 2023, at 1:30 p.m. at the Offices of Camerata Companies located at 2110 Design Park Ln, #103, Estero, FL 33928.

The purposes of the public hearings are to receive public comment and objections on the Fiscal Year 2023-2024 proposed final budget ("Proposed Budget"), to consider the adoption of an assessment roll, to consider the imposition of special assessments to fund the Proposed Budget upon the lands located within the District, and to provide for the levy, collection, and enforcement of the non-ad valorem assessments. The public hearings are being conducted pursuant to Chapters 190 and 197, Florida Statutes. A meeting of the Board will also be held where the Board may consider any other business that may properly come before it. A copy of the Proposed Budget, preliminary assessment roll and/or the agenda for the meeting/hearings may be obtained from the offices of the District Manager by contacting 2005 Pan Am Circle, Suite 300, Tampa, Florida 33607, phone: (813) 873-7300, email: brian.lamb@nlp.com. In accordance with Section 183.016, Florida Statutes, the Proposed Budget will be posted on the District's website <http://www.cockscreekfarms.com> at least two (2) days before the public hearing date.

The public hearings and meeting are open to the public and will be conducted in accordance with the provisions of Florida law for community development districts. They may be continued to a date, time, and place to be specified on the record at the hearings or meeting. There may be occasions when Board members or District staff may participate by speaker telephone or other electronic means. If you are hearing or speech impaired, please contact the Florida Relay Service at 711 or 1-800-955-8771 (TTY) or 1-800-955-8770 (Voice) for aid in contacting the District Manager's office. Each person who decides to appeal any decision made by the Board with respect to any matter considered at the public hearing or meeting is advised that person will need a verbatim 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.

Brian Lamb, District Manager
 AD #579787 8/15, 8/22/2023

Legal Notices

NOTICE OF PUBLIC HEARING
PARKLANDS WEST COMMUNITY DEVELOPMENT DISTRICT
 NOTICE OF CONTINUED PUBLIC HEARING TO CONSIDER THE ADOPTION OF THE FISCAL YEAR 2023/2024 BUDGET; NOTICE OF CONTINUED PUBLIC HEARING TO CONSIDER THE IMPOSITION OF OPERATIONS AND MAINTENANCE SPECIAL ASSESSMENTS, ADOPTION OF AN ASSESSMENT ROLL, AND THE LEVY, COLLECTION, AND ENFORCEMENT OF THE SAME; AND NOTICE OF REGULAR BOARD OF SUPERVISORS' MEETING.

The Board of Supervisors ("Board") for the Parklands West Community Development District ("District") will hold the following two public hearings and a regular meeting:

DATE: September 14, 2023
 TIME: 1:00 PM
 LOCATION: The Renaissance Center
 28191 Matteotti View
 Bonita Springs, Florida 34135

The first public hearing is being held pursuant to Chapter 190, Florida Statutes, to receive public comment and objections on the District's proposed budget ("Proposed Budget") for the fiscal year beginning October 1, 2023 (Fiscal Year 2023/2024). The second public hearing is being held pursuant to Chapters 190 and 197, Florida Statutes, to consider the imposition of operations and maintenance special assessments ("O&M Assessments") upon the lands located within the District, to fund the Proposed Budget for Fiscal Year 2023/2024; to consider the adoption of an assessment roll; and, to provide for the levy, collection, and enforcement of assessments. At the conclusion of the hearings, the Board will, by resolution, adopt a budget and levy O&M Assessments as finally approved by the Board. A Board meeting of the District will also be held where the Board may consider any other District business.

Description of Assessments
 The District imposes O&M Assessments on benefited property within the District for the purpose of funding the District's general administrative, operations, and maintenance budget. A geographic depiction of the property potentially subject to the proposed O&M Assessments is identified in the map attached hereto. The table below shows the schedule of the proposed O&M Assessments, which are subject to change at the hearing:

Unit Type	Total # of Units	ERU per Unit	Assessment per Unit (including collection costs / early payment discounts)
Residential	498	1.00	\$399.31

The proposed O&M Assessments as stated include collection costs and/or early payment discounts, which Lee County ("County") may impose on assessments that are collected on the County tax bill. Moreover, pursuant to Section 197.3632(4), Florida Statutes, the lien amount shall serve as the "maximum rate" authorized by law for O&M Assessments, such that no assessment hearing shall be held or notice provided in future years unless the assessments are proposed to be increased or another criterion within Section 197.3632(4), Florida Statutes, is met. Note that the O&M Fiscal Year 2023/2024.

For Fiscal Year 2023/2024, the District intends to have the County tax collector collect the assessments imposed on certain developed property. It is important to pay your assessment because failure to pay will cause a tax certificate to be issued against the property which may result in loss of title. The District's decision to collect assessments on the tax roll or by direct billing does not preclude the District from later electing to collect those or other assessments in a different manner at a future time.

Additional Provisions
 The public hearings and meeting are open to the public and will be conducted in accordance with the provisions of Florida law. A copy of the Proposed Budget, proposed assessment roll, and the agenda for the hearings and meeting may be obtained at the offices of the District Manager, located at 2300 Glades Road, Suite 410W, Boca Raton, Florida 33431, Ph: (561) 571-0010 ("District Manager's Office"), during normal business hours. The public hearings and meeting may be continued to a date, time, and place to be specified on the record at the hearings or meeting. There may be occasions when staff or board members may participate by speaker telephone.

Any person requiring special accommodations at this meeting because of a disability or physical impairment should contact the District Manager's Office at least forty-eight (48) hours prior to the meeting. If you are hearing or speech impaired, please contact the Florida Relay Service by dialing 7-1-1, or 1-800-955-8771 (TTY) or 1-800-955-8770 (Voice), for aid in contacting the District Manager's Office.

Please note that all affected property owners have the right to appear at the public hearings and meeting, and may also file written objections with the District Manager's Office within twenty (20) days of publication of this notice. Each person who decides to appeal any decision made by the Board with respect to any matter considered at the public hearings or meeting is advised that person will need a record of 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.

Brian Lamb, District Manager
 AD #579778 8/15, 8/22/2023

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Legal Notices

NOTICE OF PUBLIC HEARING
VADANA COMMUNITY DEVELOPMENT DISTRICT
 NOTICE OF CONTINUED PUBLIC HEARING TO CONSIDER THE ADOPTION OF THE FISCAL YEAR 2023-2024 BUDGET; NOTICE OF CONTINUED PUBLIC HEARING TO CONSIDER THE IMPOSITION OF OPERATIONS AND MAINTENANCE SPECIAL ASSESSMENTS, ADOPTION OF AN ASSESSMENT ROLL, AND THE LEVY, COLLECTION, AND ENFORCEMENT OF THE SAME; AND NOTICE OF BOARD OF SUPERVISORS MEETING.

The Board of Supervisors (the "Board") of VAdana Community Development District (the "District") will hold two (2) continued public hearings and a meeting on August 30, 2023 at 12:00 pm, at the Offices of Camerata Companies located at 2110 Design Park Ln, #103, Estero, FL 33928.

The purposes of the public hearings are to receive public comment and objections on the Fiscal Year 2023-2024 proposed final budget ("Proposed Budget"), to consider the adoption of an assessment roll, to consider the imposition of special assessments to fund the Proposed Budget upon the lands located within the District, and to provide for the levy, collection, and enforcement of the non-ad valorem assessments. The public hearings are being conducted pursuant to Chapters 190 and 197, Florida Statutes. A meeting of the Board will also be held where the Board may consider any other business that may properly come before it. A copy of the Proposed Budget, preliminary assessment roll and/or the agenda for the meeting/hearings may be obtained from the offices of the District Manager by contacting 2005 Pan Am Circle, Suite 300, Tampa, Florida 33607, phone: (813) 873-7300, email: brian.lamb@nlp.com. In accordance with Section 183.016, Florida Statutes, the Proposed Budget will be posted on the District's website <http://www.vadana.com> at least two (2) days before the public hearing date.

The public hearings and meeting are open to the public and will be conducted in accordance with the provisions of Florida law for community development districts. They may be continued to a date, time, and place to be specified on the record at the hearings or meeting. There may be occasions when Board members or District staff may participate by speaker telephone or other electronic means. If you are hearing or speech impaired, please contact the Florida Relay Service at 711 or 1-800-955-8771 (TTY) or 1-800-955-8770 (Voice) for aid in contacting the District Manager's office. Each person who decides to appeal any decision made by the Board with respect to any matter considered at the public hearing or meeting is advised that person will need a verbatim 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.

Brian Lamb, District Manager
 AD #579778 8/15, 8/22/2023

Notice of Public Hearing

VADANA COMMUNITY DEVELOPMENT DISTRICT
 NOTICE OF CONTINUED PUBLIC HEARING TO CONSIDER THE ADOPTION OF THE FISCAL YEAR 2023-2024 BUDGET; NOTICE OF CONTINUED PUBLIC HEARING TO CONSIDER THE IMPOSITION OF OPERATIONS AND MAINTENANCE SPECIAL ASSESSMENTS, ADOPTION OF AN ASSESSMENT ROLL, AND THE LEVY, COLLECTION, AND ENFORCEMENT OF THE SAME; AND NOTICE OF BOARD OF SUPERVISORS MEETING.

The Board of Supervisors (the "Board") of VAdana Community Development District (the "District") will hold two (2) continued public hearings and a meeting on August 30, 2023 at 12:00 pm, at the Offices of Camerata Companies located at 2110 Design Park Ln, #103, Estero, FL 33928.

The purposes of the public hearings are to receive public comment and objections on the Fiscal Year 2023-2024 proposed final budget ("Proposed Budget"), to consider the adoption of an assessment roll, to consider the imposition of special assessments to fund the Proposed Budget upon the lands located within the District, and to provide for the levy, collection, and enforcement of the non-ad valorem assessments. The public hearings are being conducted pursuant to Chapters 190 and 197, Florida Statutes. A meeting of the Board will also be held where the Board may consider any other business that may properly come before it. A copy of the Proposed Budget, preliminary assessment roll and/or the agenda for the meeting/hearings may be obtained from the offices of the District Manager by contacting 2005 Pan Am Circle, Suite 300, Tampa, Florida 33607, phone: (813) 873-7300, email: brian.lamb@nlp.com. In accordance with Section 183.016, Florida Statutes, the Proposed Budget will be posted on the District's website <http://www.vadana.com> at least two (2) days before the public hearing date.

The public hearings and meeting are open to the public and will be conducted in accordance with the provisions of Florida law for community development districts. They may be continued to a date, time, and place to be specified on the record at the hearings or meeting. There may be occasions when Board members or District staff may participate by speaker telephone or other electronic means. If you are hearing or speech impaired, please contact the Florida Relay Service at 711 or 1-800-955-8771 (TTY) or 1-800-955-8770 (Voice) for aid in contacting the District Manager's office. Each person who decides to appeal any decision made by the Board with respect to any matter considered at the public hearing or meeting is advised that person will need a verbatim record of the proceedings and that accordingly, the person may need to ensure that a verbatim record of the proceedings is made

PARKLANDS WEST
COMMUNITY DEVELOPMENT DISTRICT

5B

RESOLUTION 2023-07

THE ANNUAL APPROPRIATION RESOLUTION OF THE PARKLANDS WEST COMMUNITY DEVELOPMENT DISTRICT (“DISTRICT”) RELATING TO THE ANNUAL APPROPRIATIONS AND ADOPTING THE BUDGET FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2023, AND ENDING SEPTEMBER 30, 2024; AUTHORIZING BUDGET AMENDMENTS; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, the District Manager has, prior to the fifteenth (15th) day in June, 2023, submitted to the Board of Supervisors (“**Board**”) a proposed budget for the next ensuing budget year along with an explanatory and complete financial plan for each fund of the District, pursuant to the provisions of Section 190.008(2)(a), Florida Statutes; and

WHEREAS, at least sixty (60) days prior to the adoption of the proposed annual budget (“**Proposed Budget**”), the District filed a copy of the Proposed Budget with the local governing authorities having jurisdiction over the area included in the District pursuant to the provisions of Section 190.008(2)(b), Florida Statutes; and

WHEREAS, the Board set September 14, 2023, as the date for a public hearing thereon and caused notice of such public hearing to be given by publication pursuant to Section 190.008(2)(a), Florida Statutes; and

WHEREAS, the District Manager posted the Proposed Budget on the District’s website at least two days before the public hearing; and

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

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

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF SUPERVISORS OF THE PARKLANDS WEST COMMUNITY DEVELOPMENT DISTRICT:

SECTION 1. BUDGET

- a. The Board of Supervisors has reviewed the District Manager’s Proposed Budget, 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. The District Manager’s Proposed Budget, attached hereto as **Exhibit “A,”** as amended by the Board, is 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.
- c. The adopted budget, as amended, shall be maintained in the office of the District Manager and at the District’s Records Office and identified as “The Budget for the Parklands West Community Development District for the Fiscal Year Ending September 30, 2024,” as adopted by the Board of Supervisors on September 9, 2023.
- d. The final adopted budget shall be posted by the District Manager on the District’s official website within thirty (30) days after adoption.

SECTION 2. APPROPRIATIONS

There is hereby appropriated out of the revenues of the Parklands West Community Development District, for the fiscal year beginning October 1, 2023, and ending September 30, 2024, the sum of \$856,366 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	\$190,902
DEBT SERVICE FUND – SERIES 2022 BONDS	<u>\$665,464</u>
TOTAL ALL FUNDS	\$856,366

SECTION 3. BUDGET AMENDMENTS

Pursuant to Section 189.016, Florida Statutes, the District at any time within the fiscal year or within 60 days following the end of the fiscal year may amend its budget for that fiscal year as follows:

- a. The Board may authorize an increase or decrease in line item appropriations within a fund by motion recorded in the minutes if the total appropriations of the fund do not increase.
- b. The District Manager or Treasurer may authorize an increase or decrease in line item appropriations within a fund if the total appropriations of the fund do not increase and if the aggregate change in the original appropriation item does not exceed \$15,000 or 15% of the original appropriation.

- c. By resolution, the Board may increase any appropriation item and/or fund to reflect receipt of any additional unbudgeted monies and make the corresponding change to appropriations or the unappropriated balance.
- d. Any other budget amendments shall be adopted by resolution and consistent with Florida law.

The District Manager or Treasurer must establish administrative procedures to ensure that any budget amendments are in compliance with this Section 3 and Section 189.016 of the Florida Statutes, among other applicable laws. Among other procedures, the District Manager or Treasurer must ensure that any amendments to budget under subparagraphs c. and d. above are posted on the District’s website within 5 days after adoption. If the District does not yet have its own website, the District's Secretary is directed to transmit such amendments to the manager or administrator of Lee County for posting on Lee County’s website.

SECTION 4. EFFECTIVE DATE. This Resolution shall take effect immediately upon adoption.

PASSED AND ADOPTED THIS 14TH DAY OF SEPTEMBER, 2023.

ATTEST:

**PARKLANDS WEST COMMUNITY
DEVELOPMENT DISTRICT**

Secretary/Assistant Secretary

Chair/Vice Chair, Board of Supervisors

Exhibit A: Fiscal Year 2023/2024 Budget

Exhibit A: Fiscal Year 2023/2024 Budget

**PARKLANDS WEST
COMMUNITY DEVELOPMENT DISTRICT
FISCAL YEAR 2024
PROPOSED BUDGET**

**PARKLANDS WEST
COMMUNITY DEVELOPMENT DISTRICT
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**PARKLANDS WEST
COMMUNITY DEVELOPMENT DISTRICT
GENERAL FUND BUDGET
FISCAL YEAR 2024**

	Fiscal Year 2023				Proposed Budget FY 2024
	Adopted Budget FY 2023	Actual through 3/31/2023	Projected through 9/30/2023	Total Actual & Projected	
REVENUES					
Assessment levy: on-roll - gross	\$ 148,863				\$ 198,856
Allowable discounts (4%)	(5,955)				(7,954)
Assessment levy: on-roll - net	142,908	\$ 140,058	\$ 2,850	\$ 142,908	190,902
Interest and miscellaneous	-	14,114	100	14,214	-
Total revenues	142,908	154,172	2,950	157,122	190,902
EXPENDITURES					
Professional & administrative fees					
Supervisors	4,306	1,077	3,229	4,306	4,306
Management/recording	59,497	29,748	29,749	59,497	59,497
Legal	500	-	500	500	500
Engineering	2,000	1,239	761	2,000	20,000
Audit	7,100	7,100	-	7,100	7,100
Accounting services	4,797	2,398	2,399	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	1,000	500	500	1,000	1,000
Trustee	4,500	-	4,500	4,500	4,500
Telephone	500	250	250	500	500
Postage	500	24	476	500	500
Printing & binding	1,035	517	518	1,035	1,035
Legal advertising	750	459	291	750	750
Office supplies	-	93	-	93	-
Website hosting & maintenance	705	-	705	705	705
Website ADA compliance	210	-	210	210	210
Annual district filing fee	175	175	-	175	175
Insurance	7,100	7,236	-	7,236	7,500
Contingencies	1,000	266	734	1,000	1,000
Total professional & admin fees	109,375	63,582	46,022	109,604	127,775
Water management					
Contractual services	44,473	21,086	23,387	44,473	48,382
Electricity	1,500	798	700	1,498	1,500
Total water management services	45,973	21,884	24,087	45,971	49,882
Other fees and charges					
Tax collector	747	697	50	747	747
Property appraiser	498	481	17	498	498
Total other fees and charges	1,245	1,178	67	1,245	1,245
Total expenditures	156,593	86,644	70,176	156,820	178,902
Net change in fund balances	(13,685)	67,528	(67,226)	302	12,000
Fund balance - beginning (unaudited)	63,429	38,410	105,938	38,410	38,712
Fund balance - ending (projected)	\$ 49,744	\$ 105,938	\$ 38,712	\$ 38,712	\$ 50,712

Description	Number of Units	FY 2023 Assessment	FY 2024 Assessment	Total Revenue
Resident	498	\$ 298.92	\$ 399.31	\$ 198,856

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

EXPENDITURES

Professional services

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	59,497
<p>Wrathell, Hunt and Associates, LLC specializes in managing community development district's 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	500
<p>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	20,000
<p>Johnson 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. In 2020, the CDD hired a consultant to create a GIS program and anticipate continued management/updating that will be cost shared with the Lee CDD based upon the number of units within each CDD.</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	1,000
<p>The District must annually disseminate financial information in order to comply with the requirements of Rule 15c2-12 under the Securities & Exchange Act of 1934.</p>	
Trustee	4,500
<p>Annual fees paid to U.S. Bank for services provided as trustee, paying agent and registrar.</p>	
Telephone	500
<p>Telephone and fax machine.</p>	
Postage	500
<p>Mailing of agenda packages, overnight deliveries, correspondence, etc.</p>	
Printing & binding	1,035
<p>Letterhead, envelopes, copies, etc.</p>	

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

EXPENDITURES (continued)

Legal advertising	750
The District advertises for monthly meetings, special meetings, public hearings, bidding, etc.	
Website hosting & maintenance	705
Website ADA compliance	210
Annual district filing fee	175
Annual fee paid to the Department of Economic Opportunity.	
Insurance	7,500
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 public officials liability is set at \$1,000,000.	
Contingencies	1,000
Bank charges, automated AP routing and other miscellaneous expenses incurred during the year.	

Water management

Contractual services	48,382
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 to include 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 Lee CDD (based upon the number of units).	

	<u>Total</u>	<u>Parklands Lee (521 Units)</u>	<u>Parklands West (498 Units)</u>
Lake Maintenance	44,000	22,497	21,503
Aeration	10,000	5,113	4,887
Aquascaping	15,000	7,669	7,331
Lake Banks (mowing)	30,000	15,339	14,661
Total	99,000	50,618	48,382

Electricity	1,500
Other fees and charges	
Tax collector	747
The tax collector's fees are \$1.50 per parcel.	
Property appraiser	498
The property appraiser's fees are \$1.00 per parcel.	
Total expenditures	<u><u>\$ 178,902</u></u>

**PARKLANDS WEST
COMMUNITY DEVELOPMENT DISTRICT
DEBT SERVICE FUND BUDGET - SERIES 2022 BONDS
FISCAL YEAR 2024**

	Fiscal Year 2023				Proposed Budget FY 2024
	Adopted Budget FY 2023	Actual through 3/31/2023	Projected through 9/30/2023	Total Actual & Projected	
REVENUES					
Assessment levy: on-roll - gross	\$658,416				\$658,416
Allowable discounts (4%)	(26,337)				(26,337)
Assessment levy: on-roll - net	632,079	\$ 616,391	\$ 15,688	\$ 632,079	632,079
Assessment levy: off-roll, direct bill	33,385	32,049	1,336	33,385	33,385
Interest	-	1,304	-	1,304	-
Total revenues	<u>665,464</u>	<u>649,744</u>	<u>17,024</u>	<u>666,768</u>	<u>665,464</u>
EXPENDITURES					
Debt service					
Principal	342,000	-	342,000	342,000	456,000
Interest	211,168	107,050	104,118	211,168	196,464
Total debt service	<u>553,168</u>	<u>107,050</u>	<u>446,118</u>	<u>553,168</u>	<u>652,464</u>
Other fees & charges					
Cost of issuance	-	6,000	-	6,000	-
Total other fees & charges	<u>-</u>	<u>6,000</u>	<u>-</u>	<u>6,000</u>	<u>-</u>
Total expenditures	<u>553,168</u>	<u>113,050</u>	<u>-</u>	<u>559,168</u>	<u>652,464</u>
Excess/(deficiency) of revenues over/(under) expenditures	112,296	536,694	17,024	107,600	13,000
Fund balance:					
Net change in fund balances	112,296	536,694	17,024	107,600	13,000
Beginning fund balance (unaudited)	(532,018)	68,283	604,977	68,283	175,883
Ending fund balance (projected)	<u>\$ (419,722)</u>	<u>\$ 604,977</u>	<u>\$ 622,001</u>	<u>\$ 175,883</u>	<u>188,883</u>
Use of fund balance					
Debt service reserve account balance (required)					-
Interest expense - November 1, 2024 and February 1, 2025					(91,170)
Projected fund balance excess/(deficiency) - as of September 30, 2024					<u>\$ 97,713</u>

Parklands West

Community Development District

Series 2022

\$5,197,000

Debt Service Schedule

Date	Principal	Coupon	Interest	Total P+I
11/01/2023			50,293.08	50,293.08
02/01/2024			50,293.08	50,293.08
05/01/2024	456,000.00	4.130%	50,293.08	506,293.08
08/01/2024			45,584.88	45,584.88
11/01/2024			45,584.88	45,584.88
02/01/2025			45,584.88	45,584.88
05/01/2025	475,000.00	4.130%	45,584.88	520,584.88
08/01/2025			40,680.50	40,680.50
11/01/2025			40,680.50	40,680.50
02/01/2026			40,680.50	40,680.50
05/01/2026	494,000.00	4.130%	40,680.50	534,680.50
08/01/2026			35,579.95	35,579.95
11/01/2026			35,579.95	35,579.95
02/01/2027			35,579.95	35,579.95
05/01/2027	514,000.00	4.130%	35,579.95	549,579.95
08/01/2027			30,272.90	30,272.90
11/01/2027			30,272.90	30,272.90
02/01/2028			30,272.90	30,272.90
05/01/2028	536,000.00	4.130%	30,272.90	566,272.90
08/01/2028			24,738.70	24,738.70
11/01/2028			24,738.70	24,738.70
02/01/2029			24,738.70	24,738.70
05/01/2029	558,000.00	4.130%	24,738.70	582,738.70
08/01/2029			18,977.35	18,977.35
11/01/2029			18,977.35	18,977.35
02/01/2030			18,977.35	18,977.35
05/01/2030	581,000.00	4.130%	18,977.35	599,977.35
08/01/2030			12,978.53	12,978.53
11/01/2030			12,978.53	12,978.53
02/01/2031			12,978.53	12,978.53
05/01/2031	605,000.00	4.130%	12,978.53	617,978.53
08/01/2031			6,731.90	6,731.90
11/01/2031			6,731.90	6,731.90
02/01/2032			6,731.90	6,731.90
05/01/2032	652,000.00	4.130%	6,731.90	658,731.90
Total	\$4,871,000.00	-	\$1,013,058.08	\$5,884,058.08

**PARKLANDS WEST
COMMUNITY DEVELOPMENT DISTRICT
PROJECTED FISCAL YEAR 2024 ASSESSMENTS**

**Lee County
8 years remaining**

Fiscal year 2023-2024

Neighborhood	Bond Designation	Debt Service Assessment	O & M Assessment	Total Assessment	Outstanding Principal after 2023-2024 tax payment
La Tremiti	SF 50'	\$ 716.09	\$ 399.31	\$ 1,115.40	\$ 4,560.82
Caravella	SF 55'	741.53	399.31	1,140.84	4,722.91
Villa D'Este	SF 60'	755.82	399.31	1,155.13	4,813.90
Villa Tuscany	SF 65'	858.19	399.31	1,257.50	5,465.87
Villa Tuscany	SF 75'	935.45	399.31	1,334.76	5,958.00
Favista	SF 85'	1,307.39	399.31	1,706.70	8,326.88
Avieto	SF 100'	2,236.65	399.31	2,635.96	14,245.44
Siena	SF 125'	2,644.53	399.31	3,043.84	16,843.24
Enclave	4 Plex Coach	597.65	399.31	996.96	3,806.48
Commercial		33,384.51	-	33,384.51	221,488.60
Golf Club		244,105.70	7,187.58	251,293.28	1,554,731.76

Fiscal year 2022-2023

La Tremiti		\$ 716.09	\$ 298.92	\$ 1,015.01	\$ 5,031.88
Caravella		741.53	298.92	1,040.45	5,210.71
Villa D'Este		755.82	298.92	1,054.74	5,311.10
Villa Tuscany		858.19	298.92	1,157.11	6,030.41
Villa Tuscany		935.45	298.92	1,234.37	6,573.36
Favista		1,307.39	298.92	1,606.31	9,186.91
Avieto		2,236.65	298.92	2,535.57	15,716.77
Siena		2,644.53	298.92	2,943.45	18,582.88
Enclave		597.65	298.92	896.57	4,199.63
Commercial		33,384.51	-	33,384.51	244,364.87
Golf Club		244,105.70	5,380.56	249,486.26	1,715,310.92

PARKLANDS WEST
COMMUNITY DEVELOPMENT DISTRICT

6A

The News-Press media group

news-press.com A GANNETT COMPANY

PARKLANDS WEST CDD
2300 GLADES RD #410
BOCA RATON, FL 33431
ATTN

STATE OF WISCONSIN COUNTY OF BROWN:

Before the undersigned authority personally appeared said legal clerk, who on oath says that he or she is a 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 Legal Ad in the matter of

PUBLIC NOTICE

In the Twentieth Judicial Circuit Court was published in said newspaper in the issues of:

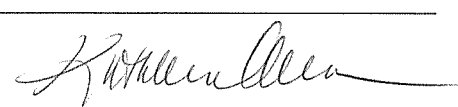
8/22/2023, 8/29/2023

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 the said newspaper has heretofore been continuously published in said Lee County, Florida each day and has been entered as periodicals 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 advertisement; and affiant further says that he or she has never 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 29th of August, 2023



Legal Clerk

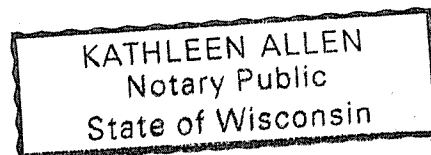


Notary Public State of Wisconsin County of Brown

1-7-25

My commission expires

Publication Cost: \$3,527.60
Ad No: GCI1096901
Customer No: 719660
PO#: PUBLIC NOTICE
THIS IS NOT AN INVOICE



PARKLANDS WEST COMMUNITY DEVELOPMENT DISTRICT

NOTICE OF PUBLIC HEARING TO CONSIDER THE ADOPTION OF THE FISCAL YEAR 2023/2024 BUDGET; NOTICE OF PUBLIC HEARING TO CONSIDER THE IMPOSITION OF OPERATIONS AND MAINTENANCE SPECIAL ASSESSMENTS, ADOPTION OF AN ASSESSMENT ROLL, AND THE LEVY, COLLECTION, AND ENFORCEMENT OF THE SAME; AND NOTICE OF REGULAR BOARD OF SUPERVISORS' MEETING.

Upcoming Public Hearings, and Regular Meeting

The Board of Supervisors ("Board") for the Parklands West Community Development District ("District") will hold the following two public hearings and a regular meeting:

DATE: September 14, 2023
 TIME: 1:00 PM
 LOCATION: The Renaissance Center
 28191 Matteotti View
 Bonita Springs, Florida 34135

The first public hearing is being held pursuant to Chapter 190, *Florida Statutes*, to receive public comment and objections on the District's proposed budget ("Proposed Budget") for the fiscal year beginning October 1, 2023 and ending September 30, 2024 ("Fiscal Year 2023/2024"). The second public hearing is being held pursuant to Chapters 190 and 197, *Florida Statutes*, to consider the imposition of operations and maintenance special assessments ("O&M Assessments") upon the lands located within the District, to fund the Proposed Budget for Fiscal Year 2023/2024; to consider the adoption of an assessment roll; and, to provide for the levy, collection, and enforcement of assessments. At the conclusion of the hearings, the Board will, by resolution, adopt a budget and levy O&M Assessments as finally approved by the Board. A Board meeting of the District will also be held where the Board may consider any other District business.

Description of Assessments

The District imposes O&M Assessments on benefitted property within the District for the purpose of funding the District's general administrative, operations, and maintenance budget. A geographic depiction of the property potentially subject to the proposed O&M Assessments is identified in the map attached hereto. The table below shows the schedule of the proposed O&M Assessments, which are subject to change at the hearing:

Unit Type	Total # of Units	ERU per Unit	Assessment per Unit (including collection costs / early payment discounts)
Residential	498	1.00	\$399.31

The proposed O&M Assessments as stated include collection costs and/or early payment discounts, which Lee County ("County") may impose on assessments that are collected on the County tax bill. Moreover, pursuant to Section 197.3632(4), *Florida Statutes*, the lien amount shall serve as the "maximum rate" authorized by law for O&M Assessments, such that no assessment hearing shall be held or notice provided in future years unless the assessments are proposed to be increased or another criterion within Section 197.3632(4), *Florida Statutes*, is met. Note that the O&M Fiscal Year 2023/2024.

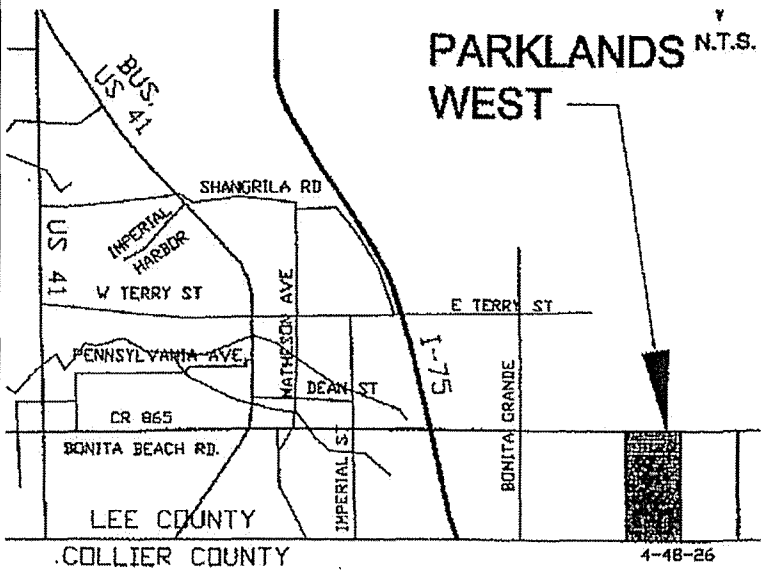
For Fiscal Year 2023/2024, the District intends to have the County tax collector collect the assessments imposed on certain developed property. It is important to pay your assessment because failure to pay will cause a tax certificate to be issued against the property which may result in loss of title. The District's decision to collect assessments on the tax roll or by direct billing does not preclude the District from later electing to collect those or other assessments in a different manner at a future time.

Additional Provisions

The public hearings and meeting are open to the public and will be conducted in accordance with the provisions of Florida law. A copy of the Proposed Budget, proposed assessment roll, and the agenda for the hearings and meeting may be obtained at the offices of the District Manager, located at 2300 Glades Road, Suite 410W, Boca Raton, Florida 33431, Ph: (561) 571-0010 ("District Manager's Office"), during normal business hours. The public hearings and meeting may be continued to a date, time, and place to be specified on the record at the hearings or meeting. There may be occasions when staff or board members may participate by speaker telephone.

Any person requiring special accommodations at this meeting because of a disability or physical impairment should contact the District Manager's Office at least forty-eight (48) hours prior to the meeting. If you are hearing or speech impaired, please contact the Florida Relay Service by dialing 7-1-1, or 1-800-955-8771 (TTY) / 1-800-955-8770 (Voice), for aid in contacting the District Manager's Office.

Please note that all affected property owners have the right to appear at the public hearings and meeting, and may also file written objections with the District Manager's Office within twenty (20) days of publication of this notice. Each person who decides to appeal any decision made by the Board with respect to any matter considered at the public hearings or meeting is advised that person will need a record of 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.



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 Public Notices/Legals email: fnlegals@gannett.com
 Business & Services, visit: classifieds.news-press.com
 To post job openings, visit: news-press.com/jobs

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Your Source
Legals
 for the latest.
Bids and Proposals

ADVERTISMENT
 Request For Proposal (RFP 23-07)
 Professional Financial Audit Services

The Housing Authority of the City of Fort Myers and its affiliates are accepting proposals from qualified CPA firms, independent professionals or independent Public Accountants (IPAs) to conduct financial examinations and auditing services for two offices for FY 2023 ending March 31, 2024 and all sites of HACFA, subject to all necessary approvals, four (4) additional fiscal years 2024, 2025, 2026 and 2027. Specifications and additional information may be examined or obtained online at: <https://www.hacfa.org/giving-business/contracting-and-bidding-opportunities/> HACFA will receive and evaluate all proposals on or before September 12, 2023 at 4:00 P.M. EST. Proposals should be emailed to procurement@hacfa.org. Late submissions shall not be accepted. The HACFA reserves the right to waive irregularities, to reject any or all proposals submitted, and to award the contract in the best interest of the Housing Authority. The HACFA is an Equal Opportunity Employer and a Drug Free Workplace. HACFA encourages Minority and Section 8 participation. TTY: (800) 955-8771 AD #573725

R31018RAG
 Corkscrew Road Widening - Phase II
 Invitation to Bid
 Lee County Procurement Management will receive sealed proposals in the Office of the Procurement Management Director, 2115 Second Street 1st Floor, Fort Myers, FL 33901 prior to 2:30 pm on Tuesday, September 26, 2023 from companies wishing to provide these goods/services to the County. No pre-solicitation meeting is scheduled at this time. Solicitation documents and instructions may be secured from the website: www.lee.org/eProcurement or by calling Procurement Management at (239) 533-8881. AD #580316

R2383955ML New Bus Stop Signage - LeeAnn
 Invitation to Bid
 Lee County Procurement Management will receive sealed proposals in the Office of the Procurement Management Director, 2115 Second Street 1st Floor, Fort Myers, FL 33901 prior to 2:30 pm on Friday, September 22, 2023 from companies wishing to provide these goods/services to the County. No pre-solicitation meeting is scheduled at this time. Solicitation documents and instructions may be secured from the website: www.lee.org/eProcurement or by calling Procurement Management at (239) 533-8881. AD #5802371

Legal Notices
 INVITATION TO BID FOR BOHITA SPRINGS UTILITIES, INC. (BSU) FOR Consulting Services for Hurricane Loss - FEMA Assistance Disaster Recovery. #R2302022
 The awarded Consultant shall perform disaster recovery consulting services, which shall include but is not limited to technical and professional services for hurricane loss disaster recovery and mitigation management, Section 406 mitigation project administration, fiscal and administrative services, consulting, representation, assistance and support, and monitoring of BSU recovery efforts, to include compliance and reporting requirements, disaster recovery planning and documentation, with a focus on expediting and maximizing available cost recovery and grant opportunities, improve efficient and effective disaster recovery activities and documentation, with a focus on expediting and maximizing available cost recovery and grant opportunities, improve efficient and effective disaster recovery activities and documentation, with a focus on expediting and maximizing available cost recovery and grant opportunities, improve efficient and effective disaster recovery activities and documentation, with a focus on expediting and maximizing available cost recovery and grant opportunities. AD#5800849 #16, #72, #24, #26, #R2302022

Notice of Meetings
 The meeting is being held for the necessary public purpose of considering certain organizational matters of the Board to include election of certain District officers, the appointment of staff including, but not limited to, manager, attorney, and others as deemed appropriate by the Board, and to conduct any other business that may come before the Board.
 A copy of the agenda may be obtained at the office of the District Manager, c/o Real Estate Commission, 100 N. 707 Drexel Drive, Naples, FL 34102, Tel: (239) 366-1311. (District Manager's Office) during normal business hours. The meeting is open to the public and will be conducted in accordance with the provisions of Florida law for community development districts. The meeting may be continued to a date, time, and place to be specified on the record as follows:
 Each person who decides to appeal any decision made by the Board with respect to any matter considered at the meeting is advised that person will need a record of 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
 AD#5802976 Aug. 22, 2023

Notice of Public Hearing
VADANA COMMUNITY DEVELOPMENT DISTRICT
NOTICE OF CONTINUED PUBLIC HEARING TO CONSIDER THE ADOPTION OF THE FISCAL YEAR 2023-2024 BUDGET, NOTICE OF CONTINUED PUBLIC HEARING TO CONSIDER THE IMPOSITION OF OPERATIONS AND MAINTENANCE SPECIAL ASSESSMENTS, ADOPTION OF AN ASSESSMENT ROLL, AND THE LEVY, COLLECTION, AND ENFORCEMENT OF THE SAME, AND NOTICE OF BOARD OF SUPERVISORS MEETING.
 The Board of Supervisors (the "Board") of VAdana Community Development District (the "District") will hold two (2) continued public hearings and a meeting on August 30, 2023 at 12:00 pm, at the Offices of Cameratta Companies located at 21101 Design Park Ln, #103, Estero, FL 33928.
 The purposes of the public hearings are to receive public comment and objections on the Fiscal Year 2023-2024 proposed final budget ("Proposed Budget"), to consider the adoption of an assessment roll, to consider the imposition of special assessments to fund the Proposed Budget upon the lands located within the District, and to provide for the levy, collection, and enforcement of the non-ad valorem assessments. The public hearings are being conducted pursuant to Chapters 190 and 197, Florida Statutes. A meeting of the Board will also be held where the Board may consider any other business that may come before it. A copy of the Proposed Budget, preliminary assessment roll and/or the agenda for the meeting/hearings may be obtained from the office of the District Manager by contacting 2005 Pan Am Circle, Suite 300, Tampa, Florida 33607, phone: (813) 873-7300, email: brian.lamb@nbn.com. In accordance with Section 183.016, Florida Statutes, the Proposed Budget will be posted on the District's website <http://vada.nbn.com> at least two (2) days before the public hearing date.
 The public hearings and meeting are open to the public and will be conducted in accordance with the provisions of Florida law for community development districts. They may be continued to a date, time, and place to be specified on the record at the hearings or meeting. There may be occasions when Board members or District staff may participate by speaker telephone or other electronic means.
 In accordance with the provisions of the Americans with Disabilities Act, any person requiring special accommodations because of a disability or physical impairment should contact the District Manager's office at least 48 hours prior to the meeting. If you are hearing or speech impaired, please contact the Florida Relay Service at (800) 955-8771 (TTY) or 1-800-955-8770 (Voice) for aid in contacting the District Manager's office.
 Each person who decides to appeal any decision made by the Board with respect to any matter considered at the public hearing or meeting is advised that person will need a record of 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.
 Brian Lamb, District Manager
 AD #579778 8/15, 8/22/2023

Notice of Public Hearing
COCKSCREW FARMS COMMUNITY DEVELOPMENT DISTRICT
NOTICE OF CONTINUED PUBLIC HEARING TO CONSIDER THE ADOPTION OF THE FISCAL YEAR 2023-2024 BUDGET, NOTICE OF CONTINUED PUBLIC HEARING TO CONSIDER THE IMPOSITION OF OPERATIONS AND MAINTENANCE SPECIAL ASSESSMENTS, ADOPTION OF AN ASSESSMENT ROLL, AND THE LEVY, COLLECTION, AND ENFORCEMENT OF THE SAME, AND NOTICE OF BOARD OF SUPERVISORS MEETING.
 The Board of Supervisors (the "Board") of Cockscreek Farms Community Development District (the "District") will hold two (2) continued public hearings and a meeting on August 28, 2023, at 1:30 pm, at the Offices of Cameratta Companies located at 21101 Design Park Ln, #103, Estero, FL 33928.
 The purposes of the public hearings are to receive public comment and objections on the Fiscal Year 2023-2024 proposed final budget ("Proposed Budget"), to consider the adoption of an assessment roll, to consider the imposition of special assessments to fund the Proposed Budget upon the lands located within the District, and to provide for the levy, collection, and enforcement of the non-ad valorem assessments. The public hearings are being conducted pursuant to Chapters 190 and 197, Florida Statutes. A meeting of the Board will also be held where the Board may consider any other business that may come before it. A copy of the Proposed Budget, preliminary assessment roll and/or the agenda for the meeting/hearings may be obtained from the office of the District Manager by contacting 2005 Pan Am Circle, Suite 300, Tampa, Florida 33607, phone: (813) 873-7300, email: brian.lamb@nbn.com. In accordance with Section 183.016, Florida Statutes, the Proposed Budget will be posted on the District's website <http://corkscrew.nbn.com> at least two (2) days before the public hearing date.
 The public hearings and meeting are open to the public and will be conducted in accordance with the provisions of Florida law for community development districts. They may be continued to a date, time, and place to be specified on the record at the hearings or meeting. There may be occasions when Board members or District staff may participate by speaker telephone or other electronic means.
 In accordance with the provisions of the Americans with Disabilities Act, any person requiring special accommodations because of a disability or physical impairment should contact the District Manager's office at least 48 hours prior to the meeting. If you are hearing or speech impaired, please contact the Florida Relay Service at (800) 955-8771 (TTY) or 1-800-955-8770 (Voice) for aid in contacting the District Manager's office.
 Each person who decides to appeal any decision made by the Board with respect to any matter considered at the public hearing or meeting is advised that person will need a record of 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.
 Brian Lamb, District Manager
 AD #579787 8/15, 8/22/2023

Legal Notices
PARKLANDS WEST COMMUNITY DEVELOPMENT DISTRICT
NOTICE OF PUBLIC HEARING TO CONSIDER THE ADOPTION OF THE FISCAL YEAR 2023/2024 BUDGET, NOTICE OF PUBLIC HEARING TO CONSIDER THE IMPOSITION OF OPERATIONS AND MAINTENANCE SPECIAL ASSESSMENTS, ADOPTION OF AN ASSESSMENT ROLL, AND THE LEVY, COLLECTION, AND ENFORCEMENT OF THE SAME, AND NOTICE OF REGULAR BOARD OF SUPERVISORS' MEETING.
 The Board of Supervisors ("Board") for the Parklands West Community Development District ("District") will hold the following two public hearings and a regular meeting:
 DATE: September 14, 2023
 TIME: 1:00 PM
 LOCATION: The Renaissance Center
 28191 Matteotti View
 Bonita Springs, Florida 34135
 The first public hearing is being held pursuant to Chapter 190, Florida Statutes, to receive public comment and objections on the District's proposed budget ("Proposed Budget") for the fiscal year beginning October 1, 2023 (Fiscal Year 2023/2024). The second public hearing is being held pursuant to Chapters 190 and 197, Florida Statutes, to consider the imposition of operations and maintenance special assessments ("O&M Assessments") upon the lands located within the District, to fund the Proposed Budget for Fiscal Year 2023/2024; to consider the adoption of an assessment roll; and, to provide for the levy, collection, and enforcement of assessments. At the conclusion of the hearings, the Board will, by resolution, adopt a budget and levy O&M Assessments as finally approved by the Board. A Board meeting of the District will also be held where the Board may consider any other District business.
Description of Assessments
 The District imposes O&M Assessments on benefited property within the District for the purpose of funding the District's general administrative, operations, and maintenance budget. A geographic depiction of the property potentially subject to the proposed O&M Assessments is identified in the map attached hereto. The table below shows the schedule of the proposed O&M Assessments, which are subject to change at the hearing:

Unit Type	Total # of Units	ERU per Unit	Assessment per Unit (including collection costs / early payment discounts)
Residential	498	1.00	\$399.31

 The proposed O&M Assessments as stated include collection costs and/or early payment discounts, which Lee County ("County") may impose on assessments that are collected on the County tax bill. Moreover, pursuant to Section 197.3632(4), Florida Statutes, the lien amount shall serve as the "maximum rate" authorized by law for O&M Assessments, such that no assessment hearing shall be held or notice provided in future years unless the assessments are proposed to be increased or another criterion within Section 197.3632(4), Florida Statutes, is met. Note that the O&M Fiscal Year 2023/2024.
 For Fiscal Year 2023/2024, the District intends to have the County tax collector collect the assessments imposed on certain developed property. It is important to pay your assessment because failure to pay will cause a tax certificate to be issued against the property which may result in loss of title. The District's decision to collect assessments on the tax roll or by direct billing does not preclude the District from later electing to collect those or other assessments in a different manner at a future time.
Additional Provisions
 The public hearings and meeting are open to the public and will be conducted in accordance with the provisions of Florida law. A copy of the Proposed Budget, proposed assessment roll, and the agenda for the hearings and meeting may be obtained at the offices of the District Manager, located at 2300 Glades Road, Suite 410W, Boca Raton, Florida 33431, Ph: (561) 571-0010 ("District Manager's Office"), during normal business hours. The public hearings and meeting may be continued to a date, time, and place to be specified on the record at the hearings or meeting. There may be occasions when staff or board members may participate by speaker telephone.
 Any person requiring special accommodations at this meeting because of a disability or physical impairment should contact the District Manager's Office at least forty-eight (48) hours prior to the meeting. If you are hearing or speech impaired, please contact the Florida Relay Service by dialing 7-1-1, or 1-800-955-8771 (TTY) or 1-800-955-8770 (Voice), for aid in contacting the District Manager's Office.
 Please note that all affected property owners have the right to appear at the public hearings and meeting, and may also file written objections with the District Manager's Office within twenty (20) days of publication of this notice. Each person who decides to appeal any decision made by the Board with respect to any matter considered at the public hearings or meeting is advised that person will need a record of 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.
 Brian Lamb, District Manager
 AD #579778 8/15, 8/22/2023

Notice of Public Hearing
COCKSCREW FARMS COMMUNITY DEVELOPMENT DISTRICT
NOTICE OF CONTINUED PUBLIC HEARING TO CONSIDER THE ADOPTION OF THE FISCAL YEAR 2023-2024 BUDGET, NOTICE OF CONTINUED PUBLIC HEARING TO CONSIDER THE IMPOSITION OF OPERATIONS AND MAINTENANCE SPECIAL ASSESSMENTS, ADOPTION OF AN ASSESSMENT ROLL, AND THE LEVY, COLLECTION, AND ENFORCEMENT OF THE SAME, AND NOTICE OF BOARD OF SUPERVISORS MEETING.
 The Board of Supervisors (the "Board") of Cockscreek Farms Community Development District (the "District") will hold two (2) continued public hearings and a meeting on August 28, 2023, at 1:30 pm, at the Offices of Cameratta Companies located at 21101 Design Park Ln, #103, Estero, FL 33928.
 The purposes of the public hearings are to receive public comment and objections on the Fiscal Year 2023-2024 proposed final budget ("Proposed Budget"), to consider the adoption of an assessment roll, to consider the imposition of special assessments to fund the Proposed Budget upon the lands located within the District, and to provide for the levy, collection, and enforcement of the non-ad valorem assessments. The public hearings are being conducted pursuant to Chapters 190 and 197, Florida Statutes. A meeting of the Board will also be held where the Board may consider any other business that may come before it. A copy of the Proposed Budget, preliminary assessment roll and/or the agenda for the meeting/hearings may be obtained from the office of the District Manager by contacting 2005 Pan Am Circle, Suite 300, Tampa, Florida 33607, phone: (813) 873-7300, email: brian.lamb@nbn.com. In accordance with Section 183.016, Florida Statutes, the Proposed Budget will be posted on the District's website <http://corkscrew.nbn.com> at least two (2) days before the public hearing date.
 The public hearings and meeting are open to the public and will be conducted in accordance with the provisions of Florida law for community development districts. They may be continued to a date, time, and place to be specified on the record at the hearings or meeting. There may be occasions when Board members or District staff may participate by speaker telephone or other electronic means.
 In accordance with the provisions of the Americans with Disabilities Act, any person requiring special accommodations because of a disability or physical impairment should contact the District Manager's office at least 48 hours prior to the meeting. If you are hearing or speech impaired, please contact the Florida Relay Service at (800) 955-8771 (TTY) or 1-800-955-8770 (Voice) for aid in contacting the District Manager's office.
 Each person who decides to appeal any decision made by the Board with respect to any matter considered at the public hearing or meeting is advised that person will need a record of 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.
 Brian Lamb, District Manager
 AD #579787 8/15, 8/22/2023

Legal Notices
PARKLANDS WEST COMMUNITY DEVELOPMENT DISTRICT
NOTICE OF PUBLIC HEARING TO CONSIDER THE ADOPTION OF THE FISCAL YEAR 2023/2024 BUDGET, NOTICE OF PUBLIC HEARING TO CONSIDER THE IMPOSITION OF OPERATIONS AND MAINTENANCE SPECIAL ASSESSMENTS, ADOPTION OF AN ASSESSMENT ROLL, AND THE LEVY, COLLECTION, AND ENFORCEMENT OF THE SAME, AND NOTICE OF REGULAR BOARD OF SUPERVISORS' MEETING.
 The Board of Supervisors ("Board") for the Parklands West Community Development District ("District") will hold the following two public hearings and a regular meeting:
 DATE: September 14, 2023
 TIME: 1:00 PM
 LOCATION: The Renaissance Center
 28191 Matteotti View
 Bonita Springs, Florida 34135
 The first public hearing is being held pursuant to Chapter 190, Florida Statutes, to receive public comment and objections on the District's proposed budget ("Proposed Budget") for the fiscal year beginning October 1, 2023 (Fiscal Year 2023/2024). The second public hearing is being held pursuant to Chapters 190 and 197, Florida Statutes, to consider the imposition of operations and maintenance special assessments ("O&M Assessments") upon the lands located within the District, to fund the Proposed Budget for Fiscal Year 2023/2024; to consider the adoption of an assessment roll; and, to provide for the levy, collection, and enforcement of assessments. At the conclusion of the hearings, the Board will, by resolution, adopt a budget and levy O&M Assessments as finally approved by the Board. A Board meeting of the District will also be held where the Board may consider any other District business.
Description of Assessments
 The District imposes O&M Assessments on benefited property within the District for the purpose of funding the District's general administrative, operations, and maintenance budget. A geographic depiction of the property potentially subject to the proposed O&M Assessments is identified in the map attached hereto. The table below shows the schedule of the proposed O&M Assessments, which are subject to change at the hearing:

Unit Type	Total # of Units	ERU per Unit	Assessment per Unit (including collection costs / early payment discounts)
Residential	498	1.00	\$399.31

 The proposed O&M Assessments as stated include collection costs and/or early payment discounts, which Lee County ("County") may impose on assessments that are collected on the County tax bill. Moreover, pursuant to Section 197.3632(4), Florida Statutes, the lien amount shall serve as the "maximum rate" authorized by law for O&M Assessments, such that no assessment hearing shall be held or notice provided in future years unless the assessments are proposed to be increased or another criterion within Section 197.3632(4), Florida Statutes, is met. Note that the O&M Fiscal Year 2023/2024.
 For Fiscal Year 2023/2024, the District intends to have the County tax collector collect the assessments imposed on certain developed property. It is important to pay your assessment because failure to pay will cause a tax certificate to be issued against the property which may result in loss of title. The District's decision to collect assessments on the tax roll or by direct billing does not preclude the District from later electing to collect those or other assessments in a different manner at a future time.
Additional Provisions
 The public hearings and meeting are open to the public and will be conducted in accordance with the provisions of Florida law. A copy of the Proposed Budget, proposed assessment roll, and the agenda for the hearings and meeting may be obtained at the offices of the District Manager, located at 2300 Glades Road, Suite 410W, Boca Raton, Florida 33431, Ph: (561) 571-0010 ("District Manager's Office"), during normal business hours. The public hearings and meeting may be continued to a date, time, and place to be specified on the record at the hearings or meeting. There may be occasions when staff or board members may participate by speaker telephone.
 Any person requiring special accommodations at this meeting because of a disability or physical impairment should contact the District Manager's Office at least forty-eight (48) hours prior to the meeting. If you are hearing or speech impaired, please contact the Florida Relay Service by dialing 7-1-1, or 1-800-955-8771 (TTY) or 1-800-955-8770 (Voice), for aid in contacting the District Manager's Office.
 Please note that all affected property owners have the right to appear at the public hearings and meeting, and may also file written objections with the District Manager's Office within twenty (20) days of publication of this notice. Each person who decides to appeal any decision made by the Board with respect to any matter considered at the public hearings or meeting is advised that person will need a record of 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.
 Brian Lamb, District Manager
 AD #579778 8/15, 8/22/2023

Legal Notices
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 Brian Lamb, District Manager
 AD #579778 8/15, 8/22/2023

Legal Notices
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 For Fiscal Year 2023/20

PARKLANDS WEST
COMMUNITY DEVELOPMENT DISTRICT

6B

STATE OF FLORIDA)
COUNTY OF PALM BEACH)

AFFIDAVIT OF MAILING

BEFORE ME, the undersigned authority, this day personally appeared Han Liu, who by me first being duly sworn and deposed says:

1. I am over eighteen (18) years of age and am competent to testify as to the matters contained herein. I have personal knowledge of the matters stated herein.
2. I, Han Liu, am employed by Wrathell, Hunt and Associates, LLC, and, in the course of that employment, serve as Financial Analyst for the Parklands West Community Development District ("District").
3. Among other things, my duties include preparing and transmitting correspondence relating to the District.
4. I do hereby certify that on August 25, 2023, and in the regular course of business, I caused letters, in the forms attached hereto as **Exhibit A**, to be sent notifying affected landowner(s) in the District of their rights under Chapters 170, 190 and 197, *Florida Statutes*, with respect to the District's anticipated imposition of operations and maintenance assessments. I further certify that the letters were sent to the addressees identified in **Exhibit B** and in the manner identified in **Exhibit A**.
5. I have personal knowledge of having sent the letters to the addressees, and those records are kept in the course of the regular business activity for my office.

FURTHER AFFIANT SAYETH NOT.


By: Han Liu, Financial Analyst

SWORN AND SUBSCRIBED before me by means of physical presence or online notarization this 25th day of August 2023, by Han Liu, for Wrathell, Hunt & Associates LLC, who is personally known to me or has provided _____ as identification, and who did or did not take an oath.



DAPHNE GILLYARD
Notary Public
State of Florida
Comm# HH390392
Expires 8/20/2027

NOTARY PUBLIC



Print Name: Daphne Gillyard
Notary Public, State of Florida
Commission No.: HH 390392
My Commission Expires: 8/20/2027

EXHIBIT A: Mailed Notice
EXHIBIT B: List of Addressees

EXHIBIT A

Parklands West Community Development District
OFFICE OF THE DISTRICT MANAGER
2300 Glades Road, Suite 410W•Boca Raton, Florida 33431
Phone: (561) 571-0010•Fax: (561) 571-0013•Toll-Free: (877) 276-0889

THIS IS NOT A BILL – DO NOT PAY

August 25, 2023

VIA FIRST CLASS MAIL

DESENA RONALD & EMELIA
14137 TIVOLI TER
BONITA SPRINGS, FL 34135

PARCEL ID: 04-48-26-B1-00101.0010

RE: Parklands West Community Development District
Fiscal Year 2023/2024 Budget and O&M Assessments

Dear Property Owner:

Pursuant to Chapters 190 and 197, *Florida Statutes*, the Parklands West Community Development District (“**District**”) will be holding two public hearings and a Board of Supervisors’ (“**Board**”) meeting for the purpose of adopting the District’s proposed budget (“**Proposed Budget**”) for the fiscal year beginning October 1, 2023 and ending September 30, 2024 (“**Fiscal Year 2023/2024**”) and levying operations and maintenance assessments (“**O&M Assessments**”) to fund the Proposed Budget for Fiscal Year 2023/2024, on September 14, 2023, at 1:00 p.m, at the Renaissance Center, 28191 Matteotti View, Bonita Springs, Florida 34135. The District is a special purpose unit of local government established under Chapter 190, *Florida Statutes*, for the purposes of providing infrastructure and services to your community. The proposed O&M Assessment information for your property is set forth in **Exhibit A**.

The public hearings and meeting are open to the public and will be conducted in accordance with Florida law. A copy of the Proposed Budget and assessment roll, and the agenda, for the hearings and meeting may be obtained by contacting Wrathell, Hunt and Associates, LLC, at 2300 Glades Road, Suite 410W, Boca Raton, Florida 33431, Ph: (561) 571-0100 (“**District Manager’s Office**”). The public hearings and meeting may be continued to a date, time, and place to be specified on the record. There may be occasions when staff or board members may participate by speaker telephone. Any person requiring special accommodations because of a disability or physical impairment should contact the District Manager’s Office at least forty-eight (48) hours prior to the meeting. If you are hearing or speech impaired, please contact the Florida Relay Service by dialing 7-1-1, or 1-800-955-8771 (TTY) / 1-800-955-8770 (Voice), for aid in contacting the District Manager’s Office.

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Sincerely,


Chesley E. Adams, Jr.
District Manager

EXHIBIT A
Summary of O&M Assessments

1. **Proposed Budget / Total Revenue.** For all O&M Assessments levied to fund the Proposed Budget for Fiscal Year 2023/2024, the District expects to collect no more than **\$198,856.38** in gross revenue.
2. **Unit of Measurement.** The O&M Assessments are allocated on a per acre basis for undeveloped property and on an Equivalent Residential Unit (“**ERU**”) basis for platted lots. Your property is classified as **1 Residential Unit**.
3. **Schedule of O&M Assessments:**

Unit Type	Total # of Units	ERU per Unit	Assessment per Unit (including collection costs / early payment discounts)
Residential	498	1.00	\$399.31

Note that the O&M Assessments do not include any debt service assessments previously levied by the District and due to be collected for Fiscal Year 2023/2024. Moreover, pursuant to Section 197.3632(4), *Florida Statutes*, the lien amount shall serve as the “maximum rate” authorized by law for operation and maintenance assessments, such that no assessment hearing shall be held or notice provided in future years unless the assessments are proposed to be increased or another criterion within Section 197.3632(4) is met.

4. **Proposed O&M Assessments for Your Property.** The proposed annual O&M Assessments for your property for Fiscal Year 2023/2024 (October 1, 2023 – September 30, 2024) are **\$399.31**
5. **Collection.** By operation of law, the District’s assessments each year constitute a lien against benefitted property located within the District just as do each year’s property taxes. For Fiscal Year 2023/2024, the District intends to have the County Tax Collector collect the assessments imposed on certain developed property, and will directly collect the assessments imposed on the remaining benefitted property by sending out a bill prior to, or during, November 2023. For delinquent assessments that were initially directly billed by the District, the District may initiate a foreclosure action or may place the delinquent assessments on the next year’s county tax bill. **IT IS IMPORTANT TO PAY YOUR ASSESSMENT BECAUSE FAILURE TO PAY WILL CAUSE A TAX CERTIFICATE TO BE ISSUED AGAINST THE PROPERTY WHICH MAY RESULT IN LOSS OF TITLE, OR FOR DIRECT BILLED ASSESSMENTS, MAY RESULT IN A FORECLOSURE ACTION, WHICH ALSO MAY RESULT IN A LOSS OF TITLE.** The District’s decision to collect assessments on the tax roll or by direct billing does not preclude the District from later electing to collect those or other assessments in a different manner at a future time.

Exhibit B
List of Addressees

Parcel ID	Property Owner
04-48-26-B1-00101.0330	ABERNATHY JOHN M
04-48-26-B4-00104.0290	ADDAMAN RONALD E & LINDA G
04-48-26-B1-0053B.0220	ADNEY JOHN T & SUSAN
04-48-26-B4-00211.0102	AIR DOROTHY HABERKAMP & AIR GORDON WALKER
04-48-26-B4-00930.0102	ALOISI DANIEL A & JOANNE
04-48-26-B4-00211.0101	ANDERSEN GEORGE & DIANNE
04-48-26-B4-00300.0120	ANDERSON EDWARD D & ANDERSON VICKI SUE
04-48-26-B1-00102.0240	ANDERSON-HUBER BARBARA TRFOR BARBARA ANDERSON-HUBER TRUST
04-48-26-B1-0053B.0160	ANSTETT TOBY ANN TRFOR TOBY ANN ANSTETT TRUST
04-48-26-B1-00101.0020	ANTONOPOULOS EVELYN H TRFOR EVELYN H ANTONOPOULOS TRUST
04-48-26-B1-00101.0120	ARMBRUSTER PATRICIA ANN
04-48-26-B1-00101.0480	ARNOFF GAIL P
04-48-26-B4-00400.0320	ASHKENAZ USA LLC
04-48-26-B4-00212.0202	ATKINSON PAUL C & ATKINSON MARGARET G
04-48-26-B4-00937.0201	ATKINSON STEVEN D + MERRICK JEFFREY W
04-48-26-B4-00300.0130	BACKERMAN RENEE M + QUEVEDO KATHERINE
04-48-26-B1-00103.0060	BACKMAN SUNE & MALEK-BACKMAN CHARLOTTE
04-48-26-B1-0053B.0250	BADINER THOMAS S & PATTI M
04-48-26-B1-0053B.0200	BARNES FRANCIS H JR & BARNES PATRICIA
04-48-26-B4-00206.0101	BASILE LUISA
04-48-26-B4-00221.0101	BATY THOMAS J & MELINDA E
04-48-26-B4-00223.0202	BAX LISBETH W TRFOR LISBETH W BAX TRUSTE
04-48-26-B4-00829.0101	BAXTER MICHAEL ALAN & BAXTER JILL ANN
04-48-26-B4-00104.0110	BEAMONT LORI ANNE
04-48-26-B4-00930.0201	BECHARD JEROLD & CYNTHIA
04-48-26-B4-00829.0102	BECKER STEVEN C + GURNEY NANCY APO BOX
04-48-26-B4-00205.0201	BELL CURRAN BONNIE J & CURRAN GERARD V
04-48-26-B4-00300.0060	BELLATTO GENE & KIMBERLY J
04-48-26-B4-00300.0020	BENNETT MARK TRFOR BENNETT TRUST
04-48-26-B4-00203.0102	BERG JACOB & CATHY
04-48-26-B4-00104.0150	BERNARD BETSY J TRFOR BETSY J BERNARD TRUST
04-48-26-B1-00102.0540	BERRY KEVIN S & BERRY THERESA DEPUY
04-48-26-B4-00104.0300	BEVILACQUA JOHN J & SUSAN G
04-48-26-B4-00400.0150	BEZJAK RITA
04-48-26-B4-00937.0102	BIESCHKE DENNIS J TRFOR DENNIS J & MARIA P BIESCHKE TRUST
04-48-26-B4-00831.0101	BIGELLI ANGELO & MAUREEN
04-48-26-B1-0053B.0190	BLACK SHERRYLYN D TRFOR SHERRYLYN D BLACK TRUST
04-48-26-B1-00103.0050	BLOOM ROBBY S & PAMELA K
04-48-26-B4-00224.0101	BOBROFF LOUIS & LINDA
04-48-26-B4-00210.0201	BOKSHA MARK P TRFOR BOKSHA FAMILY TRUST
04-48-26-B4-00938.0201	BOLLMAN JAMES W & THERESA C
04-48-26-B1-0053B.0170	BONANNO SALVATORE J & LIVELY LINDA L
04-48-26-B4-00104.0320	BORKAN JEROME I + EVA A
04-48-26-B1-00101.0280	BORKOWSKI GREGORY P TRFOR GREGORY P BORKOWSKI TRUST
04-48-26-B1-00102.0140	BOSSONG LAWRENCE D & ATIENZA-BOSSONG CATALINA YACO
04-48-26-B4-00400.0290	BRITTON GREGORY K & BRITTON REBECCA L
04-48-26-B4-00105.0040	BROADWATER TWO LLC
04-48-26-B4-00826.0201	BRUSTIN STEVEN & MARY
04-48-26-B4-00202.0201	BURGESS RICHARD S & JANE B
04-48-26-B4-00212.0101	BUSKO EDWARD W JR & BUSKO STEPHANIE TRFOR BUSKO TRUST
04-48-26-B1-00102.0370	BUTTNER BRADFORD E & JOANNE
04-48-26-B4-00300.0260	CAINE BRIAN S & EVA
04-48-26-B4-00828.0102	CAMPBELL JUDITH L & CAMPBELL MICHAEL S
04-48-26-B1-0053B.0070	CAMUS JOAN
04-48-26-B4-00210.0101	CANNELONGO JOSEPH M & CANNELONGO JANICE E
04-48-26-B4-00105.0140	CAPACCHIONE OLIVIERO & CAPACCHIONE MARIA R
04-48-26-B1-00102.0180	CAPECCI JOHN & JANE LYNN
04-48-26-B4-00213.0202	CARBONARO ROBERT TRFOR CARBONARO REALTY TRUST
04-48-26-B1-00101.0500	CAREY MICHAEL F & KATHRYN
04-48-26-B4-00103.0170	CARLSON EDWARD R TRFOR EDWARD R + MARY L CARLSON TRUST
04-48-26-B4-0053C.0070	CARLTON HEATHER L
04-48-26-B1-0053B.0210	CARMICHAEL FREDERICK J TRFOR CARMICHAEL HOOD SUNSHINE TRUST
04-48-26-B1-00101.0390	CARROLL KEVIN E & TAMMY A
04-48-26-B1-00102.0300	CARROLL MARLENE D TRFOR MARLENE D CARROLL TRUST

Parcel ID	Property Owner
04-48-26-B4-00227.0201	CARUSO SHIRLEE
04-48-26-B4-00826.0101	CARZO JAMES MICHAEL
04-48-26-B1-00101.0170	CAVALLI MARIO & ELENA
04-48-26-B4-00400.0060	CELESTE EMMA TRFOR EMMA CELESTE TRUST
04-48-26-B4-00400.0120	CELLUCCI PAUL + PEARSON LINEA LUCK
04-48-26-B4-00300.0320	CHALIFOUR DANIEL L
04-48-26-B1-0053B.0180	CHANECKI MARK W & CHANECKA IGA Z
04-48-26-B4-00215.0102	CHAPMAN LOIS M TRFOR LOIS M CHAPMAN TRUST
04-48-26-B4-00105.0010	CHAPPELL ELIZABETH ANNE TRFOR ELIZABETH ANNE CHAPPELL TRUST
04-48-26-B4-00400.0220	CHAPPELL ELIZABETH ANNE TRFOR ELIZABETH ANNE CHAPPELL TRUST
04-48-26-B4-00105.0030	CHERTOK HARRY L + KURFIST LINDA G
04-48-26-B4-00400.0380	CHIOZZI RICHARD E + MARGO H TRFOR RICHARD E CHIOZZI TRUST
04-48-26-B1-00103.0040	CHOUDEK DANIEL J & CHOUDEK MICHELLE L
04-48-26-B1-00102.0250	CLARK MARK C & MARSHA L
04-48-26-B4-00104.0180	CLARRIDGE CHESTER H + CAROL Y
04-48-26-B1-00103.0110	COHEN MARK D & ANNE SHARON
04-48-26-B1-00101.0210	CONGO ELLEN TRFOR ELLEN CONGO TRUST
04-48-26-B4-00104.0240	CONKLIN BRENDA J TRFOR BRENDA J CONKLIN TRUST
04-48-26-B4-00936.0102	CONNELL GARY & STAFFERTON PATRICIA
04-48-26-B1-00102.0080	CONROY KRISTIE L TRFOR MICHAEL T AND BARBARA A MASON FLORIDA TRUST
04-48-26-B4-00828.0202	COREY J BRIAN TRFOR COREY TRUST
04-48-26-B4-00938.0202	CORN JOHN A + DOWELL-CORN LOIS L
04-48-26-B4-0053C.0120	CORNETT WILLIAM I JR & WILLENBRINK ROSE ANN
04-48-26-B4-00215.0101	COSTANZO JOSEPHINE TRFOR JOSEPHINE COSTANZO TRUSTPO BOX
04-48-26-B1-00103.0190	CRONAN JOHN A TRFOR JOHN A CRONAN TRUST
04-48-26-B4-00400.0190	CULTRA JAMES M & JILL R
04-48-26-B1-00101.0050	CUNNINGHAM CAROL A + CUNNINGHAM F RICHARD
04-48-26-B4-00832.0101	DAGGETT GILBERT & MARIE
04-48-26-B4-00222.0101	DANEBERG MICHAEL & SANDRA
04-48-26-B1-00101.0400	DARDY WILLIAM A TRFOR WILLIAM A DARDY TRUST
04-48-26-B1-00103.0230	DAVID E + DIANNE B MOHNKE TRUS
04-48-26-B4-00300.0240	DAVIS JUNE B & GEARY WILLIAM L
04-48-26-B4-00105.0060	DAWSON SUSAN TRFOR SUSAN DAWSON TRUST
04-48-26-B1-0053B.0130	DEAN REGINALD L III & DEAN LUAN K TRFOR DEAN FAMILY TRUST
04-48-26-B1-00102.0020	DELANEY ROBERT & TAMMY
04-48-26-B1-00101.0070	DELIO ANTHONY P III TRFOR ANTHONY P DELIO
04-48-26-B4-0053C.0100	DELIO ANTHONY PETER III TRFOR DELIO FAMILY TRUST
04-48-26-B1-0053B.0270	DELONG BEATTIE M & SUSAN T TRFOR BEATTIE M + SUSAN T DEONG TRUST
04-48-26-B1-00103.0070	DENNIS P RUSSELL TRUST +BETH W RUSSELL TRUST
04-48-26-B1-00102.0090	DENTON RALPH W & ROBERTA H TRFOR ROBERTA H DENTON TRUST
04-48-26-B1-00103.0160	DEPENBROCK SUSAN Y TRFOR SUSAN Y DEPENBROCK TRUST
04-48-26-B1-00101.0490	DEPEW DAVID W & MARGARET K
04-48-26-B4-00104.0260	DEROSE WILLIAM L & LINDA M
04-48-26-B1-00101.0250	DESAI JITENDRA M & SARYU J
04-48-26-B1-00101.0460	DESANDRE DAVID C TRFOR DAVID C DESANDRE TRUST
04-48-26-B1-00101.0010	DESENA RONALD & EMELIA
04-48-26-B4-00400.0350	DIAZ ANTHONY
04-48-26-B1-00102.0510	DINGWELL DAVID W & CAROL
04-48-26-B1-00101.0130	DMITRIEV ALEXEY DMITRIYEVICHKURAKINA OLESYA VADIMIROVNA + KRULL JONATHAN F
04-48-26-B4-00204.0202	DONNEWALD ERIC TRFOR ERIC J DONNEWALD TRUST
04-48-26-B4-00400.0040	DONOFRIO GEORGE & CYNTHIA
04-48-26-B4-00300.0250	DONOHUE LINDA P
04-48-26-B4-00300.0090	DUKE STEPHEN T & NINA A TRFOR DUKE FAMILY TRUST
04-48-26-B4-00208.0102	DUNHAM JOHN & MARY ANN
04-48-26-B4-00214.0201	DWYER BARBARA
04-48-26-B4-00104.0270	EASTRIDGE KEVIN & KAREN
04-48-26-B1-00101.0290	EBELHAR LARRY & ABBOTT BRENDA
04-48-26-B4-00206.0202	EICHORN ROBERT W & EICHORN PATRICIA A
04-48-26-B1-0053B.0100	ELLIS PRISCILLA M TRFOR PRISCILLA M ELLIS TRUST
04-48-26-B1-00101.0420	ENNIS LEN E & CECILIA M
04-48-26-B1-00103.0180	EPAND LEONARD R & JOAN G
04-48-26-B1-0053B.0260	ERB MARSHALL M + STRONG RICHARD G
04-48-26-B4-00105.0120	ERBER ROBERT W & PHYLLIS L
04-48-26-B4-00104.0030	EWING THOMAS W & CONNIE TRFOR THOMAS W EWING TRUST

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04-48-26-B4-00104.0050	FAGLIARONE ROBERT & FAGLIARONE KATHRYN P TRFOR KATHERINE P FAGLIARONE TRUST
04-48-26-B4-00104.0040	FARRINGTON LAWRENCE R TRFOR LAWRENCE R FARRINGTON TRUST
04-48-26-B1-00102.0130	FASANO MICHAEL A SR & FASANO MICHELE FPO BOX
04-48-26-B4-00300.0330	FELDMAN MARC J & DANA R
04-48-26-B1-00102.0400	FELLOWS FAMILY TRUST +CHARLES F FELLOWS IV TRUST
04-48-26-B4-0053C.0160	FERGUSON C DAVID + FERGUSON BENJAMIN W
04-48-26-B1-00102.0260	FERGUSON GORDON D & FERGUSON MARGARET F
04-48-26-B4-00219.0101	FERRARO VINCENT J TRFOR VINCENT J + SUSAN J FERRARO TRUST
04-48-26-B1-00101.0180	FIORDALISO ARTHUR R & FIORDALISO LANI L
04-48-26-B1-00102.0200	FITZGERALD DANIEL J & FITZGERALD ELIZABETH A
04-48-26-B1-00103.0240	FLACK JAMES D & PATRICIA A
04-48-26-B4-00300.0200	FOSTER JOHN O TRFOR JOHN O + CARIN R FOSTER TRUST
04-48-26-B1-00101.0230	FRANCIS M PERCUOCO TRUST +CAROL D THORNTON TRUST
04-48-26-B1-00101.0260	FRANK MICHAEL H & JULIA C TRFOR FRANK FAMILY TRUST
04-48-26-B1-00101.0160	FRANZ JANICE E
04-48-26-B4-00400.0100	FREEBOROUGH RICHARD & DIANE
04-48-26-B1-00102.0030	FRIEDMAN ISAAK & ELLA
04-48-26-B4-00203.0101	FROST WILLIAM C & CHERYL A
04-48-26-B4-00217.0102	FRUEHAUF CATHERINE L/E
04-48-26-B4-00220.0202	G + G REALTY
04-48-26-B1-00101.0350	GALE E GERALD & ELIZABETH A
04-48-26-B4-00300.0080	GALLO JOHN W & CATHY M
04-48-26-B4-00209.0202	GALOVIC SCOTT L & DARLA J
04-48-26-B4-00204.0101	GAMMON TODD M TRFOR GAMMON FAMILY TRUST
04-48-26-B1-00101.0080	GASPAR PAUL L & HELEN MARY
04-48-26-B4-00202.0101	GEORGE M HYMA TRUSTT +ANNABELLE I HYMA TRUST
04-48-26-B4-00220.0101	GERSHENZON RICHARD & BONNIE
04-48-26-B4-00615.0020	GIGLIOTTI CARMEN J & GIGLIOTTI SHARLENE
04-48-26-B4-00104.0090	GILBERT MERT G + SUSAN L
04-48-26-B1-00102.0320	GILBERTSON THOMAS E & GILBERTSON CYNTHIA LEE
04-48-26-B1-00102.0120	GOLD JAMES & SANDRA A
04-48-26-B1-00103.0140	GOODMAN JASON T & STRAFER JENNIFER ANN
04-48-26-B4-00615.0070	GOULD PATRICIA H TRFOR PATRICIA H GOULD TRUST
04-48-26-B4-00104.0280	GRAZIANI PAUL R & CHERYL P
04-48-26-B1-00102.0440	GREGORY A SZABLEWSKI TRUST +WENDI S SZABLEWSKI TRUST
04-48-26-B4-00400.0170	GRIFFITH MARGARET M & GRIFFITH TERRY M
04-48-26-B4-00211.0202	GRIMMENG MARK A & NANCY J + RIGGIO- FRIEDEWALD ROSE MARIE
04-48-26-B4-00105.0190	GROHOWSKI RONALD P & MARY TRFOR GROHOWSKI TRUST
04-48-26-B4-00201.0201	GROSE RUSSELL W & DIMAGGIO FRANCESCA
04-48-26-B1-00101.0510	GRUBE RICHARD & BARBARA J
04-48-26-B4-00214.0101	GRUNINGER JOHN H & WENDI R
04-48-26-B4-00400.0180	GUAY ROBERT A TRFOR GUAY TRUST
04-48-26-B4-00938.0102	GUBITOSI DENNIS & BEVERLY
04-48-26-B4-00223.0101	GUTHOFF PETER A TRFOR PETER A GUTHOFF TRUST
04-48-26-B1-00103.0030	GYDOSH PAUL A JR
04-48-26-B4-00201.0101	HABERSTROH REAL ESTATE LLC
04-48-26-B4-00300.0290	HAGBERG HAROLD G & HAGBERG MARY BETH
04-48-26-B4-00219.0102	HALPERIN IRA & JUDITH
04-48-26-B4-00615.0090	HALPERIN IRA & JUDITH
04-48-26-B1-00101.0370	HAMM JEAN C & HARRY C JR
04-48-26-B4-00935.0102	HANISH ARNOLD C TRFOR ARNOLD C HANISH TRUST
04-48-26-B1-00103.0130	HANKINS FAMILY TRUST
04-48-26-B4-0053C.0040	HANSEN CHARLES A TRFOR CHARLES A HANSEN TRUST
04-48-26-B4-00201.0202	HAROLD E EVERETT JR TRUST +PAMELA J EVERETT TRUST
04-48-26-B4-00105.0240	HARRIS MARK A & ROSLYN O
04-48-26-B4-00828.0101	HASLEM EDMOND J TRFOR EDMOND J HASLEM TRUST
04-48-26-B4-00105.0250	HATFIELD ROBERT W JR TRFOR HATFIELD FAMILY TRUST
04-48-26-B4-00105.0100	HAYES GLORIA S TRFOR GLORIA S HAYES TRUST
04-48-26-B4-00300.0300	HEALEY SANDRA M TRFOR SANDRA M HEALEY TRUST
04-48-26-B4-00400.0200	HEAVNER WILLIAM T & CUNJAK SUSAN M
04-48-26-B4-00300.0150	HEIGER JEFFREY H & LAUREN R
04-48-26-B4-00937.0202	HEILMAN ROY E & SHIRLEY M TRFOR HEILMAN TRUST
04-48-26-B4-00225.0102	HEISELMAN WILLIAM CARL & HEISELMAN ELAINE HELEN
04-48-26-B4-00400.0280	HERBERT BIAS & HURRELBRINK-BIAS JANET E

Parcel ID	Property Owner
04-48-26-B4-0053C.0130	HETTWER JOHN A & NANCY J L/E
04-48-26-B4-00209.0101	HICKEY JAMES W TRFOR HICKEY FAMILY TRUST
04-48-26-B1-00102.0380	HICKMAN FLORENCE J
04-48-26-B4-00206.0201	HIGGINS W KENT & NAN A
04-48-26-B4-00400.0310	HILL TRACY MATTHEWS
04-48-26-B4-00218.0202	HINKLE DANIEL & JENNIFER TRFOR JENNIFER G HINKLE REV TRUST
04-48-26-B1-00102.0490	HIRKO MARK K & PAMELA J
04-48-26-B4-0053C.0060	HODGINS JONATHAN & SHERRIE
04-48-26-B1-0053B.0080	HONERKAMP RICHARD W & HONERKAMP JUDITH L
04-48-26-B1-00101.0030	HOWELL LEN & JOAN
04-48-26-B4-00300.0140	HYDE SUSAN L TRFOR HYDE TRUST
04-48-26-B4-00213.0102	JAC-MAC FLORIDA PROPERTIES LLCMIKE COSTANZO
04-48-26-B4-00210.0202	JAMES J CUCINOTTA TRUST +LORRAINE CUCINOTTA TRUST
04-48-26-B4-00203.0201	JAMES M OCONNELL TRUST +GERALDINE M OCONNELL TRUST
04-48-26-B4-00221.0102	JANES DAVID D & PATRICIA E
04-48-26-B4-00208.0101	JHANJI ANDY A & JANE S
04-48-26-B1-00103.0080	JOHN B HENDERSON TRUST +NANCI R TRUTNA-HENDERSON TRUST
04-48-26-B4-00225.0101	JOHNSON DAVID N & THERESE
04-48-26-B4-00104.0220	JOHNSON DEBORAH A
04-48-26-B1-00102.0160	JOHNSON DIANE PATRICIA TRFOR DIANE PATRICIA JOHNSON TRUST
04-48-26-B4-00615.0080	JSN US ULC
04-48-26-B4-00400.0240	KACZMARCZYK WALTER S & KACZMARCZYK DEBORAH
04-48-26-B4-00832.0201	KAILIN KENNETH S TRFOR KENNETH S KAILIN TRUST
04-48-26-B1-00102.0010	KAMM JUDI EAT LLC
04-48-26-B4-00216.0201	KAMRADT JEROME P & TONI T TRFOR KAMRADT TRUST
04-48-26-B1-00103.0220	KARELS NEAL E & CYNTHIA E TRFOR NEAL E + CYNTHIA E KARELS TRUST
04-48-26-B1-00103.0120	KASSOUF CLIFFORD J & KASSOUF KATHLEEN M
04-48-26-B4-00218.0102	KATZ SHERMAN M & SUSAN I TRFOR KATZ TRUST
04-48-26-B4-00615.0050	KELSO DIANE L/E
04-48-26-B4-00204.0102	KENNEWEG WAYNE E & KENNEWEG L L TERRY
04-48-26-B4-00205.0101	KERSKER MICHAEL MILLER & KERSKER JANICE GIFFORD
04-48-26-B1-0053B.0290	KESSING VIRGINIA KING
04-48-26-B4-00104.0210	KING GILMAN R & MARCIA E TRFOR KING FAMILY TRUST
04-48-26-B1-00103.0300	KISH LYNDA R TRFOR LYNDA R KISH FAMILY TRUST
04-48-26-B1-00103.0210	KLAUS TERRY W & LYNETTE R
04-48-26-B1-00104.0340	KLEINE MARK R & BARBARA L
04-48-26-B1-00102.0350	KLUGMAN KEITH P & MAGDERIE TRFOR KEITH P + MAGDERIE KLUGMAN TRUST
04-48-26-B4-00935.0202	KMIELIAUSKIENE JURGITA
04-48-26-B4-00300.0170	KNOWLES VALERIE A
04-48-26-B4-0053C.0140	KNOX JUDSON
04-48-26-B1-00102.0290	KOHL PETER & LAURA
04-48-26-B4-00227.0202	KOPLIK SHARON D
04-48-26-B1-00101.0450	KOWALCHUK EDWARD L TRFOR EDWARD L KOWALCHUK TRUST
04-48-26-B4-00224.0202	KRESSE DALE & LISA
04-48-26-B4-00833.0101	KUMIN HARVEY J & NANCY A TRFOR KUMIN FAMILY TRUST
04-48-26-B4-00104.0100	KUPPER WILLIAM P JR & KUPPER JACQUELINE S
04-48-26-B4-00300.0220	KUZMAN COLOMBA N TRFOR COLOMBA N DIVITO-KUZMAN TRUST
04-48-26-B1-00103.0090	LABOFSKY CHARLOTTE GENSLER TRFOR ARNOLD J LABOFSKY TRUST
04-48-26-B4-00202.0102	LACAPRA GEORGE
04-48-26-B4-00104.0020	LACONI RONALD B & SHARON H
04-48-26-B4-00227.0101	LAPERCH MARY ANN
04-48-26-B1-00104.0010	LAPERLE GUY L TRFOR GUY L LAPERLE TRUST
04-48-26-B1-00102.0190	LAVIN MARCIA B TRFOR MARCIA B LAVIN TRUST
04-48-26-B1-0053B.0040	LAYTON STUART I & BONNIE J
04-48-26-B4-00300.0210	LEE DONALD
04-48-26-B1-00103.0010	LEE J MORTON TRUST +LESLIE L MORTON TRUSTPO BOX
04-48-26-B4-00205.0202	LEIDECKER ROBERT & MARY LOU TRFOR ROBERT E + MARY LOU LEIDECKER TRUST
04-48-26-B4-00222.0202	LENZI DAVID J & DONNA S
04-48-26-B4-00234.0202	LEONE JOSEPH G & ANN MARIE
04-48-26-B1-00103.0280	LEVIN DAVID & CYNTHIA E
04-48-26-B4-00400.0070	LEVIN STUART
04-48-26-B4-00300.0050	LEWIS JOHN M & JOAN Z
04-48-26-B1-00102.0520	LICHTENSTEIN DAVID TRFOR DAVID LICHTENSTEIN TRUST
04-48-26-B1-0053B.0020	LINDON BILLIE J

Parcel ID	Property Owner
04-48-26-B4-00930.0202	LITZINGER VERNON CHRISTOPHERLITZINGER KATHERINE ANNE
04-48-26-B1-00102.0550	LONG ROBERT & TEDDENE
04-48-26-B4-00400.0030	LOREY KENNETH S
04-48-26-B1-00102.0170	LUKAS JANET F TRFOR JANET F LUKAS TRUST
04-48-26-B4-00400.0360	LUTH JOHANNE M TRFOR JOHANNE M LUTH TRUST
04-48-26-B4-00832.0102	LUZZI ROSE MARY
04-48-26-B1-0053B.0010	LYTLE JEFFREY F & LYTLE MARGARET S
04-48-26-B1-00102.0150	MACKENZIE HUGH C & MACKENZIE BARBARA L
04-48-26-B4-00207.0201	MADDEN LANCE J & DONNA M
04-48-26-B1-00102.0270	MAGLIANO MICHAEL & SHARON
04-48-26-B1-00103.0150	MAGNOLIA JOSEPH M SR TRFOR JOSEPH M MAFNOLIA SR TRUST
04-48-26-B1-00104.0350	MALHOTRA PRAVEEN K & VARSHA
04-48-26-B4-00300.0160	MANERI JOSEPH A & MARIA R
04-48-26-B4-00400.0420	MANGOLD KENNETH TRFOR MANGOLD FAMILY TRUST
04-48-26-B4-00300.0070	MANNERING VINCENT G & MANNERING COLLEEN A
04-48-26-B4-00615.0030	MANNIK STEVEN + MANNIK SILVANA
04-48-26-B4-00105.0050	MANNLEIN DEAN & SUSAN
04-48-26-B1-00102.0390	MARCUS LLOYD JR TRFOR MARCUS TRUST
04-48-26-B4-00105.0220	MARINO NICHOLAS J + MARINO KAREN L
04-48-26-B4-00212.0201	MARION MICHAEL & NANCY B
04-48-26-B1-0053B.0050	MARTIN CYNTHIA L
04-48-26-B1-00102.0060	MARTINEZ MICHAEL E & MARTINEZ ELIZABETH
04-48-26-B4-00211.0201	MARTINS PETER & DINA N
04-48-26-B1-00101.0100	MASON LESLIE A
04-48-26-B1-00103.0100	MATTIS PAUL E & JOANNA M
04-48-26-B4-00208.0201	MAY KERRY H TRFOR KERRY H MAY TRUST
04-48-26-B1-00102.0460	MCCALLISTER MATTHEW S & SCRASE JEFFREY S
04-48-26-B4-00105.0150	MCCROSSAN WILLIAM L + HENDRY VITA P
04-48-26-B1-00102.0450	MCGIVERN MICHAEL C & MCGIVERN CYNTHIA A
04-48-26-B1-00101.0340	MCKINNEY DAWNE E TRFOR DAWNE E MCKINNEY TRUST
04-48-26-B4-00615.0040	MEDEA JOHN & CAROL
04-48-26-B4-00938.0101	MEDEIROS MARIO & ANA
04-48-26-B4-00105.0180	MEILEN JOEL & VIVYAN
04-48-26-B1-00101.0470	METZLER CHARLES & PATRICIA TRFOR METZLER FAMILY TRUST
04-48-26-B1-00102.0110	MEYER-TURNER ANN
04-48-26-B4-00214.0102	MEZZANOTTE BETTY JO
04-48-26-B1-00101.0220	MILLER CAROL & DANIEL
04-48-26-B1-00101.0060	MILLER GINA M + PIAZZA MICHAEL J JR
04-48-26-B4-00201.0102	MILLER ROY T & SANDRA A TRFOR ROY T MILLER TRUST
04-48-26-B4-0053C.0050	MILLER WILLIAM A TRFOR WILLIAM A MILLER TRUST
04-48-26-B4-00210.0102	MILLER WILLIAM J & MARILYN
04-48-26-B1-00101.0320	MISKULIN FREDERICK J & MISKULIN ROCIO S
04-48-26-B1-00102.0280	MOLDTHAN JOHN & JULIA A
04-48-26-B4-00937.0101	MOOREFIELD GARRYD & MOREFIELD SHELLEY
04-48-26-B4-00104.0230	MORBER KATHLEEN R + MORBER STEVEN P ET AL
04-48-26-B1-00102.0040	MORELLI FRANK J & CHERI M L/E
04-48-26-B4-00400.0080	MORITZ JOHN A & VICKI L
04-48-26-B4-00400.0400	MORRIS JOHN MICHAEL & MORRIS DEBRA L
04-48-26-B4-00935.0201	MORTON LEE J & LESLIE LPO BOX
04-48-26-B4-00400.0410	MURRAY DAVID L & LAWHORNE SARAH H
04-48-26-B1-00101.0430	MUSHINSKI STEPHEN J & MATT ELIZABETH TRFOR STEPHEN J MUSHINSKI + ELIZABETH MATT TRUST
04-48-26-B4-00209.0102	NAHORNY BRUCE & CANDACE
04-48-26-B1-00101.0190	NAYLOR WILLIAM W & NAYLOR DENISE NOVAK
04-48-26-B4-00833.0102	NELSON GLENN ERNEST TRFOR NELSON FAMILY TRUST
04-48-26-B4-00216.0101	NESBIT DAVID L & HELENA W
04-48-26-B4-00105.0080	NICOLAZZO VICTOR A & NICOLAZZO CHERYL A
04-48-26-B1-0053B.0030	NICOVIC ANTHONY & DRAGICA L/E
04-48-26-B1-00102.0470	NORD DONNA J TRFOR DONNA J NORD TRUST
04-48-26-B1-00101.0440	NUTTALL DAVID W TRFOR DAVID NUTTALL TRUST +NUTTALL LESLIE TR FOR LESLIE NUTTALL TRUST
04-48-26-B1-00102.0050	OBERS GARY P & LEZLIE A
04-48-26-B1-0053B.0240	ODELSON BURTON S
04-48-26-B4-0053C.0150	OGRADY THOMAS F & DENISE F
04-48-26-B1-00101.0150	ONEIL TAYLOR TRFOR ONEIL FLORIDA TRUST
04-48-26-B4-00225.0202	OREILLY JAMES & TERESA

Parcel ID	Property Owner
04-48-26-B4-00400.0210	ORMSBY ROSALINDA M & PAUL D
04-48-26-B4-00300.0030	PACHECO DEREK & NICOLE M
04-48-26-B4-00400.0250	PADDISON WILLIAM
04-48-26-B4-00833.0201	PAGANO RONALD J & JUDITH A
04-48-26-B4-00300.0110	PARISO ANTHONY + ZWOLENKIEWICZ JOSEPH
04-48-26-B4-00400.0110	PATNEAUDE PAUL A & PATNEUADE KAREN D TRFOR PATNEUADE FAMIL TRUST
04-48-26-B4-00400.0260	PATRICK KEVIN L + STEWART ROBERT J
04-48-26-B1-00103.0260	PAUL F HUTCHINS TRUST +ANN M HUTCHINS TRUST
04-48-26-B4-00833.0202	PELOSINO NICHOLAS A JR & PELOSINO DENISE M
04-48-26-B1-00101.0090	PENNACCHIA DANTE R TRFOR DANTE R PENNACCHIA TRUST
04-48-26-B4-00104.0120	PEPE MARGARET V TRFOR MARGARET V PEPE TRUST
04-48-26-B1-0053B.0110	PEPIN JOHN C & SALLY F
04-48-26-B1-00101.0040	PERFETTO ROBERT J TRFOR ROBERT J PERFETTO TRUSTPO BOX
04-48-26-B4-00104.0130	PERKINS JOHN H & AZZARELLO JOANNE
04-48-26-B4-00104.0170	PETER J SIMONE TRUST +DIANE E SIMONE TRUST
04-48-26-B4-00400.0020	PETERJOHN SALLY A TRFOR SALLY A PETERJOHN REVOCABLE TRUST
04-48-26-B1-00101.0140	PETRANDO SUSAN A TRFOR SUSAN A PETRANDO REVOCABLE TRUST
04-48-26-B4-00213.0101	PEULER RAYMOND JR & RUTH L TRFOR PEULER FAMILY TRUST
04-48-26-B1-00102.0410	PHELPS PETER A & SUSAN V TRFOR PETER & SUSAN PHELPS TRUST
04-48-26-B4-0053C.0090	PICONE JOHN & PATRICE
04-48-26-B4-00221.0202	PIRONE JAMES L/E
04-48-26-B4-00300.0010	PLASS HAROLD V TRFOR HAROLD V + MARY K PLASS TRUST
04-48-26-B1-00102.0430	POMPILIO GERARD & ELLEN
04-48-26-B4-00300.0040	PONTISSO LODY TRFOR PONTISSO FAMILY TRUST
04-48-26-B4-00105.0210	POPE ROBERT G & GEORGIA A TRFOR ROBERT G POPE TRUST
04-48-26-B4-00104.0160	PRICE EVELYN L & JAN R
04-48-26-B4-00219.0201	PRUE DAVID E TRFOR DAVID E PRUE TRUST
04-48-26-B4-00234.0102	PYUN HI JUNG & OK BAE
04-48-26-B1-00101.0310	QUINN GREGORY M & QUINN GERALDINE F
04-48-26-B4-00225.0201	RAYMOND WILLIAM A + GILLIAN R
04-48-26-B1-00101.0410	REID JOSEPH N & CLARE W
04-48-26-B1-00102.0070	REIDEL TERRY & RONDA L
04-48-26-B4-00831.0201	REIN DOUGLAS A & LISA
04-48-26-B4-00223.0102	RICHARD S TRICONI FAMILY TRUSTWILMA A TRICONI FAMILY TRUST
04-48-26-B1-00101.0270	RICHTER VERENA E + ROBERT D TRFOR VERENA E RICHTER TRUST
04-48-26-B4-00215.0202	RIDDLE DAVID ERIC & RIDDLE NANCY ROSE
04-48-26-B1-00102.0340	RIVARD ROBERT A & DIANE P
04-48-26-B4-00104.0070	RIVETTE STEPHEN P & DONNA R
04-48-26-B4-00300.0310	ROBERT J CRAVEN TRUST +MARGARET A CRAVEN TRUST
04-48-26-B4-00829.0202	ROBERT WINSOR IV TRFOR WINSOR FAMILY TRUST
04-48-26-B4-00104.0200	RODRIGUEZ DANIEL & KIMBERLY
04-48-26-B1-00101.0380	ROHR MICHAEL W + JANET S
04-48-26-B4-00224.0102	ROHR PAUL E TRFOR PAUL E ROHR TRUST
04-48-26-B4-00204.0201	ROMEY JOHN MICHAEL + AMY SUANN
04-48-26-B4-0053C.0110	ROSENBLATT BRUCE B & GINA
04-48-26-B4-00224.0201	ROTH JAMES J & FRANCES E
04-48-26-B4-00400.0370	ROTHMAN JAN M & ROTHMAN BARBARA BLAIR
04-48-26-B1-00101.0200	ROTHSTEIN NEAL
04-48-26-B4-00219.0202	ROTHWELL DIANE B TRFOR DOUGLAS A ROTHWELL TRUST
04-48-26-B4-00105.0170	ROXANNE BETH LEVIN TRUST +STUART LEVIN TRUST
04-48-26-B4-0053C.0080	ROYLE JOHN FRANCES TRFOR JOHN FRANCES ROYLE TRUST
04-48-26-B4-00218.0201	RUFFNER GARY & AQUILLA TRFOR RUFFNER TRUST
04-48-26-B4-00826.0102	RUMPF DAVID P & DOROTHY A
04-48-26-B1-00102.0210	RUSK GORDON E + PHYLLIS A TRFOR RUSK TRUST
04-48-26-B4-00203.0202	RYAN JAMES W & NOREEN M
04-48-26-B1-00102.0360	SABBAG RALPH & BRIGITTE
04-48-26-B4-00936.0101	SADLER VINCENT A TRFOR VINCENT A SADLER TRUST
04-48-26-B4-00104.0060	SAMUEL MARY T TRFOR MARY T SAMUEL TRUST
04-48-26-B4-00220.0201	SANTANGELO JAMES & ARLENE L/E
04-48-26-B4-00202.0202	SANTORE ANTHONY F & MARIE V TRFOR SANTORE FAMILY TRUST
04-48-26-B4-00212.0102	SARRIS WILLIAM J & LISA JUNIT
04-48-26-B1-00102.0480	SARSHIK STUART
04-48-26-B4-0053C.0030	SARVADI DAVID GEORGE TRFOR DAVID GEORGE + SUZANNE IRENE SARVADI TRUST
04-48-26-B1-0053B.0090	SATTLER STEPHEN S & THIET T

Parcel ID	Property Owner
04-48-26-B4-00615.0010	SCHAIBLE PATRICK JOHN & GENOVESE MARIA
04-48-26-B1-00104.0330	SCHINELLA MICHAEL R & SCHINELLA DENISE L TRFOR MICHIGAN LAND TRUST
04-48-26-B4-00615.0060	SCHMID JOAN D TRFOR JOAN SCHMID TRUST
04-48-26-B4-00217.0202	SCHNEIDER PAUL J & HALEY MONICA D
04-48-26-B4-00400.0090	SCHRECENGOST THOMAS & TANCREDI BARBARA TRFOR BT FAMILY TRUST
04-48-26-B4-00400.0160	SCHREINER ERIC A TRFOR ERIC A SCHREINER TRUST
04-48-26-B1-0053B.0280	SCHULER STEPHEN T & DYAS ELIZABETH BETSY TR
04-48-26-B1-00101.0110	SCIACCHETANO VICTOR + LOIS
04-48-26-B4-00400.0140	SCULLY RUTH ET TRFOR SCULLY TRUST
04-48-26-B4-00300.0280	SEIGEL WARREN & SANDRA TRFOR SEIGEL TRUST
04-48-26-B4-00300.0270	SERAFINI MARY A & SERAFINI NICHOLAS G
04-48-26-B4-00300.0230	SERRA MICHAEL A & RAYNAE M
04-48-26-B4-00935.0101	SERRANO JACK H TRFOR GS-INTERLAKEN TRUST
04-48-26-B4-00220.0102	SHANTZ SHELLEY ANN
04-48-26-B1-00102.0100	SHAPIRO HAROLD Y TRFOR HAROLD Y SHAPIRO TRUST
04-48-26-B4-00826.0202	SHAWCROSS RAYMOND E & SHAWCROSS NOREEN W
04-48-26-B4-00105.0070	SHIELDS ALAN & CYNTHIA
04-48-26-B4-00828.0201	SHIELS THOMAS L TRFOR DAWN MURANO TRUST
04-48-26-B4-00223.0201	SHUR PAUL H TRFOR PAUL H SHUR TRUST
04-48-26-B4-00105.0020	SIFRE RICKIE
04-48-26-B4-00207.0102	SILVA JOHN M & GRACE C TRFOR SILVA FAMILY TRUST
04-48-26-B4-00209.0201	SILVERBERG BRIAN DAVID TRFOR BRIAN & SHARON SILVERBERG TRUST
04-48-26-B4-00221.0201	SIXBEY JOHN C & DOREEN K
04-48-26-B4-00105.0130	SLOAN KENNETH A + HALL ROSEMARY C
04-48-26-B1-00102.0500	SMELTZER DAVID P TRFOR DAVID P SMELTZER TRUST
04-48-26-B4-0053C.0010	SMITH JAMES WALTER & SMITH KAYRA MARIE
04-48-26-B4-00104.0190	SMITH JANICE A TRFOR JANICE A SMITH REVOCABLE TRUST
04-48-26-B4-00105.0110	SMITH MARLENE A TRFOR MARLENE A SMITH TRUSTPO BOX
04-48-26-B4-00205.0102	SMITH RICHARD & JILL
04-48-26-B1-00102.0530	SMITH SUE C & DONALD A TRFOR SUE C SMITH LIVING TRUST
04-48-26-B4-0053C.0020	SOIFER JENNIFER L
04-48-26-B1-00102.0220	SOLBERG JEFFREY M & JANET L
04-48-26-B1-00102.0420	SOPELSA RICHARD & DEBRA
04-48-26-B4-00400.0300	SPERANZA CAROLYN TRFOR CAROLYN SPERANZA TRUST
04-48-26-B4-00208.0202	SPRENG DANIEL & CONSTANCE
04-48-26-B4-00105.0160	SPTM CONSULTING LLC
04-48-26-B4-00831.0202	STANCS RICHARD P
04-48-26-B4-00831.0102	STARK DIANNE M TRFOR DIANNE M STARK TRUST
04-48-26-B4-00105.0230	STEFANO JENNIE M + BRIAN TRFOR JENNIE M STEFANO TRUST
04-48-26-B4-00227.0102	STEWART JAMES C & SANDRA K
04-48-26-B4-00400.0340	STINSON PAUL & SYLVIA
04-48-26-B1-00102.0310	STONE JAMES STEVEN & STONE JO MARIE
04-48-26-B4-00104.0140	STUCKE MARIA ELIZABETHPO BOX
04-48-26-B4-00222.0201	SULLIVAN PATRICIA TRFOR PATRICIA SULLIVAN TRUST
04-48-26-B4-00400.0390	SUTTA NORMAN A TRFOR NORMAN ANDREW SUTTA TRUST
04-48-26-B4-00936.0202	SZOT DANIEL J & JUDITH L
04-48-26-B4-00218.0101	TABRIZCHI ANN T
04-48-26-B4-00300.0100	TAGTMAYER DUWAN + PATRICIA TR FOR TAGTMAYER TRUST
04-48-26-B4-00400.0230	TALONI ADAM & VALERIE S
04-48-26-B4-00832.0202	TAYLOR EDDIE JR & KELLI C
04-48-26-B1-0053B.0060	TAYLOR MICHAEL J & JUDITH A
04-48-26-B4-00400.0050	TENNANT WALTER F & LYNN A TR
04-48-26-B1-0053B.0150	THOMPSON SUSAN M TRFOR SUSAN M THOMPSON TRUST
04-48-26-B4-00300.0190	TORRIONI JOSEPH & CHRISTINA
04-48-26-B4-00216.0202	TORTORELLO ROBERT J & TORTORELLO MARY J
04-48-26-B4-00214.0202	TRIFELOS RONNIE J + GERBER BRIAN S
04-48-26-B4-00104.0310	TRONNES RANDY C & RUTH ANN
04-48-26-B4-00222.0102	UNKNOWN HEIRS OFPHYTHIAN ELAINE
04-48-26-B1-00103.0250	URBAN RICHARD & PATRICIA
04-48-26-B1-00103.0290	UTTER THOMAS E & SHIRLEY A
04-48-26-B4-00206.0102	VAN LEIGHT PETER & VICTORIA
04-48-26-B1-0053B.0140	VANLEIGHT VICTORIA
04-48-26-B4-00234.0101	VENEZIANO LORRAINE E
04-48-26-B4-00400.0130	VESELY EDWARD G JR & VESELY DEANNA S

Parcel ID	Property Owner
04-48-26-B4-00104.0250	VETERE JOHN A
04-48-26-B1-00102.0330	VITAGLIANO EUGENE & MISSEY
04-48-26-B4-00400.0010	VITAGLIANO FRANK JR & VITAGLIANO RUTHANNE
04-48-26-B4-00829.0201	VOLPE SUSANNE R TRFOR SUSANNE R VOLPE TRUST
04-48-26-B4-00213.0201	WAITE P A TRFOR PATRICIA A WAITE TRUST
04-48-26-B4-00615.0100	WALL WILLIAM S + WATSON MICHELLE L
04-48-26-B4-00400.0270	WALLMAN IRVIN BARRY TRFOR IRVIN BARRY WALLMAN TRUST
04-48-26-B4-00104.0080	WALTERS BRIAN A & WALTERS CHRISTEL M
04-48-26-B4-00400.0330	WARCHOL CHRISTOPHER S TRFOR WARCHOL TRUST
04-48-26-B4-00930.0101	WEBER ELAINE A & WEBER JAMES JOSEPH TRFOR WEBER TRUST
04-48-26-B4-00234.0201	WENK BARBARA ZOLLA TRFOR BARBARA ZOLLA WENK TRUST
04-48-26-B1-00103.0200	WENTWORTH ROBERT W & WENTWORTH CHERYL DPO BOX
04-48-26-B4-00216.0102	WERNER PAUL J & LINETTE F
04-48-26-B4-00207.0101	WETZELBERGER JOHN NICHOLAS III
04-48-26-B4-00300.0180	WHITE STEPHEN LEE & WHITE KAREN SUE
04-48-26-B4-00300.0340	WHITTEN MICHAEL E TRFOR MICHAEL E WHITTEN TRUST
04-48-26-B4-00105.0200	WILEY WILLIAM D & CAROL E
04-48-26-B4-00936.0201	WILSON BETSY
04-48-26-B1-00101.0240	WILSON TODD S & BROOKE E
04-48-26-B4-00615.0110	WOODWARD PAUL T & SHAUN M
04-48-26-B4-00215.0201	WORLY JAY S & KATHY T
04-48-26-B1-0053B.0120	WYANT ROBERT J & KAREN R
04-48-26-B1-00103.0270	WYLLIE BRAD V & PATRICIA M
04-48-26-B4-00105.0090	YINGST DALE J + JONES CARA J ET AL
04-48-26-B1-0053B.0230	YOUNG NORMAN E JR TRFOR NORMAN E YOUNG JR TRUST
04-48-26-B1-00102.0230	YUNUS ASIM & TERI
04-48-26-B1-00101.0360	ZACCARDI STEVEN & PARETE LISA
04-48-26-B1-00103.0020	ZANDER ELLEN D & RONALD F
04-48-26-B4-00217.0101	ZELICH JOSEPH R TRFOR ZELICH MESSINA TRUST
04-48-26-B1-00101.0300	ZELLER PAMELA J TRFOR PAMELA J ZELLER REV TRUST
04-48-26-B4-00207.0202	ZENS STEVEN R & SHARON A
04-48-26-B4-00217.0201	ZORICH ALEX & HELEN A

PARKLANDS WEST
COMMUNITY DEVELOPMENT DISTRICT

6C

RESOLUTION 2023-08

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE PARKLANDS WEST COMMUNITY DEVELOPMENT DISTRICT MAKING A DETERMINATION OF BENEFIT AND IMPOSING SPECIAL ASSESSMENTS FOR FISCAL YEAR 2023/2024; PROVIDING FOR THE COLLECTION AND ENFORCEMENT OF SPECIAL ASSESSMENTS; CERTIFYING AN ASSESSMENT ROLL; PROVIDING FOR AMENDMENTS TO THE ASSESSMENT ROLL; PROVIDING A SEVERABILITY CLAUSE; AND PROVIDING AN EFFECTIVE DATE

WHEREAS, the Parklands West Community Development District ("**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 ("**County**"); and

WHEREAS, the District has constructed or acquired various infrastructure improvements and provides certain services in accordance with the District's adopted capital improvement plan and Chapter 190, Florida Statutes; and

WHEREAS, the Board of Supervisors of the District ("**Board**") hereby determines to undertake various operations and maintenance and other activities described in the District's budget for Fiscal Year 2023/2024 ("**Budget**"), 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 Budget; 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, it is in the best interests of the District to proceed with the imposition of the special assessments for operations and maintenance in the amount set forth in the Budget; and

WHEREAS, the District has previously levied an assessment for debt service, which the District desires to collect for Fiscal Year 2023/2024; 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 the District has previously authorized the use of the Uniform Method

by, among other things, entering into agreements with the Property Appraiser and Tax Collector of the County for that purpose; and

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

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

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF SUPERVISORS OF THE PARKLANDS WEST COMMUNITY DEVELOPMENT DISTRICT:

SECTION 1. BENEFIT. The Board hereby finds and determines that the provision of the services, facilities, and operations as described in **Exhibit "A"** confers a special and peculiar benefit to the lands within the District, which benefit exceeds or equals the cost of the assessments. The allocation of the assessments to the specially benefitted lands, as shown in **Exhibits "A" and "B,"** is hereby found to be fair and reasonable.

SECTION 2. ASSESSMENT IMPOSITION. Pursuant to Chapter 190 of the Florida Statutes, and using the procedures authorized by Florida law for the levy and collection of special assessments, a special assessment for operation and maintenance is hereby imposed and levied on benefitted lands within the District, and 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. The collection of the operation and maintenance special assessments and previously levied debt service assessments shall be at the same time and in the same manner as County taxes in accordance with the Uniform Method, as indicated on **Exhibits "A" and "B."** The decision to collect special assessments by any particular method – e.g., on the tax roll or by direct bill – does not mean that such method will be used to collect special assessments in future years, and the District reserves the right in its sole discretion to select collection methods in any given year, regardless of past practices.

SECTION 4. ASSESSMENT ROLL. The District's Assessment Roll, attached to this Resolution as **Exhibit "B,"** is hereby certified to the County Tax Collector and shall be collected by the County Tax Collector in the same manner and time as County taxes. The proceeds therefrom shall be paid to the Parklands West 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 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 West Community Development District.

PASSED AND ADOPTED this 14th day of September, 2023.

ATTEST:

**PARKLANDS WEST COMMUNITY
DEVELOPMENT DISTRICT**

Secretary/Assistant Secretary

Chair/Vice Chair, Board of Supervisors

Exhibit A: FY 2023/2024 Budget

Exhibit B: Assessment Roll

PARKLANDS WEST
COMMUNITY DEVELOPMENT DISTRICT

7

May 19, 2023

Parklands West Community Development District
Attn: Chesley E. Adams, Jr., District Manager
c/o Wrathell, Hunt and Associates, LLC
2300 Glades Road, Suite 410W
Boca Raton, Florida 33431

**Re: Parklands West Community Development District
Proposal for District Counsel General Legal Representation**

Board of Supervisors:

Thank you for this opportunity to provide you with our proposal for the provision of legal services to Parklands West Community Development District (the "District"). The purpose of this letter is to set forth our proposal for legal representation as District Counsel for the District.

General representation of the District includes services, as requested by the District, including the following: (i) attendance at meetings of the Board of Supervisors of the District; (ii) preparation and review of contracts; (iii) representation of the District in administrative hearings and before the applicable county commissions; (iv) coordination with district management and supervisors on legal issues; (v) consultation with supervisors on the Government in the Sunshine Law, Public Records Law and ethical issues; and (vi) general monitoring compliance by the District with applicable laws and notice requirements. Representation also includes compliance with Section 119.0701, Florida Statutes in relation to public records, as applicable. As required, certain disclosure provisions are attached as Exhibit "A" and included pursuant to the requirements of applicable law.

Our fees for general legal services to be provided to the District will be based upon the amount of time expended by our attorneys and paralegals. The current hourly rate to be charged for Greg Urbancic's general legal services to the District would be \$375.00 per hour and Meagan Magaldi's currently hour rate would be \$225.00 per hour. The hourly rates for other attorneys in our firm that may work on this matter range from \$175.00 to \$500.00 per hour. Hourly charges for paralegal services are presently \$125.00 per hour. These rates may be modified over time. Our statement reflects the rates in effect at the time invoiced services were performed. It is our practice to charge clients the regularly hourly rate for time for traveling in connection with business for our clients.

Costs or disbursements we advance on the District's behalf will be charged to the District. Such costs will include long distance telephone and toll charges, authorized travel expenses, copying charges, messenger service, expedited mail, filing fees, court costs, recording fees and other out-of-pocket expenses which we reasonably incur in connection with our representation of the District. We will render statements to the District monthly covering services rendered and disbursements incurred during the preceding month. We expect payment of each statement upon its rendition and in no event later than thirty days.

Parklands West Community Development District
Attn: Chesley E. Adams, Jr., District Manager
May 19, 2023
Page 2 of 2

The District may terminate our representation at any time by notifying us in writing, arranging to pay the final bill, and approving written instructions of the disposition of the papers and property which are in our possession. Upon such termination, the District's papers and property will be returned to the District promptly upon our receipt of payment of outstanding statements for services and disbursements in our final bill. Our files pertaining to the matter will be retained. Termination of services will not affect the District's responsibility to pay for legal services rendered and disbursements incurred before termination and in connection with an orderly transition of the matter.

We are subject to the rules of professional conduct, which describe several types of conduct or circumstances which require or allow us to withdraw from representing a client. Nonpayment of fees or disbursements, misrepresentation or failure to disclose material facts, action contrary to our advice and conflict of interest with another client are examples of several such circumstances or conduct. We will try to identify in advance and discuss with you any situation which may lead to our withdrawal. If withdrawal ever becomes necessary, we will immediately give the District written notice of our withdrawal.

The scope of the work described herein does not include work with regard to any proposed issuance of bonds by the District (including any applicable Circuit Court validation, preparing and issuing an issuer's counsel opinion letter, or reviewing engineer's reports and assessment methodologies relating to any bond issue). Should the District pursue such an issuance of bonds in the future, our firm would be willing to provide these services to the District in a manner to be agreed upon at a later date.

To evidence the District's consent to this arrangement, please sign the bottom portion of this letter where indicated and return a copy to us. We appreciate the opportunity to represent the District in this matter and look forward to working with the District. Our representation of the District will commence upon receipt of the executed retention letter.

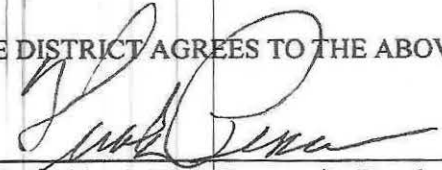
Please contact us if you have any questions regarding this proposal.

Sincerely,



Gregory L. Urbancic
For the Firm

THE DISTRICT AGREES TO THE ABOVE TERMS.



Chair, Parklands West Community Development District

5/19/23
Date

EXHIBIT "A"- Additional Provisions

Public Records. Coleman, Yovanovich & Koester, P.A. ("Contractor") understands and agrees that all documents of any kind provided to the District in connection with this engagement may be public records, and, accordingly, Contractor agrees to comply with all applicable provisions of Florida law in handling such records, including but not limited to Section 119.0701, Florida Statutes. Contractor acknowledges that the designated public records custodian for the District is Chesley E. Adams ("**Public Records Custodian**"). Among other requirements and to the extent applicable by law, Contractor shall 1) keep and maintain public records required by the District to perform the services; 2) upon request by the Public Records Custodian, provide the District with the requested public records or allow the records to be inspected or copied within a reasonable time period at a cost that does not exceed the cost provided in Chapter 119, Florida Statutes; 3) ensure that public records which are exempt or confidential, and exempt from public records disclosure requirements, are not disclosed except as authorized by law for the duration of the engagement and following the engagement if Contractor does not transfer the records to the Public Records Custodian of the District; and 4) upon completion of engagement, transfer to the District, at no cost, all public records in Contractor's possession or, alternatively, keep, maintain and meet all applicable requirements for retaining public records pursuant to Florida laws. When such public records are transferred by Contractor, Contractor shall destroy any duplicate public records that are exempt or confidential and exempt from public records disclosure requirements. All records stored electronically must be provided to the District in a format that is compatible with Microsoft Word or Adobe PDF formats. Failure of Contractor to comply with Section 119.0701, Florida Statutes may subject Contractor to penalties under Section 119.10, Florida Statutes. Further, in the event Contractor fails to comply with this Section or Section 119.0701, Florida Statutes, District shall be entitled to any and all remedies at law or in equity. The following statement is required to be included pursuant to Section 119.0701(2), Florida Statutes:

IF CONTRACTOR HAS QUESTIONS REGARDING THE APPLICATION OF CHAPTER 119, FLORIDA STATUTES TO CONTRACTOR'S DUTY TO PROVIDE PUBLIC RECORDS RELATING TO THIS AGREEMENT, CONTACT THE CUSTODIAN OF PUBLIC RECORDS AT (CHESLEY E. ADAMS, JR. C/O WRATHELL, HUNT AND ASSOCIATES, LLC) AT (561) 571-0010, ADAMSC@WHHASSOCIATES.COM, OR 2300 GLADES ROAD, SUITE 410W, BOCA RATON, FLORIDA 33431.

E-Verify: Contractor shall comply with all applicable requirements of Section 448.095, Florida Statutes. Contractor shall register with and use the U.S. Department of Homeland Security's E-Verify system to verify the work authorization status of all newly hired employees. If Contractor enters into a contract with a subcontractor relating to the services under this Agreement, the subcontractor must register with and use the E-Verify system and provide Contractor with an affidavit stating the subcontractor does not employ, contract with, or subcontract with an unauthorized alien. Contractor shall maintain a copy of said affidavit for the duration of the contract with the subcontractor and provide a copy to the District upon request. For purposes of this section, the term "subcontractor" shall have such meaning as provided in Section 448.095(1)(j), Florida Statutes and the term "unauthorized alien" shall have such meaning as provided in Section 448.095(k), Florida Statutes.

If Contractor has a good faith belief that a subcontractor with which it is contracting has knowingly violated Section 448.095, Florida Statutes, then Contractor shall terminate the contract with such person or entity. Further, if District has a good faith belief that a subcontractor of Contractor knowingly violated Section 448.095, Florida Statutes, but

Contractor otherwise complied with its obligations hereunder, District shall promptly notify the Contractor and upon said notification, Contractor shall immediately terminate its contract with the subcontractor.

Notwithstanding anything else in this Agreement to the contrary, District may immediately terminate this Agreement for cause if there is a good faith belief that Contractor knowingly violated the provisions of Section 448.095, Florida Statutes, and any termination thereunder shall in no event be considered a breach of contract by District.

By entering into this Agreement, Contractor represents that no public employer has terminated a contract with Contractor under Section 448.095(2)(c), Florida Statutes, within the year immediately preceding the date of this Agreement. District has materially relied on this representation in entering into this Agreement with Contractor.

PARKLANDS WEST
COMMUNITY DEVELOPMENT DISTRICT

8



AQUATIC MANAGEMENT AGREEMENT

This agreement, dated July 1st 2023, is made between SUPERIOR WATERWAY SERVICES, INC. (SWS) and CUSTOMER:

Parkland West and Lee CDD
C/o: Wrathell, Hunt and Associates, LLC
9220 Bonita Beach Rd SE UNIT 214
Bonita Springs, FL 34135
Attn: Shane Willis

Both Customer and SWS agree to the following terms and conditions:

1. SWS will provide aquatic management services on behalf of the customer in accordance with the terms and conditions of this agreement at the following aeration sites:

Treat Rip-Rap around lake banks, approximately 21,000 linear feet , Located at Palmira Golf & Country Club in Lee County, FL

2. Customer agrees to pay SWS the following amount during the term of this agreement for these specific waterway management services (as herein defined):

Grass and weed control	\$1,100.00/ monthly
Total Annual contract	\$13,200.00/ Annually

Weekly visits with treatment as necessary.

3. Schedule of payment: First quarter's payment shall be due and payable upon execution of this agreement; the balance shall be payable in equal quarterly installments. A 1.5% late fee shall apply to any balance past due more than 30 days.
4. The offer contained in this agreement is valid for thirty (30) days only and must be returned to our offices for acceptance within that period.
5. SWS agrees to use only products that have been shown to present a wide margin of safety for Florida fish and wildlife. All herbicides to be utilized must be labeled for the application and approved by Federal and State authorities for that use.

6. This agreement may be terminated by either party with thirty (30) days written notice. Notification must be sent by certified mail, return receipt requested, to SUPERIOR WATERWAY SERVICES, INC., 6701 Garden Rd., Suite 1 Riviera Beach, FL 33404. CUSTOMER agrees to pay for all services rendered by SWS to date of termination of contract. SWS reserves the right, under special circumstances, to initiate surcharges relating to extraordinary price increases of water treatment products.
7. This agreement will automatically renew yearly, on the anniversary date, unless terminated by either party with thirty (30) days written notice.
8. FISH STOCKING: Annual Spring Fish Stocking optional.
9. Addendums: See attached map, survey, and report (where applicable).
 - A. Monthly water testing and monitoring as necessary for the success of the aquatic weed control program is included.
 - B. Additional work as requested by CUSTOMER such as trash clean up, physical cutting and/or plant removal and other manual maintenance may be performed by our staff. Extra service work requested by CUSTOMER will be invoiced separately at our current hourly equipment and labor rates.
 - C. Care for aquatic sanctuary areas and wetland/upland habitat planted with sensitive native flora is included herein. All areas are to be maintained at a level to be in compliance with the appropriate rules and codes set forth by the SJRWMD and any other governing agencies which may have any jurisdiction.
 - D. Care proposed in this contract is for maintenance control of aquatic growth and will not eradicate all plants in the water.
 - E. Definitions of services referred to in Paragraph 1 are as follows:

Rip-Rap – The treatment of all undesirable emergent vegetation around the lake edge up to the turf line.

Fish & Wildlife Monitoring – Surveys performed at time of treatments which explain fish and wildlife species observed while onsite.



Management Reporting – A comprehensive report filled out each visit for the specific activity performed on the property and provided to Customer.

10. SWS will provide CUSTOMER with certificates of insurance, which are incorporated herein by reference. During the term of this Agreement and any extension thereof, SWS will maintain no less than the level of insurance provided for in such certificates.
11. This agreement constitutes the entire agreement of SWS and the CUSTOMER. No oral or written alterations of the terms contained herein shall be deemed valid unless made in writing and accepted by an authorized agent of both SWS and CUSTOMER.
12. This agreement is not assignable to any third party for any reason, without the prior written consent of CUSTOMER.

SUPERIOR WATERWAY SERVICES, INC.

CUSTOMER

DATE

PARKLANDS WEST
COMMUNITY DEVELOPMENT DISTRICT

UNAUDITED
FINANCIAL
STATEMENTS

**PARKLANDS WEST
COMMUNITY DEVELOPMENT DISTRICT
FINANCIAL STATEMENTS
UNAUDITED
JULY 31, 2023**

**PARKLANDS WEST
COMMUNITY DEVELOPMENT DISTRICT
BALANCE SHEET
GOVERNMENTAL FUNDS
JULY 31, 2023**

	Major Funds		Total Governmental Funds
	General	Debt Service Series 2022	
ASSETS			
Cash - SunTrust	\$ 88,952	\$ -	\$ 88,952
Investments			
Revenue account	-	234,328	234,328
Interest account	-	18	18
Sinking	-	125	125
Due from other funds			
General fund	-	3,134	3,134
Total assets	\$ 88,952	\$ 237,605	\$ 326,557
LIABILITIES & FUND BALANCES			
Liabilities:			
Due to other government	\$ 14,749	\$ -	\$ 14,749
Due to other funds			
Debt service	3,134	-	3,134
Due to other	-	6,000	6,000
Total liabilities	17,883	6,000	23,883
Fund balances:			
Restricted for:			
Debt service	-	231,605	231,605
Unassigned	71,069	-	71,069
Total fund balances	71,069	231,605	302,674
Total liabilities and fund balances	\$ 88,952	\$ 237,605	\$ 326,557

**PARKLANDS WEST
COMMUNITY DEVELOPMENT DISTRICT
STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
GENERAL FUND
FOR THE PERIOD ENDED JULY 31, 2023**

	Current Month	Year to Date	Budget	% of Budget
REVENUES				
Assessment levy	\$ 708	\$ 143,839	\$ 142,908	101%
Interest & miscellaneous	1	14,118	-	N/A
Total revenues	<u>709</u>	<u>157,957</u>	<u>142,908</u>	111%
EXPENDITURES				
Administrative				
Supervisors	-	2,153	4,306	50%
Management/recording	4,958	49,581	59,497	83%
Legal	-	-	500	0%
Engineering fees	474	1,957	2,000	98%
Audit	-	7,100	7,100	100%
Accounting services	400	3,998	4,797	83%
Assessment roll preparation	-	12,500	12,500	100%
Arbitrage rebate calculation	-	-	1,200	0%
Dissemination agent fees	83	833	1,000	83%
Trustee fees	-	-	4,500	0%
Telephone	41	417	500	83%
Postage	-	365	500	73%
Printing & binding	86	863	1,035	83%
Legal advertising	-	459	750	61%
Office supplies	207	300	-	N/A
Website hosting & maintenance	-	-	705	0%
Website ADA compliance	-	-	210	0%
Annual district filing fee	-	175	175	100%
Insurance	-	7,236	7,100	102%
Contingencies	45	442	1,000	44%
Total administrative	<u>6,294</u>	<u>88,379</u>	<u>109,375</u>	81%
Water management services				
Other contractual	2,617	33,983	44,473	76%
Electricity	134	1,758	1,500	117%
Total water management services	<u>2,751</u>	<u>35,741</u>	<u>45,973</u>	78%
Other fees and charges				
Tax collector	-	697	747	93%
Property appraiser	-	481	498	97%
Total other fees and charges	<u>-</u>	<u>1,178</u>	<u>1,245</u>	95%
Total expenditures	<u>9,045</u>	<u>125,298</u>	<u>156,593</u>	80%
Excess/(deficiency) of revenues over/(under) expenditures	(8,336)	32,659	(13,685)	
Fund balance - beginning	79,405	38,410	63,429	
Fund balance - ending	<u>\$ 71,069</u>	<u>\$ 71,069</u>	<u>\$ 49,744</u>	

**PARKLANDS WEST
COMMUNITY DEVELOPMENT DISTRICT
STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
DEBT SERVICE FUND SERIES 2022
FOR THE PERIOD ENDED JULY 31, 2023**

	<u>Current Month</u>	<u>Year to Date</u>	<u>Budget</u>	<u>% of Budget</u>
REVENUES				
Assessment levy: on-roll	\$ 3,134	\$ 633,114	\$ 632,079	100%
Assessment levy: off-roll, direct bill	-	32,049	33,385	96%
Interest	890	7,033	-	N/A
Total revenues	<u>4,024</u>	<u>672,196</u>	<u>665,464</u>	101%
EXPENDITURES				
Principal	-	342,000	342,000	100%
Interest	-	160,874	211,168	76%
Cost of issuance	-	6,000	-	N/A
Total expenditures	<u>-</u>	<u>508,874</u>	<u>553,168</u>	92%
Excess/(deficiency) of revenues over/(under) expenditures	4,024	163,322	112,296	
Fund balance - beginning	227,581	68,283	56,236	
Fund balance - ending	<u>\$ 231,605</u>	<u>\$ 231,605</u>	<u>\$ 168,532</u>	

PARKLANDS WEST
COMMUNITY DEVELOPMENT DISTRICT

MINUTES

DRAFT

**MINUTES OF MEETING
PARKLANDS WEST
COMMUNITY DEVELOPMENT DISTRICT**

The Board of Supervisors of the Parklands West Community Development District held a Regular Meeting on May 11, 2023 at 1:00 p.m., at The Renaissance Center, 28191 Matteotti View, Bonita Springs, Florida 34135.

Present were:

Frank Percuoco	Chair
Robert Wyant	Vice Chair
William Dardy	Assistant Secretary
David Levin	Assistant Secretary
James Lukas	Assistant Secretary

Also present were:

Chuck Adams	District Manager
Shane Willis	Operations Manager
Robert Perfetto	Resident
Other Residents	

FIRST ORDER OF BUSINESS

Call to Order/Roll Call

Mr. Percuoco called the meeting to order at 1:00 p.m. All Supervisors were present.

SECOND ORDER OF BUSINESS

Public Comments

Resident Robert Perfetto voiced his opinion that communication to residents of Palmira and Parklands West CDD could improve, as he believes several meeting minutes were not posted to the CDD website in what he thinks is a timely amount of time. He noted that the KEB communication about the low water levels is confusing to him.

It was noted that the Board reviewed, voted and approved the meeting minutes. Mr. Willis will ensure recent meeting minutes are posted to the website; audio is available on the website. Regarding the HOA communication to residents, the CDD was not aware of it and the HOA did not ask for CDD input.

38 Mr. Perfetto complained that the 2022 Financial Audited Report is not posted on the
39 CDD website and voiced his belief that it is past due. Mr. Percuoco agreed late Audits is an
40 ongoing issue and expressed his opinion that working on the refunding agreement without the
41 Audit is difficult. Mr. Adams explained that the CDD is legally required to submit the Audited
42 Financial Report to the State no later than June 30th each year, which is 270 days following
43 September 30th, which is the close of the budget fiscal year.

44 Mr. Perfetto read from a statement from the “Community News” about the CDD’s
45 stormwater management system being regulated by local, state and federal ordinances.

46 Discussion ensued regarding if the CDD has the ability and authority to lower CDD lake
47 levels and if it is possible to request a variance.

48 Regarding a request to ensure the outfall structures are adequate for the CDD, Mr.
49 Willis will confirm that the District Engineer inspected the outfall structures and that the Land
50 Development Order and the permits were all opened and closed properly. He will email his
51 findings to the Board. Mr. Adams informed the Board that he will have the new District
52 Engineer confirm this information as part of its incoming tasks.

53 A Board Member recalled Worthington experienced tremendous flooding during
54 Hurricane Irma because they did not pump water into the CDD. In his opinion, the CDD’s outfall
55 structures are more than adequate, given several hurricanes have occurred since then.

56 In response to a request, Mr. Adams will ask the District Engineer if the standards for
57 new developments have changed.

58

59 **THIRD ORDER OF BUSINESS**

**Consideration of Resolution 2023-04,
Approving a Proposed Budget for Fiscal
Year 2023/2024 and Setting a Public
Hearing Thereon Pursuant to Florida Law;
Addressing Transmittal, Posting and
Publication Requirements; Addressing
Severability; and Providing an Effective
Date**

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68 Mr. Willis presented Resolution 2023-04. Mr. Adams reviewed the proposed Fiscal Year
69 2023 budget, compared to the Fiscal Year 2023 budget, and explained the reasons for any
70 changes. Overall, assessments will increase due to increased costs and to build fund reserves.

71 The following changes will be made to the proposed Fiscal Year 2024 budget:

72 Page 2, "Engineering": Change "Banks Engineering, Inc." to "Johnson Engineering, Inc."

73 Page 6, Line above table: Change "Fiscal Year 2023-2023" to "Fiscal Year 2023-2024"

74

75 **On MOTION by Mr. Percuoco and seconded by Mr. Lukas, with all in favor,**
76 **Resolution 2023-04, Approving a Proposed Budget for Fiscal Year 2023/2024, as**
77 **amended, and Setting a Public Hearing Thereon Pursuant to Florida Law for**
78 **September 14, 2023 at 1:00 p.m., at The Renaissance Center, 28191 Matteotti**
79 **View, Bonita Springs, Florida 34135; Addressing Transmittal, Posting and**
80 **Publication Requirements; Addressing Severability; and Providing an Effective**
81 **Date, was adopted.**

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84 **FOURTH ORDER OF BUSINESS**

Consideration of Resolution 2023-05,
Designating Dates, Times and Locations for
Regular Meetings of the Board of
Supervisors of the District for Fiscal Year
2023/2024 and Providing for an Effective
Date

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91 Mr. Percuoco presented Resolution 2023-05.

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93 **On MOTION by Mr. Dardy and seconded by Mr. Lukas, with all in favor,**
94 **Resolution 2023-05, Designating Dates, Times and Locations for Regular**
95 **Meetings of the Board of Supervisors of the District for Fiscal Year 2023/2024**
96 **and Providing for an Effective Date, was adopted.**

97

98

99 **FIFTH ORDER OF BUSINESS**

Acceptance of Unaudited Financial
Statements as of March 31, 2023

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102 Mr. Adams presented the Unaudited Financial Statements as of March 31, 2023.

103

On MOTION by Mr. Percuoco and seconded by Mr. Wyant, with all in favor, the Unaudited Financial Statements as of March 31, 2023, were accepted.

SIXTH ORDER OF BUSINESS

Approval of January 12, 2023 Regular Meeting Minutes

Mr. Adams presented the January 12, 2023 Regular Meeting Minutes. The following changes were made:

Lines 121, 123 and 129: Change "Elliott" to "Erickson"

In response to a question related to Line 165 and whether the CDD received payment from The Club for aeration repairs, Mr. Adams replied affirmatively; in Fiscal Year 2022 and the final payment was received in Fiscal Year 2023.

Line 207: Change "Wyman" to "Wyant"

On MOTION by Mr. Percuoco and seconded by Mr. Dardy, with all in favor, the January 12, 2023 Regular Meeting Minutes, as amended, were approved.

SEVENTH ORDER OF BUSINESS

Other Business

Asked if Anchor Marine completed work on the Golf Course dredging project, Mr. Adams replied affirmatively. Mr. Willis stated enough material was recovered to rebuild the lake bank.

Asked if there are plans to inspect the drainage pipes, Mr. Adams replied affirmatively. Johnson Engineering will review the designs and MRI will clean blocked pipes.

A Board Member thinks the safest way to treat the weeds growing in the riprap on the lake bank areas in Palmira is on the water side. He suggested amending the CDD's lake maintenance contract to treat them, instead of The Club, since The Club does not have an aquatic pesticide license. Proposals will be obtained and presented at the next meeting.

EIGHTH ORDER OF BUSINESS

Staff Reports

A. District Counsel:

138 **B. District Engineer:**

139 There were no District Counsel or District Engineer reports.

140 **C. District Manager: Wrathell, Hunt & Associates, LLC**

- 141 • **599 Registered Voters in District as of April 15, 2023**
- 142 • **NEXT MEETING DATE: July 13, 2023 at 1:00 P.M.**

143 ○ **QUORUM CHECK**

144

145 **NINTH ORDER OF BUSINESS**

**Audience
Requests**

Comments/Supervisors'

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A resident asked if other CDD’s adopted a mission statement. Mr. Adams replied no. The CDD is responsible for maintaining infrastructure constructed by or conveyed to the CDD to a standard that the majority of the people are looking for, through the CDD Board’s leadership. Asked if the aesthetics of the ponds is of any concern, Mr. Adams stated appearance is subjective; the CDD adheres to the mandatory requirements under the permit. Mr. Percuoco asked the resident what he thinks aesthetics includes. The resident stated the Paloma Board is considering whether to start watering the lake banks, which will require replacing the sprinkler heads, and possibly planting canna lilies near the high-water mark.

156

Discussion ensued regarding the current conditions of the Sorento and Paloma ponds.

157

Mr. Adams recalled a discussion to implement a public/private partnership several years ago. The CDD could provide funds and plantings to beautify the ponds if the private partnership agrees to adjust the irrigation to cover sustaining life.

160

Discussion ensued regarding The Club’s recent efforts and the CDD’s past efforts and the costs incurred. Since this is a difficult environment for plants to grow, due to water fluctuating and spotty irrigation, the focus now is to only plant in areas with adequate irrigation.

163

164 **TENTH ORDER OF BUSINESS**

Adjournment

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On MOTION by Mr. Percuoco and seconded by Mr. Wyant, with all in favor, the meeting adjourned at 1:50 p.m.

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Secretary/Assistant Secretary

Chair/Vice Chair

PARKLANDS WEST
COMMUNITY DEVELOPMENT DISTRICT

STAFF
REPORTS

PARKLANDS WEST COMMUNITY DEVELOPMENT DISTRICT

BOARD OF SUPERVISORS FISCAL YEAR 2023/2024 MEETING SCHEDULE

LOCATION

The Renaissance Center, 28191 Matteotti View, Bonita Springs, Florida 34135

DATE	POTENTIAL DISCUSSION/FOCUS	TIME
January 11, 2024	Regular Meeting	1:00 PM
May 9, 2024	Regular Meeting	1:00 PM
July 11, 2024	Regular Meeting	1:00 PM
September 12, 2024	Public Hearing & Regular Meeting	1:00 PM