

PARKLANDS LEE

**COMMUNITY DEVELOPMENT
DISTRICT**

September 11, 2025

BOARD OF SUPERVISORS

**PUBLIC HEARING
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 4, 2025

Board of Supervisors
Parklands Lee Community Development District

<p style="text-align:center"><u>ATTENDEES:</u> Please identify yourself each time you speak to facilitate accurate transcription of meeting minutes.</p>

Dear Board Members:

The Board of Supervisors of the Parklands Lee Community Development District will hold a Public Hearing and Regular Meeting on September 11, 2025 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. Update: Superior Waterway Services, Inc. Treatment Report
4. Discussion: Aesthetic Improvement of the Stormwater Lake Banks
5. Public Hearing on Adoption of Fiscal Year 2025/2026 Budget
 - A. Proof/Affidavit of Publication
 - B. Consideration of Resolution 2025-06, Relating to the Annual Appropriations and Adopting the Budget for the Fiscal Year Beginning October 1, 2025, and Ending September 30, 2026; Authorizing Budget Amendments; and Providing an Effective Date
6. Consideration of Resolution 2025-07, Making a Determination of Benefit and Imposing Special Assessments for Fiscal Year 2025/2026; 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. Consideration of Resolution 2025-08, Electing and Removing Officers of the District and Providing an Effective Date

8. Consideration of Goals and Objectives Reporting FY2026 [HB7013 - Special Districts Performance Measures and Standards Reporting]
 - Authorization of Chair to Approve Findings Related to FY2025 Goals and Objectives Reporting
9. Acceptance of Unaudited Financial Statements as of July 31, 2025
10. Approval of July 10, 2025 Regular Meeting Minutes
11. Other Business
12. Staff Reports
 - A. District Counsel: *Coleman, Yovanovich & Koester, P.A.*
 - B. District Engineer: *Johnson Engineering, Inc.*
 - C. District Manager: *Wrathell, Hunt and Associates, LLC*

- NEXT MEETING DATE: January 8, 2026 at 1:15 PM

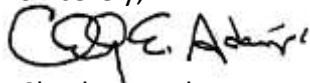
○ QUORUM CHECK

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	GARY MONA	<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

13. Audience Comments/Supervisors' Requests
14. Adjournment

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

Sincerely,



Chesley E. Adams, Jr.
District Manager

<p><u>FOR BOARD MEMBERS AND STAFF TO ATTEND BY TELEPHONE</u></p> <p>CALL IN NUMBER: 1-888-354-0094</p> <p>PARTICIPANT CODE: 229 774 8903</p>

PARKLANDS LEE
COMMUNITY DEVELOPMENT DISTRICT

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Parklands Lee and West CDD

Lake Treatment Report Treatment Dates Aug 2025

Lake #	Work Performed	Target	Target	Treatment Date	Notes/Comments
1 Lee	Treated	Torpedograss		8/7	Treated shoreline grasses
2 Lee	Treated	Algae		8/7	Treated shoreline Algae
3 Lee	Treated	Algae		8/7	Treated shoreline Algae
4 Lee	Treated	Algae		8/25	Treated shoreline Algae
5 Lee	Treated	Torpedograss		8/26	Treated shoreline grasses
6 Lee	Inspected			8/7	No Problems Noted
7 Lee	Treated	Torpedograss		8/7	Treated shoreline grasses
8 Lee	Treated	Torpedograss		8/7	Treated shoreline grasses
9 Lee	Treated	Torpedograss		8/26	Treated shoreline grasses
10 Lee	Treated	Torpedograss		8/26	Treated shoreline grasses
11 Lee	Treated	Torpedograss		8/26	Treated shoreline grasses
12 Lee	Treated	Torpedograss		8/26	Treated shoreline grasses
14 Lee	Treated	Torpedograss		8/26	Treated shoreline grasses
15 Lee	Treated	Torpedograss		8/26	Treated shoreline grasses
Sorrento	Inspected			8/26	No Problems Noted

Parklands Lee and West CDD

Lake Treatment Report Treatment Dates Aug 2025

Lake #	Work Performed	Target	Target	Treatment Date	Notes/Comments
1 West	Treated	Torpedograss		8/19	Treated shoreline grasses
2 West	Treated	Torpedograss		8/19	Treated shoreline grasses
3 West	Treated	Torpedograss		8/7	Treated shoreline grasses
4 West	Treated	Torpedograss		8/19	Treated shoreline grasses
5 West	Treated	Algae		8/7	Treated shoreline algae
6 West	Treated	Algae	Torpedograss	8/7	Treated shoreline grasses and algae
7 West	Treated	Torpedograss		8/19	Treated shoreline grasses
8 West	Treated	Torpedograss		8/19	Treated shoreline grasses
9 West	Treated	Torpedograss		8/19	Treated shoreline grasses
10 West	Treated	Algae	Torpedograss	8/7 and 8/26	Treated shoreline grasses and algae
11 West	Treated	Torpedograss		8/19	Treated shoreline grasses
12 West	Treated	Algae		8/7	Treated shoreline algae
13 West	Treated	Algae		8/7	Treated shoreline algae



Parklands Lee and West CDD

Lake Treatment Report

Treatment Dates Aug 2025

Lake inspection was done on Aug 28th there where no major problem noted

Water levels are up, we are seeing an increase is Algae and Torpedograsses around some of the lakes.

All lakes are checked weekly and treated as needed

Parklands Lee and West CDD
Lake Treatment Report
Treatment Dates Aug 2025



Lake **1L**

Notes/Comments

No problems noted

Action Needed

Routine maintenance



Lake **2L**

Notes/Comments

No problems noted

Action Needed

Routine maintenance



Lake **3L**

Notes/Comments

Minor
Algae

Action Needed

Monitor and treat as needed

Parklands Lee and West CDD
Lake Treatment Report
Treatment Dates Aug 2025



Lake 4L

Notes/Comments

No problems noted

Action Needed

Routine maintenance



Lake 9L picture labeled wrong

Notes/Comments

Minimal

Torpedograss

Action Needed

Monitor and treat as needed



Lake 6L

Notes/Comments

Heavy

Torpedograss

Action Needed

Will be treated on the next scheduled service

Parklands Lee and West CDD
Lake Treatment Report
Treatment Dates Aug 2025



Lake **7L**

Notes/Comments

No problems noted

Action Needed

Routine maintenance



Lake **8L**

Notes/Comments

No problems noted

Action Needed

Routine maintenance



Lake **5L picture labeled wrong**

Notes/Comments

Heavy
Torpedograss

Action Needed

Will be treated on the next scheduled service

Parklands Lee and West CDD

Lake Treatment Report

Treatment Dates Aug 2025



Lake10L

Notes/Comments
No problems noted

Action Needed
Routine maintenance



Lake11L

Notes/Comments
No problems noted

Action Needed
Routine maintenance



Lake12L

Notes/Comments
Heavy
Torpedograss

Action Needed
Will be treated on the next scheduled service

Parklands Lee and West CDD

Lake Treatment Report

Treatment Dates Aug 2025



Lake14L

Notes/Comments

No problems noted

Action Needed

Routine maintenance



Lake15L

Notes/Comments

No problems noted

Action Needed

Routine maintenance

Parklands Lee and West CDD

Lake Treatment Report

Treatment Dates Aug 2025



Lake1W

Notes/Comments

Excessive
Torpedograss

Action Needed



Lake2W

Notes/Comments

No problems noted

Action Needed

Routine maintenance



Lake3W

Notes/Comments

Minimal
Algae

Action Needed

Monitor and treat as needed

Parklands Lee and West CDD

Lake Treatment Report

Treatment Dates Aug 2025



Lake **4W**

Notes/Comments

Moderate
Algae

Action Needed

Monitor and treat as needed



Lake **5W**

Notes/Comments

Heavy
Torpedograss

Action Needed

Will be treated on the next scheduled service



Lake **6W**

Notes/Comments

Excessive
Torpedograss

Action Needed

Will be treated on the next scheduled service

Parklands Lee and West CDD

Lake Treatment Report

Treatment Dates Aug 2025



Lake 7W

Notes/Comments
No problems noted

Action Needed
Routine maintenance



Lake 8W

Notes/Comments
No problems noted

Action Needed
Routine maintenance



Lake 9W

Notes/Comments
No problems noted

Action Needed
Routine maintenance

Parklands Lee and West CDD

Lake Treatment Report

Treatment Dates Aug 2025



Lake 10W

Notes/Comments
No problems noted

Action Needed
Routine maintenance



Lake 11W

Notes/Comments
No problems noted

Action Needed
Routine maintenance



Lake 12W

Notes/Comments
No problems noted

Action Needed
Routine maintenance

Parklands Lee and West CDD

Lake Treatment Report

Treatment Dates Aug 2025



Lake

13W

Notes/Comments

No problems noted

Action Needed

Routine maintenance

PARKLANDS LEE
COMMUNITY DEVELOPMENT DISTRICT

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Brendha Silva

From: shane willis
Sent: Monday, July 14, 2025 8:48 AM
To: Daphne Gillyard; Madison Tappa
Cc: Chuck Adams; Mark Zordan
Subject: FW: CDD Meetings July 10

Good Morning,

Please add this to the next Parklands Lee agenda as a topic of discussion "lake bank aesthetics", thank you!

Respectfully,
Shane Willis
Operations Manager
Wrathell, Hunt, & Associates, LLC
9220 Bonita Beach Road
Suite #214
Bonita Springs, FL 34135
(239) 259-4299 ©

FRAUD ALERT ---- DUE TO INCREASED INCIDENTS OF WIRE FRAUD, IF YOU RECEIVE WIRE INSTRUCTIONS FROM OUR OFFICE DO NOT SEND A WIRE.

From: egreteight@gmail.com <egreteight@gmail.com>
Sent: Sunday, July 13, 2025 8:15 AM
To: 'Roy Farchmin' <rhfarchmin@gmail.com>; shane willis <williss@whhassociates.com>; Chuck Adams <adamsc@whhassociates.com>
Cc: Percuoco, Frank <frankmp@aol.com>; 'Lisa Geardino' <lgeardino@gmail.com>; tflack20@aol.com; 'GREGORY QUINN' <gquinn5@verizon.net>; Stone, Steve <jss711@outlook.com>; 'jim lukas' <jlukassr@yahoo.com>
Subject: FW: CDD Meetings July 10

Roy,

You have presented a proposal (below) which would likely require deviation from or modifications to the existing, approved drawings. As a first step, we would need to have the District Engineer study and offer a professional opinion.

But you should also be aware that the the CDDs maintain the lake/pond banks only when they are **SUBMERGED**. Lake/pond bank areas that are **NOT SUBMERGED** are maintained by the adjacent property owners (GC, HOAs, homeowners of estate homes).

Shane and Chuck, we CDDs always want to work together with the GC and HOAs, and Roy's proposal appears to come from a GC committee and/or an MHOA committee, so could you please have the Johnson Engineering look into Roy's proposal and offer their professional opinion on the proposal's feasibility, alternatives, etc.?

Best regards,

Elliott

From: Roy Farchmin <rhfarchmin@gmail.com>

Sent: Sunday, July 13, 2025 7:02 AM

To: Elliott Erickson <egreteight@gmail.com>

Cc: Frank Percauco <frankmp@aol.com>; Lisa Geardino <lgeardino@gmail.com>; tflack820@aol.com; GREGORY QUINN <gquinn5@verizon.net>; Steve Stone <jss711@outlook.com>; Jim Lukas <jlukassr@yahoo.com>

Subject: Re: CDD Meetings July 10

Elliott,

The poor aesthetics of the ponds during the dry season impacts all homeowners in the community. Every effort should be made to improve this situation.

As highlighted in the photos presented at the July 10 meeting, the major problem area is along the banks as the water recedes. **This littoral zone is solely under the control of the CDD's - not the MHOA, not the neighborhood HOA's, not the estate homeowners and not the Country Club (with some exception for mowing).**

It is settled that aquatic plantings in the littoral zone will not work at Palmira because of the extreme drop of water which can be up to 8'. Nevertheless, what we have seen is that grasses will grow in these areas if allowed to do so. Unfortunately, the CDD's have adopted a "pay and spray" philosophy in order to comply with the SFWMD permits. Rather, we should be considering some alternative options with selective spraying only concentrating on areas and plants (such as torpedo grass) which need treatment. Then, the MHOA, the neighborhood HOA's and the country club could help be modifying their watering practices.

The Parklands Lee operational budget for 2025 was \$182,123.00. Of this, only \$48,572.00 is for water management. The bulk of the budget is for administrative expenses. I would propose that the CDD's spend a few more dollars at finding ways to improve the condition of the ponds.

Roy H. Farchmin
14661 Meravi Drive
Bonita Springs, FL 34135
(913) 706-3396
rhfarchmin@gmail.com

On Jul 10, 2025, at 4:58 PM, egreteight@gmail.com wrote:

Roy,

I can only guess that you may not be overjoyed with today's CDD meeting, but I hope you can appreciate that the CDDs are governmental units and have different and very restrictive guidelines (as defined in FL statute 190 and others).

We all would like to improve the aesthetics of our lake banks but, CDD board members take a sworn oath to uphold and follow the laws/regulations/etc. and make certain that we properly maintain the Palmira Stormwater Management System.

As mentioned in the meeting, the CDDs always want to cooperate and work with the GC and the HOA's, but we simply do not have the authority to deviate from existing drawings/docs/etc. without getting proper approvals.

During today's meeting, we did offer a few alternatives that you might want to explore: 1) prepare a proposal to test a few new buffer zones; 2) prepare a plan to test your preferred methods on the 2 lakes in your local HOA; 3) solicit proposals from certified service providers. Surely there are probably other alternatives out there.

You could then submit a proposal for review by the CDD District Engineer. Depending upon the engineer's report/recommendations, the CDD boards could vote on the project. Also depending upon the engineer's professional opinion, we may or may not have to forward the proposed project for approval by the SFWMD and possibly other governmental agencies for the final/formal authorization to proceed.

Please feel free to call upon us if we might be able to help along the way.

Best regards,

Elliott

-----Original Message-----

From: Roy Farchmin <rhfarchmin@gmail.com>

Sent: Saturday, July 5, 2025 2:12 AM

To: Elliott Erickson <egreteight@gmail.com>; Frank Percauco
<frankmp@aol.com>

Subject: CDD Meetings July 10

Frank & Elliott,

Attached is a brief summary of my presentation for the July 10 meetings. My objective is to encourage some discussion of what might be practical approaches to improve the conditions of the ponds during the dry season. Thank you for adding me to the agenda.

PARKLANDS LEE
COMMUNITY DEVELOPMENT DISTRICT

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PARKLANDS LEE
COMMUNITY DEVELOPMENT DISTRICT

5A

Serial Number
25-03161L

Business Observer

Published Weekly
Fort Myers, Lee County, Florida

COUNTY OF LEE

STATE OF FLORIDA

Before the undersigned authority personally appeared Holly Botkin who on oath says that he/she is Publisher's Representative of the Business Observer a weekly newspaper published at Fort Myers, Lee County, Florida; that the attached copy of advertisement,

being a Notice of Public Hearings to Consider the Adoption of Policies

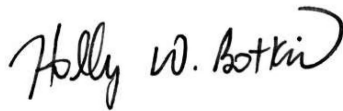
in the matter of Parklands Lee CDD Notice of Public Hearings

in the Court, was published in said newspaper by print in the

issues of 8/22/2025, 8/29/2025

Affiant further says that the Business Observer complies with all legal requirements for publication in chapter 50, Florida Statutes.

*This Notice was placed on the newspaper's website and floridapublicnotices.com on the same day the notice appeared in the newspaper.



Holly Botkin

Sworn to and subscribed, and personally appeared by physical presence before me,

29th day of August, 2025 A.D.

by Holly Botkin who is personally known to me.



Notary Public, State of Florida
(SEAL)



Andrew Pagnotta
Comm.: HH 627562
Expires: Jan. 12, 2029
Notary Public - State of Florida

**PARKLANDS LEE COMMUNITY DEVELOPMENT DISTRICT
NOTICE OF PUBLIC HEARING TO CONSIDER THE ADOPTION OF THE
FISCAL YEAR 2026 PROPOSED BUDGET(S); AND NOTICE OF REGULAR
BOARD OF SUPERVISORS' MEETING.**

The Board of Supervisors ("Board") of the Parklands Lee Community Development District ("District") will hold a public hearing and regular meeting as follows:

DATE: September 11, 2025
TIME: 1:15 p.m.
LOCATION: The Renaissance Center
28191 Matteotti View
Bonita Springs, Florida 34135

The purpose of the public hearing is to receive comments and objections on the adoption of the District's proposed budget(s) for the fiscal year beginning October 1, 2025, and ending September 30, 2026 ("Proposed Budget"). A regular board meeting of the District will also be held at that time where the Board may consider any other business that may properly come before it. A copy of the agenda and Proposed Budget may be obtained by contacting the offices of the District Manager, Wrathell, Hunt and Associates, LLC, 2300 Glades Road, Suite 410W, Boca Raton, Florida 33431, (561) 571-0010 ("District Manager's Office"), during normal business hours, or by visiting the District's website at <http://www.palmiracdds.net/>.

The public hearing and meeting are open to the public and will be conducted in accordance with the provisions of Florida law. The public hearing and meeting may be continued to a date, time, and place to be specified on the record at the meeting. There may be occasions when Board Supervisors or District Staff 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.

Each person who decides to appeal any decision made by the Board with respect to any matter considered at the public hearing or meeting is advised that person will need a record of proceedings and that accordingly, the person may need to ensure that a verbatim record of the proceedings is made, including the testimony and evidence upon which such appeal is to be based.

District Manager
August 22, 29, 2025

25-03161L

PARKLANDS LEE
COMMUNITY DEVELOPMENT DISTRICT

5B

RESOLUTION 2025-06

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, 2025, AND ENDING SEPTEMBER 30, 2026; AUTHORIZING BUDGET AMENDMENTS; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, the District Manager has, prior to the fifteenth (15th) day in June, 2025, 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 11, 2025, 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, 2026,” as adopted by the Board of Supervisors on September 11, 2025.
- 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, 2025, and ending September 30, 2026, the sum of \$475,737 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	\$182,123
DEBT SERVICE FUND - SERIES 2013 BONDS	<u>\$293,614</u>
TOTAL ALL FUNDS	\$475,737

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 11TH DAY OF SEPTEMBER, 2025.

ATTEST:

**PARKLANDS LEE COMMUNITY
DEVELOPMENT DISTRICT**

Secretary/Assistant Secretary

Chair/Vice Chair, Board of Supervisors

Exhibit A: Fiscal Year 2025/2026 Budget

Exhibit A: Fiscal Year 2025/2026 Budget

**PARKLANDS LEE
COMMUNITY DEVELOPMENT DISTRICT
PROPOSED BUDGET
FISCAL YEAR 2026**

**PARKLANDS LEE
COMMUNITY DEVELOPMENT DISTRICT
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**PARKLANDS LEE
COMMUNITY DEVELOPMENT DISTRICT
GENERAL FUND BUDGET
FISCAL YEAR 2026**

	Fiscal Year 2025				Proposed
	Adopted Budget FY 2025	Actual through 3/31/2025	Projected through 9/30/2025	Total Actual & Projected	Budget FY 2026
REVENUES					
Assessment levy: on-roll - gross	\$ 189,191				\$ 189,191
Allowable discounts (4%)	(7,568)				(7,568)
Assessment levy: on-roll - net	181,623	\$ 177,082	\$ 4,541	\$ 181,623	181,623
Interest and miscellaneous	500	14	486	500	500
Total revenues	182,123	177,096	5,027	182,123	182,123
EXPENDITURES					
Professional & admin					
Supervisors	4,306	1,077	3,229	4,306	4,306
Management/recording	60,687	30,343	30,344	60,687	60,687
Legal	500	1,142	2,000	3,142	5,000
Engineering	20,000	215	2,000	2,215	5,000
Audit	7,100	7,100	-	7,100	7,100
Accounting services	4,797	2,399	2,398	4,797	4,797
Assessment roll preparation	12,500	6,250	6,250	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	162	162	324	324
Printing & binding	1,035	518	517	1,035	1,035
Legal advertising	750	-	750	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	9,354	8,844	510	9,354	9,354
Contingencies	1,000	971	1,000	1,971	2,000
Total professional & admin	132,248	59,946	58,130	118,076	122,748
Water management					
Contractual services	48,572	14,761	33,811	48,572	48,572
Total water management	48,572	14,761	33,811	48,572	48,572

**PARKLANDS LEE
COMMUNITY DEVELOPMENT DISTRICT
GENERAL FUND BUDGET
FISCAL YEAR 2026**

	Fiscal Year 2025				Proposed
	Adopted Budget FY 2025	Actual through 3/31/2025	Projected through 9/30/2025	Total Actual & Projected	Budget FY 2026
EXPENDITURES (continued)					
Other fees and charges					
Property appraiser	521	494	27	521	521
Tax collector	782	909	(127)	782	782
Total other fees and charges	1,303	1,403	(100)	1,303	1,303
Total expenditures	182,123	76,110	91,841	167,951	172,623
Excess/(deficiency) of revenues over/(under) expenditures	-	100,986	(86,814)	14,172	9,500
Fund balance - beginning (unaudited)	123,954	149,507	250,493	149,507	163,679
Fund balance - ending (projected)	<u>\$ 123,954</u>	<u>\$ 250,493</u>	<u>\$ 163,679</u>	<u>\$ 163,679</u>	<u>\$ 173,179</u>

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

EXPENDITURES

Professional & admin

Supervisors	\$ 4,306
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.	
Management/recording	60,687
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.	
Legal	5,000
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.	
Engineering	5,000
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.	
Audit	7,100
Statutorily required for the District to undertake an independent examination of its books, records and accounting procedures.	
Accounting services	4,797
Preparation of all financial work related to the District's governmental funds (including preparation of monthly financials statements and annual budgets).	
Assessment roll preparation	12,500
The District has a contract with WHA Associates, Inc., to prepare the annual assessment roll.	
Arbitrage rebate calculation	1,200
To ensure the District's compliance with all tax regulations, annual computations are necessary to calculate the arbitrage rebate liability.	
Dissemination agent fees	1,000
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.	
Trustee fees	6,000
Annual fees paid to U.S. Bank for services provided as trustee, paying agent and registrar.	

**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	9,354
The District carries public officials and general liability insurance with policies written by Preferred Governmental Insurance Trust. The limit of liability is set at \$1,000,000 (general aggregate \$2,000,000) and \$1,000,000 for public officials liability.	
Contingencies	2,000
Bank charges, automate AP routing and other miscellaneous expenses incurred during the year.	

Water management

Contractual services	48,572
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	40,000	20,451	19,549
Aeration	10,000	5,113	4,887
Aquascaping	15,000	7,669	7,331
Lake banks (mowing)	30,000	15,339	14,661
Total	95,000	48,572	46,428

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	<u><u>\$172,623</u></u>

**PARKLANDS LEE
COMMUNITY DEVELOPMENT DISTRICT
DEBT SERVICE FUND BUDGET - SERIES 2013 BONDS
FISCAL YEAR 2026**

	Fiscal Year 2025				Proposed
	Adopted Budget FY 2025	Actual through 3/31/2025	Projected through 9/30/2025	Total Actual & Projected	Budget FY 2026
REVENUES					
Assessment levy: on-roll - gross	\$ 305,848				\$ 305,848
Allowable discounts (4%)	(12,234)				(12,234)
Assessment levy: on-roll - net	293,614	\$ 284,772	\$ 8,842	\$ 293,614	293,614
Interest	-	6,827	-	6,827	-
Total revenues	293,614	291,599	8,842	300,441	293,614
EXPENDITURES					
Debt service					
Principal Series A-1	170,000	-	170,000	170,000	175,000
Principal Series A-2	15,000	-	15,000	15,000	20,000
Interest Series A-1	92,975	46,488	46,487	92,975	86,600
Interest Series A-2	11,250	5,625	5,625	11,250	10,500
Total debt service	289,225	52,113	237,112	289,225	292,100
Excess/(deficiency) of revenues over/(under) expenditures	4,389	239,486	(228,270)	11,216	1,514
Beginning fund balance (unaudited)	281,850	292,057	531,543	292,057	303,273
Ending fund balance (projected)	<u>\$286,239</u>	<u>\$531,543</u>	<u>\$303,273</u>	<u>\$303,273</u>	<u>304,787</u>
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, 2026					(39,909)
Series A-2 interest expense - November 1, 2026					(4,750)
Projected fund balance surplus/(deficit) as of September 30, 2026					<u>\$ 118,706</u>

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

Debt Service Schedule

Date	Principal	Coupon	Interest	Total P+I
11/01/2025	-	-	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	\$2,110,000.00	-	\$508,175.06	\$2,642,506.32

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
11/01/2025	-	-	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	\$210,000.00	-	\$59,750.00	\$269,750.00

**PARKLANDS LEE
COMMUNITY DEVELOPMENT DISTRICT
Projected Fiscal Year 2026 Assessments**

*****PRELIMINARY*****

2013 Series Bond Issue						Lee County 9 years remaining
Neighborhood	Block	Product Type	Debt Service Assessment	O & M Assessment	Total Assessment	Outstanding Principal after 2025-2026 tax payment
Siena	15	Estate SF	\$ 2,467.11	\$ 363.13	\$ 2,830.24	\$ 17,241.00
Avallone	11	SF 75'	1,163.09	363.13	1,526.22	8,128.08
Bellezza	12	SF 60'	946.37	363.13	1,309.50	6,615.71
Bella Vita	9	SF 55'	930.90	363.13	1,294.03	6,505.46
Novela	10A-C	SF 53'	851.13	363.13	1,214.26	5,947.96
Paloma	Parcel 13	Coach	697.79	363.13	1,060.92	4,876.37
Sorrento		Coach	-	363.13	363.13	-
Future Units	(balance of Sorrento)	Coach	-	363.13	363.13	-

Fiscal Year 2024-2025

Siena	\$ 2,467.11	\$ 363.13	\$ 2,830.24	\$ 18,734.95
Avallone	1,163.09	363.13	1,526.22	8,832.39
Bellezza	946.37	363.13	1,309.50	7,188.97
Bella Vita	930.90	363.13	1,294.03	7,069.17
Novela	851.13	363.13	1,214.26	6,463.36
Paloma	697.79	363.13	1,060.92	5,298.91

PARKLANDS LEE
COMMUNITY DEVELOPMENT DISTRICT

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RESOLUTION 2025-07

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 2025/2026; 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 2025/2026 ("**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 2025/2026; 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 11th day of September, 2025.

ATTEST:

**PARKLANDS LEE COMMUNITY
DEVELOPMENT DISTRICT**

Secretary/Assistant Secretary

Chair/Vice Chair, Board of Supervisors

Exhibit A: FY 2025/2026 Budget

Exhibit B: Assessment Roll

PARKLANDS LEE
COMMUNITY DEVELOPMENT DISTRICT

7

RESOLUTION 2025-08

**A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE
PARKLANDS LEE COMMUNITY DEVELOPMENT DISTRICT ELECTING
AND REMOVING OFFICERS OF THE DISTRICT AND PROVIDING FOR
AN EFFECTIVE DATE**

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

WHEREAS, the District's Board of Supervisors desires to elect and remove Officers of the District.

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

SECTION 1. The following is/are elected as Officer(s) of the District effective September 11, 2025:

_____ is elected Chair

_____ is elected Vice Chair

_____ is elected Assistant Secretary

_____ is elected Assistant Secretary

_____ is elected Assistant Secretary

SECTION 2. The following Officer(s) shall be removed as Officer(s) as of September 11, 2025:

SECTION 3. The following prior appointments by the Board remain unaffected by this Resolution:

Chesley “Chuck” Adams is Secretary

Craig Wrathell is Assistant Secretary

Craig Wrathell is Treasurer

Jeff Pinder is Assistant Treasurer

PASSED AND ADOPTED this 11th day of September, 2025.

ATTEST:

**PARKLANDS LEE COMMUNITY
DEVELOPMENT DISTRICT**

Secretary/Assistant Secretary

Chair/Vice Chair, Board of Supervisors

PARKLANDS LEE
COMMUNITY DEVELOPMENT DISTRICT

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PARKLANDS LEE COMMUNITY DEVELOPMENT DISTRICT
Performance Measures/Standards & Annual Reporting Form
October 1, 2025 – September 30, 2026

1. COMMUNITY COMMUNICATION AND ENGAGEMENT

Goal 1.1 Public Meetings Compliance

Objective: Hold at least two (2) regular Board of Supervisor meetings per year to conduct CDD related business and discuss community needs.

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

Standard: A minimum of two (2) regular board meetings was held during the fiscal year.

Achieved: Yes ☐ No ☐

Goal 1.2 Notice of Meetings Compliance

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

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

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

Achieved: Yes ☐ No ☐

Goal 1.3 Access to Records Compliance

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

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

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

Achieved: Yes ☐ No ☐

2. **INFRASTRUCTURE AND FACILITIES MAINTENANCE**

Goal 2.1 District Infrastructure and Facilities Inspections

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

Measurement: A minimum of one (1) inspection completed per year as evidenced by district engineer's report related to district's infrastructure and related systems.

Standard: Minimum of one (1) inspection was completed in the Fiscal Year by the district's engineer.

Achieved: Yes ☐ No ☐

3. **FINANCIAL TRANSPARENCY AND ACCOUNTABILITY**

Goal 3.1 Annual Budget Preparation

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

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

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

Achieved: Yes ☐ No ☐

Goal 3.2 Financial Reports

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

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

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

Achieved: Yes ☐ No ☐

Goal 3.3 Annual Financial Audit

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

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

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

Achieved: Yes ☐ No ☐

District Manager

Chair/Vice Chair, Board of Supervisors

Print Name

Print Name

Date

Date

**PARKLANDS LEE
COMMUNITY DEVELOPMENT DISTRICT**

**UNAUDITED
FINANCIAL
STATEMENTS**

**PARKLANDS LEE
COMMUNITY DEVELOPMENT DISTRICT
FINANCIAL STATEMENTS
UNAUDITED
JULY 31, 2025**

**PARKLANDS LEE
COMMUNITY DEVELOPMENT DISTRICT
BALANCE SHEET
GOVERNMENTAL FUNDS
JULY 31, 2025**

	General	Debt Service Series 2013	Total Governmental Funds
ASSETS			
SunTrust - operating account	\$ 200,876	\$ -	\$ 200,876
Revenue	-	163,232	163,232
Reserve A1	-	135,263	135,263
Reserve A2	-	7,938	7,938
Due from other funds			
General fund	-	2,651	2,651
Total assets	<u>\$ 200,876</u>	<u>\$ 309,084</u>	<u>\$ 509,960</u>
LIABILITIES AND FUND BALANCES			
Liabilities:			
Accounts payable	\$ 7,988	\$ -	\$ 7,988
Due to other funds			
Debt service	2,651	-	2,651
Total liabilities	<u>10,639</u>	<u>-</u>	<u>10,639</u>
Fund Balances:			
Restricted for			
Debt service	-	309,084	309,084
Unassigned	190,237	-	190,237
Total fund balances	<u>190,237</u>	<u>309,084</u>	<u>499,321</u>
Total liabilities, deferred inflows of resources and fund balances	<u>\$ 200,876</u>	<u>\$ 309,084</u>	<u>\$ 509,960</u>

**PARKLANDS LEE
COMMUNITY DEVELOPMENT DISTRICT
STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES
GENERAL FUND
FOR THE PERIOD ENDED JULY 31, 2025**

	Current Month	Year to Date	Budget	% of Budget
REVENUES				
Assessment levy	\$ 1,639	\$ 182,821	\$ 181,623	101%
Interest & miscellaneous	2	22	500	4%
Total revenues	<u>1,641</u>	<u>182,843</u>	<u>182,123</u>	100%
EXPENDITURES				
Administrative				
Supervisors	1,077	3,230	4,306	75%
Management	5,057	50,572	60,687	83%
Legal	-	1,498	500	300%
Engineering	-	2,502	20,000	13%
Audit	-	7,100	7,100	100%
Accounting services	400	3,997	4,797	83%
Assessment roll preparation	1,042	10,417	12,500	83%
Arbitrage rebate calculation	-	-	1,200	0%
Dissemination agent	83	833	1,000	83%
Trustee	-	4,730	6,000	79%
Telephone	42	417	500	83%
Postage	-	310	324	96%
Printing & binding	86	863	1,035	83%
Legal advertising	-	61	750	8%
Office supplies	-	-	105	0%
Website maintenance & hosting	-	-	705	0%
Website ADA compliance	-	-	210	0%
Annual district filing fee	-	175	175	100%
Insurance	-	8,844	9,354	95%
Contingencies	197	1,651	1,000	165%
Total administrative	<u>7,984</u>	<u>97,200</u>	<u>132,248</u>	73%
Water management				
Contractual services	1,278	44,969	48,572	93%
Total water management	<u>1,278</u>	<u>44,969</u>	<u>48,572</u>	93%
Other fees and charges				
Property appraiser	-	494	521	95%
Tax collector	-	909	782	116%
Total other fees and charges	<u>-</u>	<u>1,403</u>	<u>1,303</u>	108%
Total expenditures	<u>9,262</u>	<u>143,572</u>	<u>182,123</u>	79%
Excess/(deficiency) of revenues over/(under) expenditures	(7,621)	39,271	-	
Fund balance - beginning	197,858	150,966	123,954	
Fund balance - ending	<u>\$ 190,237</u>	<u>\$ 190,237</u>	<u>\$ 123,954</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, 2025**

	Current Month	Year To Date	Budget	% of Budget
REVENUES				
Assessment levy	\$ 2,651	\$ 294,049	\$ 293,614	100%
Interest	966	12,203	-	N/A
Total revenues	<u>3,617</u>	<u>306,252</u>	<u>293,614</u>	104%
EXPENDITURES				
Debt service				
Principal Series A-1	-	170,000	170,000	100%
Principal Series A-2	-	15,000	15,000	100%
Interest Series A-1	-	92,975	92,975	100%
Interest Series A-2	-	11,250	11,250	100%
Total debt service	<u>-</u>	<u>289,225</u>	<u>289,225</u>	100%
Excess/(deficiency) of revenues over/(under) expenditures	3,617	17,027	4,389	
Fund balances - beginning	305,467	292,057	281,850	
Fund balances - ending	<u>\$ 309,084</u>	<u>\$ 309,084</u>	<u>\$ 286,239</u>	

**PARKLANDS LEE
COMMUNITY DEVELOPMENT DISTRICT**

MINUTES

DRAFT

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

The Board of Supervisors of the Parklands Lee Community Development District held a Regular Meeting on July 10, 2025 at 1:15 p.m., 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.

Present:

Elliott Erickson	Chair
Thomas Clemens	Vice Chair
Gary Mona	Assistant Secretary
Robert Schwartz	Assistant Secretary
Russell T. Rupp (via telephone)	Assistant Secretary

Also present:

Chuck Adams (via telephone)	District Manager
Shane Willis	Operations Manager
Meagan Magaldi (via telephone)	District Counsel
Andy Nott	Superior Waterways
Roy Farchmin	Resident, Master Homes Association Landscape Committee Member

FIRST ORDER OF BUSINESS

Call to Order/Roll Call

Mr. Willis called the meeting to order at 2:15 p.m.

Supervisors Schwartz, Erickson, Clemens and Mona were present. Supervisor Rupp attended via telephone.

SECOND ORDER OF BUSINESS

Public Comments

No members of the public spoke.

THIRD ORDER OF BUSINESS

**Presentation of Audited Financial Report
for the Fiscal Year Ended September 30,
2024, Prepared by Grau & Associates**

**A. Consideration of Resolution 2025-06, Hereby Accepting the Audited Financial Report
for the Fiscal Year Ended September 30, 2024**

Mr. Adams presented the Audited Financial Report for the Fiscal Year Ended September 30, 2024 and noted the pertinent information. There were no findings, recommendations, deficiencies on internal control or instances of non-compliance; it was a clean audit. The Audit was filed timely by the June 30, 2025 deadline.

Mr. Mona referred to Page 23 and asked about the "Independent contractor compensation" item with \$73,809 in the comments' column. Mr. Adams stated that is related to contractual services/water management.

**A. Consideration of Resolution 2025-05, Hereby Accepting the Audited Financial Report
for the Fiscal Year Ended September 30, 2024**

**On MOTION by Mr. Erickson and seconded by Mr. Rupp, with all in favor,
Resolution 2025-05, Hereby Accepting the Audited Financial Report for the
Fiscal Year Ended September 30, 2024, was adopted.**

FOURTH ORDER OF BUSINESS

**Presentation: Aesthetic Improvement of
the Stormwater Lake Banks**

Resident Roy Farchmin gave the Aesthetic Improvement of the Stormwater Lake Banks presentation at the Parklands West CDD meeting held just before this meeting. It was discussed in detail at that meeting and a copy of the presentation was provided to the Parklands Lee CDD Board Members. The Parklands Lee CDD Board Members had no questions and decided to forgo having Mr. Farchmin give the presentation.

FIFTH ORDER OF BUSINESS

**Update: Superior Waterway Services, Inc.
Treatment Report**

The Superior Waterway Services, Inc. Treatment Report was included for informational purposes.

SIXTH ORDER OF BUSINESS**Acceptance of Unaudited Financial
Statements as of May 31, 2025**

The financials were accepted.

SEVENTH ORDER OF BUSINESS**Approval of May 8, 2025 Regular Meeting
Minutes**

On MOTION by Mr. Clemens and seconded by Mr. Schwartz, with all in favor,
the May 8, 2025 Regular Meeting Minutes, as presented, were approved.

EIGHTH ORDER OF BUSINESS**Other Business**

- **Consideration of Resolution 2025-0_, Approving the Florida Statewide Mutual Aid Agreement; Providing for Severability; and Providing for an Effective Date**

This item was an addition to the agenda.

Mr. Willis presented Resolution 2025-0_. He discussed the benefits of the Agreement and noted that the CDD would more likely be the recipient of aid from other governmental entities than a provider of aid.

On MOTION by Mr. Erickson and seconded by Mr. Mona, with all in favor,
Resolution 2025-0_, Approving the Florida Statewide Mutual Aid Agreement;
Providing for Severability; and Providing for an Effective Date, was adopted.

NINTH ORDER OF BUSINESS**Staff Reports****A. District Counsel: Coleman, Yovanovich & Koester, P.A.**

Ms. Magaldi reminded the Board Members to complete the required four hours of ethics training by December 31, 2025. She emailed the Memorandum which includes free course options to Mr. Willis for distribution to the Board.

- **Update: Florida Environmental Resource Permitting**

Ms. Magaldi recalled that, at the last meeting, a Board Member asked for District Counsel to review the recent legislation relating to ratification of the Department of

Environmental Protection (DEP) Rules related to stormwater. She indicated that the statutory changes do not impact existing systems; they only apply to new stormwater systems. However, if there is a modification to the existing permit for the stormwater system, then the statutory changes might apply.

Discussion ensued regarding whether that would apply if the golf course is renovated.

Mr. Mona noted that the ethics courses he took online had outdated information, such as the former Governor, etc. and asked if those were still satisfactory. Ms. Magaldi stated that it is fine as long as the courses he took meets the requirements. She found some additional free online courses. She noted that completion is noted when filing Form 1; no other proof of completion is required.

B. District Engineer: Johnson Engineering, Inc.

There was no report.

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

- **559 Registered Voters as of April 15, 2025**
- **NEXT MEETING DATE: September 11, 2025 at 1:15 PM [Public Hearing and Regular Meeting] (Adoption of FY2026 Proposed Budget**
 - **QUORUM CHECK**

Supervisors Schwartz, Erickson and Clemens confirmed their attendance at the September 11, 2025 meeting. Supervisors Mona and Rupp will not attend.

TENTH ORDER OF BUSINESS

**Audience
Requests**

Comments/Supervisors'

There were no audience comments or Supervisors' requests.

ELEVENTH ORDER OF BUSINESS

Adjournment

**On MOTION by Mr. Clemens and seconded by Mr. Erickson, with all in favor,
the meeting adjourned at 2:27 p.m.**

[SIGNATURES APPEAR ON THE FOLLOWING PAGE]

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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 2025/2026 MEETING SCHEDULE		
LOCATION		
<i>The Renaissance Center, 28191 Matteotti View, Bonita Springs, Florida 34135</i>		
DATE	POTENTIAL DISCUSSION/FOCUS	TIME
January 8, 2026	Regular Meeting	1:15 PM*
May 14, 2026	Regular Meeting	1:15 PM*
July 9, 2026	Regular Meeting	1:15 PM*
September 10, 2026	Public Hearing & Regular Meeting	1:15 PM*
<i>*Meetings are expected to commence at 1:15 PM, or immediately thereafter the adjournment of the meeting of the Parklands West CDD, which are scheduled to commence at 1:00 PM</i>		