

PARKLANDS WEST

COMMUNITY DEVELOPMENT

DISTRICT

September 11, 2025

BOARD OF SUPERVISORS

PUBLIC HEARING

AND REGULAR

MEETING AGENDA

PARKLANDS WEST
COMMUNITY DEVELOPMENT DISTRICT

AGENDA
LETTER

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

September 4, 2025

Board of Supervisors
Parklands West Community Development District

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

Dear Board Members:

The Board of Supervisors of the Parklands West Community Development District will hold a Public Hearing and Regular Meeting on September 11, 2025 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 2025-07, 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 2025-08, 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 Goals and Objectives Reporting FY2026 [HB7013 - Special Districts Performance Measures and Standards Reporting]
 - Authorization of Chair to Approve Findings Related to 2025 Goals and Objectives Reporting
8. Acceptance of Unaudited Financial Statements as of July 31, 2025

9. Approval of July 10, 2025 Regular Meeting Minutes
10. Other Business
11. 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 1:00 PM

○ QUORUM CHECK

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

12. Audience Comments/Supervisors' Requests
13. Adjournment

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

Sincerely,



Chesley E. Adams, Jr.
District Manager

FOR BOARD MEMBERS AND STAFF TO ATTEND BY TELEPHONE:

CALL IN NUMBER: 1-888-354-0094

PARTICIPANT CODE: 229 774 8903

PARKLANDS WEST
COMMUNITY DEVELOPMENT DISTRICT

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Parklands 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



Lake 10L

Notes/Comments
No problems noted

Action Needed
Routine maintenance



Lake 11L

Notes/Comments
No problems noted

Action Needed
Routine maintenance



Lake 12L

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 WEST
COMMUNITY DEVELOPMENT DISTRICT

4

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 WEST
COMMUNITY DEVELOPMENT DISTRICT

5

PARKLANDS WEST
COMMUNITY DEVELOPMENT DISTRICT

5A

Serial Number
25-03162L

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

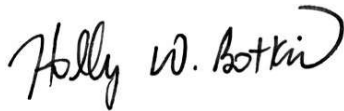
in the matter of Parklands West CDD Notice of Public Hearings

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 WEST 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 West Community Development District ("District") will hold a public hearing and regular meeting as follows:

| | |
|-----------|---|
| DATE: | September 11, 2025 |
| TIME: | 1:00 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.palmiracddls.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

25-03162L

PARKLANDS WEST
COMMUNITY DEVELOPMENT DISTRICT

5B

RESOLUTION 2025-07

THE ANNUAL APPROPRIATION RESOLUTION OF THE PARKLANDS WEST COMMUNITY DEVELOPMENT DISTRICT (“DISTRICT”) RELATING TO THE ANNUAL APPROPRIATIONS AND ADOPTING THE BUDGET FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 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 WEST COMMUNITY DEVELOPMENT DISTRICT:

SECTION 1. BUDGET

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

- b. The District Manager’s Proposed Budget, attached hereto as **Exhibit “A,”** as amended by the Board, is hereby adopted in accordance with the provisions of Section 190.008(2)(a), Florida Statutes, and incorporated herein by reference; provided, however, that the comparative figures contained in the adopted budget may be subsequently revised as deemed necessary by the District Manager to reflect actual revenues and expenditures.
- c. The adopted budget, as amended, shall be maintained in the office of the District Manager and at the District’s Records Office and identified as “The Budget for the Parklands West Community Development District for the Fiscal Year Ending September 30, 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 West Community Development District, for the fiscal year beginning October 1, 2025, and ending September 30, 2026, the sum of \$853,191 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 | \$187,727 |
| DEBT SERVICE FUND – SERIES 2022 BONDS | <u>\$665,464</u> |
| TOTAL ALL FUNDS | \$853,191 |

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 WEST 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 WEST
COMMUNITY DEVELOPMENT DISTRICT
FISCAL YEAR 2026
PROPOSED BUDGET**

**PARKLANDS WEST
COMMUNITY DEVELOPMENT DISTRICT
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**PARKLANDS WEST
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 | \$ 195,549 | | | | \$ 195,549 |
| Allowable discounts (4%) | (7,822) | | | | (7,822) |
| Assessment levy: on-roll - net | 187,727 | \$ 183,020 | \$ 4,707 | \$ 187,727 | 187,727 |
| Interest and miscellaneous | - | 15 | 100 | 115 | - |
| Total revenues | 187,727 | 183,035 | 4,807 | 187,842 | 187,727 |
| EXPENDITURES | | | | | |
| Professional & administrative fees | | | | | |
| Supervisors | 4,306 | 1,076 | 3,230 | 4,306 | 4,306 |
| Management/recording | 59,497 | 29,748 | 29,749 | 59,497 | 59,497 |
| Legal | 500 | 1,123 | 2,000 | 3,123 | 5,000 |
| Engineering | 20,000 | 205 | 5,000 | 5,205 | 5,000 |
| Audit | 7,100 | 7,100 | - | 7,100 | 7,100 |
| Accounting services | 4,797 | 2,400 | 2,397 | 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 | 1,000 | 500 | 500 | 1,000 | 1,000 |
| Trustee | 4,500 | 4,246 | 254 | 4,500 | 4,500 |
| Telephone | 500 | 250 | 250 | 500 | 500 |
| Postage | 500 | 173 | 327 | 500 | 500 |
| Printing & binding | 1,035 | 517 | 518 | 1,035 | 1,035 |
| Legal advertising | 750 | - | 750 | 750 | 750 |
| Website hosting & maintenance | 705 | - | 705 | 705 | 705 |
| Website ADA compliance | 210 | - | 210 | 210 | 210 |
| Annual district filing fee | 175 | 175 | - | 175 | 175 |
| Insurance | 8,279 | 7,827 | 452 | 8,279 | 8,279 |
| Contingencies | 1,000 | 824 | 176 | 1,000 | 1,000 |
| Total professional & admin fees | 128,554 | 62,414 | 53,968 | 116,382 | 118,054 |
| Water management | | | | | |
| Contractual services | 46,428 | 48,915 | - | 48,915 | 46,428 |
| Electricity | 1,500 | 475 | 700 | 1,175 | 1,500 |
| Total water management services | 47,928 | 49,390 | 700 | 50,090 | 47,928 |
| Other fees and charges | | | | | |
| Tax collector | 747 | 885 | - | 885 | 747 |
| Property appraiser | 498 | 481 | 17 | 498 | 498 |
| Total other fees and charges | 1,245 | 1,366 | 17 | 1,383 | 1,245 |
| Total expenditures | 177,727 | 113,170 | 54,685 | 167,855 | 167,227 |
| Net change in fund balances | 10,000 | 69,865 | (49,878) | 19,987 | 20,500 |
| Fund balance - beginning (unaudited) | 71,847 | 82,100 | 151,965 | 82,100 | 102,087 |
| Fund balance - ending (projected) | \$ 81,847 | \$ 151,965 | \$ 102,087 | \$ 102,087 | \$ 122,587 |

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

EXPENDITURES

Professional services

| | |
|---|----------|
| 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 | 59,497 |
| Wrathell, Hunt and Associates, LLC specializes in managing community development district's in the State of Florida by combining the knowledge, skills and experience of a team of professionals to ensure compliance with all governmental requirements of the District, develop financing programs, administer the issuance of tax exempt bond financings, and finally operate and maintain the assets of the community. | |
| 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 anticipate continued management/updating that will be cost shared with the Lee 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 Wrathell, Hunt and Associates, LLC., to prepare the annual | |
| 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 | 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. | |
| Trustee | 4,500 |
| Annual fees paid to U.S. Bank for services provided as trustee, paying agent and registrar. | |
| Telephone | 500 |
| Telephone and fax machine. | |
| Postage | 500 |
| Mailing of agenda packages, overnight deliveries, correspondence, etc. | |
| Printing & binding | 1,035 |
| Letterhead, envelopes, copies, etc. | |

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

EXPENDITURES (continued)

| | |
|---|-------|
| Legal advertising | 750 |
| The District advertises for monthly meetings, special meetings, public hearings, bidding, etc. | |
| Website hosting & maintenance | 705 |
| Website ADA compliance | 210 |
| Annual district filing fee | 175 |
| Annual fee paid to the Department of Economic Opportunity. | |
| Insurance | 8,279 |
| The District carries public officials and general liability insurance with policies written by Preferred Governmental Insurance Trust. The limit of liability is set at \$1,000,000 (general aggregate \$2,000,000) and public officials liability is set at \$1,000,000. | |
| Contingencies | 1,000 |
| Bank charges, automated AP routing and other miscellaneous expenses incurred during the year. | |

Water management

| | |
|--|--------|
| Contractual services | 46,428 |
| The District hires a qualified/licensed contractor for the routine maintenance of the lake system to insure compliance with the SFWMD issued permit. The Lake maintenance expense has been increased over previous years to include exposed lake bank mowing which is provided by agreement by the golf course. The District also operates and maintains the aeration systems, lake banks and aquascaping. These costs are shared with Parklands Lee CDD (based upon the number of units). | |

| | 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 |

| | |
|-------------|-------|
| Electricity | 1,500 |
|-------------|-------|

Other fees and charges

| | |
|--|-----|
| Tax collector | 747 |
| The tax collector's fees are \$1.50 per parcel. | |
| Property appraiser | 498 |
| The property appraiser's fees are \$1.00 per parcel. | |

| | |
|--------------------|--------------------------|
| Total expenditures | <u><u>\$ 167,227</u></u> |
|--------------------|--------------------------|

**PARKLANDS WEST
COMMUNITY DEVELOPMENT DISTRICT
DEBT SERVICE FUND BUDGET - SERIES 2022 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 | \$658,416 | | | | \$ 658,416 |
| Allowable discounts (4%) | (26,337) | | | | (26,337) |
| Assessment levy: on-roll - net | 632,079 | \$ 613,214 | \$ 18,865 | \$ 632,079 | 632,079 |
| Assessment levy: off-roll, direct bill | 33,385 | 32,049 | 1,336 | 33,385 | 33,385 |
| Interest | - | 6,934 | - | 6,934 | - |
| Total revenues | 665,464 | 652,197 | 20,201 | 672,398 | 665,464 |
| EXPENDITURES | | | | | |
| Debt service | | | | | |
| Principal | 475,000 | - | 475,000 | 475,000 | 494,000 |
| Interest | 177,435 | 91,170 | 86,265 | 177,435 | 157,621 |
| Total expenditures | 652,435 | 91,170 | 561,265 | 652,435 | 651,621 |
| Excess/(deficiency) of revenues over/(under) expenditures | 13,029 | 561,027 | (541,064) | 19,963 | 13,843 |
| Fund balance: | | | | | |
| Net change in fund balances | 13,029 | 561,027 | (541,064) | 19,963 | 13,843 |
| Beginning fund balance (unaudited) | 203,840 | 215,544 | 776,571 | 215,544 | 235,507 |
| Ending fund balance (projected) | \$ 216,869 | \$ 776,571 | \$ 235,507 | \$ 235,507 | 249,350 |
| Use of fund balance | | | | | |
| Debt service reserve account balance (required) | | | | | - |
| Interest expense - November 1, 2024 and February 1, 2025 | | | | | (81,361) |
| Projected fund balance excess/(deficiency) - as of September 30, 2025 | | | | | \$ 167,989 |

Parklands West

Community Development District

Series 2022

\$5,197,000

Debt Service Schedule

| Date | Principal | Coupon | Interest | Total P+I |
|--------------|-----------------------|---------------|---------------------|-----------------------|
| 11/01/2025 | | | 40,680.50 | 40,680.50 |
| 02/01/2026 | | | 40,680.50 | 40,680.50 |
| 05/01/2026 | 494,000.00 | 4.130% | 40,680.50 | 534,680.50 |
| 08/01/2026 | | | 35,579.95 | 35,579.95 |
| 11/01/2026 | | | 35,579.95 | 35,579.95 |
| 02/01/2027 | | | 35,579.95 | 35,579.95 |
| 05/01/2027 | 514,000.00 | 4.130% | 35,579.95 | 549,579.95 |
| 08/01/2027 | | | 30,272.90 | 30,272.90 |
| 11/01/2027 | | | 30,272.90 | 30,272.90 |
| 02/01/2028 | | | 30,272.90 | 30,272.90 |
| 05/01/2028 | 536,000.00 | 4.130% | 30,272.90 | 566,272.90 |
| 08/01/2028 | | | 24,738.70 | 24,738.70 |
| 11/01/2028 | | | 24,738.70 | 24,738.70 |
| 02/01/2029 | | | 24,738.70 | 24,738.70 |
| 05/01/2029 | 558,000.00 | 4.130% | 24,738.70 | 582,738.70 |
| 08/01/2029 | | | 18,977.35 | 18,977.35 |
| 11/01/2029 | | | 18,977.35 | 18,977.35 |
| 02/01/2030 | | | 18,977.35 | 18,977.35 |
| 05/01/2030 | 581,000.00 | 4.130% | 18,977.35 | 599,977.35 |
| 08/01/2030 | | | 12,978.53 | 12,978.53 |
| 11/01/2030 | | | 12,978.53 | 12,978.53 |
| 02/01/2031 | | | 12,978.53 | 12,978.53 |
| 05/01/2031 | 605,000.00 | 4.130% | 12,978.53 | 617,978.53 |
| 08/01/2031 | | | 6,731.90 | 6,731.90 |
| 11/01/2031 | | | 6,731.90 | 6,731.90 |
| 02/01/2032 | | | 6,731.90 | 6,731.90 |
| 05/01/2032 | 652,000.00 | 4.130% | 6,731.90 | 658,731.90 |
| Total | \$4,415,000.00 | | \$816,593.96 | \$5,231,593.96 |

**PARKLANDS WEST
COMMUNITY DEVELOPMENT DISTRICT
PROJECTED FISCAL YEAR 2026 ASSESSMENTS**

**Lee County
7 years remaining**

Fiscal year 2024-2025

| Neighborhood | Bond Designation | Debt Service Assessment | O & M Assessment | Total Assessment | Outstanding Principal after 2024-2025 tax payment |
|---------------------|-------------------------|--------------------------------|-----------------------------|-------------------------|--|
| La Tremiti | SF 50' | \$ 716.09 | \$ 392.67 | \$ 1,108.76 | \$ 4,070.13 |
| Caravella | SF 55' | 741.53 | 392.67 | 1,134.20 | 4,214.78 |
| Villa D'Este | SF 60' | 755.82 | 392.67 | 1,148.49 | 4,295.98 |
| Villa Tuscany | SF 65' | 858.19 | 392.67 | 1,250.86 | 4,877.81 |
| Villa Tuscany | SF 75' | 935.45 | 392.67 | 1,328.12 | 5,316.99 |
| Favista | SF 85' | 1,307.39 | 392.67 | 1,700.06 | 7,431.01 |
| Avieto | SF 100' | 2,236.65 | 392.67 | 2,629.32 | 12,712.80 |
| Siena | SF 125' | 2,644.53 | 392.67 | 3,037.20 | 15,031.11 |
| Enclave | 4 Plex Coach | 597.65 | 392.67 | 990.32 | 3,396.95 |
| Commercial | | 33,384.51 | - | 33,384.51 | 197,659.12 |
| Golf Club | | 244,105.70 | 7,068.06 | 251,173.76 | 1,387,461.56 |

Fiscal year 2024-2025

| | | | | |
|---------------|------------|-----------|-------------|--------------|
| La Tremiti | \$ 716.09 | \$ 392.67 | \$ 1,108.76 | \$ 4,560.82 |
| Caravella | 741.53 | \$ 392.67 | 1,134.20 | 4,722.91 |
| Villa D'Este | 755.82 | \$ 392.67 | 1,148.49 | 4,813.90 |
| Villa Tuscany | 858.19 | \$ 392.67 | 1,250.86 | 5,465.87 |
| Villa Tuscany | 935.45 | \$ 392.67 | 1,328.12 | 5,958.00 |
| Favista | 1,307.39 | \$ 392.67 | 1,700.06 | 8,326.88 |
| Avieto | 2,236.65 | \$ 392.67 | 2,629.32 | 14,245.44 |
| Siena | 2,644.53 | \$ 392.67 | 3,037.20 | 16,843.24 |
| Enclave | 597.65 | \$ 392.67 | 990.32 | 3,806.48 |
| Commercial | 33,384.51 | - | 33,384.51 | 221,488.60 |
| Golf Club | 244,105.70 | 7,068.06 | 251,173.76 | 1,554,731.76 |

PARKLANDS WEST
COMMUNITY DEVELOPMENT DISTRICT

6

RESOLUTION 2025-08

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE PARKLANDS WEST COMMUNITY DEVELOPMENT DISTRICT MAKING A DETERMINATION OF BENEFIT AND IMPOSING SPECIAL ASSESSMENTS FOR FISCAL YEAR 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 West Community Development District ("**District**") is a local unit of special-purpose government established pursuant to Chapter 190, Florida Statutes, for the purpose of providing, operating and maintaining infrastructure improvements, facilities and services to the lands within the District; and

WHEREAS, the District is located in Lee County, Florida ("**County**"); and

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

WHEREAS, the Board of Supervisors of the District ("**Board**") hereby determines to undertake various operations and maintenance and other activities described in the District's budget for Fiscal Year 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 West Community Development District ("**Assessment Roll**") attached to this Resolution as **Exhibit "B"** and incorporated as a material part of this Resolution by this reference, and to certify the Assessment Roll to the County Tax Collector pursuant to the Uniform Method; and

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

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

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

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

SECTION 3. COLLECTION. The collection of the operation and maintenance special assessments and previously levied debt service assessments shall be at the same time and in the same manner as County taxes in accordance with the Uniform Method, as indicated on **Exhibits "A" and "B."** The decision to collect special assessments by any particular method – e.g., on the tax roll or by direct bill – does not mean that such method will be used to collect special assessments in future years, and the District reserves the right in its sole discretion to select collection methods in any given year, regardless of past practices.

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

SECTION 5. ASSESSMENT ROLL AMENDMENT. The District Manager shall keep apprised of all updates made to the County property roll by the Property Appraiser after the date of this Resolution, and shall amend the District's Assessment Roll in accordance with any such updates, for such time as authorized by Florida law, to the County property roll. After any amendment of the Assessment Roll, the District Manager shall file the updates in the District records.

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

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

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

ATTEST:

**PARKLANDS WEST COMMUNITY
DEVELOPMENT DISTRICT**

Secretary/Assistant Secretary

Chair/Vice Chair, Board of Supervisors

Exhibit A: FY 2025/2026 Budget

Exhibit B: Assessment Roll

PARKLANDS WEST
COMMUNITY DEVELOPMENT DISTRICT

7

PARKLANDS WEST 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 WEST
COMMUNITY DEVELOPMENT DISTRICT

UNAUDITED
FINANCIAL
STATEMENTS

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

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

| | Major Funds | | Total Governmental Funds |
|--|-------------------|--------------------------------|--------------------------------|
| | General | Debt Service Series 2022 | |
| ASSETS | | | |
| Cash | \$ 122,542 | \$ - | \$ 122,542 |
| Investments | | | |
| Revenue account | - | 248,162 | 248,162 |
| Interest account | - | 40,681 | 40,681 |
| Due from other funds | | | |
| General fund | - | 1,573 | 1,573 |
| Total assets | <u>\$ 122,542</u> | <u>\$ 290,416</u> | <u>\$ 412,958</u> |
| LIABILITIES & FUND BALANCES | | | |
| Liabilities: | | | |
| Accounts payable | \$ 7,832 | \$ - | \$ 7,832 |
| Due to other funds | | | |
| Debt service | 1,573 | - | 1,573 |
| Due to other | - | 6,000 | 6,000 |
| Total liabilities | <u>9,405</u> | <u>6,000</u> | <u>15,405</u> |
| Fund balances: | | | |
| Restricted for: | | | |
| Debt service | \$ - | \$ 284,416 | \$ 284,416 |
| Unassigned | 113,137 | - | 113,137 |
| Total fund balances | <u>113,137</u> | <u>284,416</u> | <u>397,553</u> |
| Total liabilities and fund balances | <u>\$ 122,542</u> | <u>\$ 290,416</u> | <u>\$ 412,958</u> |

**PARKLANDS WEST
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 | \$ 467 | \$ 188,998 | \$ 187,727 | 101% |
| Interest & miscellaneous | 1 | 20 | - | N/A |
| Total revenues | <u>468</u> | <u>189,018</u> | <u>187,727</u> | 101% |
| EXPENDITURES | | | | |
| Administrative | | | | |
| Supervisors | 1,077 | 3,230 | 4,306 | 75% |
| Management/recording | 4,958 | 49,581 | 59,497 | 83% |
| Legal | - | 1,440 | 500 | 288% |
| Engineering fees | - | 2,005 | 20,000 | 10% |
| Audit | - | 7,100 | 7,100 | 100% |
| Accounting services | 400 | 3,998 | 4,797 | 83% |
| Assessment roll preparation | 1,042 | 10,416 | 12,500 | 83% |
| Arbitrage rebate calculation | - | - | 1,200 | 0% |
| Dissemination agent fees | 83 | 833 | 1,000 | 83% |
| Trustee fees | - | 4,246 | 4,500 | 94% |
| Telephone | 42 | 417 | 500 | 83% |
| Postage | - | 321 | 500 | 64% |
| Printing & binding | 86 | 862 | 1,035 | 83% |
| Legal advertising | - | 59 | 750 | 8% |
| Website hosting & maintenance | - | - | 705 | 0% |
| Website ADA compliance | - | - | 210 | 0% |
| Annual district filing fee | - | 175 | 175 | 100% |
| Insurance | - | 7,827 | 8,279 | 95% |
| Contingencies | 150 | 1,425 | 1,000 | 143% |
| Total administrative | <u>7,838</u> | <u>93,935</u> | <u>128,554</u> | 73% |
| Water management services | | | | |
| Other contractual | 1,222 | 63,217 | 46,428 | 136% |
| Electricity | - | 858 | 1,500 | 57% |
| Total water management services | <u>1,222</u> | <u>64,075</u> | <u>47,928</u> | 134% |
| Other fees and charges | | | | |
| Tax collector | - | 885 | 747 | 118% |
| Property appraiser | - | 481 | 498 | 97% |
| Total other fees and charges | <u>-</u> | <u>1,366</u> | <u>1,245</u> | 110% |
| Total expenditures | <u>9,060</u> | <u>159,376</u> | <u>177,727</u> | 90% |
| Excess/(deficiency) of revenues over/(under) expenditures | (8,592) | 29,642 | 10,000 | |
| Fund balance - beginning | 121,729 | 83,495 | 71,847 | |
| Fund balance - ending | <u>\$ 113,137</u> | <u>\$ 113,137</u> | <u>\$ 81,847</u> | |

**PARKLANDS WEST
COMMUNITY DEVELOPMENT DISTRICT
STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
DEBT SERVICE FUND SERIES 2022
FOR THE PERIOD ENDED JULY 31, 2025**

| | Current Month | Year to Date | Budget | % of Budget |
|--|-------------------|-------------------|-------------------|----------------|
| REVENUES | | | | |
| Assessment levy: on-roll | \$ 1,572 | \$ 633,343 | \$ 632,079 | 100% |
| Assessment levy: off-roll, direct bill | - | 32,049 | 33,385 | 96% |
| Interest | 882 | 13,721 | - | N/A |
| Total revenues | <u>2,454</u> | <u>679,113</u> | <u>665,464</u> | 102% |
| EXPENDITURES | | | | |
| Principal | - | 475,000 | 475,000 | 100% |
| Interest | - | 136,755 | 177,435 | 77% |
| Total expenditures | <u>-</u> | <u>611,755</u> | <u>652,435</u> | 94% |
| Excess/(deficiency) of revenues over/(under) expenditures | 2,454 | 67,358 | 13,029 | |
| Fund balance - beginning | 281,962 | 217,058 | 203,840 | |
| Fund balance - ending | <u>\$ 284,416</u> | <u>\$ 284,416</u> | <u>\$ 216,869</u> | |

PARKLANDS WEST
COMMUNITY DEVELOPMENT DISTRICT

MINUTES

DRAFT
MINUTES OF MEETING
PARKLANDS WEST
COMMUNITY DEVELOPMENT DISTRICT

The Board of Supervisors of the Parklands West Community Development District held a Regular Meeting on July 10, 2025 at 1:00 p.m., at the Renaissance Center, 28191 Matteotti View, Bonita Springs, Florida 34135.

Present:

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| Frank Percuoco | Chair |
| Robert Wyant | Vice Chair |
| James Lukas | Assistant Secretary |
| David Levin (via telephone) | Assistant Secretary |
| William Dardy (via telephone) | Assistant Secretary |

Also present:

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

FIRST ORDER OF BUSINESS

Call to Order/Roll Call

Mr. Percuoco called the meeting to order at 1:00 p.m.

Supervisors Lukas, Percuoco and Wyant were present. Supervisors Dardy and Levin 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

These items were presented following the Fifth Order of Business.

FOURTH ORDER OF BUSINESS

Presentation: Aesthetic Improvement of the Stormwater Lake Banks

Parklands Lee Resident Roy Farchmin stated he also represents the Greens Committee of the Country Club, Chaired by Greg Quinn, and the Master Homes Association Landscape Committee, Chaired by Lisa Giardino. He displayed slides and photographs and discussed the condition of the ponds in Palmira, noting that water levels fall as much as 8' during the dry season, exposing unattractive sand banks. He does not believe the littoral planting efforts have been successful due to the significant drop off of the ponds. He does not recommend additional littorals. He showed pictures of holes where the water has dropped down and natural grasses have grown in, which he thinks greatly improves the appearance of the ponds. He understands the CDD is primarily responsible for that area and that, as water levels drop, the Country Club does some maintenance work below the high-water mark down to the water level. He noted that the buffer zone above the high-water mark, which should be 3' to 10', is the responsibility of the Country Club, as it is on Country Club property and NHOA property. The neighborhood landscape company and estate homeowners are responsible for the buffer areas, where work is needed. He has been working with Bob Volpe, of the Country Club, in recent months. He noted that the Board Members received copies of his presentation.

Mr. Farchmin discussed the Master Site Plan, number of ponds, areas of deep water and irrigation. He displayed slides and discussed the following:

- Pond Osprey 7 shows sandbags on the east side, erosion and aesthetic issues, and no buffer area on the homeowner side; he encourages homeowners to let grass grow there.
- A lot of Canna lily was planted at Egret 8, where course renovation occurred. He would encourage more of that. There is no buffer zone and bare sand is showing.
- A photo of Osprey 9 taken during the dry season illustrates what he believes could be done. On the east slope on the homeowners' side, the grass grew down to the water line and an ideal buffer zone includes trees, grasses and shrubs. He would encourage this throughout the community, i.e., the homeowners, landscape companies, neighborhood and master associations and the Country Club.

➤ A recent photo of Ibis 6, a signature hole, shows great improvement. Previously, the entire west area was sand all the way to the water line; the grass has now grown in. Mr. Volpe started some plantings, including red copperleaf, java copperleaf and silver buttonbush, above the high-water mark in the buffer zone. He discussed other possible aesthetic plantings and noted the need to avoid obstructing golf course play. He noted that plantings can provide habitats and erosion control.

Discussion ensued regarding the former condition of Ibis 6, the slope and sand in the area, Ryan Golf's assurances that natural grasses would take over the slope, difficulties in areas with steeper slopes and in rocky areas, complications of ownership and responsibility, using buffer zone areas to create distractions from unattractive areas and areas where growth of wild grasses and wildflowers have taken over.

Resident Peter Kohl, who lives on Ibis 6, noted the location of a wooden bridge and voiced his opinion that the sister pond that is not shown is in poor condition because there is no bouldering on the pond, no plantings and it has significant erosion due to the steep bank. He thinks that pond is worse than others presented, has a terrible appearance and the water level significantly increases so that it is currently almost up to his pool enclosure. He discussed hazardous conditions on the back portion of his property and noted that a tractor nearly fell into the pond and was stuck in the area. He believes that erosion issues with water encroachment on private property and structures should be prioritized.

Discussion ensued regarding water flow, ponds in the area, redesign of the golf course, reduction in the size of the area designed to collect water, drains, erosion around drains, connections to other lakes in the area, perceived inadequacy of the pipe which is believed to be a 24" pipe, conditions before and after renovation, aeration in the pond, the steep slope looking down from the tee, etc.

Mr. Wyant noted that all the complexity shows that multiple types of problems must be addressed that will not be solved here. He believes that Johnson Engineering or others must provide solutions.

Mr. Percuoco noted that the problem is a perennial one. He recalled that the CDD has been providing \$30,000 in annual subsidies for lake bank maintenance for perhaps a dozen years. He recalled when the Engineers completed the golf course renovation that an announcement was made that an additional acre and a half of water was gained, not for retention but during the season and winter months.

Mr. Percuoco referred to an 11-page Engineering Firm's report that he brought with him, which was provided to Mr. Volpe. The Report focused on water use and evaluation for The Club; proposed treatments included treating the bottom with a material to prevent water seep away, and the fourth recommendation regarding water retention was to do nothing, due to the cost. It is estimated that 100,000 plants installed in the last ten years did not survive.

Mr. Kohl thinks the golf course renovation benefited the overall community but, from a personal standpoint, he lost as a result of the project because plantings along the golf course side of Ibis 6 were lost and the retaining of the water on that pond is now an issue that did not exist before. Mr. Lukas asked if Mr. Kohl measured any remaining property according to his survey and suggested that remediations on his property might be an option. Mr. Kohl stated that he can no longer walk all the way around the back side of his house.

Discussion ensued regarding the plantings on Ibis 6, how high the water levels can rise, the high-water mark and the function of the weirs.

Mr. Farchmin recalled a suggestion to further bury the drainage pipes. Mr. Percuoco stated the cost would be substantial and there was a question about whether The Club, the Master Association or the CDD would contribute; however, it is ultimately the homeowner's responsibility. Mr. Lukas believes whoever made the changes would be responsible for fixing and/or maintaining it. If a bridge or a drainage pipe were installed, the homeowner would be responsible for maintaining it. It was noted that pipes could eventually fail.

Mr. Farchmin stated he attended a presentation several years ago. He thinks the presenter, Dr. Ernesto de la Vega, could be another resource for the types of plants and grasses to be considered.

Mr. Dardy noted that Mr. Elliott Erickson published helpful information that was published to homeowners about one month ago.

Mr. Nott noted that aquatic plants cannot survive without irrigation, and plants that cannot tolerate water die when water levels rise. Grasses are problematic because the golf course weed-eats them and, as water comes up, torpedo grass grows. When water reaches the high-water mark and a 20' patch of grass is under water, algae can occur. There is a tradeoff in that, if vegetation is allowed to grow on the banks, when the water levels rise, different problems occur. Aesthetically, it will either look nice when water levels are low or when water levels are high. Fish kills are possible but, when submerged grasses decay, algae blooms or floating masses of decaying plant material can result. Algae is treated every summer and if

grass is irrigated, weeds will also grow and selective herbicide can get expensive. There is a need to decide what to accept.

It was noted that the golf course will install a new irrigation system; at that time, it might be possible to better control where irrigation covers.

Mr. Nott stated that some areas could be irrigated but irrigating the lake banks would require an excessive amount of water. Pickerelweed cannot tolerate rocky conditions and water fluctuations; without irrigation, Canna lily cannot survive during dry season.

Discussion ensued regarding various plantings, irrigation, maintenance needs, costs, etc.

Mr. Dardy recalled that the idea of installing pond linings was so prohibitively expensive that the idea was not pursued.

Mr. Nott recalled that this issue occurred at the rocky lake last year; after plantings were done, tall weeds dominated the area and the vegetation died as water levels rose. Without irrigation, weeds grow faster than desirable plantings. Irrigation necessitates some type of control such as weed-eating, and selective herbicides are costly. This year, an aquatic herbicide was discontinued, which has caused the cost of the one remaining alternative to double; therefore, incorporating separate treatments for torpedo grass and broad leaf weeds would significantly increase the cost.

Mr. Nott stated the easiest solution would be to continue planting in sites that can be irrigated, allowing the golf course to weed-eat those to keep weeds controlled, and having lake management spray them as water levels rise.

Discussion ensued regarding what can be done on the homeowners' side, installation of buffer zones, changes to the lake maintenance contract, each HOA's obligation to manage their side of the lake banks, buffer zones being above the control level which the CDD has no authority to maintain, erosion control offered by buffer zones, whether the goal is for ponds to look natural or maintained, the need to comply with permits and the CDD's responsibility to address stormwater management.

Mr. Lukas suggested the parties propose a two or three-step solution for the Board to consider and stated the CDD wants to work with other parties to find a solution.

It was noted that riprap was installed in Paloma to control erosion. A property owner voiced his opinion that weeds are more aesthetically appealing than riprap.

Discussion ensued regarding the perpetual nature of erosion control, the tendency for erosion to occur between homes, the unique features of the community, neighboring communities, the aquifer effect, etc.

FIFTH ORDER OF BUSINESS**Update: Superior Waterway Services, Inc.
Treatment Report**

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

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

This item, previously the Third Order of Business, was presented out of order.

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.

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

On MOTION by Mr. Percuoco and seconded by Mr. Lukas, with all in favor, Resolution 2025-06, Hereby Accepting the Audited Financial Report for the Fiscal Year Ended September 30, 2024, was adopted.

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

This item was presented following the Ninth Order of Business.

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

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

EIGHTH ORDER OF BUSINESS**Other Business**

There was no other business.

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 will email the Memorandum which includes free course options to Mr. Willis for distribution to the Board.

B. District Engineer: Johnson Engineering, Inc.

There was no report.

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

- **585 Registered Voters as of April 15, 2025**
- **NEXT MEETING DATE: September 11, 2025 at 1:00 PM [Public Hearing and QUORUM CHECK**

All Supervisors confirmed their attendance at the September 11, 2025 meeting.

▪ Acceptance of Unaudited Financial Statements as of May 31, 2025

This item, previously the Sixth Order of Business, was presented out of order.

Mr. Percuoco presented the Unaudited Financial Statements as of May 31, 2025. He noted that revenues are 100% collected and asked why contractals are high. Mr. Willis thinks contractals are high due to expenditures that occurred following approval of the budget.

The financials were accepted.

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. Wyant and seconded by Mr. Lukas, with all in favor, the meeting adjourned at 2:08 p.m.

[SIGNATURES APPEAR ON THE FOLLOWING PAGE]

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Secretary/Assistant Secretary

Chair/Vice Chair

PARKLANDS WEST
COMMUNITY DEVELOPMENT DISTRICT

STAFF
REPORTS

| PARKLANDS WEST COMMUNITY DEVELOPMENT DISTRICT | | |
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| 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 |
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| January 8, 2026 | Regular Meeting | 1:00 PM |
| | | |
| May 14, 2026 | Regular Meeting | 1:00 PM |
| | | |
| July 9, 2026 | Regular Meeting | 1:00 PM |
| | | |
| September 10, 2026 | Public Hearing & Regular Meeting | 1:00 PM |
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