

PARKLANDS LEE

**COMMUNITY DEVELOPMENT
DISTRICT**

September 14, 2023

BOARD OF SUPERVISORS

PUBLIC HEARINGS

AND REGULAR

MEETING AGENDA

**PARKLANDS LEE
COMMUNITY DEVELOPMENT DISTRICT**

**AGENDA
LETTER**

Parklands Lee 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 Lee Community Development District

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

Dear Board Members:

The Board of Supervisors of the Parklands Lee Community Development District will hold Public Hearings and a Regular Meeting on September 14, 2023 at 1:15 p.m., *or immediately thereafter the adjournment of the meeting of the Parklands West CDD, scheduled to commence at 1:00 p.m.*, at the Renaissance Center, 28191 Matteotti View, Bonita Springs, Florida 34135. The agenda is as follows:

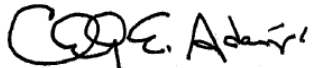
1. Call to Order/Roll Call
2. Public Comments
3. Presentation of Audited Financial Report for the Fiscal Year Ended September 30, 2022, Prepared by Grau & Associates
4. Consideration of Resolution 2023-06, Hereby Accepting the Audited Financial Report for the Fiscal Year Ended September 30, 2022
5. Public 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; Certifying an Assessment Roll; 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:
 - B. District Engineer:
 - C. District Manager: *Wrathell, Hunt and Associates, LLC*
 - NEXT MEETING DATE: January 11, 2024 at 1:15 PM, *or immediately following the adjournment of the Parklands West CDD meeting scheduled to commence at 1:00 PM*
 - QUORUM CHECK
- 13. Audience Comments/Supervisors' Requests
- 14. Adjournment

SEAT 1	ROBERT SCHWARTZ	<input type="checkbox"/> IN PERSON	<input type="checkbox"/> PHONE	<input type="checkbox"/> NO
SEAT 2	ELLIOTT ERICKSON	<input type="checkbox"/> IN PERSON	<input type="checkbox"/> PHONE	<input type="checkbox"/> NO
SEAT 3	THOMAS CLEMENS	<input type="checkbox"/> IN PERSON	<input type="checkbox"/> PHONE	<input type="checkbox"/> NO
SEAT 4	DWAYNE RADEL	<input type="checkbox"/> IN PERSON	<input type="checkbox"/> PHONE	<input type="checkbox"/> NO
SEAT 5	RUSSELL T. RUPP	<input type="checkbox"/> IN PERSON	<input type="checkbox"/> PHONE	<input type="checkbox"/> NO

Should 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 LEE
COMMUNITY DEVELOPMENT DISTRICT**

3

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

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

TABLE OF CONTENTS

	<u>Page</u>
INDEPENDENT AUDITOR'S REPORT	1-2
MANAGEMENT'S DISCUSSION AND ANALYSIS	3-6
BASIC FINANCIAL STATEMENTS	
Government-Wide Financial Statements:	
Statement of Net Position	7
Statement of Activities	8
Fund Financial Statements:	
Balance Sheet – Governmental Funds	9
Reconciliation of the Balance Sheet – Governmental Funds to the Statement of Net Position	10
Statement of Revenues, Expenditures and Changes in Fund Balances – Governmental Funds	11
Reconciliation of the Statement of Revenues, Expenditures and Changes in Fund Balances of Governmental Funds to the Statement of Activities	12
Notes to the Financial Statements	13-20
REQUIRED SUPPLEMENTARY INFORMATION	
Schedule of Revenues, Expenditures and Changes in Fund Balance – Budget and Actual – General Fund	21
Notes to Required Supplementary Information	22
OTHER INFORMATION	
Data Elements required by FL Statute 218.39 (3) (c)	23
INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH <i>GOVERNMENT AUDITING STANDARDS</i>	24-25
INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH THE REQUIREMENTS OF SECTION 218.415, FLORIDA STATUTES, REQUIRED BY RULE 10.556(10) OF THE AUDITOR GENERAL OF THE STATE OF FLORIDA	26
MANAGEMENT LETTER PURSUANT TO THE RULES OF THE AUDITOR GENERAL OF THE STATE OF FLORIDA	27-28



Grau & Associates
CERTIFIED PUBLIC ACCOUNTANTS

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INDEPENDENT AUDITOR'S REPORT

To the Board of Supervisors
Parklands Lee 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 Lee 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, and 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 Lee 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 plus deferred outflows of resources of the District exceeded its liabilities at the close of the most recent fiscal year resulting in a net position balance of \$7,055,656.
- The change in the District's total net position in comparison with the prior fiscal year was (\$173,915), 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 \$376,895, a decrease of (\$10,404) in comparison with the prior fiscal year. A portion of 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 assessment revenues. 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 governmental funds for external reporting. Information is presented separately in the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balances for the general fund and debt service fund, both of which are considered 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	\$ 405,803	\$ 403,441
Capital assets, net of depreciation	9,486,852	9,830,358
Total assets	9,892,655	10,233,799
Deferred outflows of resources	83,810	90,471
Total assets and deferred outflows of resources	9,976,465	10,324,270
Current liabilities	63,349	67,441
Long-term liabilities	2,857,460	3,027,258
Total liabilities	2,920,809	3,094,699
Net position		
Net investment in capital assets	6,713,202	6,893,571
Restricted	207,641	210,143
Unrestricted	134,813	125,857
Total net position	\$ 7,055,656	\$ 7,229,571

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	\$ 459,606	\$ 443,941
Operating grants and contributions	809	19
General revenues		
Unrestricted investment earnings	20	21
Total revenues	<u>460,435</u>	<u>443,981</u>
Expenses:		
General government	110,650	109,028
Maintenance and operations	395,931	389,599
Interest	127,769	133,080
Total expenses	<u>634,350</u>	<u>631,707</u>
Change in net position	<u>(173,915)</u>	<u>(187,726)</u>
Net position - beginning	<u>7,229,571</u>	<u>7,417,297</u>
Net position - ending	<u>\$ 7,055,656</u>	<u>\$ 7,229,571</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 \$634,350. The majority of the costs of the District's activities were paid by program revenues. Program revenue, comprised mainly of assessments, increased in the current fiscal year. Expenses also increased in 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 September 30, 2022.

CAPITAL ASSETS AND DEBT ADMINISTRATION

Capital Assets

At September 30, 2022, the District had \$15,422,147 invested in capital assets for its governmental activities. In the government-wide financial statements depreciation of \$5,935,295 has been taken, which resulted in a net book value of \$9,486,852. 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 \$2,860,000 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 infrastructure projects for the subsequent fiscal year. It is anticipated that the general operations and maintenance 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 Lee Community Development District's Finance Department at 2300 Glades Road, Suite 410W, Boca Raton, Florida, 33431.

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

	Governmental Activities
ASSETS	
Cash	\$ 134,023
Assessments receivable	224
Accounts receivable	14,749
Restricted assets:	
Investments	256,807
Capital assets:	
Nondepreciable	5,122,000
Depreciable, net	4,364,852
Total assets	9,892,655
 DEFERRED OUTFLOWS OF RESOURCES	
Deferred charge on refunding	83,810
Total deferred outflows of resources	83,810
 LIABILITIES	
Accounts payable	14,159
Accrued interest payable	49,190
Non-current liabilities:	
Due within one year	175,000
Due in more than one year	2,682,460
Total liabilities	2,920,809
 NET POSITION	
Net investment in capital assets	6,713,202
Restricted for debt service	207,641
Unrestricted	134,813
Total net position	\$ 7,055,656

See notes to the financial statements

**PARKLANDS LEE 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	\$ 110,650	\$ 110,650	\$ -	\$ -
Maintenance and operations	395,931	61,361	-	(334,570)
Interest on long-term debt	127,769	287,595	809	160,635
Total governmental activities	634,350	459,606	809	(173,935)
General revenues:				
				20
				20
				(173,915)
				7,229,571
				\$ 7,055,656

See notes to the financial statements

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

	Major Funds		Total Governmental Funds
	General	Debt Service	
ASSETS			
Cash	\$ 134,023	\$ -	\$ 134,023
Investments	-	256,807	256,807
Due from other governments	14,749	-	14,749
Assessments receivable	200	24	224
Total assets	<u>\$ 148,972</u>	<u>\$ 256,831</u>	<u>\$ 405,803</u>
LIABILITIES			
Liabilities:			
Accounts payable	\$ 14,159	\$ -	\$ 14,159
Total liabilities	<u>14,159</u>	<u>-</u>	<u>14,159</u>
DEFERRED INFLOWS OF RESOURCES:			
Unavailable revenues	14,749	-	14,749
FUND BALANCES			
Restricted for:			
Debt service	-	256,831	256,831
Assigned to:			
For subsequent year's expenditures	10,738	-	10,738
Unassigned	109,326	-	109,326
Total fund balances	<u>120,064</u>	<u>256,831</u>	<u>376,895</u>
Total liabilities, deferred inflows of resources and fund balances	<u>\$ 148,972</u>	<u>\$ 256,831</u>	<u>\$ 405,803</u>

See notes to the financial statements

**PARKLANDS LEE 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 \$ 376,895

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

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

Cost of capital assets	15,422,147	
Accumulated depreciation	<u>(5,935,295)</u>	9,486,852

Assets that are not available to pay for current-period expenditures are unavailable revenues in the fund statements.		14,749
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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.		83,810
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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	(49,190)	
Bond discounts	2,540	
Bonds payable	<u>(2,860,000)</u>	<u>(2,906,650)</u>

Net position of governmental activities		<u>\$ 7,055,656</u>
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See notes to the financial statements

**PARKLANDS LEE 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	\$ 157,262	\$ 287,595	\$ 444,857
Interest and miscellaneous	20	809	829
Total revenues	157,282	288,404	445,686
EXPENDITURES			
Current:			
General government	110,650	-	110,650
Maintenance and operations	52,425	-	52,425
Debt service:			
Principal	-	170,000	170,000
Interest	-	123,015	123,015
Total expenditures	163,075	293,015	456,090
Excess (deficiency) of revenues over (under) expenditures	(5,793)	(4,611)	(10,404)
Fund balances - beginning	125,857	261,442	387,299
Fund balances - ending	\$ 120,064	\$ 256,831	\$ 376,895

See notes to the financial statements

**PARKLANDS LEE 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	\$ (10,404)
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.	(343,506)
Assets that are not available to pay for current-period expenditures are unavailable revenues in the fund statements.	14,749
Bond discounts and refunding costs are amortized over the lives of the bonds in the statement of activities, but are recorded as expenditures in the governmental funds.	(6,863)
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.	170,000
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>2,109</u>
Change in net position of governmental activities	<u>\$ (173,915)</u>

See notes to the financial statements

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

NOTE 1 – NATURE OF ORGANIZATION AND REPORTING ENTITY

Parklands Lee Community Development District (the "District"), was created by City of Bonita Springs Ordinance 04-06 enacted on May 6, 2004 pursuant to the Uniform Community Development District Act of 1980, otherwise known as Chapter 190, Florida Statutes. The Act provides among other things, the power to manage basic services for community development, power to borrow money and issue bonds, and to levy and assess non-ad valorem assessments for the financing and delivery of capital infrastructure.

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

The District is governed by the Board of Supervisors ("Board"), which is composed of five members. The Supervisors are elected by qualified electors living within the boundaries of 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 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. 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 for qualifying expenditures, 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. In addition, unspent Bond proceeds are required to be held in investments as specified in the Bond Indentures.

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 two years. 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	20-30

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, \$6,661 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.

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 reported as an expense in the year incurred.

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

Deferred Outflows/Inflows of Resources

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

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

Fund Equity/Net Position

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

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

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

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

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 public comments.
- c) Prior to October 1, the budget is legally adopted by the District Board.
- d) All budget changes must be approved by the District Board.
- e) The budgets are adopted on a basis consistent with generally accepted accounting principles.
- f) Unused appropriation for annually budgeted funds lapse at the end of the year.

NOTE 4 – DEPOSITS AND INVESTMENTS

Deposits

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

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
Government Obligation Fund CL Y	\$ 256,807	S&P AAAM	fund portfolio: 18 days
	<u>\$ 256,807</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 Indentures limit 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 land improvements	\$ 5,122,000	\$ -	\$ -	\$ 5,122,000
Total capital assets, not being depreciated	5,122,000	-	-	5,122,000
Capital assets, being depreciated				
Infrastructure - stormwater management system	8,439,281	-	-	8,439,281
Infrastructure - roadways	1,860,866	-	-	1,860,866
Total capital assets, being depreciated	10,300,147	-	-	10,300,147
Less accumulated depreciation for:				
Infrastructure - stormwater management system	4,583,233	281,309	-	4,864,542
Infrastructure - roadways	1,008,556	62,197	-	1,070,753
Total accumulated depreciation	5,591,789	343,506	-	5,935,295
Total capital assets, being depreciated, net	4,708,358	(343,506)	-	4,364,852
Governmental activities capital assets, net	\$ 9,830,358	\$ (343,506)	\$ -	\$ 9,486,852

Depreciation expense was charged to maintenance and operations.

NOTE 6 – LONG-TERM LIABILITIES

On April 29, 2013, the District issued \$3,865,000 of Special Assessment Refunding Bonds, Series 2013A-1 (Senior Lien), and \$395,000 of Special Assessment Refunding Bonds, Series 2013A-2 (Subordinate Lien) together (the "Series 2013 Bonds"). The Series 2013 Bonds were applied together with other legally available funds to currently refund the Series 2011A Bonds. The Senior Lien consists of \$1,895,000 Serial Bonds gradually mature from May 1, 2014 through May 1, 2026 with interest rates ranging from 1.250% to 3.875%, and \$1,970,000 Term Bond due on May 1, 2035 with the fixed interest rate of 4.125%. The Subordinate Lien consists of \$150,000 Term Bond due May 1, 2023 with a fixed interest rate of 4% and \$245,000 Term Bond due May 1, 2035 with a fixed interest rate of 5%. Interest is paid semiannually on each May 1 and November 1, commencing November 1, 2013. Principal on the Series 2013 Bonds is paid serially and commences on May 1, 2014. The Bonds mature at various dates through May 1, 2035.

The Bonds maturing on or prior to May 1, 2023 are not subject to redemption at the option of the District prior to their stated dates of maturity. The Bonds maturing on or after May 1, 2024 are subject to redemption at the option of the District prior to their maturity. The Bonds are subject to extraordinary mandatory redemption prior to maturity in the manner determined by the Bond Registrar if certain events occurred as outlined in the Bond Indenture.

The Bond Indenture established a debt service reserve requirement as well as other restrictions. The District agrees to levy special assessments in annual amounts adequate to provide payment of debt service and to meet the reserve requirement. The District was in compliance with the requirements at September 30, 2022.

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 2013	\$ 3,030,000	\$ -	\$ 170,000	\$ 2,860,000	\$ 175,000
Less: bond discount	2,742	-	202	2,540	-
Total	\$ 3,027,258	\$ -	\$ 169,798	\$ 2,857,460	\$ 175,000

NOTE 6 – LONG-TERM LIABILITIES (Continued)

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	\$ 175,000	\$ 117,456	\$ 292,456
2024	180,000	111,231	291,231
2025	185,000	104,431	289,431
2026	195,000	97,306	292,306
2027	200,000	89,525	289,525
2028-2032	1,130,000	314,238	1,444,238
2033-2035	800,000	68,094	868,094
Total	\$ 2,865,000	\$ 902,281	\$ 3,767,281

NOTE 7 – SHARED MAINTENANCE COSTS WITH PARKLANDS WEST

The District has an agreement with Parklands West Community Development District (“Parklands West”) to share certain costs pursuant to the adopted budget. The allocation for these shared costs is based upon the number of assessable units within each District. During the fiscal year 2022, Parklands Lee CDD had 521 assessable units and Parklands West CDD had 498 assessable units. As such, these expenditures were allocated 51.13% and 48.87% between Parklands Lee CDD and Parklands West CDD, respectively. The District’s portion of these shared costs for the fiscal year ended September 30, 2022 was approximately \$52,000

NOTE 9 – MANAGEMENT AGREEMENTS

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 10 – 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 LEE 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 Original	Budgeted Amounts Final	Actual Amounts	Variance with Final Budget - Positive (Negative)
REVENUES				
Assessments	\$ 149,573	\$ 157,262	\$ 157,262	\$ -
Interest and miscellaneous	500	19	20	1
Total revenues	<u>150,073</u>	<u>157,281</u>	<u>157,282</u>	<u>1</u>
EXPENDITURES				
Current:				
General government	117,282	118,521	110,650	7,871
Maintenance and operations	44,738	59,925	52,425	7,500
Total expenditures	<u>162,020</u>	<u>178,446</u>	<u>163,075</u>	<u>15,371</u>
Excess (deficiency) of revenues over (under) expenditures	(11,947)	(21,165)	(5,793)	15,372
OTHER FINANCING SOURCES				
Carryforward	11,947	21,165		(21,165)
Total other financing sources	<u>11,947</u>	<u>21,165</u>	-	<u>(21,165)</u>
Net change in fund balance	<u>\$ -</u>	<u>\$ -</u>	(5,793)	<u>\$ (5,793)</u>
Fund balance - beginning			<u>125,857</u>	
Fund balance - ending			<u>\$ 120,064</u>	

See notes to required supplementary information

**PARKLANDS LEE 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 September 30, 2022.

**PARKLANDS LEE 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	0
Employee compensation for FYE 9/30/2022 (paid/accrued)	Not applicable
Independent contractor compensation for FYE 9/30/2022	\$63,251
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
	Debt service - \$697.79-\$2,467.11
Special assessments collected FYE 9/30/2022	\$444,857
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 Lee 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 Lee 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, 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.



June 20, 2023



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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 Lee Community Development District
Bonita Springs, Florida

We have examined Parklands Lee 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 Lee 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 Lee Community Development District
Bonita Springs, Florida

Report on the Financial Statements

We have audited the accompanying basic financial statements of Parklands Lee 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 Lee 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 Lee 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 LEE
COMMUNITY DEVELOPMENT DISTRICT**

4

RESOLUTION 2023-06

**A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE
PARKLANDS LEE 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 LEE 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 LEE COMMUNITY
DEVELOPMENT DISTRICT**

Secretary/Assistant Secretary

Chair/Vice Chair, Board of Supervisors

**PARKLANDS LEE
COMMUNITY DEVELOPMENT DISTRICT**

5A

The News-Press
media group
news-press.com A GANNETT COMPANY

PARKLANDS LEE CDD
2300 GLADES RD #410W
BOCA RATON, FL 33431
ATTN DAPHNE GILLYARD

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:

8/24/2023, 8/31/2023

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 31st of August, 2023

[Handwritten signature]

Legal Clerk

[Handwritten signature]

Notary Public State of Wisconsin County of Brown

[Handwritten signature]

My commission expires

Publication Cost: \$3,527.60
Ad No: GCI1097787
Customer No: 719655
PO#: PUBLIC NOTICE
THIS IS NOT AN INVOICE

KATHLEEN ALLEN
Notary Public
State of Wisconsin

PARKLANDS LEE 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 Lee Community Development District ("District") will hold the following two public hearings and a regular meeting:

DATE: September 14, 2023
 TIME: 1:15 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	521	1.00	\$364.68

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 Assessments do not include any debt service assessments previously levied by the District and due to be collected for 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.

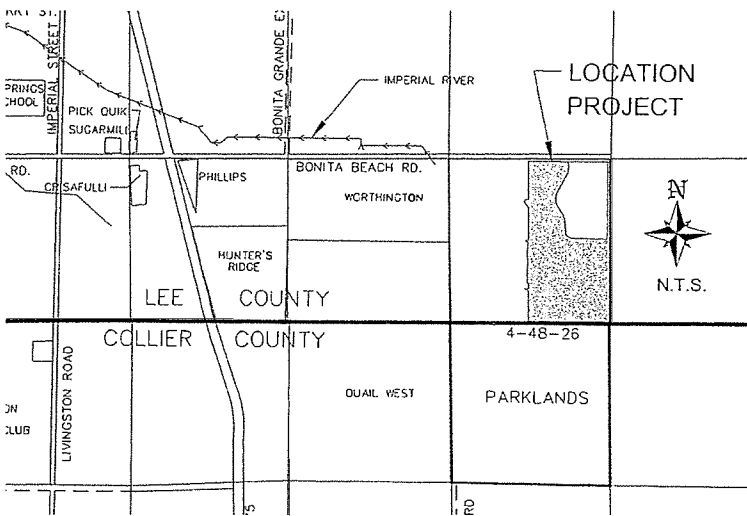
Additional Provisions

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.

District Manager



**PARKLANDS LEE
COMMUNITY DEVELOPMENT DISTRICT**

5B

RESOLUTION 2023-07

THE ANNUAL APPROPRIATION RESOLUTION OF THE PARKLANDS LEE 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 8, 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 LEE 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 Lee 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 Lee Community Development District, for the fiscal year beginning October 1, 2023, and ending September 30, 2024, the sum of \$476,521 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	\$182,900
DEBT SERVICE FUND - SERIES 2013 BONDS	<u>\$293,621</u>
TOTAL ALL FUNDS	\$476,521

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 LEE 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 LEE
COMMUNITY DEVELOPMENT DISTRICT
PROPOSED BUDGET
FISCAL YEAR 2024**

**PARKLANDS LEE
COMMUNITY DEVELOPMENT DISTRICT
TABLE OF CONTENTS**

Description	Page Number(s)
General Fund Budget	1-2
Definitions of General Fund Expenditures	3-4
Debt Service Fund Budget - Series 2013 Bonds	5
Debt Service Fund - Series 2013 Bonds - Debt Service Schedule	6-7
Projected Fiscal Year 2024 Assessments	8

**PARKLANDS LEE
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	\$ 155,803				\$ 190,000
Allowable discounts (4%)	(6,232)				(7,600)
Assessment levy: on-roll - net	149,571	\$ 145,144	\$ 4,427	\$ 149,571	182,400
Interest and miscellaneous	500	9	491	500	500
Total revenues	<u>150,071</u>	<u>145,153</u>	<u>4,918</u>	<u>150,071</u>	<u>182,900</u>
EXPENDITURES					
Professional & admin					
Supervisors	4,306	861	3,445	4,306	4,306
Management/recording	60,687	30,343	30,344	60,687	60,687
Legal	500	-	500	500	500
Engineering	2,000	1,509	491	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 fees	1,000	500	500	1,000	1,000
Trustee fees	6,000	-	6,000	6,000	6,000
Telephone	500	250	250	500	500
Postage	324	30	294	324	324
Printing & binding	1,035	518	517	1,035	1,035
Legal advertising	750	511	239	750	750
Office supplies	105	-	105	105	105
Website maintenance & hosting	705	-	705	705	705
Website ADA compliance	210	-	210	210	210
Annual district filing fee	175	175	-	175	175
Insurance	8,085	8,177	(92)	8,085	8,085
Contingencies	1,000	263	737	1,000	1,000
Total professional & admin	<u>112,979</u>	<u>65,135</u>	<u>47,844</u>	<u>112,979</u>	<u>130,979</u>
Water management					
Contractual services	46,527	22,052	24,475	46,527	50,618
Total water management	<u>46,527</u>	<u>22,052</u>	<u>24,475</u>	<u>46,527</u>	<u>50,618</u>

**PARKLANDS LEE
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	
EXPENDITURES (continued)					
Other fees and charges					
Property appraiser	521	494	27	521	521
Tax collector	782	716	66	782	782
Total other fees and charges	<u>1,303</u>	<u>1,210</u>	<u>93</u>	<u>1,303</u>	<u>1,303</u>
Total expenditures	<u>160,809</u>	<u>88,397</u>	<u>72,412</u>	<u>160,809</u>	<u>182,900</u>
 Excess/(deficiency) of revenues over/(under) expenditures	 (10,738)	 56,756	 (67,494)	 (10,738)	 -
 Fund balance - beginning (unaudited)	 <u>105,892</u>	 <u>120,064</u>	 <u>176,820</u>	 <u>120,064</u>	 <u>109,326</u>
Fund balance - ending (projected)	<u><u>\$ 95,154</u></u>	<u><u>\$ 176,820</u></u>	<u><u>\$ 109,326</u></u>	<u><u>\$ 109,326</u></u>	<u><u>\$ 109,326</u></u>

ASSESSMENT SUMMARY

Description	Number of Units	FY 2023 Assessment	FY 2024 Assessment	Total Revenue
Resident	<u>521</u>	<u>\$ 299.05</u>	<u>\$ 364.68</u>	<u>\$ 189,998</u>
Total	<u><u>521</u></u>			<u><u>\$ 189,998</u></u>

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

EXPENDITURES

Professional & admin

Supervisors	\$ 4,306
<p>Statutorily set at \$200 (plus applicable taxes) for each meeting of the Board of Supervisors, not to exceed \$4,800 for each fiscal year. The District anticipates four meetings during the fiscal year.</p>	
Management/recording	60,687
<p>Wrathell, Hunt and Associates, LLC, specializes in managing community development districts in the State of Florida by combining the knowledge, skills and experience of a team of professionals to ensure compliance with all governmental requirements of the District, develop financing programs, administer the issuance of tax exempt bond financings, and finally operate and maintain the assets of the community.</p>	
Legal	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 which continued management/updating is anticipated and will be cost shared with the West 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 fees	1,000
<p>The District must annually disseminate financial information in order to comply with the requirements of Rule 15c2-12 under the Securities & Exchange Act of 1934. Wrathell, Hunt & Associates, LLC is the dissemination agent.</p>	
Trustee fees	6,000
<p>Annual fees paid to U.S. Bank for services provided as trustee, paying agent and registrar.</p>	

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

EXPENDITURES (continued)

Telephone	500
Telephone and fax machine.	
Postage	324
Mailing of agenda packages, overnight deliveries, correspondence, etc.	
Printing & binding	1,035
Letterhead, envelopes, copies, etc.	
Legal advertising	750
The District advertises for monthly meetings, special meetings, public hearings,	
Office supplies	105
Accounting and administrative supplies.	
Website maintenance & hosting	705
Website ADA compliance	210
Annual district filing fee	175
Annual fee paid to the Department of Economic Opportunity.	
Insurance	8,085
The District carries public officials and general liability insurance with policies written by Preferred Governmental Insurance Trust. The limit of liability is set at \$1,000,000 (general aggregate \$2,000,000) and \$1,000,000 for public officials liability.	

Contingencies	1,000
Bank charges, automate AP routing and other miscellaneous expenses incurred during the year.	

Water management

Contractual services	50,618
The District hires a qualified/licensed contractor for the routine maintenance of the lake system to insure compliance with the SFWMD issued permit. The lake maintenance expense has been increased over previous years and includes exposed lake bank mowing which is provided by agreement by the golf course. The District also operates and maintains the aeration systems, lake banks and aquascaping. These costs are shared with Parklands West CDD (based upon the number of units).	

	Total	Parklands Lee (521 Units)	Parklands West (498 Units)
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

Other fees and charges

Property appraiser	521
The property appraiser's fees are \$1.00 per parcel.	
Tax collector	782
The tax collector's fees are \$1.50 per parcel.	
Total expenditures	\$ 182,900

**PARKLANDS LEE
COMMUNITY DEVELOPMENT DISTRICT
DEBT SERVICE FUND BUDGET - SERIES 2013 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	\$ 305,855				\$ 305,855
Allowable discounts (4%)	(12,234)				(12,234)
Assessment levy: on-roll - net	293,621	\$ 283,506	\$ 10,115	\$ 293,621	293,621
Interest	-	4,344	-	4,344	-
Total revenues	293,621	287,850	10,115	297,965	293,621
EXPENDITURES					
Debt service					
Principal Series A-1	155,000	-	155,000	155,000	160,000
Principal Series A-2	20,000	-	20,000	20,000	20,000
Interest Series A-1	104,200	52,100	52,100	104,200	98,775
Interest Series A-2	13,050	6,525	6,525	13,050	12,250
Total debt service	292,250	58,625	233,625	292,250	291,025
Excess/(deficiency) of revenues over/(under) expenditures	1,371	229,225	(223,510)	5,715	2,596
Beginning fund balance (unaudited)	261,953	256,830	486,055	256,830	262,545
Ending fund balance (projected)	\$263,324	\$486,055	\$262,545	\$262,545	265,141
Use of fund balance					
Debt service reserve account balance Series A-1 (required)					(133,084)
Debt service reserve account balance Series A-2 (required)					(8,338)
Series A-1 interest expense - November 1, 2024					(46,488)
Series A-2 interest expense - November 1, 2024					(5,625)
Projected fund balance surplus/(deficit) as of September 30, 2024					<u>\$ 71,606</u>

Parklands Lee
 Community Development District
 Series 2013 A-1
 \$3,865,000

Debt Service Schedule

Date	Principal	Coupon	Interest	Total P+I
11/01/2023	-	-	49,387.50	49,800.00
05/01/2024	160,000.00	3.625%	49,387.50	209,800.00
11/01/2024	-	-	46,487.50	46,900.00
05/01/2025	170,000.00	3.750%	46,487.50	216,900.00
11/01/2025	-	-	43,300.00	43,712.50
05/01/2026	175,000.00	3.875%	43,300.00	218,712.50
11/01/2026	-	-	39,909.38	40,321.88
05/01/2027	180,000.00	4.125%	39,909.38	220,321.88
11/01/2027	-	-	36,196.88	36,609.38
05/01/2028	190,000.00	4.125%	36,196.88	226,609.38
11/01/2028	-	-	32,278.13	32,690.63
05/01/2029	195,000.00	4.125%	32,278.13	232,690.63
11/01/2029	-	-	28,256.25	28,565.63
05/01/2030	205,000.00	4.125%	28,256.25	238,565.63
11/01/2030	-	-	24,028.13	24,234.38
05/01/2031	210,000.00	4.125%	24,028.13	244,234.38
11/01/2031	-	-	19,696.88	19,696.88
05/01/2032	225,000.00	4.125%	19,696.88	244,696.88
11/01/2032	-	-	15,056.25	15,056.25
05/01/2033	235,000.00	4.125%	15,056.25	250,056.25
11/01/2033	-	-	10,209.38	10,209.38
05/01/2034	245,000.00	4.125%	10,209.38	255,209.38
11/01/2034	-	-	5,156.25	5,156.25
05/01/2035	250,000.00	4.125%	5,156.25	255,156.25
Total	\$2,440,000.00	-	\$699,925.06	\$3,165,906.32

Parklands Lee

Community Development District

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

\$395,000

Debt Service Schedule

Date	Principal	Coupon	Interest	Total P+I
11/01/2023	-	-	6,125.00	6,125.00
05/01/2024	20,000.00	5.000%	6,125.00	26,125.00
11/01/2024	-	-	5,625.00	5,625.00
05/01/2025	15,000.00	5.000%	5,625.00	20,625.00
11/01/2025	-	-	5,250.00	5,250.00
05/01/2026	20,000.00	5.000%	5,250.00	25,250.00
11/01/2026	-	-	4,750.00	4,750.00
05/01/2027	20,000.00	5.000%	4,750.00	24,750.00
11/01/2027	-	-	4,250.00	4,250.00
05/01/2028	20,000.00	5.000%	4,250.00	24,250.00
11/01/2028	-	-	3,750.00	3,750.00
05/01/2029	20,000.00	5.000%	3,750.00	23,750.00
11/01/2029	-	-	3,250.00	3,250.00
05/01/2030	20,000.00	5.000%	3,250.00	23,250.00
11/01/2030	-	-	2,750.00	2,750.00
05/01/2031	20,000.00	5.000%	2,750.00	22,750.00
11/01/2031	-	-	2,250.00	2,250.00
05/01/2032	20,000.00	5.000%	2,250.00	22,250.00
11/01/2032	-	-	1,750.00	1,750.00
05/01/2033	20,000.00	5.000%	1,750.00	21,750.00
11/01/2033	-	-	1,250.00	1,250.00
05/01/2034	25,000.00	5.000%	1,250.00	26,250.00
11/01/2034	-	-	625.00	625.00
05/01/2035	25,000.00	5.000%	625.00	25,625.00
Total	\$245,000.00	-	\$83,250.00	\$328,250.00

**PARKLANDS LEE
COMMUNITY DEVELOPMENT DISTRICT
Projected Fiscal Year 2024 Assessments**

*****PRELIMINARY*****

2013 Series Bond Issue			Lee County 11 years remaining				
Neighborhood	Block	Product Type	Debt Service Assessment	O & M Assessment	Total Assessment	Outstanding Principal after 2023-2024 tax payment	
Siena	15	Estate SF	\$ 2,467.11	\$ 364.68	\$ 2,831.79	\$ 20,228.90	
Avallone	11	SF 75'	1,163.09	364.68	1,527.77	9,536.70	
Bellezza	12	SF 60'	946.37	364.68	1,311.05	7,762.23	
Bella Vita	9	SF 55'	930.90	364.68	1,295.58	7,632.88	
Novela	10A-C	SF 53'	851.13	364.68	1,215.81	6,978.76	
Paloma	Parcel 13	Coach	697.79	364.68	1,062.47	5,721.45	
Sorrento		Coach	-	364.68	364.68	-	
Future Units	(balance of Sorrento)	Coach	-	364.68	364.68	-	

Fiscal Year 2022-2023

Siena	\$ 2,467.11	\$ 299.05	\$ 2,766.16	\$ 21,682.47
Avallone	1,163.09	299.05	1,462.14	10,221.97
Bellezza	946.37	299.05	1,245.42	8,320.00
Bella Vita	930.90	299.05	1,229.95	8,181.35
Novela	851.13	299.05	1,150.18	7,480.23
Paloma	697.79	299.05	996.84	6,132.57

**PARKLANDS LEE
COMMUNITY DEVELOPMENT DISTRICT**

6A

The News-Press
media group
news-press.com A GANNETT COMPANY

PARKLANDS LEE CDD
2300 GLADES RD #410W
BOCA RATON, FL 33431
ATTN DAPHNE GILLYARD

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:

8/24/2023, 8/31/2023

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 31st of August, 2023

[Handwritten signature]

Legal Clerk

[Handwritten signature of KATHLEEN ALLEN]

Notary Public State of Wisconsin County of Brown

[Handwritten signature]

My commission expires

Publication Cost: \$3,527.60
Ad No: GCI1097787
Customer No: 719655
PO#: PUBLIC NOTICE
THIS IS NOT AN INVOICE

KATHLEEN ALLEN
Notary Public
State of Wisconsin

PARKLANDS LEE 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 Lee Community Development District ("District") will hold the following two public hearings and a regular meeting:

DATE: September 14, 2023
 TIME: 1:15 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	521	1.00	\$364.68

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 Assessments do not include any debt service assessments previously levied by the District and due to be collected for 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.

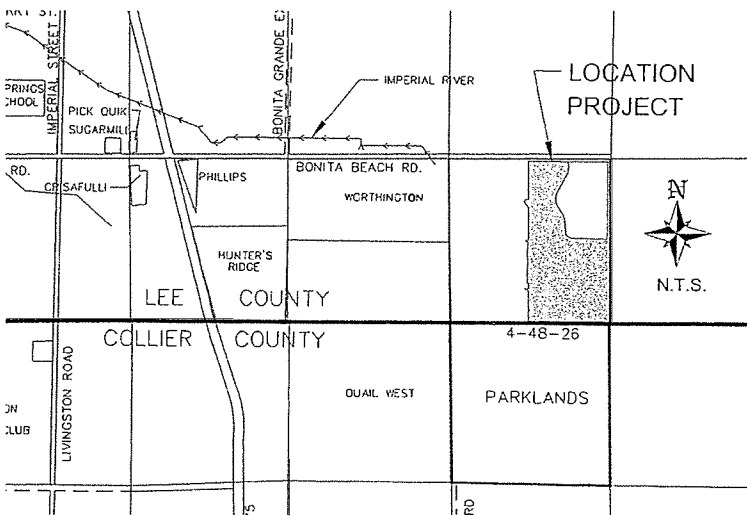
Additional Provisions

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.

District Manager



**PARKLANDS LEE
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 Lee 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

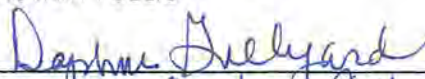

Print Name: Daphne Gillyard
Notary Public, State of Florida
Commission No.: HH 390392
My Commission Expires: 8/20/2027

EXHIBIT A: Mailed Notice
EXHIBIT B: List of Addressees

Exhibit A

Parklands Lee 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

SEA CASTLE DEVELOPMENT LLC
27499 RIVERVIEW CENTER BLVD
BONITA SPRINGS, FL 34134

PARCEL ID: 04-48-26-B2-00614.0030

RE: Parklands Lee 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 Lee 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 1:15 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.

Please note that all affected property owners have the right to appear and comment at the public hearings and meeting and may also file written objections with the District Manager’s Office within twenty (20) days of issuance 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. If you have any questions, please do not hesitate to contact the District Manager’s Office.

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 **\$189,998** 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 **28 ERUs**.
3. **Schedule of O&M Assessments:**

Unit Type	Total # of Units	ERU per Unit	Assessment per Unit (including collection costs / early payment discounts)
Residential	521	1.00	\$364.68

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) is **\$10,211.04**.
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.

Parklands Lee 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

WHEELER DONALD L + MARTHA L
1324 NAPA CT
CROWN POINT, IN 46307
Parcel ID 04-48-26-B2-00701.0101

RE: Parklands Lee 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 Lee 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 1:15 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**.

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Please note that all affected property owners have the right to appear and comment at the public hearings and meeting and may also file written objections with the District Manager’s Office within twenty (20) days of issuance 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. If you have any questions, please do not hesitate to contact the District Manager’s Office.

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 **\$189,998.28** 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	521	1.00	\$364.68

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 **\$364.68**.
- 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-B2-00725.0201	422 HOLDINGS LLC
04-48-26-B3-00610.0490	ABATE MAUREEN TRFOR MAUREEN ABATE TRUST
04-48-26-B2-01021.0004	ABREU OSVALDO LUIS + ABREU JENNIFER LYNN
04-48-26-B2-00705.0101	ABT ARTHUR TRFOR ALICE M ABT TRUST
04-48-26-B3-00609.0320	ADAMS MICHAEL D + SUSAN L TR FOR ADAMS FAMILY TRUST
04-48-26-B3-00611.0010	ADAMS ROBERT J & JOLENE
04-48-26-B2-01036.0002	ALLYN WANDA
04-48-26-B2-00722.0202	ALSDORF CHRISTOPHER & JOYCE
04-48-26-B3-00610.1060	ALTZ HAROLD & AMY ALDINA TRFOR HAROLD + AMY ALDINA ALTZ TRUST
04-48-26-B3-00610.0150	ANGELILLO NICHOLAS J
04-48-26-B3-00612.0070	ARNTSON BRADFORD K & ARNTSON SANDRA K TRFOR SANDRA K ARNTSON TRUST
04-48-26-B3-00610.0350	ARTY JOHN & BARBARA TRFOR JOHN & BARBARA ARTY TRUST
04-48-26-B3-00610.0690	ASHTON KATHERINE ELIZABETH
04-48-26-B2-01011.0001	ATZINGEN HAROLD L & ATZINGEN RITA LYNN
04-48-26-B3-00610.0660	AUGUSTIAN BRIAN & DIANE
04-48-26-B2-00713.0101	BACK DENNIS RAY & TENA M
04-48-26-B3-00611.0040	BAER WILLIAM E TRFOR WILLIAM E + EILEEN S BAER TRUST
04-48-26-B2-01037.0001	BALAVAGE JOSEPH & TAMI
04-48-26-B2-01035.0001	BANAS ROBERT W & SANDRA S
04-48-26-B3-00610.0210	BARBIERI CHARLES T TRFOR CHARLES T + JULIE D BARBIERI TRUST
04-48-26-B2-01038.0001	BASILE JOSIE TRFOR BASILE TRUST
04-48-26-B2-00708.0102	BAUMAN EDWARD P & SUZANNE M
04-48-26-B3-00609.0100	BAYER KATHY A + MAZZA CHARLES
04-48-26-B3-00610.0470	BAYLESS JON W & JERI L
04-48-26-B2-00706.0201	BECA PROPERTIES LLC
04-48-26-B3-00610.0620	BECHT CHARLES IV & MARY K
04-48-26-B3-00609.0330	BENNETT JANET M TRFOR BENNETT FAMILY TRUST
04-48-26-B3-00611.0210	BERENS RICHARD J & BERENS RITA ROSE
04-48-26-B3-00610.0250	BERLETH GISELA + SEIDEL REGINA + GAMM CHARLES ET AL
04-48-26-B2-00715.0202	BERTOIA SUSAN MARY
04-48-26-B2-01008.0001	BIENKOWSKI EDMUND ROBERT & BIENKOWSKI NIKKI LEE
04-48-26-B2-00713.0202	BISCEGLIA JOHN P & TRACEY A
04-48-26-B2-01009.0002	BOOK JEFFREY
04-48-26-B3-00609.0530	BORSUM JAMES & DEBORAH D
04-48-26-B2-01010.0003	BOUCHER RICHARD D + JOYCE T
04-48-26-B3-00610.0610	BOUDREAU JERRY & CHERYL
04-48-26-B2-01016.0003	BOVA JENNIFER DIANE
04-48-26-B2-01002.0001	BRADY LOIS L/E
04-48-26-B2-00719.0102	BRAMLAGE CHRISTOPHER C & BRAMLAGE KATHRYN A
04-48-26-B2-00709.0201	BRANDT EDWARD LEE & BRANDT ROBYN SUZETTE
04-48-26-B2-01028.0004	BRANDT MICHAEL L & DENISE S
04-48-26-B3-00611.0190	BRENT CLAUDIA A TRFOR CLAUDIA A BRENT TRUST
04-48-26-B3-00612.0190	BRENTON STEPHEN F & MARY E
04-48-26-B3-00610.0070	BRETT SUZANNE L/E
04-48-26-B2-01012.0001	BRISCOE BRETT C
04-48-26-B3-00615.0180	BRODEUR DALE R SR & BRODEUR ROSAMOND E
04-48-26-B2-01005.0002	BROMAN STEPHEN E
04-48-26-B2-01016.0004	BROWN THOMAS A & MICHELE M
04-48-26-B3-00609.0350	BRUGG MICHAEL L & IRENE J
04-48-26-B3-00609.0030	BUIK COURTNEY C & NINA E
04-48-26-B3-00610.0380	BURDETTE STEVEN L & LINDA J
04-48-26-B3-00610.0640	BURKE MICHAEL T & CAROL R TRFOR BURKE FAMILY TRUST
04-48-26-B3-00610.0740	BURTON JOANNE E TRFOR JOANNE E BURTON TRUST
04-48-26-B2-00724.0102	CADAVID LOUISE
04-48-26-B2-00703.0102	CALLAHAN SCOTT & KELLY
04-48-26-B2-01007.0003	CAMP BYRON LOUIS
04-48-26-B2-01003.0003	CAPOBIANCO PAUL + CAPOBIANCO MARIA
04-48-26-B2-01014.0001	CARLSON MARJORIE L
04-48-26-B2-00702.0201	CARLUCCI RICHARD + LE NGA
04-48-26-B3-00609.0250	CARNEY F CHRISTOPHER & CARNEY KAREN D
04-48-26-B2-01024.0003	CARPENTER WILLIAM J & CARPENTER MAUREEN E
04-48-26-B2-00710.0201	CARUSO RICHARD A & DONNA L
04-48-26-B3-00610.0960	CASSANO RALPH J & BONNIE A
04-48-26-B2-01015.0001	CATANZARO ANTHONY J JR TRFOR ANTHONY + MARY CATANZARO TRUST
04-48-26-B2-01025.0001	CAVA RORY L & FRANCA M

Parcel ID	Property Owner
04-48-26-B3-00612.0040	CEFALU SALVATORE A & CEFALU HARRIET S
04-48-26-B2-00701.0201	CHABOT STEPHEN J
04-48-26-B2-01007.0002	CHESKIN BRYAN LEIGH
04-48-26-B2-00707.0102	CHIARELLI ANTONIO & ANTONIA
04-48-26-B2-01001.0001	CHINERY KIMBERLY ANN
04-48-26-B3-00610.0670	CHORLEY JAMES R TRFOR JAMES R CHORLEY TRUST
04-48-26-B3-00610.0320	CHRISTIANA TRUST TRFOR PRETIUM MORTGAGE ACQUISITION TRUSTSELENE FINANCE LLC
04-48-26-B2-00703.0202	CIANCIABELLA STEVEN
04-48-26-B3-00609.0440	CIARROCCHI LEONARD L & CIARROCCHI AMY M
04-48-26-B2-01022.0003	CIPI ARBEN & DHONA
04-48-26-B3-00615.0130	CLAEYS DOLORES M TRFOR JAMES R CLAEYS TRUST
04-48-26-B2-00723.0202	CLARK JAMES A & COLEEN M
04-48-26-B3-00609.0160	CLAYTON GARY M & VALERIE
04-48-26-B3-00611.0310	CLEMENS THOMAS I & CLEMENS KATHRYN G
04-48-26-B2-00715.0201	CLEVELAND MARJORY T TRFOR MARJORY T CLEVELAND TRUST
04-48-26-B2-00726.0101	COATES JOHN T & KAREN J
04-48-26-B3-00609.0600	COLEBANK JOE JR & CHERYL
04-48-26-B2-00724.0201	COLEMAN FRANCES Y
04-48-26-B3-00609.0460	COLGAN LOIS J TRFOR COLGAN TRUST
04-48-26-B3-00609.0410	CONCEPCION JEFFREY ALAN
04-48-26-B3-00611.0290	CONNELL PATTI B TRFOR PATTI B CONNELL TRUST
04-48-26-B2-01037.0004	CONROY KAREN J & JOHN M
04-48-26-B3-00609.0110	CONWAY JAMES J & MAUREEN A TRFOR JAMES J CONWAY TRUST
04-48-26-B3-00610.0140	CORVIGNO GLENN
04-48-26-B3-00612.0030	CROSBY WAYNE W TRFOR WAYNE + KAREN CROSBY TRUST
04-48-26-B2-00719.0201	CROSSFIELD BRENT
04-48-26-B3-00610.0450	CROWNED KING
04-48-26-B2-01026.0001	DAHLQUIST BRIAN & TRACY E
04-48-26-B3-00610.0270	DAINIAK NICHOLAS & DAINIAK BARBARA GPO BOX
04-48-26-B2-00711.0102	DANOWSKI JAMES E & JEANNE A
04-48-26-B2-01011.0002	DAVI SALVATORE + GERMAINE
04-48-26-B3-00611.0130	DAVID E HANSON TRUST +PAULA T HANSON TRUST
04-48-26-B3-00615.0190	DAVID W KING SR TRUST +DIXIE O KING TRUST
04-48-26-B3-00611.0320	DAVISSON SUE ANN TRFOR SUE DAVISSON TRUST
04-48-26-B3-00611.0160	DEBRUYN RICK A & BARBARA L
04-48-26-B2-01026.0003	DECHANTS LOUIS + JOANNE C
04-48-26-B2-01008.0004	DENNY BRIAN JOHN + DENNY DEBRA JAYNE
04-48-26-B2-01017.0003	DESIMONE DIANE M & DESIMONE RICHARD M
04-48-26-B3-00610.0030	DEVASTO DANIEL P & DEVASTO KATHERINE A
04-48-26-B2-01018.0003	DEZOTTI LUIGINO & DONNA L
04-48-26-B2-01034.0003	DHRUV PROPERTIES LLC
04-48-26-B3-00612.0200	DICAPRIO RALPH J & DICAPRIO BARBARA A
04-48-26-B3-00611.0330	DIDONATO PASQUALE & DIDONATO ANGELINA D L/E
04-48-26-B3-00609.0570	DINGER BRUCE A & KIMBERLY R
04-48-26-B2-01019.0004	DION DONALD D & KATHY A
04-48-26-B2-01029.0001	DOBBERSTEIN JOAN C
04-48-26-B2-00726.0102	DOLECKI RONALD JOHN & DOLECKI CATHY-ANN MARTINE
04-48-26-B2-01024.0004	DOMANOSKI MICHAEL & DOMANOSKI JENNIFER
04-48-26-B2-00720.0202	DORAN JOHN J TRFOR JOHN J DORAN TRUST
04-48-26-B2-01036.0004	DOUGHERTY JAMES T & DOUGHERTY KATHLEEN M
04-48-26-B2-00711.0202	DOYLE DONALD F & MARIANNE J TRFOR DOYLE FAMILY TRUST
04-48-26-B3-00610.0020	DUBRAY JOSEPH J JR & DUBRAY ROSEMARY T
04-48-26-B2-01005.0001	DUDEK FRANCIS & NATALIE
04-48-26-B2-01031.0001	DUMMITT JOSEPH F + FOLEY FRANCES
04-48-26-B2-01006.0002	DUSOLD DAVID R + CAVANAGH MARY PATRICIA ET AL
04-48-26-B3-00610.0730	DWYER MICHAEL T
04-48-26-B2-00705.0202	EID NEMR
04-48-26-B2-01037.0003	EKBERG ERIC J & MARYANN
04-48-26-B3-00610.0630	ELKIN JAMES R & SANDRA S TRFOR ELKIN TRUST
04-48-26-B2-00705.0102	ELLEN RICHARD & ELLIS ELLEN L TRFOR RICHARD + ELLEN ELLIS TRUST
04-48-26-B3-00610.0400	ELLIOTT JOANNA A
04-48-26-B3-00611.0110	ERICKSON ELLIOTT E & ERICKSON CYNTHIA F
04-48-26-B3-00610.0850	ERLENHEIM ALAN H & ERLNHEIM BARBARA J
04-48-26-B2-01006.0003	ESTREM CARY ELAINE
04-48-26-B2-01038.0003	FALUDY ERIKA TRFOR ERIKA FALUDY TRUST
04-48-26-B3-00609.0380	FARCHMIN ROY H TRFOR ROY H FARCHMIN REVOCABLE TRUST

Parcel ID	Property Owner
04-48-26-B2-01006.0004	FARINA WILLIAM G & LYNDA T
04-48-26-B2-01003.0004	FEENEY TAMMY M & PETER M + FEENEY DAVID A ET AL
04-48-26-B3-00609.0550	FIGUEREDO MAXIMO A & ANNIE
04-48-26-B2-01014.0002	FINNEREN BRIAN & WENDY
04-48-26-B2-01018.0001	FISHER LOUISE + DUDEK NATALIE
04-48-26-B2-00724.0101	FOLEY MAUREEN
04-48-26-B3-00611.0250	FONTAINE HARVEY L & MARY M
04-48-26-B2-01035.0004	FORREST TODD & LISA
04-48-26-B2-01029.0002	FORTE MICHAEL B & REBECCA J
04-48-26-B3-00610.0340	FRAZZINI ROBERT S & FRAZZINI JENNIFER C
04-48-26-B2-01027.0002	FREDERICK MARK A & LORI A
04-48-26-B3-00609.0070	FROST MICHAEL D TRFOR MICHAEL D FROST TRUST
04-48-26-B3-00609.0270	FRUETEL GORDON W TRFOR GORDON W FRUETEL TRUST
04-48-26-B2-00720.0102	FUENTES JAMES T & LOIS T
04-48-26-B3-00609.0190	FUSARO GREGG A TRFOR GREGG A FUSARO FAMILY TRUST
04-48-26-B3-00610.0770	GALLAGHER DANIEL J & GALLAGHER COLLEEN P
04-48-26-B2-00720.0101	GALLO DAVID P SR & ROBYN E TRFOR GALLO TRUST
04-48-26-B2-01013.0004	GANZ KEVIN D & LISA B
04-48-26-B2-01016.0002	GARRISON STEPHEN & BARBARA
04-48-26-B2-01012.0003	GARZONE ANTHONY M & GARZONE RIVERA G
04-48-26-B2-01030.0004	GASBARRE ANN MARIE
04-48-26-B3-00610.0260	GEARDINO GLENN R & LISA O TRFOR GLENN + LISA GEARDINO TRUST
04-48-26-B2-01028.0003	GEFFNER DAVID & CINDY TRFOR GEFFNER FAMILY TRUST
04-48-26-B2-01029.0004	GEMME RAYMOND L & WIXTED KATHLEEN EPO BOX
04-48-26-B2-01034.0001	GERBER DAVID J + PHYLLIS P
04-48-26-B2-01004.0002	GERONIMO BARBARA T
04-48-26-B2-01007.0001	GERY CHRISTINA + MARK
04-48-26-B2-01024.0001	GHANNAM JACOB P & LAUREN L
04-48-26-B3-00610.0520	GIERSCH DOROTHY L & MICHAEL
04-48-26-B2-01008.0003	GIRTS WENDY L TRFOR BRIAN + WENDY GIRTS TRUST
04-48-26-B3-00610.0920	GOLDBERG BARBARA R & GOLDBERG STANLEY
04-48-26-B2-01033.0004	GOVIA-LEE NICOLE C & LEE WAYNE MICHAEL
04-48-26-B3-00615.0210	GRAVES MARVIN W & DIANA D
04-48-26-B2-01012.0002	GREEN CLIFFORD & MARSHA
04-48-26-B3-00610.0180	GREENSPAN MARK & SUSAN
04-48-26-B2-00706.0202	GRIFFITH CYNTHIA DENISE TRFOR CYNTHIA DENISE GRIFFITH TRUST
04-48-26-B3-00611.0240	GROSSMAN CHERYL L TRFOR CHERYL L GROSSMAN TRUST
04-48-26-B3-00611.0150	GRUNINGER MARK F & NANCY
04-48-26-B3-00611.0070	H JOHN HOLTZ TRUST +JAN L HOLTZ TRUST
04-48-26-B2-00704.0102	HAAR SUE A
04-48-26-B2-00715.0102	HABERSTROH JAMES E & HABERSTROH JUDITH A
04-48-26-B2-00712.0201	HACKBARTH SCOTT R & JAYNE A
04-48-26-B2-01010.0002	HAINES STEPHEN J & KAPUSTIN-HAINES RUTH
04-48-26-B2-01009.0003	HALL MITCHELL J & AMY L
04-48-26-B3-00610.0530	HARADEAN ANDREW & CYNTHIA D
04-48-26-B3-00609.0500	HARRIS C MARTIN & SUSAN H
04-48-26-B2-01022.0001	HARTMAN DIANA A + ESTHER P IACOBAZZI TRUST
04-48-26-B2-00714.0202	HAWKEYE MANAGEMENT INC
04-48-26-B3-00609.0300	HAZELTON NIKKI A & HAZELTON CLAYTON G JR TRFOR NIKKI A HAZELTON TRUST
04-48-26-B2-00707.0201	HENSLEY SONYA TRFOR SONYA HENSLEY TRUST
04-48-26-B3-00610.1070	HILLIARD HAZEL
04-48-26-B2-00705.0201	HOESKE RICHARD J & HOESKE CHRISTINE M
04-48-26-B3-00612.0020	HOMAN NANCE J TRFOR NANCE J HOMAN TRUST
04-48-26-B2-00716.0202	HORINE DAVID & MARY TRFOR HORINE FAMILY TRUST
04-48-26-B3-00615.0120	HOUGH WILLIAM R TRUST +MCHENRY PATRICIA A TRUST
04-48-26-B3-00615.0170	HULTGREN PAULA R + DAVID M TRFOR PAULA R HULTGREN TRUST
04-48-26-B2-00717.0101	HUML GREGORY M TRFOR GREGORY M HUML TRUST
04-48-26-B2-01001.0003	HUTCHINSON MARK + HUTCHINSON KRISTEN A
04-48-26-B3-00609.0060	ISELL JERRY R TRFOR JERRY R + SUE C ISELL TRUST
04-48-26-B2-00723.0102	JACK JANICE F
04-48-26-B3-00609.0020	JACOBS MICHAEL I & LOIS P
04-48-26-B3-00609.0290	JAMES EUGENE T TRFOR EUGENE T JAMES TRUST
04-48-26-B3-00612.0180	JANDOVITZ WILLIAM A & JANDOVITZ MAUREEN TRFOR JANDOVITZ TRUST
04-48-26-B3-00609.0040	JEFFERS ABIGAIL T TRFOR JEFFERS INVESTMENT TRUST
04-48-26-B3-00610.0190	JMC-E FLPCAROL A CONOYER
04-48-26-B3-00609.0210	JOHN WILLIAM BELVISO TRUST +KELLY BELVISO TRUST

Parcel ID	Property Owner
04-48-26-B2-01028.0001	JOHNSON DONALD ALLEN + HISCHMANN ELSIE
04-48-26-B2-00720.0201	JONES BRENT & SARAH
04-48-26-B2-01032.0003	JONES KATHRYN R
04-48-26-B2-00722.0201	JOSEPH A EWING TRUST +ROSEMARY A EWING TRUST
04-48-26-B2-01027.0001	JUAREZ CYNTHIA
04-48-26-B2-01029.0003	JULIEN RON W & AMY T
04-48-26-B2-01034.0004	KAISER STEFAN + LAURIE J
04-48-26-B2-00716.0101	KALLIO ARLENE M TRFOR KALLIO FAMILY TRUST
04-48-26-B2-01018.0002	KAPOOR BEENU & SANJAY
04-48-26-B3-00609.0200	KATZ RONALD I & KATHRYN A
04-48-26-B3-00610.0800	KATZ STEVEN M & DONNA K
04-48-26-B3-00610.0130	KELLEY THOMAS J + MARY D TRFOR THOMAS J KELLEY JR
04-48-26-B2-01005.0004	KELLI TENREIRO LLC
04-48-26-B3-00609.0310	KELLY JANE M TRFOR JANE M KELLY TRUST
04-48-26-B3-00609.0230	KENYON PAUL EDWARD & DONALD J GINGRAS
04-48-26-B2-00706.0102	KERR JAMES E & DEBRA A
04-48-26-B3-00609.0140	KIRALY GEORGE JR & MARIA D
04-48-26-B3-00612.0210	KLAPINSKY RAYMOND J & KLAPINSKY DOROTHEA E
04-48-26-B3-00611.0100	KLAUSER KENNETH R SR & KLAUSER VICTORIA J + KLAUSER JEFFREY
04-48-26-B2-01032.0002	KLERSY KEVIN J & DAWN C
04-48-26-B3-00609.0180	KLOTZ LEN
04-48-26-B3-00609.0240	KOBER KARL & CAROL
04-48-26-B2-01017.0001	KOCIK THOMAS F & DOROTHY J
04-48-26-B2-01012.0004	KOTYLA CHANTAL F
04-48-26-B3-00610.0330	KOZEL DAVID FRANK & KOZEL ELLEN BRACHFELD
04-48-26-B2-00711.0201	KROSSCHELL LISA SUE
04-48-26-B2-01014.0003	KUEPER KIMBERLY MARIE & KUEPER JAMES EDWARD
04-48-26-B3-00610.0310	KURKJIAN JACQUELINE MARIE
04-48-26-B3-00610.0980	KURNOS JOSEPH C & ATWELL DERA S
04-48-26-B3-00610.1040	KUSY RICHARD S & ANGEL M TRFOR KUSY TRUST
04-48-26-B3-00610.0060	KWASNIK JULIE TRFOR JULIE KWASNIK TRUST
04-48-26-B3-00610.0240	LAMERE WILLIAM FREDERICK & LAMERE ELIZABETH ANNE
04-48-26-B2-00716.0201	LANE STEPHEN & RAMONA GAIL
04-48-26-B3-00611.0080	LAPINE KIRK D TRFOR KIRK D LAPINE TRUST
04-48-26-B2-01025.0002	LARKIN WARREN J & SUSAN
04-48-26-B2-01017.0002	LAROSA DAVID FRANCIS & LAROSA JOANNE
04-48-26-B3-00609.0220	LARSON JAMES K & SUSAN A
04-48-26-B2-01038.0002	LAUMER JAMES W TRFOR JAMES W + CAROL D LAUMER TRUST
04-48-26-B3-00611.0260	LAUTZ STEVEN R & BRENDA J TRFOR LAUTZ FAMILY TRUST
04-48-26-B3-00610.0040	LAVENTURE CHERYL L
04-48-26-B3-00612.0150	LAWS STEVEN L + ROSE M
04-48-26-B3-00612.0050	LAYFIELD ROLLIE L & LAYFIELD FRANCES M
04-48-26-B2-00712.0102	LEFEBVRE PIERRE & CICCARELLI AGNES
04-48-26-B2-01034.0002	LEHKY JEROME & MARY ALICE TRFOR LEHKY FAMILY TRUST
04-48-26-B2-00712.0101	LEIGHTON JAMES I TRFOR LEIGHTON FAMILY TRUST
04-48-26-B2-00702.0202	LEVIN MELVYN GARY + DIKSA GAIL J
04-48-26-B3-00610.0500	LEVINE SANDRA
04-48-26-B2-01023.0001	LEVY DAVIS & MARIA D + ISAKOV FLAVIA
04-48-26-B2-01028.0002	LEWIS RICHARD & BROOKS MALGORZATA
04-48-26-B2-01008.0002	LIGUORI LORA ALISON & LIGUORI VINCENT FLORIA III
04-48-26-B2-01002.0003	LIGUORI SORRENTO LLC
04-48-26-B2-01037.0002	LILKE PAUL GREGORY & WINTER KATHERINE MARY
04-48-26-B2-00718.0102	LINDSTROM RICHARD G & LINDSTROM REGINA G
04-48-26-B3-00610.0600	LINEHAN TIMOTHY & LISA
04-48-26-B3-00611.0350	LITZINGER VERNON E & LITZINGER MARYANNE C
04-48-26-B2-01011.0003	LOMBARDI ANTHONY W + LOMBARDI ANTHONY R & LOMBARDI CHRISTINE
04-48-26-B3-00610.0790	LONGMAN GARY MICHAEL TRFOR GARY MICHAEL + JUDITH JEAN LONGMAN TRUST
04-48-26-B3-00610.0440	LUDGIN DAVID A & LAURIE M
04-48-26-B3-00615.0200	LUSBY W KEVIN & CLAUDIA K
04-48-26-B2-00723.0101	LUTWYLER GRACE TRFOR GRACE S LUTWYLER TRUST
04-48-26-B3-00610.0820	LYNCH GENEVIEVE F
04-48-26-B3-00609.0470	MACDONALD JOHN R & MACDONALD MARGARET B
04-48-26-B3-00610.0010	MACINNES DUNCAN TRFOR DUNCAN + JOAN MACINNES TRUST
04-48-26-B3-00609.0490	MAHON WILLIAM B TRFOR WILLAM B MAHON TRUST
04-48-26-B3-00610.0480	MALDARI CHRISTOPHER A & MALDARI SUSAN M
04-48-26-B3-00610.0710	MANSKER GREGORY E & ANETTE

Parcel ID	Property Owner
04-48-26-B2-00713.0201	MANTLE WESLEY & REES-MANTLE JUDITH
04-48-26-B2-00703.0101	MARCUS DAVID A & KAREN A
04-48-26-B2-01015.0002	MAREK DOROTHY J
04-48-26-B3-00609.0400	MARKARIAN GARY + HELLER CHRISTINA
04-48-26-B3-00610.0590	MAROTZ JAMES E TRFOR JAMES E + SUSAN W MAROTZ TRUST
04-48-26-B2-01021.0003	MARSALA MARCO & JENNIFER
04-48-26-B2-01001.0002	MARTINEZ KARLEY
04-48-26-B3-00610.0390	MARX GERALD R & JAYNE ANN
04-48-26-B3-00610.0560	MASI PHILIP G & DIANE C
04-48-26-B2-01003.0002	MASON CARL RANDALL & MASON KIMBERLY
04-48-26-B2-00710.0101	MASTRANGELO LISA M TRFOR LISA MASTRANGELO
04-48-26-B2-01020.0002	MASTRIPOLITO ROBERT & MASTRIPOLITO JOSEPHINE
04-48-26-B3-00615.0150	MATAR NORMAN J & PAMELA A
04-48-26-B2-00726.0202	MATLEY ROBERT P & MATLEY GERTRUDE M
04-48-26-B3-00609.0560	MATTHEW BELL L/E
04-48-26-B2-01023.0004	MAUKONEN CHELSEA C + MAUKONEN ANTHONY W & MAUKONEN DEBORAH R
04-48-26-B3-00610.0290	MAURO FRANK L & EDITH A
04-48-26-B3-00610.1030	MAYS STEPHEN
04-48-26-B3-00611.0200	MAZZARULLI THOMAS & MARIA TRFOR THOMAS V + MARIA T MAZZARULLI TRUST
04-48-26-B3-00610.0910	MCCIOSKEY STEPHEN P & MCCIOSKEY SHELLEY B
04-48-26-B2-00718.0101	MCCLINTOCK MICHAEL L & MCCLINTOCK SUSAN E
04-48-26-B3-00610.0970	MCCORMICK JOHN & MARY C
04-48-26-B2-01022.0002	MCCOY CHAD MITCHELL & MCCOY KEENA SMART TR
04-48-26-B2-01019.0001	MCDOWELL JONATHAN
04-48-26-B2-00704.0101	MCGEOUGH SHANE G
04-48-26-B3-00609.0090	MCGOWN MICHAEL TRFOR MCGOWN FAMILY TRUST
04-48-26-B2-01013.0003	MCNALLY JOHN & LISA DIBELLA
04-48-26-B2-01002.0004	MCQUILLAN MITCHELL & RAYMOND ASHLEY + HERAPER DAVID & SUSAN
04-48-26-B2-00704.0201	MEADUS GAIL & MURDOCK DAVID P
04-48-26-B3-00610.0120	MEALIA JOHN & JOANNE
04-48-26-B2-01020.0003	MEEHAN DOUGLAS
04-48-26-B3-00610.0280	MELLON GRANT S SR & MELLON JANICE R
04-48-26-B2-01022.0004	MENDES RALPH JAMES & MENDES DORCAS DELIA
04-48-26-B3-00610.0410	MERCIER KENNETH R & MERCIER ANDREA W
04-48-26-B2-01006.0001	MERGLER DON H II & MERGLER SHEREZADA
04-48-26-B2-01020.0001	MESENBRINK VIRGIL P & MESENBRINK CAROL B
04-48-26-B3-00610.0100	MICHAEL GERALD LYMATH TRUST +SALLY ANNE MARIE LYMATH TRUST
04-48-26-B2-01010.0001	MILLER AMY C TRFOR AMY C MILLER TRUST
04-48-26-B2-01004.0003	MILLER MARCI & JOSEPH J
04-48-26-B2-01019.0002	MINERVA DOMINICK & MINERVA ALLISON M + MINERVA JANET N
04-48-26-B3-00609.0010	MITCHELL PAUL G
04-48-26-B3-00609.0520	MITTMAN ROY & CHRISTINE A
04-48-26-B3-00610.0900	MOCKUS AUDREY A
04-48-26-B3-00612.0120	MONA GARRETT F & TAMELA C
04-48-26-B2-00714.0201	MONACO SAMUEL J & VINKA L L/E
04-48-26-B2-01015.0004	MONTEIRO CHRISTOPHER & MONTEIRO JOSEPHINE
04-48-26-B3-00612.0130	MOORE THOMAS P TRFOR MOORE TRUST
04-48-26-B2-00722.0102	MOREL PAUL R & ELAINE N
04-48-26-B3-00609.0580	MOREY JAMES E & BETTY C
04-48-26-B2-01033.0002	MORGAN DIANNE
04-48-26-B3-00610.0880	MORLOT KRISTOPHER R + MORLOT ROBERT D
04-48-26-B3-00610.0950	MORRISON MARIE C & ROBERT M
04-48-26-B3-00610.0940	MORSH ROBERT C & MORSCH IRENE P
04-48-26-B2-00721.0201	MORTON & FURBISH AGENCYPO BOX
04-48-26-B2-01017.0004	MOULDEN MARY
04-48-26-B2-00704.0202	MULLER DANIEL E TRFOR DANIEL E MULLER TRUST
04-48-26-B3-00610.0420	MULLIGAN JAMES M TRFOR MULLIGAN FAMILY TRUST
04-48-26-B2-00701.0202	MULLINEAUX ROSANN + DIGREGORIO DAVID R ET AL
04-48-26-B3-00612.0140	MURAWSKI CHET & MARY KAY TRFOR MURAWSKI FAMILY TRUST
04-48-26-B2-01018.0004	MURPHY JANICE A & WILLIAM P
04-48-26-B3-00609.0150	MYERS PAUL L & DEBORAH A
04-48-26-B2-01023.0003	MYHRE KATHERINE SUE
04-48-26-B2-01035.0003	NAPOLITANO JOSEPH M
04-48-26-B2-01007.0004	NARANJO GIOVANNI ALBERTO & LUQUE PAOLA A
04-48-26-B2-00709.0101	NARAYAN KARIAPPA
04-48-26-B3-00609.0540	NARAYAN LESLEY M

Parcel ID	Property Owner
04-48-26-B2-01036.0001	NASH-THOMASON MAXI + SMITH GINA GALE
04-48-26-B2-00710.0202	NATERMAN DAVID TRFOR DAVID NATERMAN TRUST
04-48-26-B2-00718.0201	NEHRING DAVID M + DAWN M TRFOR DAVID M + DAWN M NEHRING TRUST
04-48-26-B3-00610.0680	NELSON ARNOLD A & MARTHA A
04-48-26-B2-01004.0001	NEUNER SUZANNE
04-48-26-B3-00610.0200	NEWBOLD SANDRA S TRFOR SANDRA S NEWBOLD TRUST
04-48-26-B3-00610.1050	NICHOLS JEFFREY C & LAURA C
04-48-26-B2-00724.0202	NIGRO MICHAEL A
04-48-26-B3-00611.0140	NILES MICHAEL A & FITZPATRICK PATRICIA G
04-48-26-B3-00609.0360	NORDQUIST DAVID G TRFOR SUSAN K NORDQUIST TRUST
04-48-26-B3-00610.0860	NORKIEWICZ ANGELA M & NORKIEWICZA STANLEY
04-48-26-B2-00713.0102	NORTON KELLY A TRFOR KELLY A NORTON TRUST
04-48-26-B3-00610.0650	NOSIK DOUGLAS D TRFOR DOUGLAS D NOSIK TRUST
04-48-26-B2-01002.0002	NUANEZ LAWRENCE A & NUANEZ MELONIE L
04-48-26-B3-00610.0780	NURCZYNSKI ELIZABETH
04-48-26-B3-00610.0510	NUTTALL FRANCIS ROBERT + HARTNETT LINDA
04-48-26-B2-01004.0004	OCCIANO BETH
04-48-26-B3-00610.0870	OCONNELL SUSAN & DOUGLAS TRFOR SUSAN OCONNELL TRUST
04-48-26-B3-00611.0060	OCONNOR LEO F & PAULA M
04-48-26-B3-00610.1010	OCONNOR TIMOTHY J & OCONNOR ELIZABETH S
04-48-26-B2-00717.0102	ODDO DAVID & MARIA
04-48-26-B2-00715.0101	O'LEARY DANIEL & MARTHA
04-48-26-B3-00609.0120	OLINSKY SUSAN A
04-48-26-B2-01025.0004	OLSEN ROBERT & ROBIN
04-48-26-B2-01032.0004	ORIENTE VINCENT ARTHUR & ORIENTE JOY TRFOR VINCENT ARTHUR & JOY ORIENTE TRUST
04-48-26-B3-00610.1020	O'SHEA VIRGINIA M
04-48-26-B3-00610.0760	OWENS KENNETH A + LYNNE MERCER
04-48-26-B3-00610.0160	PACHECO DEREK & NICOLE
04-48-26-B2-01032.0001	PACHORI ZUBIN TRFOR SURYA LAND TRUST
04-48-26-B2-00725.0202	PALADINO MARK X & MARY B
04-48-26-B3-00612.0090	PALLOTTA MARK D & LUANNE TRFOR MARK D & LUANNE PALLOTTA TRUST
04-48-26-B2-01011.0004	PARISE FRANCINE A TRFOR FRANCINE A PARISE TRUST
04-48-26-B2-00703.0201	PARVIN JACQUELINE TRFOR PARVIN FAMILY TRUST
04-48-26-B2-00721.0101	PATAK LOUIS J & GRACE ANNE E TRFOR LOUIS J PATAK & ANNE E GRACE TRUST
04-48-26-B2-00714.0101	PAULSEN PREMIER PROPERTIES LLC
04-48-26-B2-01005.0003	PERKO KATHLEEN
04-48-26-B2-01026.0002	PERRY ALAN G + DEBRA A
04-48-26-B3-00609.0130	PETERSON SANDRA
04-48-26-B2-01021.0001	PIKE PAUL & LYNDA
04-48-26-B3-00612.0080	PINCKNEY DOUGLAS JR & PINCKNEY GEORGINA K
04-48-26-B3-00610.0110	PLACKEMEIER DANIEL A & PLACKEMEIER DAWN M TRFOR DANIEL A & DAWN M PLACKEMEIER TRUST
04-48-26-B3-00610.0720	PLANK JOHN & DANA
04-48-26-B2-00719.0202	POHL GARY J TRFOR GARY J POHL AND LAURA A POHL TRUST
04-48-26-B3-00612.0010	POIRIER BERNARD A
04-48-26-B3-00611.0090	PORTNER WILLIAM J & PORTNER KATHRYN D
04-48-26-B3-00610.0750	PRANG PAUL E & ANNE M
04-48-26-B2-01030.0001	PRICE CELINE NICOLE
04-48-26-B2-01016.0001	PUSATERA MICHAEL A + JOHANSEN MELANIE E
04-48-26-B2-00708.0201	RADEL DWAYNE C & JANE M
04-48-26-B3-00610.0460	RAGOSTA JOHN C
04-48-26-B2-01003.0001	RAIMONDI PETER & DONNA M
04-48-26-B2-01038.0004	RANDO GREGORY
04-48-26-B2-00707.0101	RAYMOND JAY
04-48-26-B3-00610.0990	REAM PATRICIA R + PETER W TRFOR PATRICIA ROGERS REAM TRUST
04-48-26-B2-00723.0201	REGO CHARLES A & JENNIFER C
04-48-26-B3-00610.1080	REID MARY FANDEL & REID RICHARD GORDON
04-48-26-B2-00707.0202	RICKEL KARL F & LYNN R
04-48-26-B2-01015.0003	RIEDEL CHARLES & SUSAN
04-48-26-B2-01023.0002	RINIKER EDWIN HENRY & RINIKER WENDIE LEE
04-48-26-B2-01009.0004	RIO RENTAL LLC
04-48-26-B3-00610.0220	ROBERT A CHURA TRUST +JOAN M CHURA TRUST
04-48-26-B3-00612.0220	ROBERT L LENTZ TRUST +MARY L LENTZ TRUST
04-48-26-B2-01030.0002	ROBERTS CAROLYN
04-48-26-B3-00615.0160	ROBERTS JESSE A & GIERSCH MARK S TRFOR GIERSCH + ROBERTS TRUST
04-48-26-B2-00722.0101	ROBERTSON DAVID L & LILLIAN
04-48-26-B2-01013.0001	RODEWALD TERRY L TRFOR TERRY L RODEWALD TRUST

Parcel ID	Property Owner
04-48-26-B3-00615.0140	ROHR PAUL E TRFOR PAUL E ROHR
04-48-26-B2-00721.0102	ROSCH PETER R & ROSALIE M
04-48-26-B3-00611.0180	ROSEMARY F MASON TRUST
04-48-26-B2-00708.0101	ROSS JANICE E
04-48-26-B3-00612.0100	ROTHMAN BARRY S
04-48-26-B2-01020.0004	ROUILLE DENNIS APO BOX
04-48-26-B2-00725.0102	ROUSSEY ROBERT C TRFOR ROBERT C ROUSSEY TRUST
04-48-26-B3-00610.0580	RUGGIERI JAMES TRFOR RUGGIERI TRUST
04-48-26-B3-00610.0570	RUPP LINDA M TRFOR LINDA M RUPP TRUST
04-48-26-B3-00610.0360	RUSSELL DONALD TODD + DEMIRJIAN SEROP S
04-48-26-B2-01009.0001	RUTH DONALD C SR & VIVIAN M L/
04-48-26-B2-01014.0004	RYAN JAMES J & LYNN M
04-48-26-B3-00609.0280	SABBIA ROSEMARY R TRFOR ROSEMARY R SABBIA TRUST
04-48-26-B3-00609.0480	SADLER VINCENT A TRFOR VINCENT A SADLER TRUST
04-48-26-B2-00702.0101	SANDUSKY GEORGE E & SANDUSKY PAMELA K
04-48-26-B2-01036.0003	SANTACROSE DIANE MARIE
04-48-26-B2-01027.0003	SAPONJA MILAN & DIJANA
04-48-26-B3-00609.0430	SARRACINO LYNN A & LUIGI
04-48-26-B3-00609.0080	SAUERMAN SHIRLEY M TRFOR SHIRLEY M SAUERMAN TRUST
04-48-26-B2-01027.0004	SAYLOR J PHILLIPS + SAYLOR JUSTINE KAYE
04-48-26-B3-00610.0430	SCHINDELL SHARON M TRFOR SHARON M SCHINDELL TRUST
04-48-26-B2-00719.0101	SCHNEIDER LAURA J TRFOR RONALD P SCHNEIDER TRUST
04-48-26-B3-00611.0340	SCHORY LLLP
04-48-26-B3-00609.0510	SCHWARTZ ROBERT J & SCHWARTZ MARY LOU
04-48-26-B2-00718.0202	SEMENTELLI RICHARD A & SEMENTELLI CYNTHIA B
04-48-26-B3-00610.0840	SERRA FREDERICK W & LISA
04-48-26-B3-00610.0550	SERRA ROBERT V & KIMBERLY A
04-48-26-B3-00609.0340	SHANDOR BOHDAN D & SHANDOR MARIA CHRISTINE
04-48-26-B2-01033.0003	SHANKLETON TRACY
04-48-26-B2-01031.0002	SHAPIRO AUDREY
04-48-26-B3-00610.0890	SHEA BRIAN P & MARY LOU TRFOR SHEA FAMILY LIVING TRUST
04-48-26-B2-00710.0102	SHEAK WALLACE GEORGE & SHEAK KAREN
04-48-26-B3-00609.0420	SHEDD JOHN E & RAEANN D
04-48-26-B3-00610.0300	SHELLEY JAMES R & MARY J
04-48-26-B2-01024.0002	SHIELDS WARREN K + SHIELDS SHIRLEY M
04-48-26-B3-00611.0170	SHNIDER NEIL & DORIS T
04-48-26-B3-00612.0110	SIMMONS HAROLD R
04-48-26-B2-00717.0202	SKINNER JOHN A & PATRICIA
04-48-26-B2-01021.0002	SMITH MARK FREDERIC & SMITH SUZANNE CARTER
04-48-26-B3-00611.0270	SMITH MORRIS & OZMENT NANCI
04-48-26-B3-00612.0060	SMITH RYKKEN M + SMITH LAWRENCE E
04-48-26-B2-01010.0004	SOLUTION WITH DTR LLC
04-48-26-B2-01033.0001	SOMMER VINCENT P TRFOR SOMMER FAMILY TRUST
04-48-26-B3-00610.0930	STANDLEE RUSSELL & CAROLYN
04-48-26-B2-01031.0003	STARKS MONICA TRFOR MONICA STARKS TRUST
04-48-26-B3-00611.0050	STARMAN CAROL ANN
04-48-26-B3-00610.1090	STEELE DOUGLAS & SAAB ANNA
04-48-26-B3-00610.0050	STITES DONALD J JR & STITES JENNIFER
04-48-26-B3-00612.0160	SUCZYNSKI JOHN M & SUCZYNSKI ELIZABETH M
04-48-26-B3-00611.0230	SUGA MIROSLAV TRFOR MIROSLAV SUGA TRUST
04-48-26-B3-00609.0450	SYED ANDREA
04-48-26-B2-01013.0002	TALARICO MICHAEL A & TALARICO DEBORAH
04-48-26-B2-01035.0002	TAVIS FE IGNACIO
04-48-26-B3-00610.1000	TAYLOR GARY & STEPHANIE
04-48-26-B3-00609.0590	TENFELDE THOMAS & DONNA
04-48-26-B3-00609.0170	TERRANOVA ROBERT H
04-48-26-B2-00706.0101	TERRY THOMAS R & LINDA L
04-48-26-B3-00610.0810	THOMES KATHLEEN M TRFOR KATHLEEN M THOMES TRUST
04-48-26-B2-00725.0101	TIDSWELL BROOKE III & TIDSWELL PAMELA
04-48-26-B2-00721.0202	TOLAND PATRICK A TRFOR PATRICK A TOLAND TRUST
04-48-26-B3-00611.0030	TOMLINSON JENNIFER R TRFOR JENNIFER R TOMLINSON TRUST
04-48-26-B2-00711.0101	TOTH ROBERT H & MARY BETH
04-48-26-B2-00709.0202	TRAVELYN EDMUND A JR & TRAVELYN JEAN R
04-48-26-B3-00610.0230	TREIBER CLIFFORD E TRFOR DEERPATH FARM TRUST
04-48-26-B3-00615.0220	UNIS WILLIAM & MARINA
04-48-26-B3-00610.0700	UTCHENIK DANIEL B TRFOR REAL PROPERTY JOINT TENANCY TRUST

Parcel ID	Property Owner
04-48-26-B3-00610.0540	VAN STEYN DONALD G & VAN STEYN CHARLOTTE M
04-48-26-B3-00610.0080	VAN TASSEL WILLIAM H SR & VAN TASSEL CHRISTINE B
04-48-26-B3-00610.0830	VASIL GREGORY J & VASIL VIRGINIA A
04-48-26-B3-00611.0120	VELDE JOHN H & ELENA
04-48-26-B3-00609.0050	VICARI CLEMENT JR & VICARI JEANETTE G
04-48-26-B3-00612.0170	VISTORINO BONNIE TRFOR VISTORINO FAMILY TRUST
04-48-26-B2-00709.0102	VOEGELI TIMOTHY W
04-48-26-B2-00712.0202	VOGELSBERGER DENNIS J & VOGELSBERGER CHERYL L
04-48-26-B3-00611.0220	VOLTA THOMAS W & KATHY A
04-48-26-B2-00702.0102	WALDORF ARLENE F TRFOR ARLENE F WALDORF TRUST
04-48-26-B3-00611.0280	WALFORD GARY & NANCY
04-48-26-B3-00610.0090	WALLIN DANIEL N & GAYLE M TRFOR DANIEL N + GAYLE M WALLIN TRUST
04-48-26-B3-00609.0390	WARANCH LARRY M & LYNNE B TRFOR LARRY & LYNNE WARANCH TRUST
04-48-26-B3-00611.0020	WAYNE COURTNEY TRUST +JULIE COURTNEY TRUST
04-48-26-B3-00610.0170	WEAVER DENNIS & LORI
04-48-26-B2-00717.0201	WEINMAN FREDERICK J & WEINMAN SUSAN M
04-48-26-B2-00726.0201	WELLMAN JEFFREY WILLIAM & ELLIOTT JUDITH ANN
04-48-26-B3-00610.0370	WESTON JULIE A TRFOR JULIE A WESTON TRUST
04-48-26-B2-00701.0101	WHEELER DONALD L & MARTHA L
04-48-26-B2-01031.0004	WHITE SEAN E
04-48-26-B3-00609.0260	WILEN JAMES & ELLEN
04-48-26-B2-01026.0004	WILKENS ROBERT J + HELEN P
04-48-26-B2-00701.0102	WILLIAM B KOC TRUST +JAMIE M KOC TRUST
04-48-26-B2-01030.0003	WILLIAM E THEISS TRUST +ARMAN W SCHRENKER JR TRUST
04-48-26-B3-00609.0370	WILLIAMS DAVID B & MARY K TRFOR DAVID & MARY K WILLIAMS MASTER TRUST
04-48-26-B2-00716.0102	YAKSIC DAVID G & VIRGINIA M
04-48-26-B3-00611.0300	YANUCIL JAMES
04-48-26-B2-01025.0003	YEAGER JOHN M & VIVIAN K
04-48-26-B2-00714.0102	YODER MILTON G & JOELYN V
04-48-26-B2-01001.0004	YU XUELI
04-48-26-B2-00708.0202	ZAICA WILLIAM T TRFOR ZAICA TRUST
04-48-26-B2-01019.0003	ZERILLI STEVEN & LISA

**PARKLANDS LEE
COMMUNITY DEVELOPMENT DISTRICT**

6C

RESOLUTION 2023-08

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE PARKLANDS LEE 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 Lee 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 Lee 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 LEE 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 Lee Community Development District.

SECTION 5. ASSESSMENT ROLL AMENDMENT. The District Manager shall keep apprised of all updates made to the County property roll by the Property Appraiser after the date of this

Resolution, and shall amend the District’s Assessment Roll in accordance with any such updates, for such time as authorized by Florida law, to the County property roll. After any amendment of the Assessment Roll, the District Manager shall file the updates in the District records.

SECTION 6. SEVERABILITY. The invalidity or unenforceability of any one or more provisions of this Resolution shall not affect the validity or enforceability of the remaining portions of this Resolution, or any part thereof.

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

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

ATTEST:

**PARKLANDS LEE COMMUNITY
DEVELOPMENT DISTRICT**

Secretary/Assistant Secretary

Chair/Vice Chair, Board of Supervisors

Exhibit A: FY 2023/2024 Budget

Exhibit B: Assessment Roll

**PARKLANDS LEE
COMMUNITY DEVELOPMENT DISTRICT**

7

May 19, 2023

Parklands Lee 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 Lee 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 Lee 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 Lee 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 Lee Community Development District

5/20/2023
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 LEE
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 LEE
COMMUNITY DEVELOPMENT DISTRICT**

**UNAUDITED
FINANCIAL
STATEMENTS**

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

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

	General	Debt Service Series 2013	Total Governmental Funds
ASSETS			
SunTrust - operating account	\$144,104	\$ -	\$ 144,104
Revenue	-	119,231	119,231
Interest A	-	19	19
Interest B	-	2	2
Sinking A	-	57	57
Sinking B	-	7	7
Reserve A1	-	135,262	135,262
Reserve A2	-	8,338	8,338
Due from other	14,749	-	14,749
Due from other funds			
General fund	-	5,225	5,225
Total assets	\$158,853	\$ 268,141	\$ 426,994
LIABILITIES AND FUND BALANCES			
Liabilities:			
Due to other funds			
Debt service	5,225	-	5,225
Total liabilities	5,225	-	5,225
DEFERRED INFLOWS OF RESOURCES			
Deferred receipts	14,749	-	14,749
Total deferred inflows of resources	14,749	-	14,749
Fund Balances:			
Restricted for			
Debt service	-	268,141	268,141
Unassigned	138,879	-	138,879
Total fund balances	138,879	268,141	407,020
Total liabilities, deferred inflows of resources and fund balances	\$ 158,853	\$ 268,141	\$ 426,994

**PARKLANDS LEE
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	\$ 2,662	\$ 150,422	\$ 149,571	101%
Interest & miscellaneous	1	15	500	3%
Total revenues	<u>2,663</u>	<u>150,437</u>	<u>150,071</u>	100%
EXPENDITURES				
Administrative				
Supervisors	-	1,722	4,306	40%
Management	5,058	50,573	60,687	83%
Legal	-	-	500	0%
Engineering	496	2,261	2,000	113%
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	83	833	1,000	83%
Trustee	-	4,730	6,000	79%
Telephone	41	417	500	83%
Postage	-	417	324	129%
Printing & binding	87	862	1,035	83%
Legal advertising	157	668	750	89%
Office supplies	-	-	105	0%
Website maintenance & hosting	-	-	705	0%
Website ADA compliance	-	-	210	0%
Annual district filing fee	-	175	175	100%
Insurance	-	8,177	8,085	101%
Contingencies	43	438	1,000	44%
Total administrative	<u>6,365</u>	<u>94,871</u>	<u>112,979</u>	84%
Water management				
Contractual services	2,737	35,541	46,527	76%
Total water management	<u>2,737</u>	<u>35,541</u>	<u>46,527</u>	76%
Other fees and charges				
Property appraiser	-	494	521	95%
Tax collector	-	716	782	92%
Total other fees and charges	<u>-</u>	<u>1,210</u>	<u>1,303</u>	93%
Total expenditures	<u>9,102</u>	<u>131,622</u>	<u>160,809</u>	82%
Excess/(deficiency) of revenues over/(under) expenditures	(6,439)	18,815	(10,738)	
Fund balance - beginning	145,318	120,064	105,892	
Fund balance - ending	<u>\$ 138,879</u>	<u>\$ 138,879</u>	<u>\$ 95,154</u>	

**PARKLANDS LEE
COMMUNITY DEVELOPMENT DISTRICT
STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES
DEBT SERVICE FUND SERIES 2013 REFUNDING BONDS
FOR THE PERIOD ENDED JULY 31, 2023**

	<u>Current Month</u>	<u>Year To Date</u>	<u>Budget</u>	<u>% of Budget</u>
REVENUES				
Assessment levy	\$ 5,225	\$ 293,866	\$ 293,621	100%
Interest	1,002	9,695	-	N/A
Total revenues	<u>6,227</u>	<u>303,561</u>	<u>293,621</u>	103%
EXPENDITURES				
Debt service				
Principal Series A-1	-	155,000	155,000	100%
Principal Series A-2	-	20,000	20,000	100%
Interest Series A-1	-	104,200	104,200	100%
Interest Series A-2	-	13,050	13,050	100%
Total debt service	<u>-</u>	<u>292,250</u>	<u>292,250</u>	100%
over/(under) expenditures	6,227	11,311	1,371	
Fund balances - beginning	<u>261,914</u>	<u>256,830</u>	<u>261,953</u>	
Fund balances - ending	<u>\$ 268,141</u>	<u>\$ 268,141</u>	<u>\$ 263,324</u>	

**PARKLANDS LEE
COMMUNITY DEVELOPMENT DISTRICT**

MINUTES

DRAFT

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

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The Board of Supervisors of the Parklands Lee Community Development District held a Regular Meeting on May 11, 2023 at 1:15 p.m., or immediately after the adjournment of the meeting of the Parklands West CDD, scheduled to commence at 1:00 p.m., at The Renaissance Center, 28191 Matteotti View, Bonita Springs, Florida 34135.

Present were:

Elliott Erickson	Chair
Robert Schwartz	Vice Chair
Dwayne Radel	Assistant Secretary
Russel T. Rupp	Assistant Secretary
Thomas Clemens	Assistant Secretary

Also present were:

Shane Willis	Operations Manager
Chuck Adams (via telephone)	District Manager

FIRST ORDER OF BUSINESS

Call to Order/Roll Call

Mr. Willis called the meeting to order at 2:14 p.m. All Supervisors were present.

SECOND ORDER OF BUSINESS

Public Comments

No members of the public spoke.

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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Mr. Willis presented Resolution 2023-04.

Discussion ensued regarding the proposed Fiscal Year 2024 budget, the “Engineering” line item, a collapsed pipe at the pump station and the \$65 per unit assessment increase.

On MOTION by Mr. Radel and seconded by Mr. Clemens, with all in favor, Resolution 2023-04, Approving a Proposed Budget for Fiscal Year 2023/2024 and Setting a Public Hearing Thereon Pursuant to Florida Law for September 14, 2023 at 1:15 p.m., at The Renaissance Center, 28191 Matteotti View, Bonita Springs, Florida 34135; Addressing Transmittal, Posting and Publication Requirements; Addressing Severability; and Providing an Effective Date, was adopted.

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

Mr. Willis presented Resolution 2023-05.

On MOTION by Mr. Schwartz and seconded by Mr. Clemens, with all in favor, 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, was adopted.

FIFTH ORDER OF BUSINESS

Acceptance of Unaudited Financial Statements as of March 31, 2023

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

The financials were accepted.

SIXTH ORDER OF BUSINESS

Approval of January 12, 2023 Regular Meeting Minutes

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

80 Lines 121, 123 and 129: Change “Mr. Elliott” to “Mr. Erickson”
81

82 **On MOTION by Mr. Radel and seconded by Mr. Erickson, with all in favor, the**
83 **January 12, 2023 Regular Meeting Minutes, as amended, were approved.**

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86 **SEVENTH ORDER OF BUSINESS**

Other Business

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88 There was no other business.
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91 **EIGHTH ORDER OF BUSINESS**

Staff Reports

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93 **A. District Counsel:**

94 **B. District Engineer:**

95 There were no District Counsel or District Engineer reports.

96 **C. District Manager: Wrathell, Hunt and Associates, LLC**

- 97 • **565 Registered Voters in District as of April 15, 2023**

- 98 • **NEXT MEETING DATE: July 13, 2023 at 1:15 PM, or immediately following the**
99 **adjournment of the Parklands West CDD meeting scheduled to commence at**
100 **1:00 PM**

101 ○ **QUORUM CHECK**

102 The July meeting was cancelled. The next meeting date will be determined.

103

104 **NINTH ORDER OF BUSINESS**

**Audience
105 Requests**

Comments/Supervisors’

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107 There were no audience comments or Supervisors’ requests.
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110 **TENTH ORDER OF BUSINESS**

Adjournment

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On MOTION by Mr. Clemens and seconded by Mr. Erickson, with all in favor,
the meeting adjourned at 2:11 p.m.

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Secretary/Assistant Secretary

Chair/Vice Chair

**PARKLANDS LEE
COMMUNITY DEVELOPMENT DISTRICT**

**STAFF
REPORTS**

PARKLANDS LEE 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	1:15 PM*
May 9, 2024	Regular Meeting	1:15 PM*
July 11, 2024	Regular Meeting	1:15 PM*
September 12, 2024	Public Hearing & Regular Meeting	1:15 PM*

**Meetings are expected to commence at 1:15 PM, or immediately thereafter the adjournment of the meetings of the Parklands West CDD, which are scheduled to commence at 1:00 PM.*