

PARKLANDS

WEST

COMMUNITY DEVELOPMENT

DISTRICT

May 14, 2026

BOARD OF SUPERVISORS

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
<https://palmiracdds.net/>

May 7, 2026

Board of Supervisors
Parklands West Community Development District

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

Dear Board Members:

The Board of Supervisors of the Parklands West Community Development District will hold a Regular Meeting on May 14, 2026 at 1:00 p.m., at the Renaissance Center, 28191 Matteotti View, Media Room, Bonita Springs, Florida 34135. The agenda is as follows:

1. Call to Order/Roll Call
2. Public Comments
3. Presentation of Audited Annual Financial Report for the Fiscal Year Ended September 30, 2025, Prepared by Grau & Associates
 - A. Consideration of Resolution 2026-02, Hereby Accepting the Audited Financial Report for the Fiscal Year Ended September 30, 2025
4. Update: Superior Waterway Services, Inc. Treatment Report
5. Discussion/Consideration/Update: Apex Companies, LLC
 - Lake Bank Observation and Restoration Report for the 13 Lakes
 - Lake Bank Presentation and Repair Options
 - Staff Gauge Proposal
6. Consideration of Resolution 2026-03, Approving a Proposed Budget for Fiscal Year 2026/2027 and Setting a Public Hearing Thereon Pursuant to Florida Law; Addressing Transmittal, Posting and Publication Requirements; Addressing Severability; and Providing an Effective Date
7. Consideration of Resolution 2026-04, Designating Dates, Times and Locations for Regular Meetings of the Board of Supervisors of the District for Fiscal Year 2026/2027 and Providing for an Effective Date

- 8. Consideration of Resolution 2026-05, Relating to the Amendment of the Budget for the Fiscal Year Beginning October 1, 2024 and Ending September 30, 2025; and Providing for an Effective Date
- 9. Acceptance of Unaudited Financial Statements as of March 31, 2026
- 10. Approval of January 8, 2026 Regular Meeting Minutes
- 11. Other Business
- 12. Staff Reports
 - A. District Counsel: *Coleman, Yovanovich & Koester, P.A.*
 - B. District Engineer: *Apex Companies, LLC*
 - C. District Manager: *Wrathell, Hunt and Associates, LLC*
 - NEXT MEETING DATE: July 9, 2026 at 1:00 PM

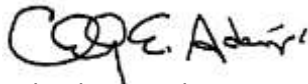
○ QUORUM CHECK

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

- 13. Audience Comments/Supervisors' Requests
- 14. Adjournment

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

Sincerely,



Chesley E. Adams, Jr.
 District Manager

FOR BOARD MEMBERS AND STAFF TO ATTEND BY TELEPHONE:

CALL IN NUMBER: 1-888-354-0094

PARTICIPANT CODE: 229 774 8903

PARKLANDS WEST
COMMUNITY DEVELOPMENT DISTRICT

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**PARKLANDS WEST
COMMUNITY DEVELOPMENT DISTRICT
BONITA SPRINGS, FLORIDA
FINANCIAL REPORT
FOR THE FISCAL YEAR ENDED
SEPTEMBER 30, 2025**

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

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INDEPENDENT AUDITOR'S REPORT

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

Report on the Audit of the Financial Statements

Opinions

We have audited the accompanying financial statements of the governmental activities and each major fund of Parklands West Community Development District, Bonita Springs, Florida (the "District") as of and for the fiscal year ended September 30, 2025, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities and each major fund of the District as of September 30, 2025, and the respective changes in financial position thereof for the fiscal year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

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

Responsibilities of Management for the Financial Statements

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

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

Auditor's Responsibilities for the Audit of the Financial Statements

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

In performing an audit in accordance with GAAS, we:

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

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

Required Supplementary Information

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

Other Information Included in the Financial Report

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

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated May 6, 2026, on our consideration of the District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the District's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control over financial reporting and compliance.

May 6, 2026

MANAGEMENT'S DISCUSSION AND ANALYSIS

Our discussion and analysis of Parklands West Community Development District, Bonita Springs, Florida ("District") provides a narrative overview of the District's financial activities for the fiscal year ended September 30, 2025. Please read it in conjunction with the District's Independent Auditor's Report, basic financial statements, accompanying notes and supplementary information to the basic financial statements.

FINANCIAL HIGHLIGHTS

- The assets of the District plus deferred outflows of resources exceeded its liabilities at the close of the fiscal year ended September 30, 2025, resulting in a net position balance of \$3,369,835.
- The change in the District's total net position in comparison with the prior fiscal year was \$54,645, an increase. The key components of the District's net position and change in net position are reflected in the table in the government-wide financial analysis section.
- At September 30, 2025, the District's governmental funds reported combined ending fund balances of \$330,613, an increase of \$30,059 in comparison with the prior fiscal year. A portion of the fund balance is restricted for debt service, and the remainder is unassigned fund balance which is available for spending at the District's discretion.

OVERVIEW OF FINANCIAL STATEMENTS

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

Government-Wide Financial Statements

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

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

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

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

Fund Financial Statements

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

OVERVIEW OF FINANCIAL STATEMENTS (Continued)

Governmental Funds

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

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

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

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

Notes to the Financial Statements

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

GOVERNMENT-WIDE FINANCIAL ANALYSIS

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

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

	NET POSITION	
	SEPTEMBER 30,	
	2025	2024
Current and other assets	\$ 350,269	\$ 317,505
Capital assets, net of depreciation	6,856,346	7,291,436
Total assets	7,206,615	7,608,941
Deferred outflows of resources	149,997	168,590
Total assets and deferred outflows of resources	7,356,612	7,777,531
Current liabilities	46,777	47,341
Long-term liabilities	3,940,000	4,415,000
Total liabilities	3,986,777	4,462,341
Net position		
Net investment in capital assets	3,066,343	3,045,026
Restricted	219,622	186,669
Unrestricted	83,870	83,495
Total net position	\$ 3,369,835	\$ 3,315,190

GOVERNMENT-WIDE FINANCIAL ANALYSIS (Continued)

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

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

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

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

	CHANGES IN NET POSITION FOR THE FISCAL YEAR ENDED SEPTEMBER 30,	
	2025	2024
Revenues:		
Program revenues		
Charges for services	\$ 855,970	\$ 859,857
Operating grants and contributions	15,509	17,637
General revenues		
Miscellaneous	-	7,500
Unrestricted investment earnings	22	18
Total revenues	<u>871,501</u>	<u>885,012</u>
Expenses:		
General government	112,079	110,494
Maintenance and operations	512,018	479,262
Interest	192,759	211,918
Total expenses	<u>816,856</u>	<u>801,674</u>
Change in net position	<u>54,645</u>	<u>83,338</u>
Net position - beginning	<u>3,315,190</u>	<u>3,231,852</u>
Net position - ending	<u>\$ 3,369,835</u>	<u>\$ 3,315,190</u>

As noted above and in the statement of activities, the cost of all governmental activities during the fiscal year ended September 30, 2025 was \$816,856. The costs of the District's activities were primarily funded by program revenues, which were comprised primarily of assessments and investment earnings. Expenses increased mostly due to an increase in maintenance costs.

GENERAL BUDGETING HIGHLIGHTS

An operating budget was adopted and maintained by the governing board for the District pursuant to the requirements of Florida Statutes. The budget is adopted using the same basis of accounting that is used in preparation of the fund financial statements. The legal level of budgetary control, the level at which expenditures may not exceed budget, is in the aggregate. Any budget amendments that increase the aggregate budgeted appropriations must be approved by the Board of Supervisors. Actual general fund expenditures for the fiscal year ended September 30, 2025 exceeded appropriations by \$11,280. The over expenditures were funded by available fund balance.

CAPITAL ASSETS AND DEBT ADMINISTRATION

Capital Assets

At September 30, 2025, the District had \$16,713,858 invested in capital assets for its governmental activities. In the government-wide financial statements depreciation of \$9,857,512 has been taken, which resulted in a net book value of \$6,856,346. More detailed information about the District's capital assets is presented in the notes of the financial statements.

Capital Debt

At September 30, 2025, the District had \$3,940,000 in Bonds outstanding for its governmental activities. More detailed information about the District's capital debt is presented in the notes of the financial statements.

ECONOMIC FACTORS AND NEXT YEAR'S BUDGETS AND OTHER EVENTS

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

CONTACTING THE DISTRICT'S FINANCIAL MANAGEMENT

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

**PARKLANDS WEST COMMUNITY DEVELOPMENT DISTRICT
 BONITA SPRINGS, FLORIDA
 STATEMENT OF NET POSITION
 SEPTEMBER 30, 2025**

	Governmental Activities
ASSETS	
Cash	\$ 92,693
Due from other governments	4,246
Assessments receivable	1,805
Restricted assets:	
Investments	251,525
Capital assets:	
Nondepreciable	3,666,000
Depreciable, net	3,190,346
Total assets	7,206,615
 DEFERRED OUTFLOWS OF RESOURCES	
Deferred charge on refunding	149,997
Total deferred outflows of resources	149,997
 LIABILITIES	
Accounts payable	19,656
Accrued interest payable	27,121
Non-current liabilities:	
Due within one year	494,000
Due in more than one year	3,446,000
Total liabilities	3,986,777
 NET POSITION	
Net investment in capital assets	3,066,343
Restricted for debt service	219,622
Unrestricted	83,870
Total net position	\$ 3,369,835

See notes to the financial statements

**PARKLANDS WEST COMMUNITY DEVELOPMENT DISTRICT
 BONITA SPRINGS, FLORIDA
 STATEMENT OF ACTIVITIES
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2025**

<u>Functions/Programs</u>	Program Revenues			Net (Expense) Revenue and Changes in Net Position
Expenses	Charges for Services	Operating Grants and Contributions	Governmental Activities	
Primary government:				
Governmental activities:				
General government	\$ 112,079	\$ 112,079	\$ -	\$ -
Maintenance and operations	512,018	77,281	-	(434,737)
Interest on long-term debt	192,759	666,610	15,509	489,360
Total governmental activities	816,856	855,970	15,509	54,623
General revenues:				
Unrestricted investment earnings				22
Total general revenues				22
Change in net position				54,645
Net position - beginning				3,315,190
Net position - ending				\$ 3,369,835

See notes to the financial statements

**PARKLANDS WEST COMMUNITY DEVELOPMENT DISTRICT
 BONITA SPRINGS, FLORIDA
 BALANCE SHEET
 GOVERNMENTAL FUNDS
 SEPTEMBER 30, 2025**

	Major Funds		Total Governmental Funds
	General	Debt Service	
ASSETS			
Cash	\$ 92,693	\$ -	\$ 92,693
Investments	-	251,525	251,525
Due from other governments	4,246	-	4,246
Assessments receivable	587	1,218	1,805
Total assets	<u>\$ 97,526</u>	<u>\$ 252,743</u>	<u>\$ 350,269</u>
LIABILITIES			
Accounts payable	\$ 13,656	\$ 6,000	\$ 19,656
Total liabilities	<u>13,656</u>	<u>6,000</u>	<u>19,656</u>
FUND BALANCES:			
Restricted for:			
Debt service	-	246,743	246,743
Unassigned	83,870	-	83,870
Total fund balances	<u>83,870</u>	<u>246,743</u>	<u>330,613</u>
Total liabilities and fund balances	<u>\$ 97,526</u>	<u>\$ 252,743</u>	<u>\$ 350,269</u>

See notes to the financial statements

**PARKLANDS WEST COMMUNITY DEVELOPMENT DISTRICT
 BONITA SPRINGS, FLORIDA
 RECONCILIATION OF THE BALANCE SHEET- GOVERNMENTAL FUNDS
 TO THE STATEMENT OF NET POSITION
 SEPTEMBER 30, 2025**

Fund balance - governmental funds		\$ 330,613
Amounts reported for governmental activities in the statement of net position are different because:		
Capital assets used in governmental activities are not financial resources and therefore, are not reported as assets in the governmental funds. The statement of net position includes those capital assets, net of any accumulated depreciation, in the assets of the government as a whole.		
Cost of capital assets	16,713,858	
Accumulated depreciation	<u>(9,857,512)</u>	6,856,346
Deferred outflows of resources resulting from current or advance refundings are reported in the government-wide financial statements but not on the fund financial statements.		
		149,997
Liabilities not due and payable from current available resources are not reported as liabilities in the governmental fund statements. All liabilities, both current and long-term, are reported in the government-wide financial statements.		
Accrued interest payable	(27,121)	
Bonds payable	<u>(3,940,000)</u>	<u>(3,967,121)</u>
Net position of governmental activities		<u>\$ 3,369,835</u>

See notes to the financial statements

**PARKLANDS WEST COMMUNITY DEVELOPMENT DISTRICT
 BONITA SPRINGS, FLORIDA
 STATEMENT OF REVENUES, EXPENDITURES,
 AND CHANGES IN FUND BALANCES
 GOVERNMENTAL FUNDS
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2025**

	Major Funds		Total Governmental Funds
	General	Debt Service	
REVENUES			
Assessments	\$ 189,360	\$ 666,610	\$ 855,970
Interest income	22	15,509	15,531
Total revenues	189,382	682,119	871,501
EXPENDITURES			
Current:			
General government	112,079	-	112,079
Maintenance and operations	76,928	-	76,928
Debt service:			
Principal	-	475,000	475,000
Interest	-	177,435	177,435
Total expenditures	189,007	652,435	841,442
Excess (deficiency) of revenues over (under) expenditures	375	29,684	30,059
Fund balances - beginning	83,495	217,059	300,554
Fund balances - ending	\$ 83,870	\$ 246,743	\$ 330,613

See notes to the financial statements

**PARKLANDS WEST COMMUNITY DEVELOPMENT DISTRICT
 BONITA SPRINGS, FLORIDA
 RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN
 FUND BALANCES OF GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2025**

Net change in fund balances - total governmental funds	\$	30,059
Amounts reported for governmental activities in the statement of activities are different because:		
Depreciation of capital assets is not recognized in the governmental fund statements but is reported as an expense in the statement of activities.		(435,090)
Repayments of long-term liabilities are reported as expenditures in the governmental fund statement but such repayments reduce liabilities in the statement of net position and are eliminated in the statement of activities.		475,000
Bond discount and deferred amounts on refunding costs are amortized over the lives of the bonds in the statement of activities, but are recorded as expenditures in the governmental funds.		(18,593)
The change in accrued interest on long-term liabilities between the current and prior fiscal year is recorded in the statement of activities but not in the fund financial statements.		<u>3,269</u>
Change in net position of governmental activities	\$	<u><u>54,645</u></u>

See notes to the financial statements

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

NOTE 1 – NATURE OF ORGANIZATION AND REPORTING ENTITY

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

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

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

The Board has the responsibility for:

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

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

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Government-Wide and Fund Financial Statements

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

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

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

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Measurement Focus, Basis of Accounting and Financial Statement Presentation

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

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

Assessments

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

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

The District reports the following major governmental funds:

General Fund

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

Debt Service Fund

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

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

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

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Assets, Liabilities and Net Position or Equity

Restricted Assets

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

Deposits and Investments

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

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

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

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

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

Prepaid Items

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

Capital Assets

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

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

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

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

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

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Assets, Liabilities and Net Position or Equity (Continued)

Refunding of Debt

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

Unearned Revenue

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

Deferred Outflows/Inflows of Resources

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

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

Long-Term Obligations

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

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

Fund Equity/Net Position

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

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

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

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

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Assets, Liabilities and Net Position or Equity (Continued)

Fund Equity/Net Position (Continued)

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

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

Other Disclosures

Use of Estimates

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

NOTE 3 – BUDGETARY INFORMATION

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

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

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

NOTE 4 – DEPOSITS AND INVESTMENTS

Deposits

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

NOTE 4 – DEPOSITS AND INVESTMENTS (Continued)

Investments

The District's investments were held as follows at September 30, 2025:

	<u>Amortized cost</u>	<u>Credit Risk</u>	<u>Maturities</u>
First American Government Obligations Fund - Y Class	\$ 251,525	S&P AAAM	Weighted average of the fund portfolio: 45 days
Total Investments	<u>\$ 251,525</u>		

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

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

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

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

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

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

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

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

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

NOTE 5 – CAPITAL ASSETS

Capital asset activity for the fiscal year ended September 30, 2025 was as follows:

	Beginning Balance	Additions	Reductions	Ending Balance
<u>Governmental activities</u>				
Capital assets, not being depreciated				
Land and improvements	\$ 3,666,000	\$ -	\$ -	\$ 3,666,000
Total capital assets, not being depreciated	3,666,000	-	-	3,666,000
Capital assets, being depreciated				
Infrastructure - water control and other	13,047,858	-	-	13,047,858
Total capital assets, being depreciated	13,047,858	-	-	13,047,858
Less accumulated depreciation for:				
Infrastructure - water control and other	9,422,422	435,090	-	9,857,512
Total accumulated depreciation	9,422,422	435,090	-	9,857,512
Total capital assets, being depreciated, net	3,625,436	(435,090)	-	3,190,346
Governmental activities capital assets	\$ 7,291,436	\$ (435,090)	\$ -	\$ 6,856,346

Depreciation expense was charged to maintenance and operations function.

NOTE 6 – LONG TERM LIABILITIES

Series 2022

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

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

The Bond Indenture established certain restrictions and requirements to be followed by the District on assessments to property owners and other requirements. The District agrees to levy special assessments in annual amounts adequate to provide payment of debt service. The District was in compliance with the requirements at September 30, 2025.

Long-term debt activity

Changes in long-term liability activity for the fiscal year ended September 30, 2025 were as follows:

	Beginning Balance	Additions	Reductions	Ending Balance	Due Within One Year
<u>Governmental activities</u>					
Bonds payable:					
Series 2022	\$ 4,415,000	\$ -	\$ 475,000	\$ 3,940,000	\$ 494,000
Total	\$ 4,415,000	\$ -	\$ 475,000	\$ 3,940,000	\$ 494,000

NOTE 6 – LONG TERM LIABILITIES (Continued)

Long-term Debt Activity (Continued)

At September 30, 2025, the scheduled debt service requirements on the long-term debt were as follows:

Year ending September 30:	Governmental Activities		
	Principal	Interest	Total
2026	\$ 494,000	\$ 157,621	\$ 651,621
2027	514,000	137,013	651,013
2028	536,000	115,557	651,557
2029	558,000	93,193	651,193
2030	581,000	69,911	650,911
2031-2032	1,257,000	65,863	1,322,863
Total	<u>\$ 3,940,000</u>	<u>\$ 639,158</u>	<u>\$ 4,579,158</u>

NOTE 7 – SHARED MAINTENANCE COSTS WITH PARKLANDS LEE

The District has an agreement with Parklands Lee Community Development District (“Parklands Lee CDD”) to share certain water management maintenance expenditures. The allocation for these shared costs is based upon the number of assessable units within each District. During the fiscal year ended September 30, 2025 Parklands West CDD had 498 assessable units and Parklands Lee CDD had 521 assessable units. As such, these expenditures were allocated 48.87% and 51.13% between Parklands West CDD and Parklands Lee CDD, respectively.

NOTE 8 – MANAGEMENT COMPANY

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

NOTE 9 – RISK MANAGEMENT

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

**PARKLANDS WEST COMMUNITY DEVELOPMENT DISTRICT
 BONITA SPRINGS, FLORIDA
 SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
 FUND BALANCE - BUDGET AND ACTUAL – GENERAL FUND
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2025**

	Budgeted Amounts Original & Final	Actual Amounts	Variance with Final Budget - Positive (Negative)
REVENUES			
Assessments	\$ 187,727	\$ 189,360	\$ 1,633
Interest	-	22	22
Total revenues	187,727	189,382	1,655
EXPENDITURES			
Current:			
General government	129,799	112,079	17,720
Maintenance and operations	47,928	76,928	(29,000)
Total expenditures	177,727	189,007	(11,280)
Excess (deficiency) of revenues over (under) expenditures	\$ 10,000	375	\$ (9,625)
Fund balance - beginning		83,495	
Fund balance - ending		\$ 83,870	

See notes to required supplementary information

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

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

The legal level of budgetary control, the level at which expenditures may not exceed budget, is in the aggregate. Any budget amendments that increase the aggregate budgeted appropriations must be approved by the Board of Supervisors. Actual general fund expenditures for the fiscal year ended September 30, 2025 exceeded appropriations by \$11,280. The over expenditures were funded by available fund balance.

**PARKLANDS WEST COMMUNITY DEVELOPMENT DISTRICT
 BONITA SPRINGS, FLORIDA
 OTHER INFORMATION – DATA ELEMENTS
 REQUIRED BY FL STATUTE 218.39(3)(C)
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2025
 UNAUDITED**

Element	Comments
Number of District employees compensated in the last pay period of the District's fiscal year being reported.	0
Number of independent contractors compensated to whom nonemployee compensation was paid in the last month of the District's fiscal year being reported.	2
Employee compensation	\$0
Independent contractor compensation	\$97,927
Construction projects to begin on or after October 1; (>\$65K)	Not applicable
Budget variance report	See the Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual - General Fund
Ad Valorem taxes;	Not applicable
Non ad valorem special assessments;	
Special assessment rate	Operations and maintenance - \$392.67 - \$399.31 Debt service - \$597.65 - \$244,105.70
Special assessments collected	\$855,970
Outstanding Bonds:	
Series 2022, due May 2, 2032	\$3,940,000



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

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

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities and each major fund of Parklands West Community Development District, Bonita Springs, Florida ("District") as of and for the fiscal year ended September 30, 2025, and the related notes to the financial statements, which collectively comprise the District's basic financial statements, and have issued our opinion thereon dated May 6, 2026.

Report on Internal Control Over Financial Reporting

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

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

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

Report on Compliance and Other Matters

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

Purpose of this Report

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

May 6, 2026



Grau & Associates
CERTIFIED PUBLIC ACCOUNTANTS

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

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

We have examined Parklands West Community Development District, Bonita Springs, Florida's ("District") compliance with the requirements of Section 218.415, Florida Statutes, in accordance with Rule 10.556(10) of the Auditor General of the State of Florida during the fiscal year ended September 30, 2025. Management is responsible for the District's compliance with those requirements. Our responsibility is to express an opinion on the District's compliance based on our examination.

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

We are required to be independent and to meet our other ethical responsibilities in accordance with relevant ethical requirements relating to the examination engagement.

In our opinion, the District complied, in all material respects, with the aforementioned requirements for the fiscal year ended September 30, 2025.

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

May 6, 2026



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

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

Report on the Financial Statements

We have audited the accompanying basic financial statements of Parklands West Community Development District ("District") as of and for the fiscal year ended September 30, 2025, and have issued our report thereon dated May 6, 2026.

Auditor's Responsibility

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

Other Reporting Requirements

We have issued our Independent Auditor's Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of the Financial Statements Performed in Accordance with *Government Auditing Standards*; and Independent Auditor's Report on an examination conducted in accordance with *AICPA Professional Standards*, AT-C Section 315, regarding compliance requirements in accordance with Chapter 10.550, Rules of the Auditor General. Disclosures in those reports, which are dated May 6, 2026, should be considered in conjunction with this management letter.

Purpose of this Letter

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

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

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

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

May 6, 2026

REPORT TO MANAGEMENT

I. CURRENT YEAR FINDINGS AND RECOMMENDATIONS

None

II. PRIOR YEAR FINDINGS AND RECOMMENDATIONS

None

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

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

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

There were no significant findings and recommendations made in the preceding annual financial audit report for the fiscal year ended September 30, 2024.

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

There were no such matters discovered by, or that came to the attention of, the auditor, to be reported for the fiscal year ended September 30, 2025.

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

There were no such matters discovered by, or that came to the attention of, the auditor, to be reported, for the fiscal year ended September 30, 2025.

4. The name or official title and legal authority of the District are disclosed in the notes to the financial statements.
5. The District has not met one or more of the financial emergency conditions described in Section 218.503(1), Florida Statutes.
6. We applied financial condition assessment procedures and no deteriorating financial conditions were noted as of September 30, 2025. It is management's responsibility to monitor financial condition, and our financial condition assessment was based in part on representations made by management and the review of financial information provided by same.
7. Management has provided the specific information required by Section 218.39(3)(c) in the Other Information section of the financial statements on page 23.

PARKLANDS WEST
COMMUNITY DEVELOPMENT DISTRICT

3A

RESOLUTION 2026-02

**A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE
PARKLANDS WEST COMMUNITY DEVELOPMENT DISTRICT HEREBY
ACCEPTING THE AUDITED FINANCIAL REPORT FOR THE FISCAL YEAR
ENDED SEPTEMBER 30, 2025**

WHEREAS, the District’s Auditor, Grau & Associates, has heretofore prepared and submitted to the Board, for accepting, the District’s Audited Financial Report for Fiscal Year 2025;

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

1. The Audited Financial Report for Fiscal Year 2025, heretofore submitted to the Board, is hereby accepted for Fiscal Year 2025, for the period ending September 30, 2025; and
2. A verified copy of said Audited Financial Report for Fiscal Year 2025 shall be attached hereto as an exhibit to this Resolution, in the District’s “Official Record of Proceedings”.

PASSED AND ADOPTED this 14th day of May, 2026.

ATTEST:

**PARKLANDS WEST COMMUNITY
DEVELOPMENT DISTRICT**

Secretary/Assistant Secretary

Chair/Vice Chair, Board of Supervisors

PARKLANDS WEST
COMMUNITY DEVELOPMENT DISTRICT

4



Parklands Lee and West CDD

Lake Treatment Report Treatment Dates Feb 2026

Lake #	Work Preformed	Target	Target	Treatment Date	Notes/Comments
1 Lee	Treated	Grasses/Weeds	Torpedoglass	2/10 and 2/24	Treated shoreline grasses and weeds
2 Lee	Treated	Grasses/Weeds	Torpedoglass	2/10 and 2/24	Treated shoreline grasses and weeds
3 Lee	Treated	Grasses/Weeds	Torpedoglass	2/10 and 2/24	Treated shoreline grasses and weeds
4 Lee	Treated	Grasses/Weeds	Torpedoglass	2/10 and 2/24	Treated shoreline grasses and weeds
5 Lee	Treated	Grasses/Weeds	Torpedoglass	2/10 and 2/24	Treated shoreline grasses and weeds
6 Lee	Treated	Grasses/Weeds	Torpedoglass	2/10 and 2/24	Treated shoreline grasses and weeds
7 Lee	Treated	Grasses/Weeds	Torpedoglass	2/10 and 2/24	Treated shoreline grasses and weeds
8 Lee	Treated	Grasses/Weeds	Torpedoglass	2/10 and 2/24	Treated shoreline grasses and weeds
9 Lee	Treated	Grasses/Weeds	Torpedoglass	2/10 and 2/24	Treated shoreline grasses and weeds
10 Lee	Treated	Grasses/Weeds	Torpedoglass	2/10 and 2/24	Treated shoreline grasses and weeds
11 Lee	Treated	Grasses/Weeds	Torpedoglass	2/10 and 2/24	Treated shoreline grasses and weeds
12 Lee	Treated	Grasses/Weeds	Torpedoglass	2/10 and 2/24	Treated shoreline grasses and weeds
14 Lee	Treated	Grasses/Weeds		2/24	Treated shoreline grasses and weeds
15 Lee	Treated	Grasses/Weeds		2/24	Treated shoreline grasses and weeds
Sorrento	Treated	Grasses/Weeds		2/24	Treated shoreline grasses and weeds



Parklands Lee and West CDD

Lake Treatment Report Treatment Dates Feb 2026

Lake #	Work Preformed	Target	Target	Treatment Date	Notes/Comments
1 West	Treated	Grasses/Weeds		2/17	Treated shoreline grasses and weeds
2 West	Treated	Grasses/Weeds		2/17	Treated shoreline grasses and weeds
3 West	Treated	Grasses/Weeds		2/17	Treated shoreline grasses and weeds
4 West	Treated	Grasses/Weeds		2/17	Treated shoreline grasses and weeds
5 West	Treated	Grasses/Weeds		2/17	Treated shoreline grasses and weeds
6 West	Treated	Grasses/Weeds		2/17	Treated shoreline grasses and weeds
7 West	Treated	Grasses/Weeds		2/10	Treated shoreline grasses and weeds
8 West	Treated	Algae		2/17	Treated shoreline Algae
9 West	Treated	Grasses/Weeds		2/17	Treated shoreline grasses and weeds
10 West	Treated	Grasses/Weeds		2/17	Treated shoreline grasses and weeds
11 West	Treated	Grasses/Weeds		2/17	Treated shoreline grasses and weeds
12 West	Treated	Grasses/Weeds		2/17	Treated shoreline grasses and weeds
13 West	Treated	Grasses/Weeds		2/17	Treated shoreline grasses and weeds



Parklands Lee and West CDD
 Lake Treatment Report
 Treatment Dates March 2026

Lake #	Work Preformed	Target	Target	Treatment Date	Notes/Comments
1 Lee	Treated	Algae		3/17	Spot treated shoreline Algae
2 Lee	Treated	Algae		3/17	Spot treated shoreline Algae
3 Lee	Treated	Algae		3/17	Spot treated shoreline Algae
4 Lee	Treated	Algae		3/17	Spot treated shoreline Algae
5 Lee	Treated	Algae		3/17	Spot treated shoreline Algae
6 Lee	Treated	Algae		3/17	Spot treated shoreline Algae
7 Lee	Treated	Algae		3/17	Spot treated shoreline Algae
8 Lee	Treated	Algae		3/17	Spot treated shoreline Algae
9 Lee	Treated	Algae		3/23	Spot treated shoreline Algae
10 Lee	Treated	Algae		3/23	Spot treated shoreline Algae
11 Lee	Treated	Algae		3/23	Spot treated shoreline Algae
12 Lee	Treated	Algae		3/23	Spot treated shoreline Algae
14 Lee	Treated	Algae		3/23	Spot treated shoreline Algae
15 Lee	Treated	Algae		3/23	Spot treated shoreline Algae
Sorrento	Treated	Algae	Grasses/Weeds	3/4	Treated shoreline grasses/weeds/Algae



Parklands Lee and West CDD
 Lake Treatment Report
 Treatment Dates March 2026

Lake #	Work Preformed	Target	Target	Treatment Date	Notes/Comments
1 West	Treated	Algae		3/10	Spot treated shoreline Algae
2 West	Treated	Grasses/Weeds		3/4	Treated shoreline grasses and weeds
3 West	Treated	Algae		3/10	Spot treated shoreline Algae
4 West	Treated	Hydrilla		3/4	Treated submersed weeds around shoreline
5 West	Treated	Algae		3/10	Spot treated shoreline Algae
6 West	Treated	Algae		3/10	Spot treated shoreline Algae
7 West	Treated	Grasses/Weeds		3/4	Treated shoreline grasses and weeds
8 West	Treated	Grasses/Weeds		3/4	Treated shoreline grasses and weeds
9 West	Treated	Grasses/Weeds		3/4	Treated shoreline grasses and weeds
10 West	Treated	Algae		3/10	Spot treated shoreline Algae
11 West	Treated	Grasses/Weeds		3/4	Treated shoreline grasses and weeds
12 West	Treated	Hydrilla		3/4	Treated submersed weeds around shoreline
13 West	Treated	Grasses/Weeds		3/4	Treated shoreline grasses and weeds



Parklands Lee and West CDD

Lake Treatment Report

Treatment Dates April 2026

Lake #	Work Performed	Target	Target	Treatment Date	Notes/Comments
1 Lee	Treated	Algae		4/7 and 4/17	Spot treated shoreline Algae
2 Lee	Treated	Algae		4/7 and 4/17	Spot treated shoreline Algae
3 Lee	Treated	Algae		4/7 and 4/17	Spot treated shoreline Algae
4 Lee	Treated	Algae		4/7 and 4/17	Spot treated shoreline Algae
5 Lee	Treated	Algae		4/7 and 4/17	Spot treated shoreline Algae
6 Lee	Treated	Algae		4/7 and 4/17	Spot treated shoreline Algae
7 Lee	Treated	Algae		4/7 and 4/17	Spot treated shoreline Algae
8 Lee	Treated	Algae		4/7 and 4/17	Spot treated shoreline Algae
9 Lee	Treated	Algae		4/7 and 4/17	Spot treated shoreline Algae
10 Lee	Treated	Algae		4/7 and 4/17	Spot treated shoreline Algae
11 Lee	Treated	Algae		4/7 and 4/17	Spot treated shoreline Algae
12 Lee	Treated	Algae		4/7 and 4/17	Spot treated shoreline Algae
14 Lee	Treated	Algae		4/7 and 4/17	Spot treated shoreline Algae
15 Lee	Treated	Algae		4/7 and 4/17	Spot treated shoreline Algae
Sorrento	Treated	Grasses/Weeds		4/22	Sprayed lake bank grasses/weeds



Parklands Lee and West CDD

Lake Treatment Report

Treatment Dates April 2026

Lake #	Work Preformed	Target	Target	Treatment Date	Notes/Comments
1 West	Treated	Algae		4/7 and 4/22	Spot treated shoreline Algae
2 West	Treated	Algae		4/7 and 4/22	Spot treated shoreline Algae
3 West	Treated	Algae		4/7 and 4/22	Spot treated shoreline Algae
4 West	Treated	Algae		4/7 and 4/22	Spot treated shoreline Algae
5 West	Treated	Algae		4/7 and 4/22	Spot treated shoreline Algae
6 West	Treated	Algae		4/7 and 4/22	Spot treated shoreline Algae
7 West	Treated	Algae		4/7 and 4/22	Spot treated shoreline Algae
8 West	Treated	Algae		4/7 and 4/22	Spot treated shoreline Algae
9 West	Treated	Algae		4/7 and 4/22	Spot treated shoreline Algae
10 West	Treated	Algae		4/7 and 4/22	Spot treated shoreline Algae
11 West	Treated	Algae		4/7 and 4/22	Spot treated shoreline Algae
12 West	Treated	Algae		4/7 and 4/22	Spot treated shoreline Algae
13 West	Treated	Algae		4/7 and 4/22	Spot treated shoreline Algae



Parklands Lee and West CDD Lake Treatment Report

Lake inspection was completed on April 20th there no major issue to report

With water levels low and warmer weather we are seeing minor increase in shoreline Algae

tech are spot treating each lake as needed

Over all property looks good

Parklands Lee and West CDD
Lake Treatment Report
Inspection Date April 20th 2026



Lake 1L

Notes/Comments

Action Needed



Lake 2L

Notes/Comments

Action Needed



Lake 3L

Notes/Comments

Action Needed

Parklands Lee and West CDD
Lake Treatment Report
Inspection Date April 20th 2026



Lake 4L

Notes/Comments

Action Needed



Lake 5L

Notes/Comments

Action Needed



Lake 6L

Notes/Comments

Action Needed

Parklands Lee and West CDD
Lake Treatment Report
Inspection Date April 20th 2026



Lake 7L

Notes/Comments

Action Needed



Lake 8L

Notes/Comments

Action Needed



Lake 9L

Notes/Comments

Action Needed

Parklands Lee and West CDD
Lake Treatment Report
Inspection Date April 20th 2026



Lake 10L

Notes/Comments

Action Needed



Lake 11L

Notes/Comments

Action Needed



Lake 12L North End

Notes/Comments

Action Needed

Parklands Lee and West CDD
Lake Treatment Report
Inspection Date April 20th 2026



Lake 12L South End

Notes/Comments

Action Needed



Lake 14L

Notes/Comments

Action Needed



Lake 15L

Notes/Comments

Action Needed

Parklands Lee and West CDD
Lake Treatment Report
Inspection Date April 20th 2026



Lake 1W

Notes/Comments

Action Needed



Lake 2W

Notes/Comments

Action Needed



Lake 3W

Notes/Comments

Action Needed

Parklands Lee and West CDD
Lake Treatment Report
Inspection Date April 20th 2026



Lake 4W

Notes/Comments

Action Needed



Lake 5W South End

Notes/Comments

Action Needed



Lake 5W North End

Notes/Comments

Action Needed

Parklands Lee and West CDD
Lake Treatment Report
Inspection Date April 20th 2026



Lake 6W South End

Notes/Comments

Action Needed



Lake 6W North End

Notes/Comments

Action Needed



Lake 7W

Notes/Comments

Action Needed

Parklands Lee and West CDD
Lake Treatment Report
Inspection Date April 20th 2026



Lake 9W

Notes/Comments

Action Needed



Lake 10W

Notes/Comments

Action Needed



Lake 12W

Notes/Comments

Action Needed

Parklands Lee and West CDD
Lake Treatment Report
Inspection Date April 20th 2026



Lake 13W

Notes/Comments

Action Needed



Lake 13W

Notes/Comments

Action Needed

PARKLANDS WEST
COMMUNITY DEVELOPMENT DISTRICT

5

PARKLANDS WEST COMMUNITY DEVELOPMENT DISTRICT

13 LAKES

LAKE BANK OBSERVATION AND RESTORATION REPORT



Prepared for

PARKLANDS WEST COMMUNITY DEVELOPMENT DISTRICT

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May 14, 2026

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LIST OF APPENDICES

- Appendix 1 – Existing Condition Pictures – January 2026
- Appendix 2 - Lake Bank Repair Quantities 2026
- Appendix 3 – Lake Bank Restoration Options and Opinion of Probable Costs

ATTACHMENTS

- Exhibit A – Map Set
- Exhibit B – Lake Bank Restoration Details
- Exhibit C – Drain Connection Detail

1.0 PURPOSE OF STUDY

The following summary has been developed to assist the Parklands West Community Development District (PWCDD) in determining an appropriate course of action regarding rehabilitation of the existing thirteen (13) lakes within the community. This document is intended to assist community stakeholders in understanding the current conditions of the lakes based on a general site observation conducted by Johnson Engineering, LLC (JE).

The purpose of this report is to provide the basic information necessary to evaluate applicable lake bank rehabilitation and restoration efforts, and to present recommendations for the thirteen (13) lakes.

2.0 BACKGROUND

The lakes located within the Parklands West Community function as stormwater management features that provide treatment and attenuation of stormwater runoff. The lakes are surrounded by residential lots, a golf course, and landscape areas.

3.0 SITE OBSERVATIONS

A Johnson Engineering technician conducted a general site observation and documented the condition of the lake banks in January 2026. These photos can be seen in **Appendix 1**, “Existing Condition Pictures – January 2026”.

During the site observation, areas of the lake banks with washouts and drop-offs requiring restoration and repair were identified and documented. These locations are shown on an aerial map set attached as **Exhibit A**, “Map Set”, Sheets 1 through 4.

In total, one hundred fifty-six (156) washouts were observed on the thirteen (13) lake banks, and five (5) of the lake banks had multiple drop-offs. **Appendix 2**, “Lake Bank Repair Quantities 2026” provides location by lake number, the type of restoration required, and estimated quantities.

3.1 Lake Banks

When evaluating lake banks, it’s important to observe the location, potential causes, erosion type, and severity to determine repair priorities. Severity is typically evaluated based on the South Florida Water Management District (SFWMD) compliance criteria,

where a greater than nine (9) inch vertical displacement or drop-off in the bank is considered a safety hazard to residents, guests, and maintenance personnel.

Location is the first factor considered when prioritizing lake bank repairs. Areas adjacent to residential lots and recreational areas where the lake is easily accessible to residents or guests receive greater attention than similar areas that are not easily accessed. However, the safety of maintenance personnel should also be considered. For example, erosion with a higher severity ranking in an area not easily accessible to residents but frequented by mowing crews may be prioritized over less severe erosion located adjacent to residential areas.

Potential causes and erosion types are also considered, as they influence the appropriate repair method for each location. For instance, pool overflow damage may receive higher priority if it is determined to be an illicit discharge into the lake.

During the site observation, areas of the lake banks erosion were identified and evaluated for erosion cause, erosion type, and level of severity as follows:

Location Rankings:

- Adjacent to residential units and recreational areas.
- Adjacent to preserves or perimeter walls.
- Other areas.

Potential Causes:

- Wind and wave action.
- Surface run-off concentrated at a point on the bank.
- Improperly installed pipe or grate.
- Lake bank slope is greater than 4:1.
- Other factors.

Erosion Categories:

- Vertical displacement/Bank drop-off (parallel to shoreline).
- Vertical displacement/Bank gully/washout (perpendicular to shoreline).

- Bank washout from pipe, inlet, or sprinkler discharge.
- Eroded swales in bank.
- Other erosion types.

Severity rankings:

- Immediate attention.
- SFWMD compliance.
- Hazardous to residents and maintenance personnel.
- Probable future problem.

3.1.1 Wind and Wave Action

The most common type of lake bank erosion is caused by wind and wave action. This type of erosion typically creates a vertical displacement, or drop-off, that runs parallel to the shoreline at the elevation where the lake water level remains for the longest period of time, usually near or below the control elevation of the stormwater management system (SWMS). These drop-offs can create a safety hazard to foot traffic and maintenance equipment.

During the “rainy season”, typically from June through October, lake water levels remain elevated for extended periods of time above the control elevation. The sod typically installed on the lake banks cannot survive prolonged submergence for more than one or two weeks and will only slowly reestablish after the water level recedes.

Once the prolonged high-water levels subside after the rainy season, exposed sections of lake bank become vulnerable to erosion. Wind generated waves can then erode the bare lake bank creating the vertical displacement and drop-off conditions discussed above.

3.1.2 Concentrated Flow

The second most common type of lake bank erosion occurs where stormwater runoff becomes concentrated along a narrow path on the bank. This concentrated flow eventually creates a vertical displacement, similar to wind and wave action but perpendicular to the

shoreline and typically concentrated in one location. Creating a gully or washout type of erosion.

These gullies or washouts frequently occur between residential buildings where roof drains, pool drains, or lot run-offs are concentrated before discharging to the lake. This concentrated runoff is frequently caused by roof gutter downspouts, pool overflow discharges, or drainage swales between homes.

These conditions can form large gullies that are a safety hazard to foot traffic and maintenance equipment. These gullies can also destabilize the bank and allow further erosion to occur laterally along the lake bank. The sod on the lake bank can disguise the severity of the erosion. As the sod can survive with adequate irrigation, even though the soil underneath has eroded down the bank and into the lake. This can often pose a greater risk for residents, guests, and maintenance personnel, than a visible gully or washout.

3.1.3 Lake Bank Slope Steeper Than 4:1

Out of the thirteen (13) lakes that were observed, five (5) lake bank areas have drop-offs that are nine (9) inches or greater and are beyond the allowable maximum slope of 4:1.

4.0 RESTORATION AND ESTIMATE OF PROBABLE COSTS

As stated earlier, **Appendix 2**, “Lake Bank Repair Quantities 2026”, provides location by lake number, type of restoration necessary, and estimated quantities.

4.1 Lake Banks

The site observation identified multiple locations of lake bank erosion that need restoration. The type and cause of the erosion determine the type of restoration required. Various restoration options are available, varying in appearance and cost, but will achieve the same objective.

Restoration options and estimates of probable costs per linear foot are provided in **Appendix 3**, “Lake Bank Restoration Options and Opinion of Probable Costs”. Typical details showing one commonly used lake bank restoration method utilizing GeoTube are included in **Exhibit B**, “Lake Bank Restoration Details”.

4.1.1 Wind and Wave Action

Restoration of lake banks due to wind and wave action is required at this time. Evidence of erosion severe enough to create hazards to foot traffic, landscape maintenance personnel, and equipment due to vertical displacement and bank washouts, and gullies perpendicular to the shoreline.

4.1.2 Concentrated Flow

When addressing erosion due to concentrated flow, the restoration effort should extend up the bank to the source of the runoff. Typically, a storm pipe is installed from the source of the flow, and it discharges to a flared end section in the lake. An inlet box may be installed to receive concentrated overland flow, or a junction box may be used to receive multiple pipe discharges. See **Exhibit C**, “Drain Connection Detail” for various options to tie in these point sources of concentrated flow.

Riprap is another option often used to restore isolated gullies or washouts. However, it is not recommended in lawn areas because it does not provide a natural appearance and can interfere with routine mowing and landscape maintenance. Other options include biodegradable erosion mats or open cell systems that allow grass to grow through and over them. These systems protect the underlying soil while maintaining a natural, fully vegetated appearance when covered with sod.

5.0 CONCLUSIONS AND RECOMMENDATIONS

Based on the general site observation performed by JE, the conditions reviewed and discussed appear to be primarily maintenance items that one would expect to see for a development. As stated previously in the report, there is restoration and repairs to be completed. Communication with property owners is highly recommended to provide detailed information about the project and bring awareness to the residents.

5.1 Point Source Repairs

Prior to the commencement of any lake bank restoration work, point source and washout repairs must be made to properly reinstall the drainage pipe discharges along the lake banks, see attached **Exhibit C**, “Drain Connection Detail”. While a total of one hundred

fifty-six (156) washouts were identified for repair, it is anticipated that there are more buried stormwater drainpipes that are in poor condition and may need to be replaced.

5.2 Lake Banks

Based on the site observation, many areas need attention and restoration efforts to stabilize the lake banks. The lake banks are subject to environmental conditions and will need routine inspection and maintenance.

5.3 Lake Littorals

Once restoration of the lake banks are complete, it is recommended to reestablish the littoral planting zones in accordance with the approved development order permit plans and create a long-term littoral maintenance plan. This will decrease future erosion due to wind and wave action, assist with nutrient uptake, and enhance habitat and aesthetics. It is important to note that lake littoral plants, which grow in the shallow areas near the shore of a lake serve several important ecological purposes including:

- **Habitat and Biodiversity:** Littoral plants provide habitat for fish, insects, amphibians, and birds. The vegetation offers shelter and breeding grounds, contributing to overall biodiversity.
- **Water Quality Improvement:** Littoral plants help improve water quality by filtering pollutants and nutrients. Their roots can trap sediments and reduce erosion, while absorbing excess nutrients like nitrogen and phosphorus, helping prevent algal blooms.
- **Erosion Control:** The root systems of littoral plants help stabilize the shoreline, reducing erosion caused by waves and currents. This is crucial for maintaining the slope and integrity of the lake's edge.
- **Oxygen Production:** Through the process of photosynthesis, littoral plants release oxygen into the water, which is vital for the survival of aquatic organisms.
- **Food Source:** Littoral plants are a primary food source for fish, insects, and waterfowl. The plants themselves or the organisms that live among them become part of the food chain.

5.4 Lake Bank Restoration Plan

Due to the cost associated with restoration of the thirteen (13) lakes, it is recommended that the CDD establish a lake bank restoration plan. There are several options to address lake bank erosion, one option is detailed in **Exhibit B**, “Lake Bank Restoration Details”. Prices can range from \$115 to \$250 per linear foot depending on the type of repair that is chosen. These are identified in more detail in **Appendix 3**, “Lake Bank Restoration Options and Opinion of Probable Costs”.

Other ideas incorporate mini vegetation islands at the top of the lake bank. However, one concern related to vegetation planting of any kind is the water level elevation change during the dry season. Many plants will not survive without supplemental irrigation during the dry season. One possible solution is to evaluate whether existing irrigation heads can be turned or replaced to provide water to the proposed vegetation.

- SFWMD considers lake bank restoration a maintenance activity and does not require modification to the SFWMD Environmental Resource Permit (ERP). It is likely that littoral plantings will be required as part of the lake bank restoration plan to comply with the conditions of the original Development Order permit plans.

APPENDIX 1

PARKLANDS WEST COMMUNITY DEVELOPMENT DISTRICT

13 LAKES

EXISTING CONDITIONS PICTURES - JANUARY 2026

Lake 1 – Priority: 8

- 18 Washouts
- No drop-offs
- < 20% littoral coverage



Lake 2 – Priority: 9

- 10 Washouts
- No drop-offs
- No littoral coverage



Lake 3 – Priority: 13

- 0 Washouts
- No drop-offs
- No littoral coverage
- Fully Armored with Riprap



Lake 4 – Priority: 12

- 1 Washout
- No drop-offs
- No littoral coverage



Lake 5 – Priority: 6

- 19 Washouts
- No drop-offs
- No littoral coverage



Lake 6 – Priority: 3

- 19 Washouts
- < 5% of 9 - 18-inch drop-offs
- No littoral coverage



Lake 7 – Priority: 5

- 15 Washouts
- < 10% of 9-inch drop-offs
- No littoral coverage



Lake 8 – Priority: 1

- 18 Washouts
- 10 - 20% of 18 - 24-inch drop-offs
- No littoral coverage



Lake 9 – Priority: 11

- 3 Washouts
- No drop-offs
- No littoral coverage



Lake 10 – Priority: 2

- 11 Washouts
- 10% of 9 - 12-inch drop-offs
- 10% of 18 - 26-inch drop-offs
- No littoral coverage



Lake 11 – Priority: 7

- 6 Washouts
- < 10% of 12 - 18-inch drop-offs
- No littoral coverage



Lake 12 – Priority: 10

- 8 Washouts
- No drop-offs
- No littoral coverage
- Steep Slope



Lake 13 – Priority: 4

- 28 Washouts
- No drop-offs
- No littoral coverage
- Steep Slope



APPENDIX 2

PARKLANDS WEST COMMUNITY DEVELOPMENT DISTRICT

13 LAKES

LAKE BANK REPAIR QUANTITIES 2026

Name	Washouts	Drop-Offs	Littorals	Priority
Lake 1	18	0	< 20%	8
Lake 2	10	0	0	9
Lake 3	0	0	0	13
Lake 4	1	0	0	12
Lake 5	19	0	0	6
Lake 6	19	9-18" : < 5%	0	3
Lake 7	15	9" : < 10%	0	5
Lake 8	18	18-24" : 10-20%	0	1
Lake 9	3	0	0	11
Lake 10	11	9-12" : 10% 18-26" : 10%	0	2
Lake 11	6	12-18" : < 10%	0	7
Lake 12	8	0	0	10
Lake 13	28	0	0	4

APPENDIX 3

PARKLANDS WEST COMMUNITY DEVELOPMENT DISTRICT

13 LAKES

LAKE BANK RESTORATION OPTIONS

AND

OPINION OF PROBABLE COSTS

Lake Bank Restoration Options and Opinion of Probable Costs

Restoration Method	Description	Erosion Resistance See Note 3	Special Considerations See Note 1, 2 and 3	Opinion of Probable Cost \$/Linear Foot
Rip Rap	Rock 6" to 12" in diameter with filter fabric 8' to 15' wide	Good	Not a natural appearance and limited by SFWMD	\$160 to \$250
Stone/Block Retaining Wall	Stone blocks, multilayer, with filter fabric	Good	Not a natural appearance and limited acceptance by SFWMD	Not Applicable
Grassy Paver and GeoBlock	Open at top and bottom HDPE cells	Fair, possible undercutting by wave action	Natural yard appearance or alternate plantings	\$115
GeoWeb	Flexible web which can extend into lake bottom	Good	Natural yard appearance or alternate plantings	\$200 to \$250
GeoTube	Polyester fabric tube filled with sand or organic matter, with or without a footer	Good	Natural yard appearance or alternate plantings	\$150 to \$180
Turf Stone Paver	Open center pavers	Fair, possible undercutting by wave action	Partial sod/turf or alternate plantings	\$120 to \$180
Articulated Concrete Mat	Concrete logs with copolymer rope	Good	Natural yard appearance or alternate plantings	\$160 to \$200
Erosion Control Blankets	Coir mats or polypropylene	Fair, possible undercutting by wave action	Natural yard appearance	\$115
50% Rip Rap, 50% Matting/Plants	Rip Rap bottom 6'-8', Coco mat upper 6'-8'	Fair, possible undercutting by wave action	Natural yard appearance or alternate plantings	\$160 to \$200
Note 1	SFWMD Permit Design Criteria limits the amount of bulkhead, rip rap/rock, and steeper than 3.5 to 1 bank slopes. Altering existing 4:1 grassy bank to bulkhead or rip rap/rock requires a Modification to the existing Permit. Lee County may also have criteria that limit the amount of shoreline that can receive bulkhead or rip rap/ rock.			
Note 2	SFWMD requires a permit modification if lake bank maintenance leaves a steeper than 9" step/rise at the normal water line.			
Note 3	Adding GeoWeb 4' to 6' into lake bottom will change the rating from Fair to Good while increasing the cost 50-80%.			
Note 4	Stone/Block Retaining Wall and GeoTube prices are \$/Linear Foot.			

Alternate Plantings – Seasonally-slightly submerged:


Spartina/Cord Grass
Swamp Fern
Leather Fern
Rhexia (Marsh Pink)

EXHIBIT A

MAP SET



Legend

-  Parklands
-  Parklands West / Parklands Lee Limits
-  Parklands Lee Lakes
-  Parklands West Lakes

Notes

1. Aerial photographs were acquired from Lee County and have a flight date of 2025.

Parklands Lee and
Parklands West (Palмира)
Lee County, Florida

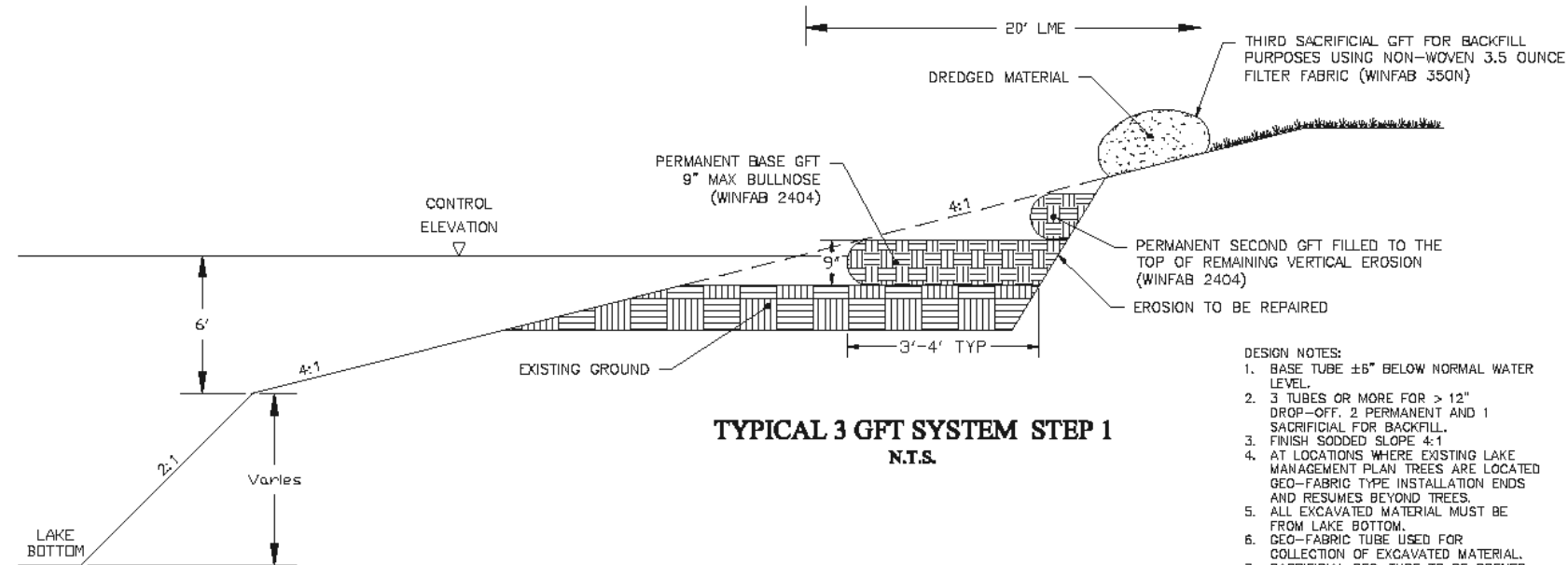


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Parklands Lakes

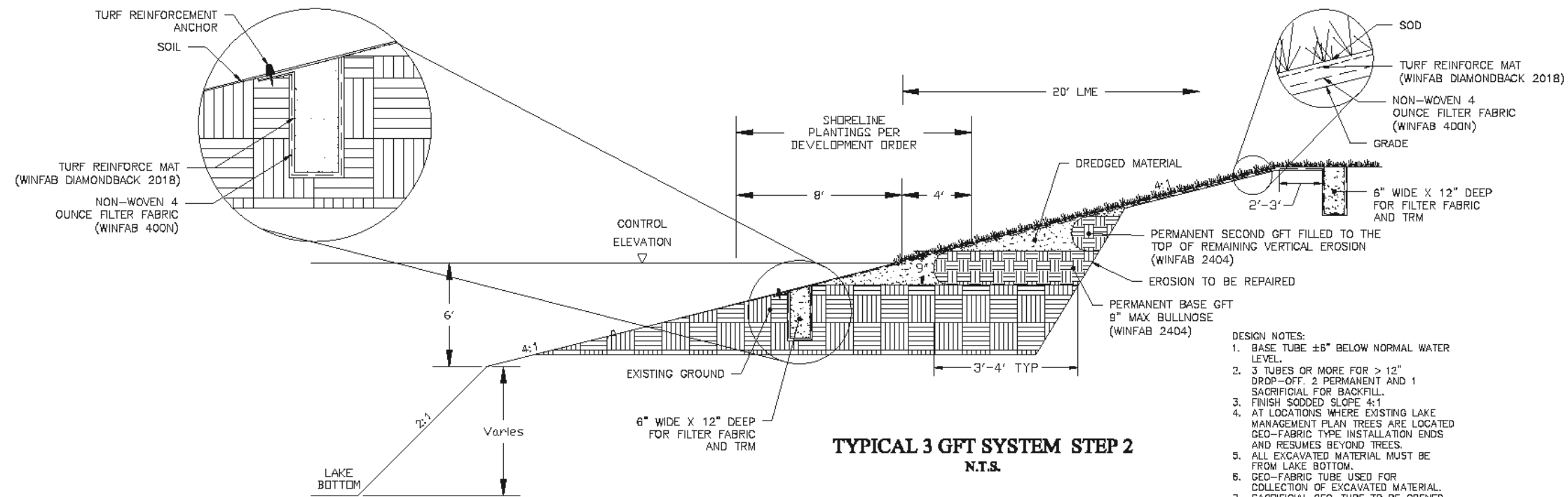
DATE	PROJECT NO.	FILE NO.	SCALE	SHEET
April 2026	20236020	-	As Shown	1

EXHIBIT B
LAKE BANK RESTORATION DETAILS



TYPICAL 3 GFT SYSTEM STEP 1
 N.T.S.

- DESIGN NOTES:
1. BASE TUBE ±6" BELOW NORMAL WATER LEVEL.
 2. 3 TUBES OR MORE FOR > 12" DROP-OFF. 2 PERMANENT AND 1 SACRIFICIAL FOR BACKFILL.
 3. FINISH SODDED SLOPE 4:1
 4. AT LOCATIONS WHERE EXISTING LAKE MANAGEMENT PLAN TREES ARE LOCATED GEO-FABRIC TYPE INSTALLATION ENDS AND RESUMES BEYOND TREES.
 5. ALL EXCAVATED MATERIAL MUST BE FROM LAKE BOTTOM.
 6. GEO-FABRIC TUBE USED FOR COLLECTION OF EXCAVATED MATERIAL.
 7. SACRIFICIAL GEO-TUBE TO BE OPENED AND MATERIAL USED TO RECREATE 4:1 LAKE BANK.
 8. BASE GFT AND SECOND GFT MATERIALS ARE WINFAB 2404 (NOT TO BE CUT OPEN) THIRD SACRIFICIAL GFT MATERIAL IS WINFAB 350N.
 9. USE LISTED MATERIAL OR APPROVED EQUAL.



TYPICAL 3 GFT SYSTEM STEP 2
 N.T.S.

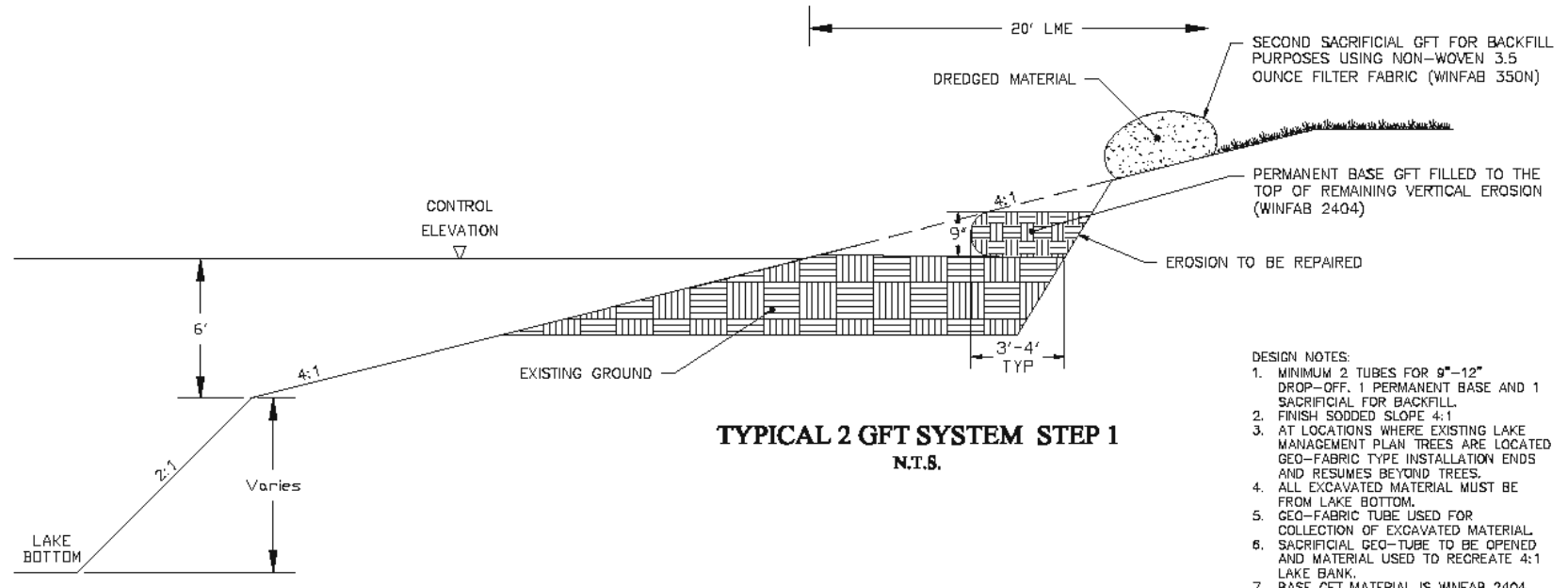
- DESIGN NOTES:
1. BASE TUBE ±6" BELOW NORMAL WATER LEVEL.
 2. 3 TUBES OR MORE FOR > 12" DROP-OFF. 2 PERMANENT AND 1 SACRIFICIAL FOR BACKFILL.
 3. FINISH SODDED SLOPE 4:1
 4. AT LOCATIONS WHERE EXISTING LAKE MANAGEMENT PLAN TREES ARE LOCATED GEO-FABRIC TYPE INSTALLATION ENDS AND RESUMES BEYOND TREES.
 5. ALL EXCAVATED MATERIAL MUST BE FROM LAKE BOTTOM.
 6. GEO-FABRIC TUBE USED FOR COLLECTION OF EXCAVATED MATERIAL.
 7. SACRIFICIAL GEO-TUBE TO BE OPENED AND MATERIAL USED TO RECREATE 4:1 LAKE BANK.
 8. BASE GFT AND SECOND GFT MATERIALS ARE WINFAB 2404 (NOT TO BE CUT OPEN).
 9. TRM WINFAB DIAMONDBACK 201B
 10. FILTER FABRIC MATERIAL IS WINFAB 400N.
 11. USE LISTED MATERIAL OR APPROVED EQUAL.

Lake Bank Restoration
 Typical Details

NO.	DATE	DESCRIPTION

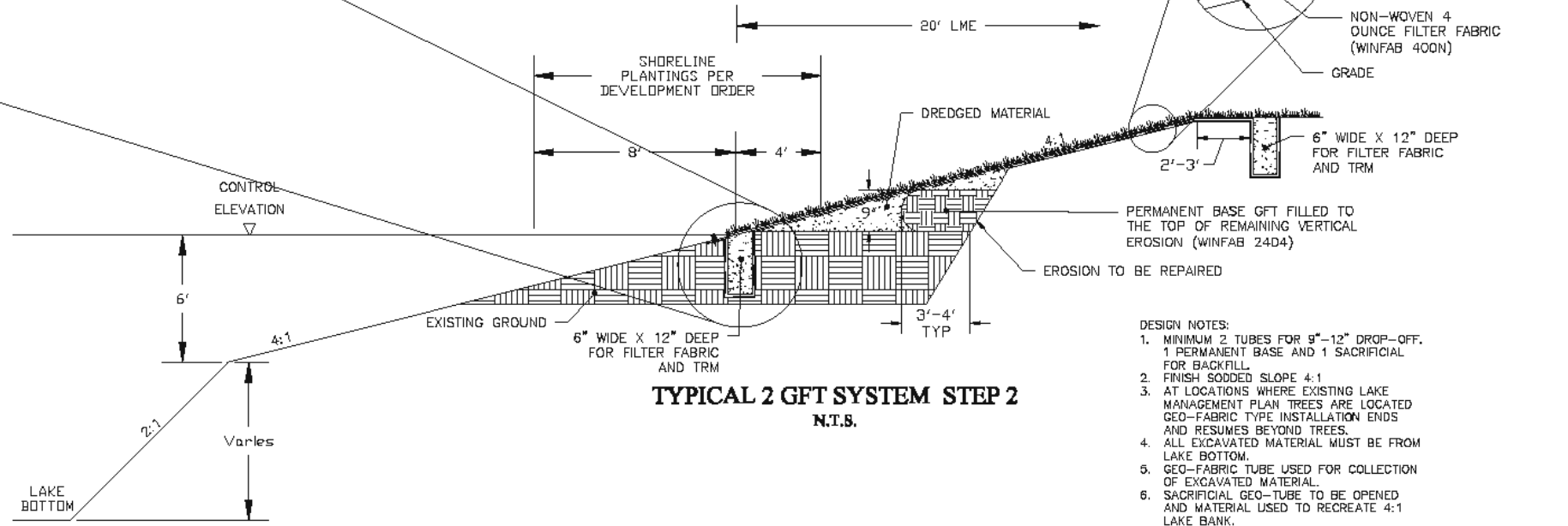
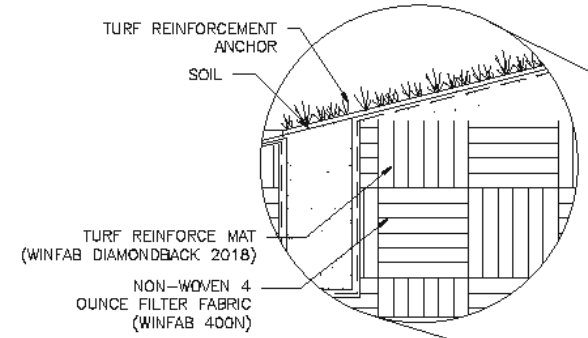
DATE: March 2025
 PROJECT NO.:
 FILE NO.:
 SCALE: NTS

Lake Bank
 Restoration
 Details



TYPICAL 2 GFT SYSTEM STEP 1
 N.T.S.

- DESIGN NOTES:
1. MINIMUM 2 TUBES FOR 9"-12" DROP-OFF. 1 PERMANENT BASE AND 1 SACRIFICIAL FOR BACKFILL.
 2. FINISH SODDED SLOPE 4:1
 3. AT LOCATIONS WHERE EXISTING LAKE MANAGEMENT PLAN TREES ARE LOCATED GEO-FABRIC TYPE INSTALLATION ENDS AND RESUMES BEYOND TREES.
 4. ALL EXCAVATED MATERIAL MUST BE FROM LAKE BOTTOM.
 5. GEO-FABRIC TUBE USED FOR COLLECTION OF EXCAVATED MATERIAL.
 6. SACRIFICIAL GEO-TUBE TO BE OPENED AND MATERIAL USED TO RECREATE 4:1 LAKE BANK.
 7. BASE GFT MATERIAL IS WINFAB 2404 (NOT TO BE CUT OPEN) SECOND SACRIFICIAL GFT MATERIAL IS WINFAB 350N.
 8. USE LISTED MATERIAL OR APPROVED EQUAL.



TYPICAL 2 GFT SYSTEM STEP 2
 N.T.S.

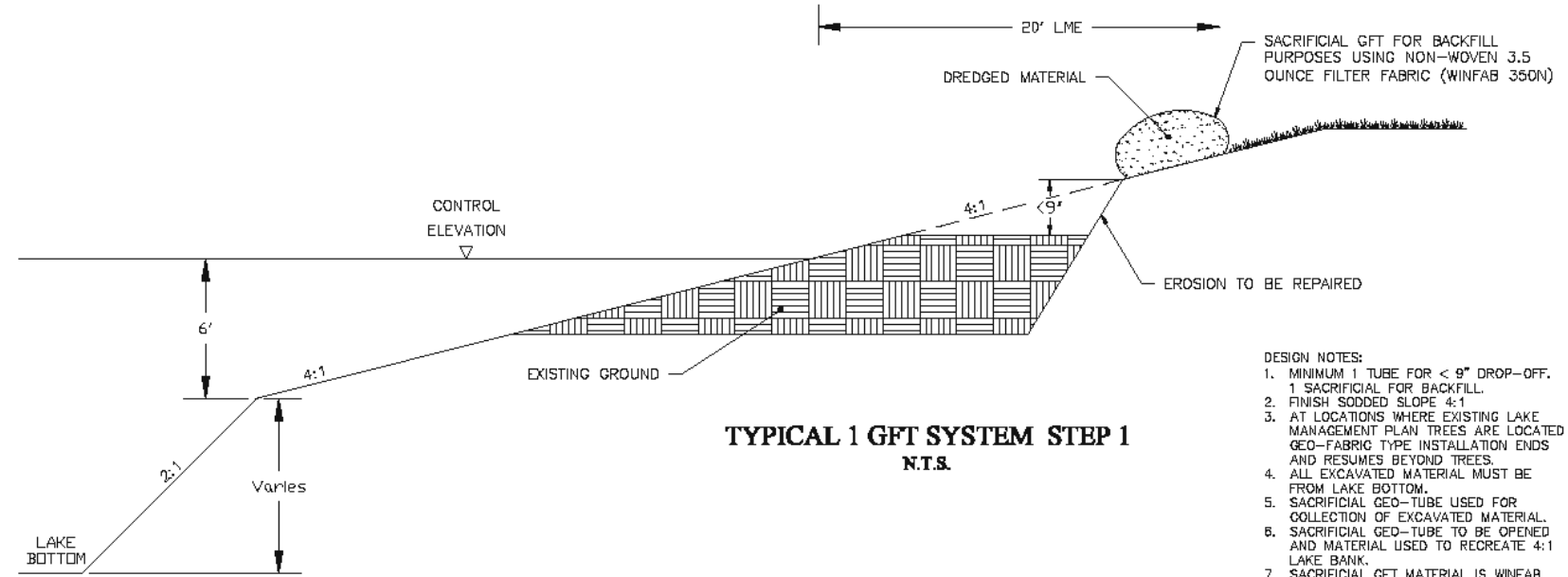
- DESIGN NOTES:
1. MINIMUM 2 TUBES FOR 9"-12" DROP-OFF. 1 PERMANENT BASE AND 1 SACRIFICIAL FOR BACKFILL.
 2. FINISH SODDED SLOPE 4:1
 3. AT LOCATIONS WHERE EXISTING LAKE MANAGEMENT PLAN TREES ARE LOCATED GEO-FABRIC TYPE INSTALLATION ENDS AND RESUMES BEYOND TREES.
 4. ALL EXCAVATED MATERIAL MUST BE FROM LAKE BOTTOM.
 5. GEO-FABRIC TUBE USED FOR COLLECTION OF EXCAVATED MATERIAL.
 6. SACRIFICIAL GEO-TUBE TO BE OPENED AND MATERIAL USED TO RECREATE 4:1 LAKE BANK.
 7. BASE GFT MATERIAL IS WINFAB 2404 (NOT TO BE CUT OPEN).
 8. TRM WINFAB DIAMONDBACK 2018.
 9. FILTER FABRIC MATERIAL IS WINFAB 400N.
 11. USE LISTED MATERIAL OR APPROVED EQUAL.

Lake Bank Restoration
 Typical Details

NO.	DATE	DESCRIPTION

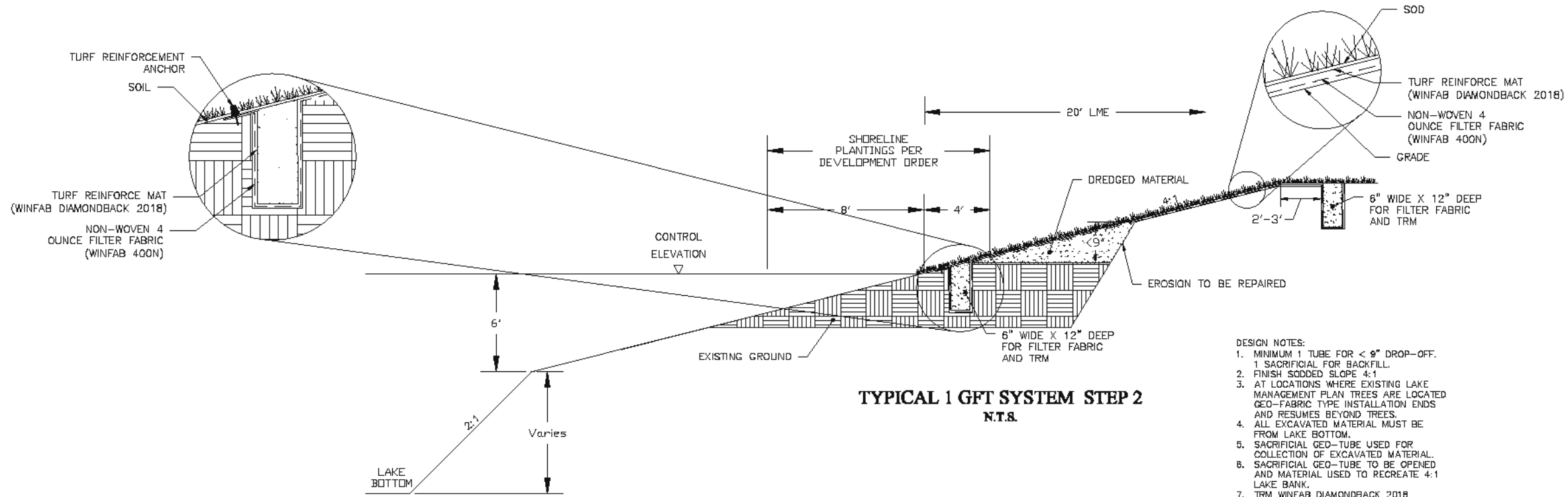
DATE: March 2025
 PROJECT NO. -
 FILE NO. -
 SCALE: NTS

Lake Bank
 Restoration
 Details



TYPICAL 1 GFT SYSTEM STEP 1
 N.T.S.

- DESIGN NOTES:
1. MINIMUM 1 TUBE FOR < 9" DROP-OFF.
 2. 1 SACRIFICIAL FOR BACKFILL.
 3. FINISH SODDED SLOPE 4:1
 4. AT LOCATIONS WHERE EXISTING LAKE MANAGEMENT PLAN TREES ARE LOCATED GEO-FABRIC TYPE INSTALLATION ENDS AND RESUMES BEYOND TREES.
 5. ALL EXCAVATED MATERIAL MUST BE FROM LAKE BOTTOM.
 6. SACRIFICIAL GEO-TUBE USED FOR COLLECTION OF EXCAVATED MATERIAL.
 7. SACRIFICIAL GEO-TUBE TO BE OPENED AND MATERIAL USED TO RECREATE 4:1 LAKE BANK.
 8. SACRIFICIAL GFT MATERIAL IS WINFAB 350N.
 9. USE LISTED MATERIAL OR APPROVED EQUAL.



TYPICAL 1 GFT SYSTEM STEP 2
 N.T.S.

- DESIGN NOTES:
1. MINIMUM 1 TUBE FOR < 9" DROP-OFF.
 2. 1 SACRIFICIAL FOR BACKFILL.
 3. FINISH SODDED SLOPE 4:1
 4. AT LOCATIONS WHERE EXISTING LAKE MANAGEMENT PLAN TREES ARE LOCATED GEO-FABRIC TYPE INSTALLATION ENDS AND RESUMES BEYOND TREES.
 5. ALL EXCAVATED MATERIAL MUST BE FROM LAKE BOTTOM.
 6. SACRIFICIAL GEO-TUBE USED FOR COLLECTION OF EXCAVATED MATERIAL.
 7. SACRIFICIAL GEO-TUBE TO BE OPENED AND MATERIAL USED TO RECREATE 4:1 LAKE BANK.
 8. TRM WINFAB DIAMONDBACK 2018
 9. FILTER FABRIC MATERIAL IS WINFAB 400N.
 10. USE LISTED MATERIAL OR APPROVED EQUAL.

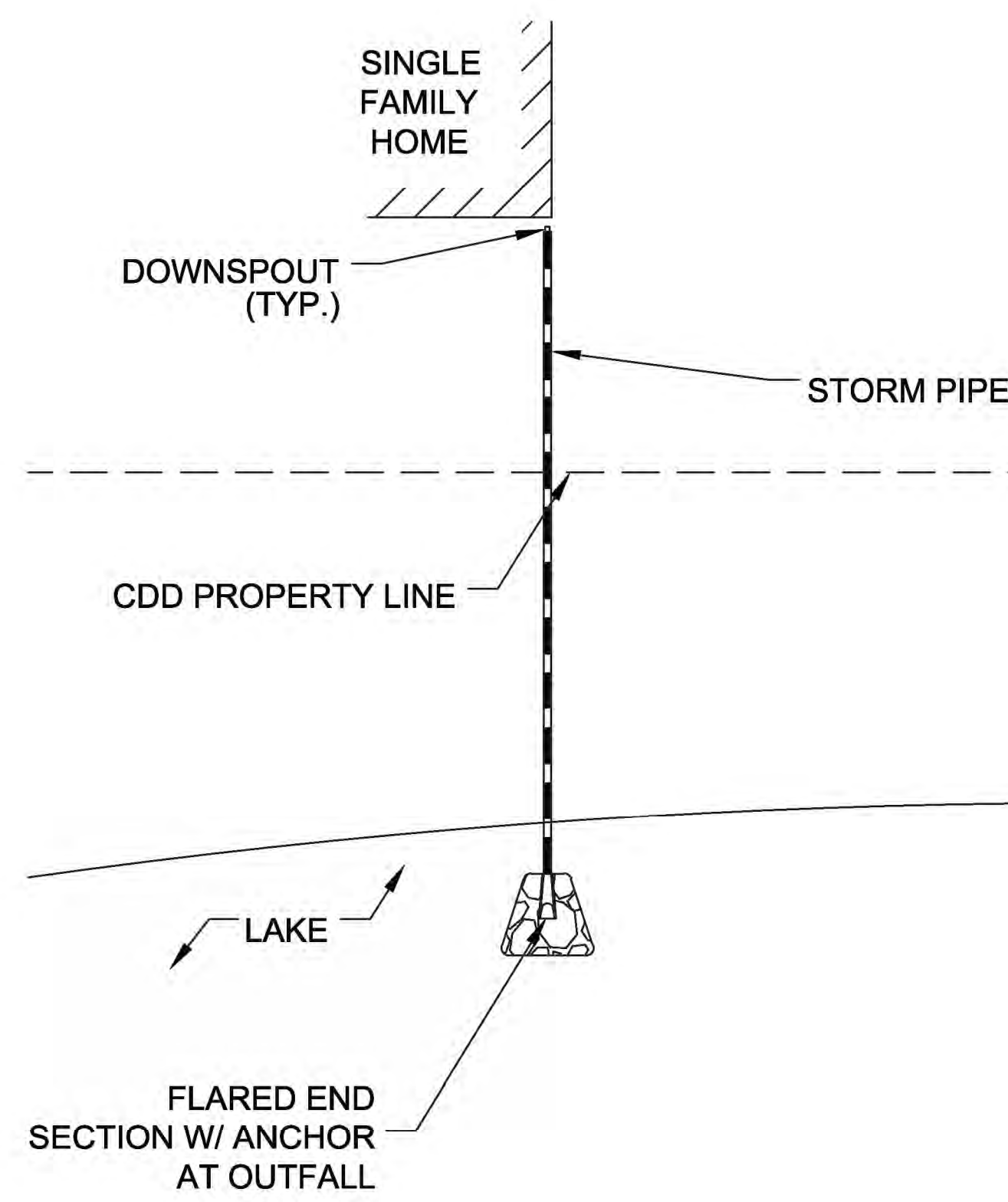
Lake Bank Restoration
 Typical Details

NO.	DATE	DESCRIPTION

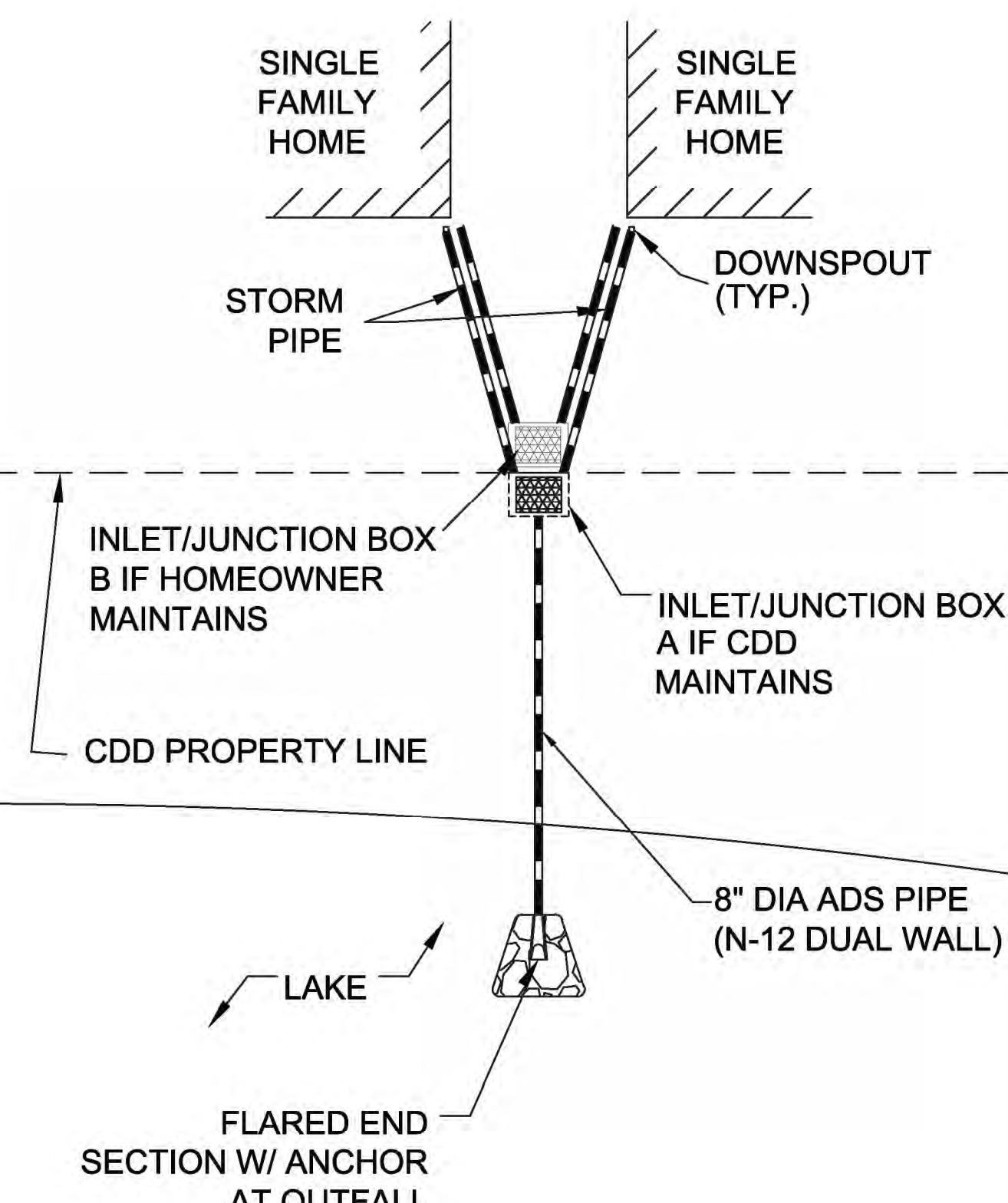
DATE: March 2025
 PROJECT NO.
 FILE NO.
 SCALE: NTS

Lake Bank
 Restoration
 Details

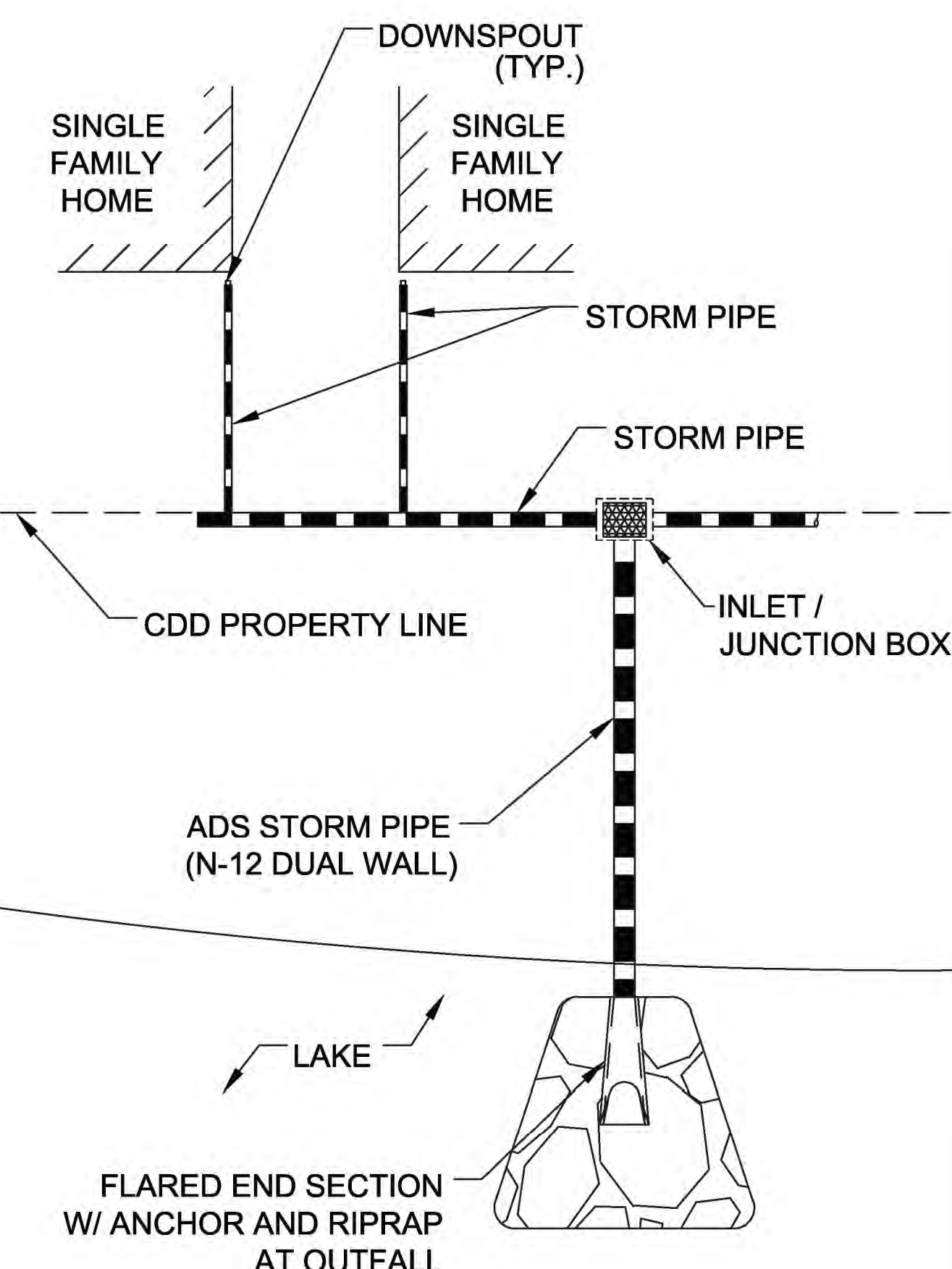
EXHIBIT C
DRAIN CONNECTION DETAIL



OPTION 1
N.T.S.

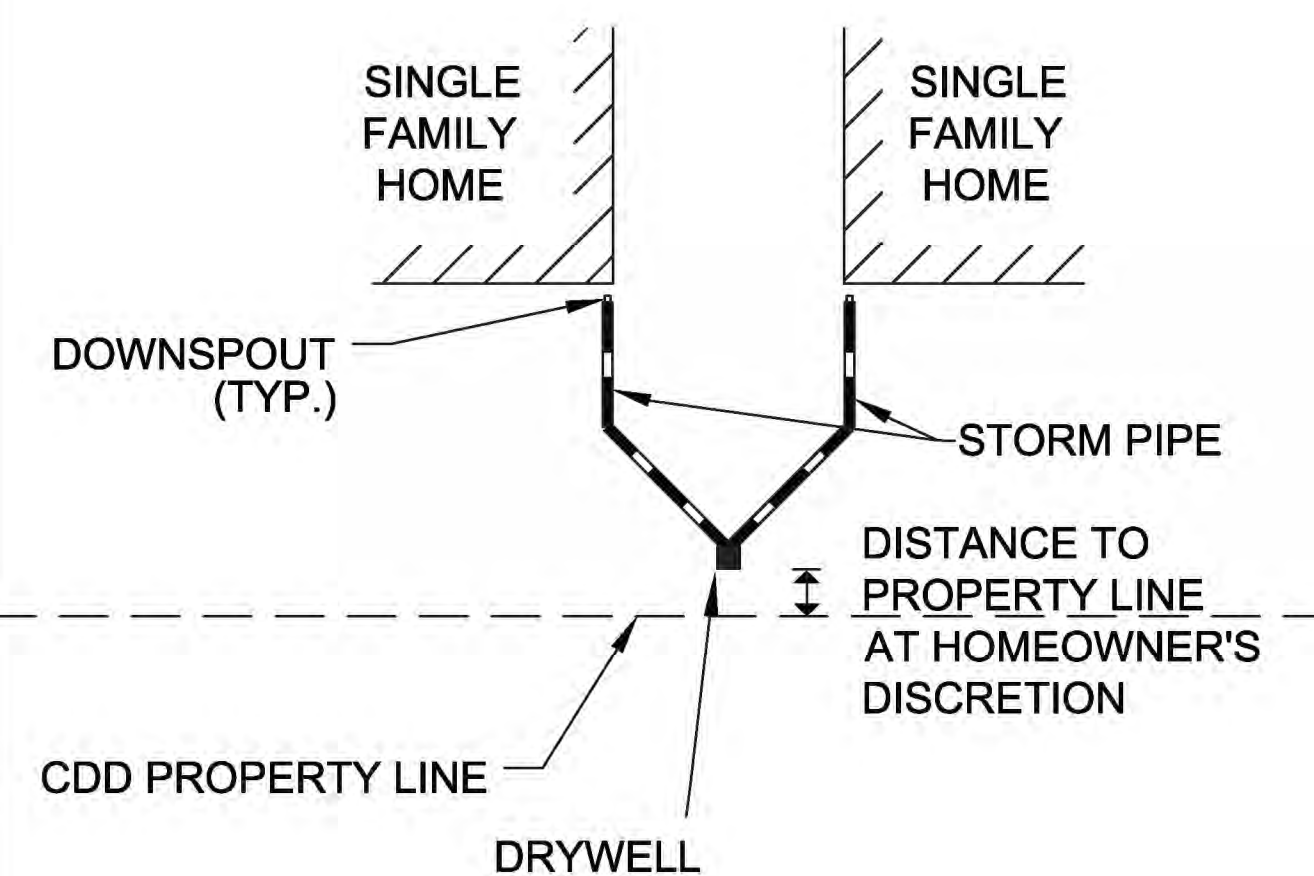


OPTION 2
N.T.S.



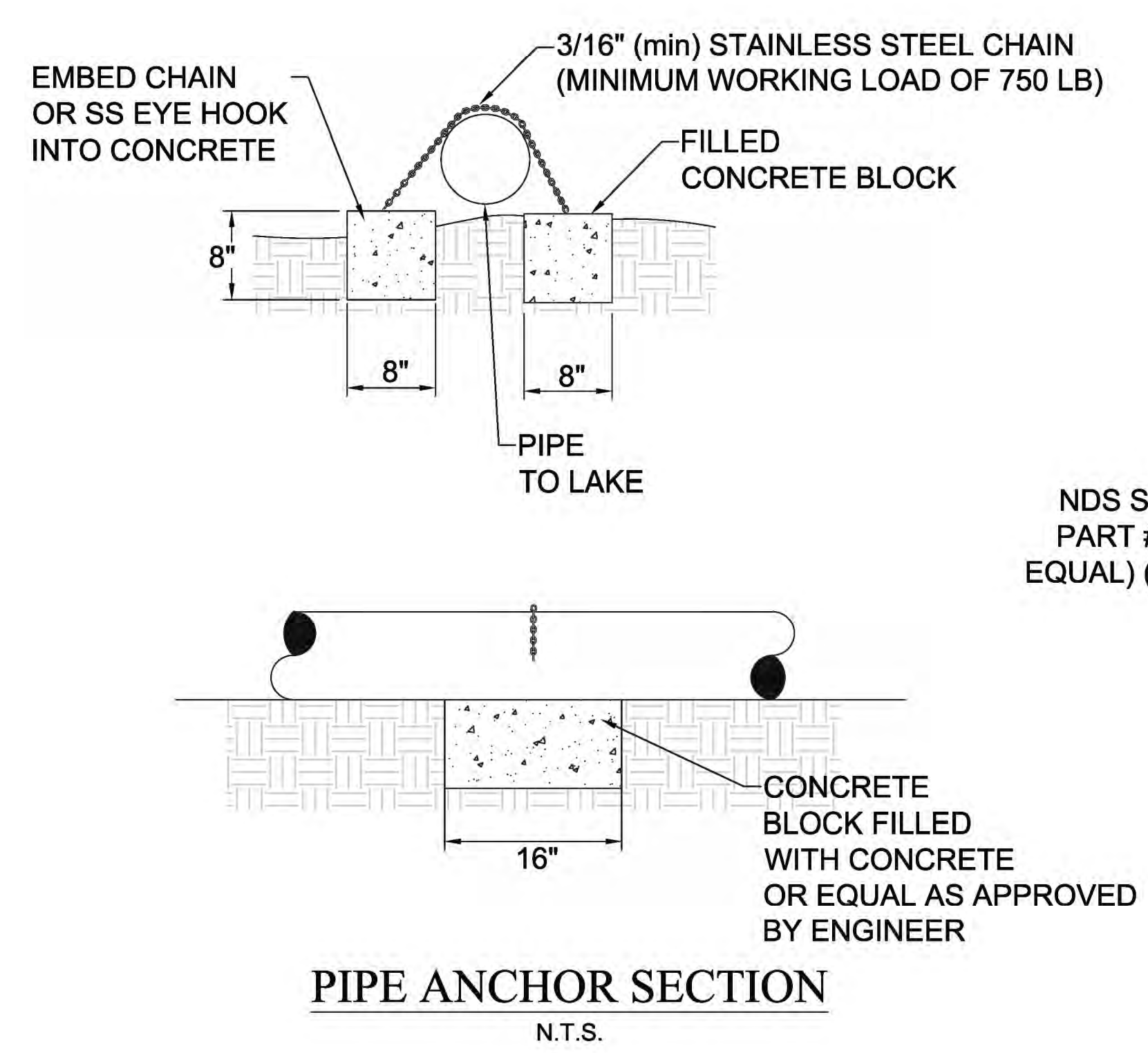
OPTION 3
N.T.S.

THIS OPTION ONLY:
PIPE MATERIALS AND
SIZES TO BE APPROVED
BY THE DISTRICT ENGINEER.

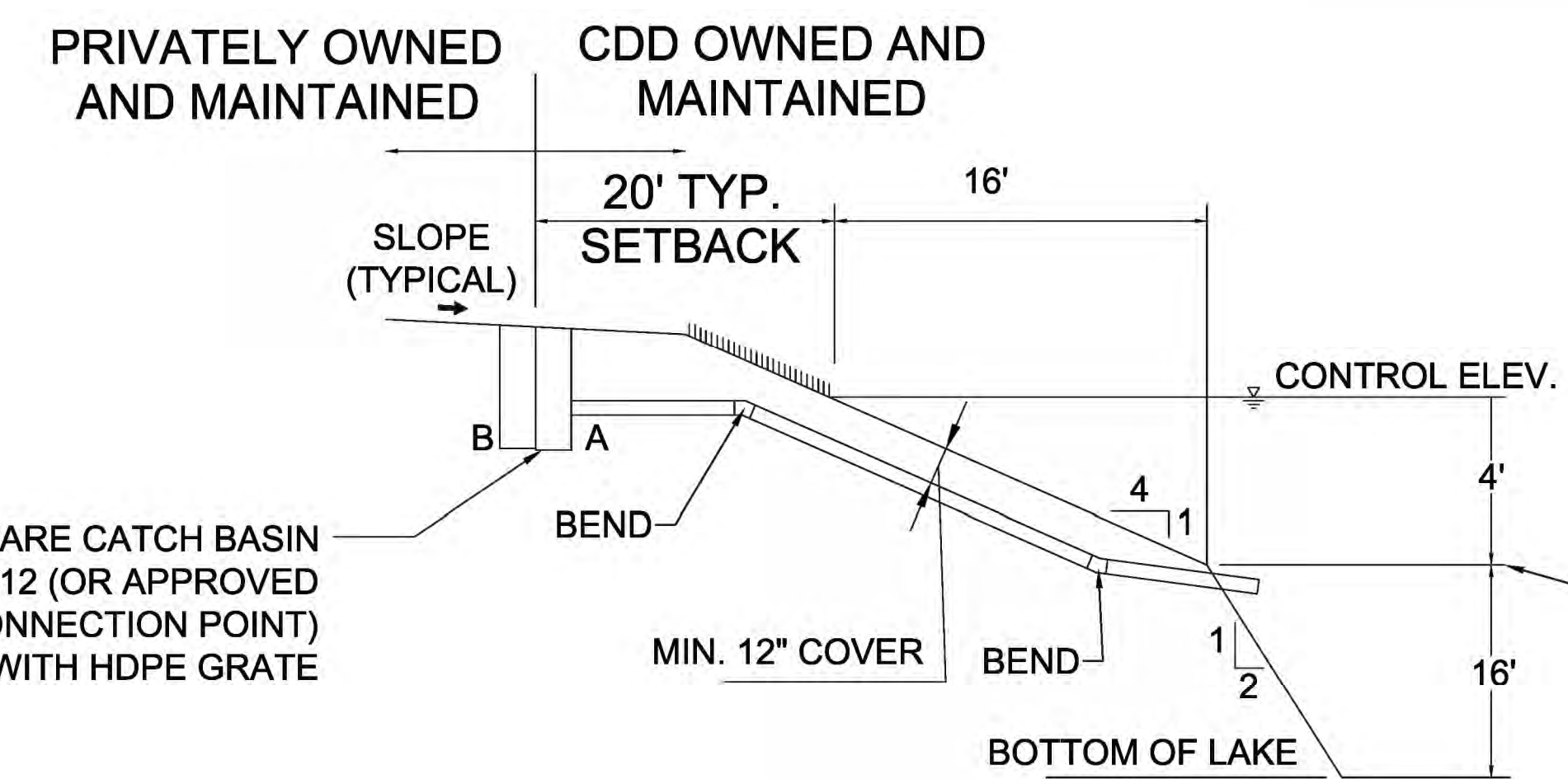


OPTION 4
N.T.S.

NOTE:
OPTION 4 APPLIES ONLY
TO POOL OVERFLOW
DRAINS AND HOMES NOT
ADJACENT TO A LAKE.

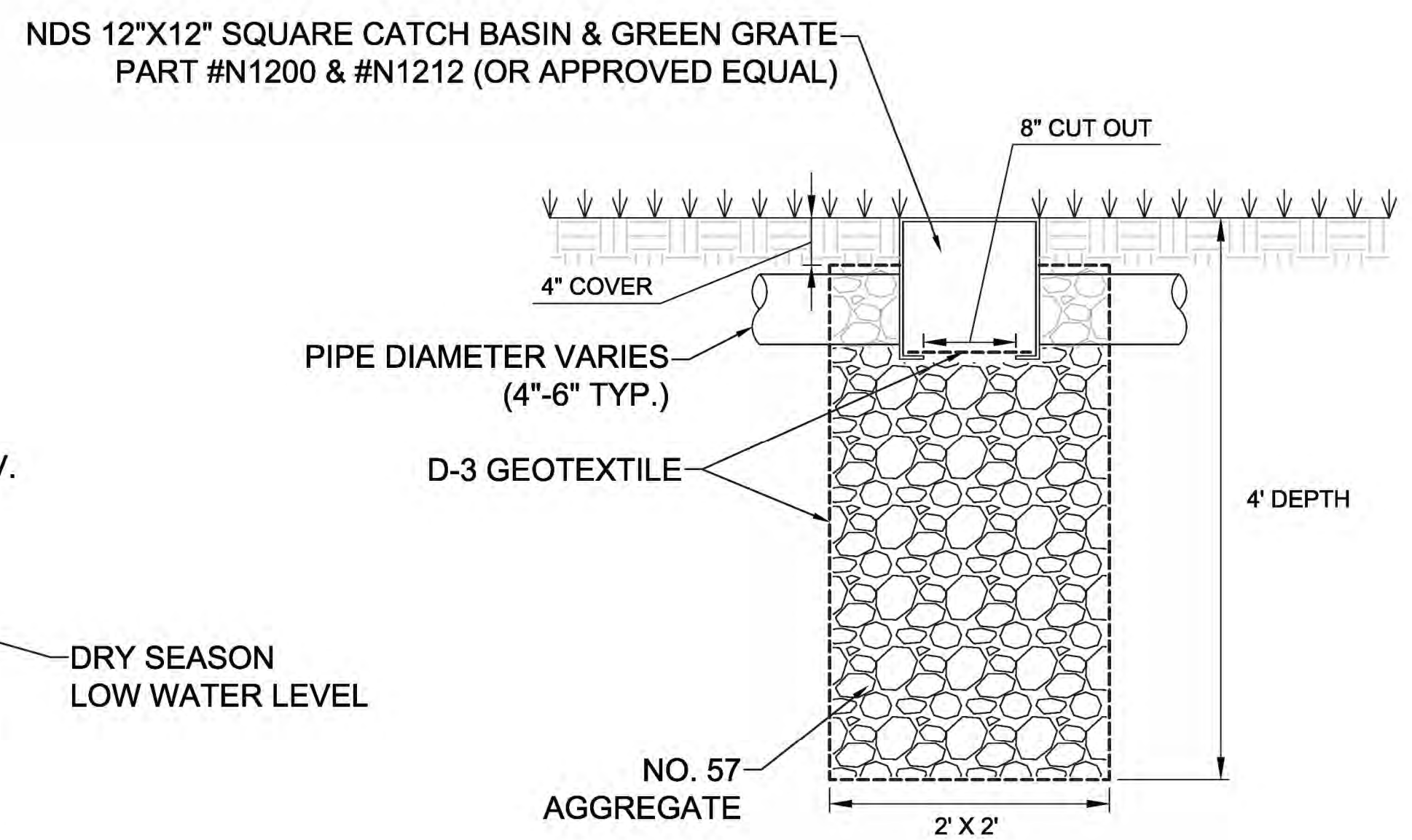


PIPE ANCHOR SECTION
N.T.S.



LAKE TYPICAL SECTION
N.T.S.

NOTES:
1. PRE-APPROVED PIPE MATERIALS:
POLYETHYLENE, POLYPROPYLENE,
REINFORCED CONCRETE,
AND PVC (SCH. 40).
2. ALL HARDWARE SHALL BE STAINLESS
STEEL.



DRYWELL TYPICAL SECTION
N.T.S.

NOTE:
1. INSTALL TYPE D-3 GEOTEXTILE IN
ACCORDANCE WITH SPECIFICATION 514
2. CATCH BASIN PLUG (N1206) WILL BE
INSTALL ON UNUSED OUTLETS

STORMWATER MANAGEMENT
CONNECTION DETAILS

REVISIONS	DATE
DESCRIPTION	
NO.	

DATE: SEPTEMBER 2025
PROJECT NO.
FILE NO. 20-46-26
SCALE: AS SHOWN

DRAIN
CONNECTION
EXHIBIT A

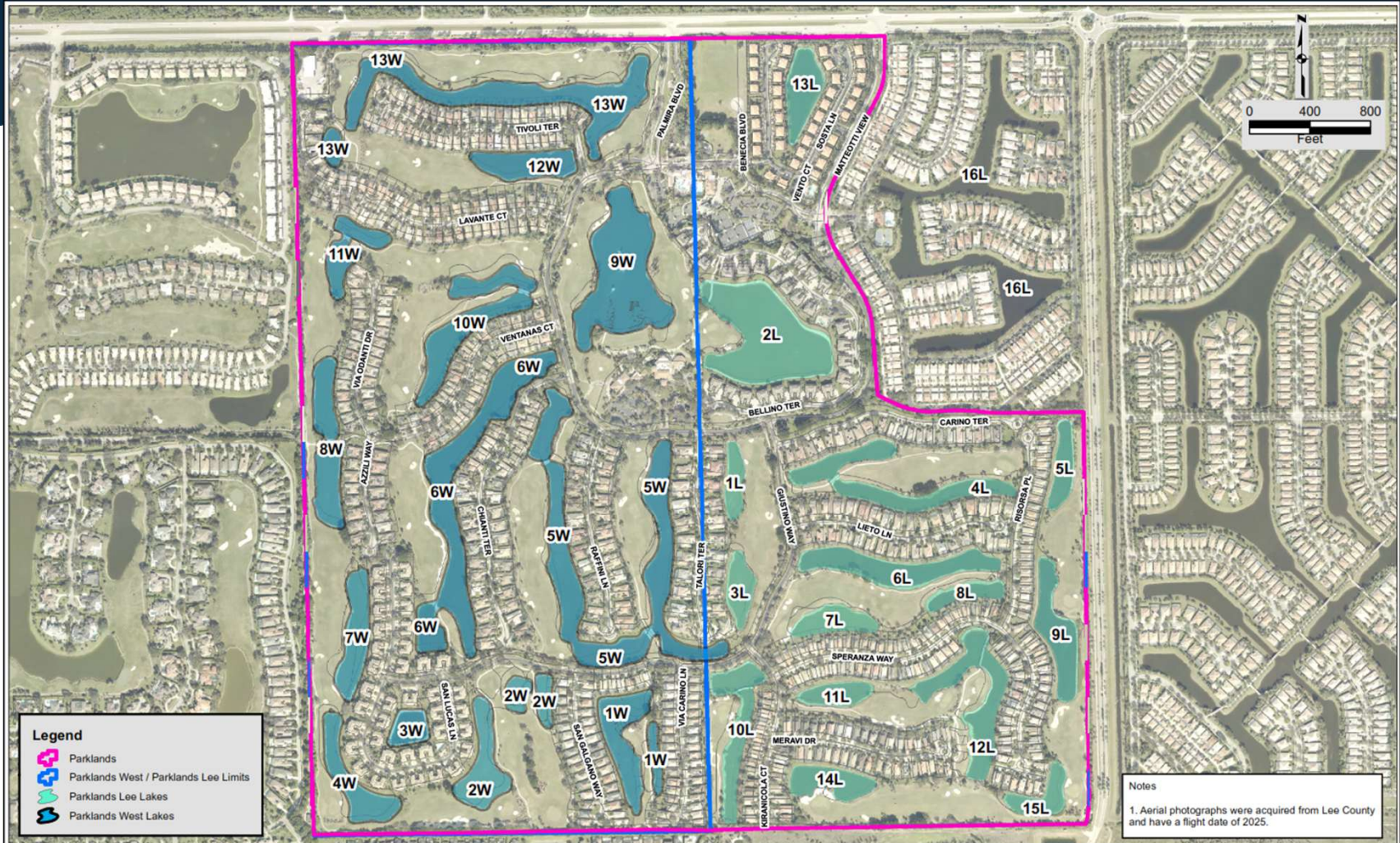
SHEET NUMBER
A

Lake Bank Presentation & Repair Options

Parklands Lee & West Community Development District

Christian Mumme, PE – Project Engineer
Mark Zordan, PMP – Project Manager
May 14, 2026





Legend

- Parklands
- Parklands West / Parklands Lee Limits
- Parklands Lee Lakes
- Parklands West Lakes

Notes
 1. Aerial photographs were acquired from Lee County and have a flight date of 2025.

Parklands Lee and
 Parklands West (Palмира)
 Lee County, Florida

JOHNSON
 ENGINEERING
 — An Apex Company —

JOHNSON ENGINEERING, LLC
 2122 JOHNSON STREET
 FORT MYERS, FLORIDA 33901
 PHONE (239) 334-0046
 E.B. #642 & L.B. #642

Parklands Lakes				
DATE	PROJECT NO.	FILE NO.	SCALE	SHEET
April 2026	20236020	-	As Shown	1

Purpose

Address lake bank erosion & select preferred repair approach

Inform on the widespread erosion, recurring washouts, & slope instability

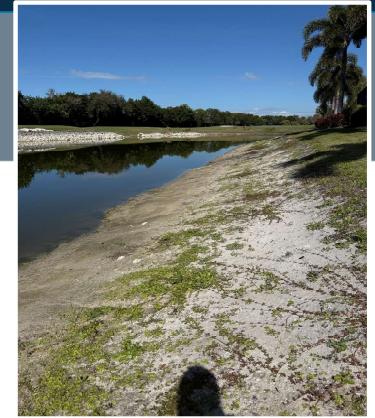
The goal is to identify priorities & choose repair methods

Potential Erosion Causes

Wind & wave action eroding the toe of slope.



Lake 7 - Lee

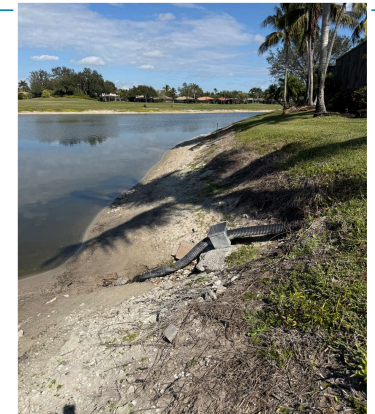


Lake 8 - West

Concentrated point-flow from roof drains & other sources cutting channels into the bank.



Lake 9 - Lee



Lake 10 - West

Lake bank slope is greater than 4:1.

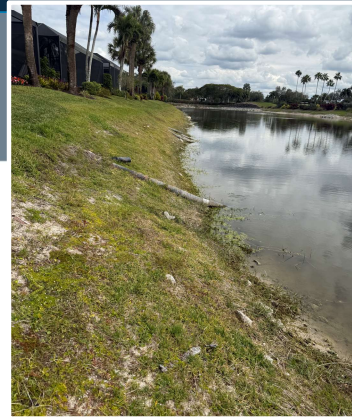
Systemwide Findings

Washouts are widespread across both systems.

Drop-offs indicate slope instability in several lakes.

Littoral plants are largely absent. Approximately 182,000 plants were planted from 2011 – 2021.

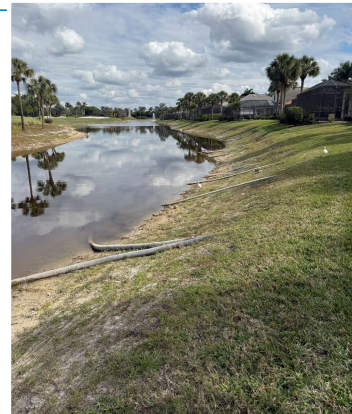
Several lakes show recurring or severe erosion patterns.



Lake 12 - West



Lake 13 - Lee



Lake 13 - West



Lake 14 - Lee

Parklands Lee

Washouts are the most common, ranging from 1 to 15 per lake.

Drop-offs vary in severity & extent, affecting 10-30% of the shoreline.

Littoral plants are largely absent.

Name	Perimeter (Linear Feet)	Washouts	Drop-Offs	Littorals	Priority
Lake 1	1,160	6	0	0	10
Lake 2	3,054	1	8-12" : < 5%	0	13
Lake 3	1,133	1	0	50%	15
Lake 4	4,286	15	12-18" : 20-30%	0	3
Lake 5	1,381	5	8-12" : < 50%	0	5
Lake 6	2,915	3	12-18" : 20%	0	6
Lake 7	1,364	6	0	0	11
Lake 8	1,273	5	0	0	12
Lake 9	2,266	7	8-12" : 10%	0	7
Lake 10	2,741	12	0	0	8
Lake 11	1,148	7	0	0	9
Lake 12	3,367	15	8-12" : 10%	0	4
Lake 13	1,498	7	12-18" : 20-30%	0	2
Lake 14	1,578	8	12-18" : 10% 24" + : 30%	0	1
Lake 15	1,381	1	0	0	14

Parklands West

Washouts are widespread, showing high counts, indicating significant shoreline destabilization across the system.

Drop-offs vary in severity & extent, affecting 10-20% of the shoreline.

Littoral plants are largely absent.

Name	Perimeter (Linear Feet)	Washouts	Drop-Offs	Littorals	Priority
Lake 1	3,346	18	0	< 20%	8
Lake 2	3,739	10	0	0	9
Lake 3	895	0	0	0	13
Lake 4	2,117	1	0	0	12
Lake 5	8,892	19	0	0	6
Lake 6	6,030	19	9-18" : < 5%	0	3
Lake 7	2,001	15	9" : < 10%	0	5
Lake 8	2,594	18	18-24" : 10-20%	0	1
Lake 9	3,455	3	0	0	11
Lake 10	3,601	11	9-12" : 10% 18-26" : 10%	0	2
Lake 11	1,942	6	12-18" : < 10%	0	7
Lake 12	1,663	8	0	0	10
Lake 13	6,967	28	0	0	4

Priority Lakes

Parklands Lee:

- Lake 4
- Lake 12
- Lake 13
- Lake 14

Name	Perimeter (Linear Feet)	Washouts	Drop-Offs	Littorals	Priority
Lake 4	4,286	15	12-18" : 20-30%	0	3
Lake 12	3,367	15	8-12" : 10%	0	4
Lake 13	1,498	7	12-18" : 20-30%	0	2
Lake 14	1,578	8	12-18" : 10% 24" + : 30%	0	1

Parklands West:

- Lake 6
- Lake 8
- Lake 10
- Lake 13

Name	Perimeter (Linear Feet)	Washouts	Drop-Offs	Littorals	Priority
Lake 6	6,030	19	9-18" : < 5%	0	3
Lake 8	2,594	18	18-24" : 10-20%	0	1
Lake 10	3,601	11	9-12" : 10% 18-26" : 10%	0	2
Lake 13	6,967	28	0	0	4

Geotube

\$150-\$180/LF



Before



During



After

- Large, permeable polypropylene fabric containers for shoreline stabilization
- Forms a durable, long-term erosion control barrier when installed to specifications
- Allows proper drainage & filters underwater seepage
- Helps protect water quality by reducing sediment & pollutant entry

GeoSOX

\$180-\$200/LF



GeoSOX Installation



Filling GeoSOX with Sediment



Sodding Over GeoSOX

- Flexible, tubular geotextile containers for shoreline & bank stabilization
- Filled with soil & placed at the base of eroding banks
- Reduces wave energy & prevents soil loss
- Supports vegetation growth & natural shoreline restoration
- Provides a low-profile, environmentally friendly erosion control solution

Stone

\$180-\$200/LF



Stone Lake Bank Cover

- Uses No. 4 stone to provide immediate, high-strength stabilization
- Ideal for steep or repeatedly failing sections
- Low-maintenance, long-service-life solution
- Allows water to pass through while holding soil in place

RipRap

\$160-\$250/LF



RipRap Lake Bank Cover

- Uses 6 to 12" in diameter angular rock to provide heavy-duty shoreline protection
- Placed along lake banks to stabilize shorelines & prevent erosion
- Ideal for high-energy or repeatedly failing banks
- Long-service-life, low-maintenance solution

Comparison

Material	Pros	Cons
Geotube \$150 - \$180/LF	<ul style="list-style-type: none"> - Filled with onsite material - Lowest overall cost 	<ul style="list-style-type: none"> - Material segregation within the tube can cause uneven support - Difficult to adjust or modify after installation
GeoSox \$180 - \$200/LF	<ul style="list-style-type: none"> - Filled with onsite material - Natural shoreline restoration 	<ul style="list-style-type: none"> - Material segregation within the tube can cause uneven support - Difficult to adjust or modify after installation
Stone \$180 - \$200/LF	<ul style="list-style-type: none"> - High strength stabilization - Low-maintenance, long service life solution 	<ul style="list-style-type: none"> - Higher upfront cost compared to sod or vegetative-only solutions - Permitting may be required - Heavy equipment access is typically required
RipRap \$160 - \$250/LF	<ul style="list-style-type: none"> - Highly durable to long-term wave action, & fluctuating water levels - Low maintenance once installed, with minimal long-term upkeep 	<ul style="list-style-type: none"> - Higher upfront cost compared to sod or vegetative-only solutions - Permitting may be required - Heavy equipment access is typically required

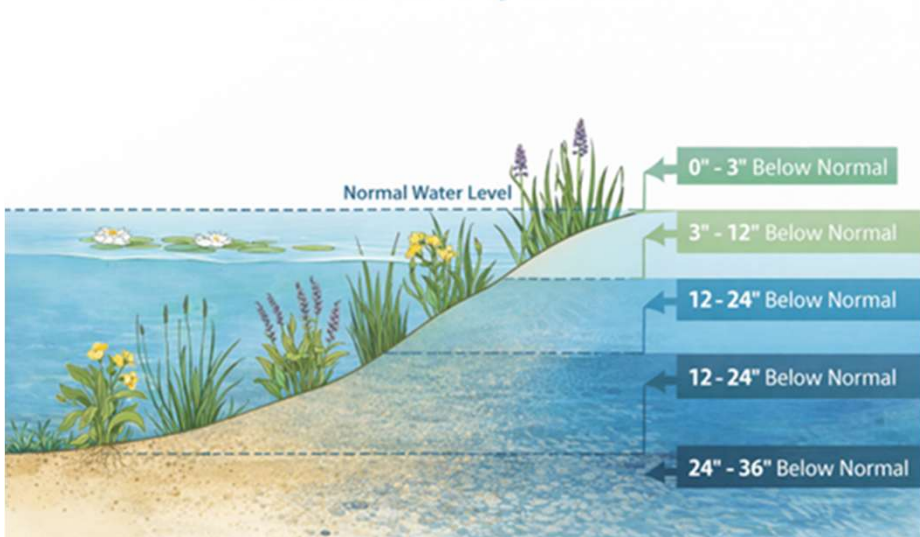
Littoral Requirements

Four native species

Planted Littoral Shelf

Proper maintenance practices, including long-term maintenance

Littoral Zone Depth Bands



0" - 3" BELOW NORMAL WATER LEVEL		3" - 12" BELOW NORMAL WATER LEVEL	
COMMON NAME	SCIENTIFIC NAME	COMMON NAME	SCIENTIFIC NAME
Maidencane	<i>Panicum hemitomon</i>	Arrowhead	<i>Sagittaria lancifolia</i>
Softrush	<i>Juncus effesus</i>	Bulrush	<i>Scirpus</i> spp.
Swamp Lily	<i>Crinum americanum</i>	Spikerush	<i>Eleocharis</i> spp.
Golden Canna*	<i>Canna flaccida</i>	Sand Cordgrass*	<i>Spartina bakeri</i>
		Blueflag Iris	<i>Iris virginicus</i>

12" - 24" BELOW NORMAL WATER LEVEL		24" - 36" BELOW NORMAL WATER LEVEL	
COMMON NAME	SCIENTIFIC NAME	COMMON NAME	SCIENTIFIC NAME
Spikerush	<i>Eleocharis</i> spp.	Fragrant Water Lily	<i>Nymphaea odorata</i>
Pickerelweed	<i>Pontederia cordata</i>		
Bulrush	<i>Scirpus</i> spp.		
Salt Jointgrass*	<i>Paspalum vaginatum</i>		

Recommended Approach

Prioritize high-impact lakes first (bring to compliance)

Select material based on severity, access, & long-term maintenance

Phase repairs over multiple fiscal years

Path Forward Decisions

Budget

Phasing

- All
- Priority
- Location

Access

- Material Storage
- Equipment Storage
- Work Area

Estimated Pricing For All Lakes In Parklands Lee

Cost Estimate for Parklands Lee Lake Bank Restoration					
Item	Unit	Estimated Quantity (Drop-Offs)	Estimated Total (GeoTube/GeoSOX)	Estimated Total (Stone/RipRap)	Priority
Lake 1 Lake Bank Repair	LF	0	\$0	\$0	10
Lake 2 Lake Bank Repair	LF	153	\$25,959	\$33,594	13
Lake 3 Lake Bank Repair	LF	0	\$0	\$0	15
Lake 4 Lake Bank Repair	LF	1286	\$218,586	\$282,876	3
Lake 5 Lake Bank Repair	LF	691	\$117,385	\$151,910	5
Lake 6 Lake Bank Repair	LF	302	\$51,340	\$66,440	6
Lake 7 Lake Bank Repair	LF	0	\$0	\$0	11
Lake 8 Lake Bank Repair	LF	0	\$0	\$0	12
Lake 9 Lake Bank Repair	LF	227	\$38,522	\$49,852	7
Lake 10 Lake Bank Repair	LF	0	\$0	\$0	8
Lake 11 Lake Bank Repair	LF	0	\$0	\$0	9
Lake 12 Lake Bank Repair	LF	337	\$57,239	\$74,074	4
Lake 13 Lake Bank Repair	LF	449	\$76,398	\$98,868	2
Lake 14 Lake Bank Repair	LF	631	\$107,304	\$138,864	1
Lake 15 Lake Bank Repair	LF	0	\$0	\$0	14
Total		4075	\$692,733	\$896,478	

Cost Estimate for Parklands Lee Lake Bank Restoration				
Item	Unit	Estimated Quantity (Washouts)	Estimated Total	Priority
Lake 1 Lake Bank Repair	EA	6	\$9,000	10
Lake 2 Lake Bank Repair	EA	1	\$1,500	13
Lake 3 Lake Bank Repair	EA	1	\$1,500	15
Lake 4 Lake Bank Repair	EA	15	\$22,500	3
Lake 5 Lake Bank Repair	EA	5	\$7,500	5
Lake 6 Lake Bank Repair	EA	3	\$4,500	6
Lake 7 Lake Bank Repair	EA	6	\$9,000	11
Lake 8 Lake Bank Repair	EA	5	\$7,500	12
Lake 9 Lake Bank Repair	EA	7	\$10,500	7
Lake 10 Lake Bank Repair	EA	12	\$18,000	8
Lake 11 Lake Bank Repair	EA	7	\$10,500	9
Lake 12 Lake Bank Repair	EA	15	\$22,500	4
Lake 13 Lake Bank Repair	EA	7	\$10,500	2
Lake 14 Lake Bank Repair	EA	8	\$12,000	1
Lake 15 Lake Bank Repair	EA	1	\$1,500	14
Total		99	\$148,500	

Estimated Pricing For All Lakes In Parklands West

Cost Estimate for Parklands West Lake Bank Restoration					
Item	Unit	Estimated Quantity (Drop-Offs)	Estimated Total (GeoTube/GeoSOX)	Estimated Total (Stone/RipRap)	Priority
Lake 1 Lake Bank Repair	LF	0	\$0	\$0	8
Lake 2 Lake Bank Repair	LF	0	\$0	\$0	9
Lake 3 Lake Bank Repair	LF	0	\$0	\$0	13
Lake 4 Lake Bank Repair	LF	0	\$0	\$0	12
Lake 5 Lake Bank Repair	IF	0	\$0	\$0	6
Lake 6 Lake Bank Repair	LF	302	\$51,340	\$66,440	3
Lake 7 Lake Bank Repair	LF	200	\$34,017	\$44,022	5
Lake 8 Lake Bank Repair	LF	519	\$88,196	\$114,136	1
Lake 9 Lake Bank Repair	LF	0	\$0	\$0	11
Lake 10 Lake Bank Repair	LF	720	\$122,434	\$158,444	2
Lake 11 Lake Bank Repair	LF	194	\$33,014	\$42,724	7
Lake 12 Lake Bank Repair	LF	0	\$0	\$0	10
Lake 13 Lake Bank Repair	LF	0	\$0	\$0	4
Total		1935	\$329,001	\$425,766	

Cost Estimate for Parklands West Lake Bank Restoration				
Item	Unit	Estimated Quantity (Washouts)	Estimated Total	Priority
Lake 1 Lake Bank Repair	EA	18	\$27,000	8
Lake 2 Lake Bank Repair	EA	10	\$15,000	9
Lake 3 Lake Bank Repair	EA	0	\$0	13
Lake 4 Lake Bank Repair	EA	1	\$1,500	12
Lake 5 Lake Bank Repair	EA	19	\$28,500	6
Lake 6 Lake Bank Repair	EA	19	\$28,500	3
Lake 7 Lake Bank Repair	EA	15	\$22,500	5
Lake 8 Lake Bank Repair	EA	18	\$27,000	1
Lake 9 Lake Bank Repair	EA	3	\$4,500	11
Lake 10 Lake Bank Repair	EA	11	\$16,500	2
Lake 11 Lake Bank Repair	EA	6	\$9,000	7
Lake 12 Lake Bank Repair	EA	8	\$9,000	10
Lake 13 Lake Bank Repair	EA	28	\$12,000	4
Total		156	\$201,000	

Estimated Pricing For High Priority Lakes

Parklands Lee

- Lake 4 - \$241,086 - \$305,376
- Lake 12 - \$79,739 - \$96,574
- Lake 13 - \$86,898 - \$109,368
- Lake 14 - \$119,304 - \$150,864
- **Total - \$527,027 - \$662,182**

Cost Estimate for Parklands Lee Lake Bank Restoration (Highest Priority)					
Item	Unit	Estimated Quantity (Drop-Offs)	Estimated Total (GeoTube/GeoSOX)	Estimated Total (Stone/RipRap)	Priority
Lake 4 Lake Bank Repair	LF	1286	\$218,586	\$282,876	3
Lake 12 Lake Bank Repair	LF	337	\$57,239	\$74,074	4
Lake 13 Lake Bank Repair	LF	449	\$76,398	\$98,868	2
Lake 14 Lake Bank Repair	LF	631	\$107,304	\$138,864	1
Total		2703	\$459,527	\$594,682	

Cost Estimate for Parklands Lee Lake Bank Restoration (Highest Priority)				
Item	Unit	Estimated Quantity (Washouts)	Estimated Total	Priority
Lake 4 Lake Bank Repair	EA	15	\$22,500	3
Lake 12 Lake Bank Repair	EA	15	\$22,500	4
Lake 13 Lake Bank Repair	EA	7	\$10,500	2
Lake 14 Lake Bank Repair	EA	8	\$12,000	1
Total		45	\$67,500	

Estimated Pricing For High Priority Lakes

Parklands West

- Lake 6 - \$79,840 - \$94,940
- Lake 8 - \$115,196 - \$141,136
- Lake 10 - \$138,934 - \$174,944
- Lake 13 - \$42,000
- **Total - \$375,970 - \$453,020**

Cost Estimate for Parklands West Lake Bank Restoration (Highest Priority)					
Item	Unit	Estimated Quantity (Drop-Offs)	Estimated Total (GeoTube/GeoSOX)	Estimated Total (Stone/RipRap)	Priority
Lake 6 Lake Bank Repair	LF	302	\$51,340	\$66,440	3
Lake 8 Lake Bank Repair	LF	519	\$88,196	\$114,136	1
Lake 10 Lake Bank Repair	LF	720	\$122,434	\$158,444	2
Lake 13 Lake Bank Repair	LF	0	\$0	\$0	4
Total		1541	\$261,970	\$339,020	

Cost Estimate for Parklands West Lake Bank Restoration (Highest Priority)				
Item	Unit	Estimated Quantity (Washouts)	Estimated Total	Priority
Lake 6 Lake Bank Repair	EA	19	\$28,500	3
Lake 8 Lake Bank Repair	EA	18	\$27,000	1
Lake 10 Lake Bank Repair	EA	11	\$16,500	2
Lake 13 Lake Bank Repair	EA	28	\$42,000	4
Total		76	\$114,000	

Project Work Order

COMPANY: Apex Companies, LLC by and through its wholly owned subsidiary Johnson Engineering, LLC
CLIENT: Parklands West Community Development District

PROJECT NAME: Staff Gauges Survey and Installations
PROJECT LOCATION: S-T-R: 34 / 47 South / 26 East, Latitude: 26.329767, Longitude: -81.761044

EFFECTIVE DATE: _____

BASIS FOR PAYMENT (check each that applies):

<input type="checkbox"/>	Hourly Rate subject to authorized budget
<input type="checkbox"/>	Lump Sum subject to authorized budget
<input checked="" type="checkbox"/>	Other (provide description): Time & Materials (T&M), Lump Sum (LS)

SCOPE OF SERVICES: Reference Attachment I

Deliverables: Reference Attachment I

Performance Schedule: Reference Attachment I

Authorized Budget (all budgets and invoices must include discrete line items for all tax obligations): \$56,250
T&M/LS

RESPONSIBLE CONTACT PERSONS:

For Company: Erik L. Howard, Principal Engineer
2122 Johnson Street
Fort Myers, FL 33901
(239) 334-0046
erik.howard@apexcos.com

For Client: Chesley Adams, Director of Operations
9220 Bonita Beach Road, Suite 214
Bonita Springs, FL 34135
(239) 498-9020
adamsc@whhassociates.com

TERMS AND CONDITIONS: This Work Order shall be governed by the terms and conditions set forth in the Master Agreement between Client and Company, dated February 7, 2023

For agreement by the Parties:

Apex Companies, LLC by and through its wholly owned subsidiary Johnson Engineering, LLC

**Parklands West Community Development District
c/o Wrathell Hunt & Associates**

Signature: _____

Signature: _____

Print Name: _____

Print Name: Chesley Adams

Title: _____

Title: Director of Operations

Date: _____

Date: _____

ATTACHMENT I

Task 1.0 - General Consultation and Project Administration

CONSULTANT shall communicate and coordinate with the CLIENT and DISTRICT STAFF for scheduled activities for site visits, field survey, and field/office work for the staff gauges survey and installations on poles. CONSULTANT shall attend any meetings deemed necessary to provide updates and respond to the CLIENT and DISTRICT STAFF for the duration of the PROJECT.

Task 2.0 – Staff Gauge Installation

The following scope of services is to define the surveying services tasks to be provided by the CONSULTANT for the CLIENT, consisting of the installation of sixteen (16) staff gauges on poles as shown on the attached Figure "A". Vertical data will be in feet and shall be referenced to the National Geodetic Vertical Datum of 1929 (NGVD29). Horizontal data will be in feet and shall be projected on the Florida State Plane Coordinate System, West Zone, NAD83(2011).

- The CONSULTANT shall run a closed level loop from a nearby published vertical control point and set a benchmark in the vicinity of each staff gauge location.
- The CONSULTANT shall install a 4"x 4' fiberglass staff gauge faceplate mounted on 4"x4" post or 2" galvanized steel pipe. The gauge will be adjusted to read direct elevations in NGVD29.
- The CONSULTANT shall prepare an 8-1/2"x11" exhibit for each location showing the installed gauges and benchmarks on a recent aerial listing horizontal location and vertical data.

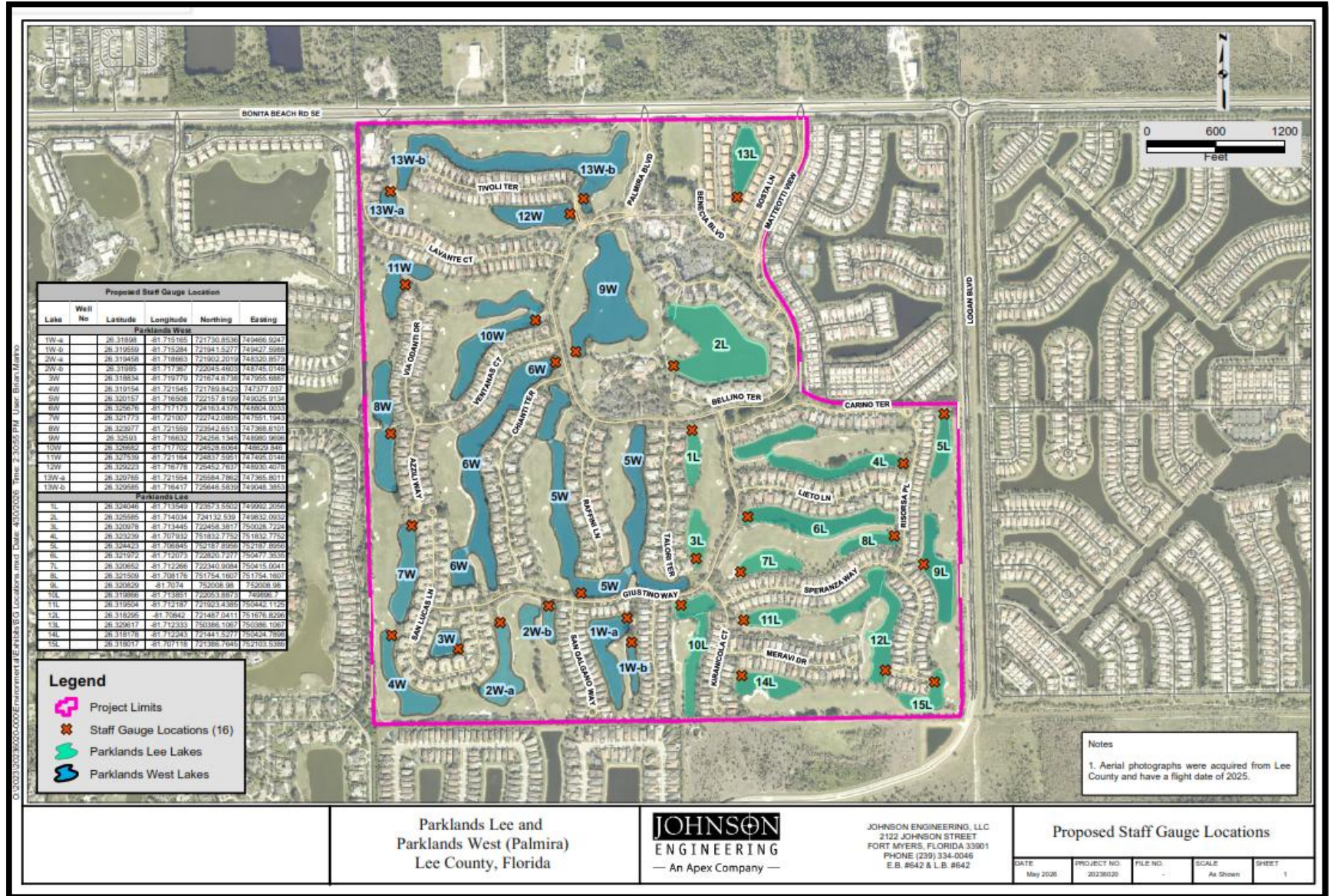
Task 3.0 – Reimbursables

CONSULTANT will be reimbursed for the direct costs incurred for equipment rentals, plotting plans, copies, prints, and other expenses in support of the tasks outlined above. These costs will be itemized as they are incurred.

Fees:

TASK	ITEM	AMOUNT (Estimated if T&M)	FEE TYPE (LS; T&M)
1.0	General Consultation and Project Administration	\$2,310	T&M
2.0	Staff Gauge Installation	\$53,440	LS
3.0	Reimbursables	\$500	T&M
TOTAL COMPENSATION FOR CONSULTANT'S SERVICES:		\$56,250	T&M/LS

FIGURE A



Proposed Staff Gauge Location				
Lake	Well No	Latitude	Longitude	Easting
Parklands West				
1W-a	26-31868	-81.715165	-721730.8536	74968.0247
1W-b	26-31959	-81.715284	-721941.5277	74947.5989
2W-a	26-31945	-81.718663	-721902.2019	74532.8573
2W-b	26-31985	-81.717367	-722045.4603	748745.0146
3W	26-31883	-81.719179	-721674.8736	747955.8587
4W	26-31915	-81.721545	-721789.8423	747377.037
5W	26-320157	-81.718508	-722157.8199	749025.0134
6W	26-325676	-81.717173	-724163.4375	748804.0333
7W	26-321773	-81.721007	-722742.0895	747551.1943
8W	26-329777	-81.721569	-723542.6513	747368.8101
9W	26-32501	-81.718632	-724256.1345	745960.0606
10W	26-32652	-81.717702	-724526.8854	745829.346
11W	26-327530	-81.721184	-724837.5021	747495.0146
12W	26-329223	-81.718776	-725452.7637	748930.4079
13W-a	26-329765	-81.721554	-725684.7862	747365.8011
13W-b	26-329545	-81.718417	-725649.5839	749048.3853
Parklands Lee				
1L	26-32648	-81.713549	-722973.3562	749992.2591
2L	26-325545	-81.714034	-724132.539	749832.0632
3L	26-320976	-81.713445	-722458.3877	750028.7224
4L	26-325239	-81.707932	-751832.7752	751832.7752
5L	26-324423	-81.708645	-752187.8956	752187.8956
6L	26-321972	-81.712073	-722820.7277	750477.3535
7L	26-320652	-81.712266	-722340.9084	750415.0041
8L	26-321559	-81.708176	-751754.1807	751754.1807
9L	26-320829	-81.7074	-752008.98	752008.98
10L	26-319886	-81.713851	-722053.8873	749996.7
11L	26-319504	-81.712167	-721923.4385	750442.1125
12L	26-318295	-81.70842	-721457.0411	751676.8296
13L	26-329617	-81.712333	-750386.1067	750386.1067
14L	26-318718	-81.712343	-721441.5277	750428.7066
15L	26-318717	-81.707118	-721358.7645	752103.5385

Legend

- Project Limits
- Staff Gauge Locations (16)
- Parklands Lee Lakes
- Parklands West Lakes

Notes

1. Aerial photographs were acquired from Lee County and have a flight date of 2025.

Parklands Lee and
Parklands West (Palmira)
Lee County, Florida

JOHNSON
ENGINEERING
— An Apex Company —

JOHNSON ENGINEERING, LLC
2122 JOHNSON STREET
FORT MYERS, FLORIDA 33901
PHONE (239) 334-0046
E.B. #642 & L.B. #642

Proposed Staff Gauge Locations

DATE	PROJECT NO.	FILE NO.	SCALE	SHEET
May 2026	20236020	-	As Shown	1

D:\2023\20236020\Environmental\ER\181818\Locators.mxd Date: 4/20/2026 Time: 2:05:55 PM User: Bill.Marks

PARKLANDS WEST
COMMUNITY DEVELOPMENT DISTRICT

6

RESOLUTION 2026-03

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE PARKLANDS WEST COMMUNITY DEVELOPMENT DISTRICT APPROVING A PROPOSED BUDGET FOR FISCAL YEAR 2026/2027 AND SETTING A PUBLIC HEARING THEREON PURSUANT TO FLORIDA LAW; ADDRESSING TRANSMITTAL, POSTING AND PUBLICATION REQUIREMENTS; ADDRESSING SEVERABILITY; AND PROVIDING AN EFFECTIVE DATE

WHEREAS, the District Manager has heretofore prepared and submitted to the Board of Supervisors ("**Board**") of the Parklands West Community Development District ("**District**") prior to June 15, 2026, a proposed budget ("**Proposed Budgets**") for the fiscal year beginning October 1, 2026 and ending September 30, 2027 ("**Fiscal Year 2026/2027**"); and

WHEREAS, the Board has considered the proposed budgets and desires to set the required public hearing thereon.

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

1. **PROPOSED BUDGET APPROVED.** The operating and debt service budgets prepared by the District Manager for Fiscal Year 2026/2027 attached hereto as **Exhibit A** is hereby approved as the basis for conducting a public hearing to adopt said Proposed Budget.

2. **SETTING A PUBLIC HEARING.** A public hearing on said approved Proposed Budget is hereby declared and set as follows:

DATE: September 10, 2026

HOUR: 1:00 PM

LOCATION: The Renaissance Center, Media Room
28191 Matteotti View
Bonita Springs, Florida 34135

3. **TRANSMITTAL OF PROPOSED BUDGET TO LOCAL GENERAL-PURPOSE GOVERNMENT.** The District Manager is hereby directed to submit a copy of the Proposed Budget to the City of Bonita Springs and Lee County at least 60 days prior to the hearing set above.

4. **POSTING OF PROPOSED BUDGET.** In accordance with Section 189.016, *Florida Statutes*, the District's Secretary is further directed to post the approved Proposed Budget on the District's website at least two days before the budget hearing date as set forth in Section 2, and shall remain on the website for at least 45 days.

5. **PUBLICATION OF NOTICE.** Notice of this public hearing shall be published in the manner prescribed in Florida law.

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.

7. **EFFECTIVE DATE.** This Resolution shall take effect immediately upon adoption.

PASSED AND ADOPTED THIS 14TH DAY OF MAY, 2026.

ATTEST:

**PARKLANDS WEST COMMUNITY
DEVELOPMENT DISTRICT**

Secretary/Assistant Secretary

Chair/Vice Chair, Board of Supervisors

Exhibit A: FY 2026/2027 Proposed Budget

Exhibit A: FY 2026/2027 Proposed Budget

**PARKLANDS WEST
COMMUNITY DEVELOPMENT DISTRICT
FISCAL YEAR 2027
PROPOSED BUDGET**

**PARKLANDS WEST
COMMUNITY DEVELOPMENT DISTRICT
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Debt Service Fund - Debt Service Schedule - Series 2022 Bonds	5
Projected Fiscal Year 2027 Assessments	6

**PARKLANDS WEST
COMMUNITY DEVELOPMENT DISTRICT
GENERAL FUND BUDGET
FISCAL YEAR 2027**

	Fiscal Year 2026				Proposed Budget FY 2027
	Adopted Budget FY 2026	Actual through 3/31/2026	Projected through 9/30/2026	Total Actual & Projected	
REVENUES					
Assessment levy: on-roll - gross	\$ 195,549				\$ 195,545
Allowable discounts (4%)	(7,822)				(7,822)
Assessment levy: on-roll - net	187,727	\$ 183,460	\$ 4,267	\$ 187,727	187,723
Interest and miscellaneous	-	19	20	39	-
Total revenues	187,727	183,479	4,287	187,766	187,723
EXPENDITURES					
Professional & administrative fees					
Supervisors	4,306	1,077	3,229	4,306	4,306
Management/recording	59,497	29,748	29,749	59,497	59,497
Legal	5,000	1,424	1,500	2,924	3,000
Engineering	5,000	9,825	5,000	14,825	10,000
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	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	148	352	500	500
Printing & binding	1,035	417	618	1,035	1,035
Legal advertising	750	138	612	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	8,296	-	8,296	9,125
Contingencies	1,000	926	74	1,000	1,000
Total professional & admin fees	118,054	65,819	60,001	125,820	121,900
Water management					
Contractual services	46,428	8,769	37,659	46,428	46,428
Electricity	1,500	913	587	1,500	1,500
Total water management services	47,928	9,682	38,246	47,928	47,928
Other fees and charges					
Tax collector	747	885	(138)	747	747
Property appraiser	498	481	17	498	498
Total other fees and charges	1,245	1,366	(121)	1,245	1,245
Total expenditures	167,227	76,867	98,126	174,993	171,073
Net change in fund balances	-	106,612	(93,839)	12,773	16,650
Fund balance - beginning (unaudited)	102,087	83,871	190,483	83,871	96,644
Fund balance - ending (projected)	\$ 102,087	\$ 190,483	\$ 96,644	\$ 96,644	\$ 113,294

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

EXPENDITURES

Professional services

Supervisors	\$ 4,306
<p>Statutorily set at \$200 (plus applicable taxes) for each meeting of the Board of Supervisors not to exceed \$4,800 for each fiscal year. The District anticipates four meetings during the fiscal year.</p>	
Management/recording	59,497
<p>Wrathell, Hunt and Associates, LLC specializes in managing community development district's in the State of Florida by combining the knowledge, skills and experience of a team of professionals to ensure compliance with all governmental requirements of the District, develop financing programs, administer the issuance of tax exempt bond financings, and finally operate and maintain the assets of the community.</p>	
Legal	3,000
<p>Provides on-going general counsel and legal representation. As such, he is confronted with issues relating to public finance, public bidding, rulemaking, open meetings, public records, real property dedications, conveyances and contracts. He provides service as a "local government lawyer," realizing that this type of local government is very limited in its scope – providing infrastructure and services to development.</p>	
Engineering	10,000
<p>Johnson Engineering, Inc., provides a broad array of engineering, consulting and construction services to the District, which assist in crafting solutions with sustainability for the long-term interests of the community - recognizing the needs of government, the environment and maintenance of the District's facilities. In 2020, the CDD hired a consultant to create a GIS program and anticipate continued management/updating that will be cost shared with the Lee CDD based upon the number of units within each CDD.</p>	
Audit	7,100
<p>Statutorily required for the District to undertake an independent examination of its books, records and accounting procedures.</p>	
Accounting services	4,797
<p>Preparation of all financial work related to the District's governmental funds (including preparation of monthly financials statements and annual budgets).</p>	
Assessment roll preparation	12,500
<p>The District has a contract with Wrathell, Hunt and Associates, LLC., to prepare the annual</p>	
Arbitrage rebate calculation	1,200
<p>To ensure the District's compliance with all tax regulations, annual computations are necessary to calculate the arbitrage rebate liability.</p>	
Dissemination agent	1,000
<p>The District must annually disseminate financial information in order to comply with the requirements of Rule 15c2-12 under the Securities & Exchange Act of 1934.</p>	
Trustee	4,500
<p>Annual fees paid to U.S. Bank for services provided as trustee, paying agent and registrar.</p>	
Telephone	500
<p>Telephone and fax machine.</p>	
Postage	500
<p>Mailing of agenda packages, overnight deliveries, correspondence, etc.</p>	
Printing & binding	1,035
<p>Letterhead, envelopes, copies, etc.</p>	

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

EXPENDITURES (continued)

Legal advertising	750
The District advertises for monthly meetings, special meetings, public hearings, bidding, etc.	
Website hosting & maintenance	705
Website ADA compliance	210
Annual district filing fee	175
Annual fee paid to the Department of Economic Opportunity.	
Insurance	9,125
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).	

	<u>Total</u>	<u>Parklands Lee (521 Units)</u>	<u>Parklands West (498 Units)</u>
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	\$ 171,073

**PARKLANDS WEST
COMMUNITY DEVELOPMENT DISTRICT
DEBT SERVICE FUND BUDGET - SERIES 2022 BONDS
FISCAL YEAR 2027**

	Fiscal Year 2026				Proposed Budget FY 2027
	Adopted Budget FY 2026	Actual through 3/31/2026	Projected through 9/30/2026	Total Actual & Projected	
REVENUES					
Assessment levy: on-roll - gross	\$658,416				\$ 658,416
Allowable discounts (4%)	(26,337)				(26,337)
Assessment levy: on-roll - net	632,079	\$ 614,696	\$ 17,383	\$ 632,079	632,079
Assessment levy: off-roll, direct bill	33,385	32,049	1,336	33,385	33,385
Interest	-	4,793	-	4,793	-
Total revenues	<u>665,464</u>	<u>651,538</u>	<u>18,719</u>	<u>670,257</u>	<u>665,464</u>
EXPENDITURES					
Debt service					
Principal	494,000	-	494,000	494,000	514,000
Interest	157,621	81,361	76,260	157,621	137,013
Total expenditures	<u>651,621</u>	<u>81,361</u>	<u>570,260</u>	<u>651,621</u>	<u>651,013</u>
Excess/(deficiency) of revenues over/(under) expenditures	13,843	570,177	(551,541)	18,636	14,451
Fund balance:					
Net change in fund balances	13,843	570,177	(551,541)	18,636	14,451
Beginning fund balance (unaudited)	235,507	246,742	816,919	246,742	265,378
Ending fund balance (projected)	<u>\$ 249,350</u>	<u>\$ 816,919</u>	<u>\$ 265,378</u>	<u>\$ 265,378</u>	<u>279,829</u>
Use of fund balance					
Debt service reserve account balance (required)					-
Interest expense - November 1, 2027 and February 1, 2028					(60,546)
Projected fund balance excess/(deficiency) - as of September 30, 2027					<u>\$ 219,283</u>

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	\$3,446,000.00		\$481,537.37	\$3,927,537.37

**PARKLANDS WEST
COMMUNITY DEVELOPMENT DISTRICT
PROJECTED FISCAL YEAR 2027 ASSESSMENTS**

**Lee County
6 years remaining**

Fiscal year 2026-2027

Neighborhood	Bond Designation	Debt Service Assessment	O & M Assessment	Total Assessment	Outstanding Principal after 2026-2027 tax payment
La Tremiti	SF 50'	\$ 716.09	\$ 392.66	\$ 1,108.75	\$ 3,028.84
Caravella	SF 55'	741.53	392.66	1,134.19	3,136.48
Villa D'Este	SF 60'	755.82	392.66	1,148.48	3,196.91
Villa Tuscany	SF 65'	858.19	392.66	1,250.85	3,629.88
Villa Tuscany	SF 75'	935.45	392.66	1,328.11	3,956.71
Favista	SF 85'	1,307.39	392.66	1,700.05	5,529.88
Avieto	SF 100'	2,236.65	392.66	2,629.31	9,460.39
Siena	SF 125'	2,644.53	392.66	3,037.19	11,185.59
Enclave	4 Plex Coach	597.65	392.66	990.31	2,527.88
Commercial		33,384.51	-	33,384.51	147,090.50
Golf Club		244,105.70	7,067.88	251,173.58	1,032,496.78

Fiscal Year 2025-2026

La Tremiti		\$ 716.09	\$ 392.67	\$ 1,108.76	\$ 3,559.81
Caravella		741.53	\$ 392.67	1,134.20	3,686.33
Villa D'Este		755.82	\$ 392.67	1,148.49	3,757.35
Villa Tuscany		858.19	\$ 392.67	1,250.86	4,266.23
Villa Tuscany		935.45	\$ 392.67	1,328.12	4,650.34
Favista		1,307.39	\$ 392.67	1,700.06	6,499.31
Avieto		2,236.65	\$ 392.67	2,629.32	11,118.86
Siena		2,644.53	\$ 392.67	3,037.20	13,146.50
Enclave		597.65	\$ 392.67	990.32	2,971.04
Commercial		33,384.51	-	33,384.51	172,876.50
Golf Club		244,105.70	7,068.06	251,173.76	1,213,500.78

PARKLANDS WEST
COMMUNITY DEVELOPMENT DISTRICT

7

RESOLUTION 2026-04

A RESOLUTION OF THE PARKLANDS WEST COMMUNITY DEVELOPMENT DISTRICT DESIGNATING DATES, TIMES AND LOCATIONS FOR REGULAR MEETINGS OF THE BOARD OF SUPERVISORS OF THE DISTRICT FOR FISCAL YEAR 2026/2027 AND PROVIDING FOR AN EFFECTIVE DATE

WHEREAS, the Parklands West Community Development District (“District”) is a local unit of special-purpose government created by, and existing pursuant to Chapter 190, *Florida Statutes*, being situated entirely within Lee County, Florida; and

WHEREAS, the Board of Supervisors of the District (“Board”) is statutorily authorized to exercise the powers granted to the District; and

WHEREAS, all meetings of the Board shall be open to the public and governed by the provisions of Chapter 286, *Florida Statutes*; and

WHEREAS, the Board is statutorily required to file annually, with the local governing authority and the Florida Department of Economic Opportunity, a schedule of its regular meetings.

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

SECTION 1. ADOPTING REGULAR MEETING SCHEDULE. Regular meetings of the District’s Board shall be held during Fiscal Year 2026/2027 as provided on the schedule attached hereto as **Exhibit A**.

SECTION 2. FILING REQUIREMENT. In accordance with Section 189.015(1), *Florida Statutes*, the District’s Secretary is hereby directed to file a schedule of the District’s regular meetings annually with Lee County and the Florida Department of Economic Opportunity.

SECTION 3. EFFECTIVE DATE. This Resolution shall take effect immediately upon adoption.

PASSED AND ADOPTED this 14th day of May, 2026.

Attest:

**PARKLANDS WEST COMMUNITY
DEVELOPMENT DISTRICT**

Secretary/Assistant Secretary

Chair/Vice Chair, Board of Supervisors

Exhibit A

PARKLANDS WEST COMMUNITY DEVELOPMENT DISTRICT		
BOARD OF SUPERVISORS FISCAL YEAR 2026/2027 MEETING SCHEDULE		
LOCATION		
<i>The Renaissance Center, Media Room, 28191 Matteotti View, Bonita Springs, Florida 34135</i>		
DATE	POTENTIAL DISCUSSION/FOCUS	TIME
January 14, 2027	Regular Meeting	1:00 PM
May 13, 2027	Regular Meeting <i>Presentation of FY2028 Proposed Budget</i>	1:00 PM
July 8, 2027	Regular Meeting	1:00 PM
September 9, 2027	Public Hearing & Regular Meeting <i>Adoption of FY2028 Budget</i>	1:00 PM

PARKLANDS WEST
COMMUNITY DEVELOPMENT DISTRICT

8

RESOLUTION 2026-05

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE PARKLANDS WEST COMMUNITY DEVELOPMENT DISTRICT RELATING TO THE AMENDMENT OF THE ANNUAL BUDGET FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2024 AND ENDING SEPTEMBER 30, 2025; AND PROVIDING FOR AN EFFECTIVE DATE

WHEREAS, on September 12, 2024, the Board of Supervisors (“Board”) of the Parklands West Community Development District (“District”), adopted a Budget for Fiscal Year 2024/2025; and

WHEREAS, the Board desires to amend the previously adopted budget for Fiscal Year 2024/2025.

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

Section 1. The Fiscal Year 2024/2025 Budget is hereby amended in accordance with Exhibit “A” attached hereto; and

Section 2. This resolution shall become effective immediately upon its adoption, and be reflected in the monthly and Fiscal Year End September 30, 2025 Financial Statements and Audit Report of the District.

PASSED AND ADOPTED this 14th day of May, 2026.

ATTEST:

**PARKLANDS WEST COMMUNITY
DEVELOPMENT DISTRICT**

Secretary/Assistant Secretary

Chair/Vice Chair, Board of Supervisors

EXHIBIT "A"

**PARKLANDS WEST
COMMUNITY DEVELOPMENT DISTRICT
AMENDED GENERAL FUND BUDGET
FISCAL YEAR 2025
EFFECTIVE NOVEMBER 30, 2025**

**PARKLANDS WEST
COMMUNITY DEVELOPMENT DISTRICT
AMENDED GENERAL FUND BUDGET
FISCAL YEAR 2025**

	FY 2025 Actual	Adopted Budget	Budget to Actual Variance	Proposed Amendment Increase/ (Decrease)	FY 2025 Amended Budget	% of Budget
REVENUES						
Assessment levy	\$ 189,360	\$ 187,727	\$ (1,633)	\$ 1,633	\$ 189,360	101%
Interest & miscellaneous	21	-	(21)	21	21	N/A
Total revenues	<u>189,381</u>	<u>187,727</u>	<u>(1,654)</u>	<u>1,654</u>	<u>189,381</u>	101%
EXPENDITURES						
Administrative						
Supervisors	4,306	4,306	-	-	4,306	100%
Management/recording	59,497	59,497	-	-	59,497	100%
Legal	2,255	500	(1,755)	1,755	2,255	451%
Engineering fees	2,545	20,000	17,455	(17,455)	2,545	13%
Audit	7,100	7,100	-	-	7,100	100%
Accounting services	4,797	4,797	-	-	4,797	100%
Assessment roll preparation	12,500	12,500	-	-	12,500	100%
Arbitrage rebate calculation	-	1,200	1,200	(1,200)	-	0%
Dissemination agent fees	1,000	1,000	-	-	1,000	100%
Trustee fees	4,687	4,500	(187)	187	4,687	104%
Telephone	500	500	-	-	500	100%
Postage	756	500	(256)	256	756	151%
Printing & binding	1,035	1,035	-	-	1,035	100%
Legal advertising	234	750	516	(516)	234	31%
Website hosting & maintenance	-	705	705	(705)	-	0%
Website ADA compliance	-	210	210	(210)	-	0%
Annual district filing fee	175	175	-	-	175	100%
Insurance	7,827	8,279	452	(452)	7,827	95%
Contingencies	1,723	1,000	(723)	1,723	2,723	172%
Total administrative	<u>110,937</u>	<u>128,554</u>	<u>17,617</u>	<u>(16,617)</u>	<u>111,937</u>	86%
Water management services						
Other contractual	75,488	46,428	(29,060)	29,060	75,488	163%
Electricity	1,440	1,500	60	(60)	1,440	96%
Total water management services	<u>76,928</u>	<u>47,928</u>	<u>(29,000)</u>	<u>29,000</u>	<u>76,928</u>	161%
Other fees and charges						
Tax collector	660	747	87	(87)	660	88%
Property appraiser	481	498	17	(17)	481	97%
Total other fees and charges	<u>1,141</u>	<u>1,245</u>	<u>104</u>	<u>(104)</u>	<u>1,141</u>	92%
Total expenditures	<u>189,006</u>	<u>177,727</u>	<u>(11,279)</u>	<u>12,279</u>	<u>190,006</u>	106%
Excess/(deficiency) of revenues over/(under) expenditures	375	10,000	9,625	(10,625)	(625)	
Fund balance - beginning	83,836	71,847	(11,989)	11,989	83,836	
Fund balance - ending	<u>\$ 84,211</u>	<u>\$ 81,847</u>	<u>\$ (2,364)</u>	<u>\$ 1,364</u>	<u>\$ 83,211</u>	

PARKLANDS WEST
COMMUNITY DEVELOPMENT DISTRICT

UNAUDITED
FINANCIAL
STATEMENTS

**PARKLANDS WEST
COMMUNITY DEVELOPMENT DISTRICT
FINANCIAL STATEMENTS
UNAUDITED
MARCH 31, 2026**

**PARKLANDS WEST
COMMUNITY DEVELOPMENT DISTRICT
BALANCE SHEET
GOVERNMENTAL FUNDS
MARCH 31, 2026**

	Major Funds		Total Governmental Funds
	General	Debt Service Series 2022	
ASSETS			
Cash	\$ 190,383	\$ -	\$ 190,383
Investments			
Revenue account	-	822,919	822,919
Total assets	\$ 190,383	\$ 822,919	\$ 1,013,302
 LIABILITIES & FUND BALANCES			
Liabilities:			
Due to other	\$ -	\$ 6,000	\$ 6,000
Total liabilities	-	6,000	6,000
 Fund balances:			
Restricted for:			
Debt service	-	816,919	816,919
Unassigned	190,383	-	190,383
Total fund balances	190,383	816,919	1,007,302
 Total liabilities and fund balances	\$ 190,383	\$ 822,919	\$ 1,013,302

**PARKLANDS WEST
COMMUNITY DEVELOPMENT DISTRICT
STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
GENERAL FUND
FOR THE PERIOD ENDED MARCH 31, 2026**

	Current Month	Year to Date	Budget	% of Budget
REVENUES				
Assessment levy	\$ 1,253	\$ 183,460	\$ 187,727	98%
Interest & miscellaneous	2	19	-	N/A
Total revenues	<u>1,255</u>	<u>183,479</u>	<u>187,727</u>	98%
EXPENDITURES				
Administrative				
Supervisors	-	1,077	4,306	25%
Management/recording	4,958	29,748	59,497	50%
Legal	1,232	1,424	5,000	28%
Engineering fees	3,342	9,825	5,000	197%
Audit	-	-	7,100	0%
Accounting services	400	2,399	4,797	50%
Assessment roll preparation	1,041	6,250	12,500	50%
Arbitrage rebate calculation	-	-	1,200	0%
Dissemination agent fees	83	500	1,000	50%
Trustee fees	-	4,246	4,500	94%
Telephone	42	250	500	50%
Postage	23	148	500	30%
Printing & binding	86	517	1,035	50%
Legal advertising	-	138	750	18%
Website hosting & maintenance	-	-	705	0%
Website ADA compliance	-	-	210	0%
Annual district filing fee	-	175	175	100%
Insurance	-	8,296	8,279	100%
Contingencies	160	926	1,000	93%
Total administrative	<u>11,367</u>	<u>65,919</u>	<u>118,054</u>	56%
Water management services				
Other contractual	1,222	8,769	46,428	19%
Electricity	152	913	1,500	61%
Total water management services	<u>1,374</u>	<u>9,682</u>	<u>47,928</u>	20%
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>12,741</u>	<u>76,967</u>	<u>167,227</u>	46%
Excess/(deficiency) of revenues over/(under) expenditures	(11,486)	106,512	20,500	
Fund balance - beginning	201,869	83,871	102,087	
Fund balance - ending	<u>\$ 190,383</u>	<u>\$ 190,383</u>	<u>\$ 122,587</u>	

**PARKLANDS WEST
COMMUNITY DEVELOPMENT DISTRICT
STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
DEBT SERVICE FUND SERIES 2022
FOR THE PERIOD ENDED MARCH 31, 2026**

	<u>Current Month</u>	<u>Year to Date</u>	<u>Budget</u>	<u>% of Budget</u>
REVENUES				
Assessment levy: on-roll	\$ 4,219	\$ 614,696	\$ 632,079	97%
Assessment levy: off-roll, direct bill	-	32,049	33,385	96%
Interest	938	4,793	-	N/A
Total revenues	<u>5,157</u>	<u>651,538</u>	<u>665,464</u>	98%
EXPENDITURES				
Principal	-	-	494,000	0%
Interest	-	81,361	157,621	52%
Total expenditures	<u>-</u>	<u>81,361</u>	<u>651,621</u>	12%
Excess/(deficiency) of revenues over/(under) expenditures	5,157	570,177	13,843	
Fund balance - beginning	811,762	246,742	235,507	
Fund balance - ending	<u>\$ 816,919</u>	<u>\$ 816,919</u>	<u>\$ 249,350</u>	

PARKLANDS WEST
COMMUNITY DEVELOPMENT DISTRICT

MINUTES

DRAFT

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

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The Board of Supervisors of the Parklands West Community Development District held a Regular Meeting on January 8, 2026 at 1:00 p.m., at the Renaissance Center, 28191 Matteotti View, Bonita Springs, Florida 34135.

Present:

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

Also present:

Shane Willis	Operations Manager
Meagan Magaldi (via telephone)	District Counsel
Greg Urbancic (via telephone)	Coleman, Yovanovich & Koester, P.A.
Mark Zordan	District Engineer
Andy Nott	Superior Waterway Services, Inc. (Superior)
Steve Stone	President – Golf Club
Bob Volpe	Superintendent – Golf Club

FIRST ORDER OF BUSINESS

Call to Order/Roll Call

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

All Supervisors were present.

SECOND ORDER OF BUSINESS

Public Comments

Mr. Willis distributed a handout of a Maintenance Agreement.

Golf Club President Steve Stone asked the Board to consider entering into a negotiation with the Club to execute a written agreement for the maintenance of the area adjoining the lake in the Golf Club property and to clarify some understandings of littoral areas. He is not

39 expecting a consensus to be reached in this particular meeting but would like to start the
40 conversation. The proposal is for the Golf Club to continue maintaining the non-littoral CDD
41 property adjacent to the golf course down to the lake control levels. Regarding the easement,
42 normally the party that benefits from the easement will be the party responsible for the
43 maintenance, but the Club will maintain the easement area as well.

44 Referencing slides, Mr. Stone discussed the pertinent information in the Maintenance
45 Agreement, including the scope of work, Golf Club compensation, current lake maintenance
46 costs, how inquiries and complaints about the littoral areas should be handled, littoral
47 maintenance and the next steps. He concluded that the Club wants full acknowledgement that
48 the CDDs or their designated lake maintenance vendor take full responsibility for the littoral
49 areas.

50 Mr. Percuoco commented that the proposal increases the current maintenance
51 compensation from \$30,000 per year to \$42,000 per year, which is quite substantial. He
52 questioned why the CDDs need to subsidize the golf course for any maintenance, going
53 forward.

54 A Board Member stated that he takes issue with Mr. Stone's assertions, in his proposals
55 and emails, that the CDD is lax in its maintenance of the littorals. He believes the CDD is
56 conscientious and receives quarterly reports and monthly photographs of the lakes from
57 Superior and the District Engineer.

58 Mr. Stone stated the littoral areas are owned by the CDD and his responsibility, as the
59 Club President, is to protect the Club, and the Club does not have the expertise, licenses and/or
60 equipment to properly maintain the littoral areas.

61 Mr. Zordan stated, typically, the owner of the property is responsible for the
62 maintenance to the edge of the lake where the grass is, and the littoral areas are currently
63 being maintained by Superior.

64 Discussion ensued regarding the need to define the littoral zones and the high water
65 mark/control elevation, the property owner's responsibility versus the responsibility of the
66 CDD, dry and wet retention areas, GIS maps, the Maintenance Agreements that are already in

67 place, the Johnson Engineering study, code enforcement, Egret 6, the Osprey #7 tee box, the
68 Land Development Order (LDO), and the golf course renovation.

69 Mr. Willis asked if a motion is necessary to authorize District Staff to conduct research,
70 provide the definitions, and determine the dividing line and maintenance responsibilities of the
71 different entities, in report form. Mr. Urbancic replied affirmatively.

72 **On MOTION by Mr. Wyant and seconded by Mr. Dardy, with all in favor,**
73 **authorizing Johnson Engineering to review the Banks Engineering plans, define**
74 **the areas of the littoral zones in question, define the control elevation, and**
75 **provide a proposal outlining those elevations staked out throughout the**
76 **community in various locations and produce a report, was approved.**

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79 **THIRD ORDER OF BUSINESS**

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

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The Superior Waterways Lake Treatment Report for November/December 2025 was
included for informational purposes.

84 In response to a Board Member’s question regarding the spraying method of the aquatic
85 company, Mr. Nott stated, due to extreme water fluctuations and the Board’s preference to
86 employ weed-eating instead of spraying the lake banks, Superior’s goal is to maintain the water
87 line but, as water levels rise, crews work hard to remove grass and weeds from the lake bank.

88 Discussion ensued regarding damaged vegetation, selected herbicides, and allowing
89 crews to spray to the 13½’ control level, year-round.

90

91 **FOURTH ORDER OF BUSINESS**

**Discussion: JEI Report on Lake 2W
Remediation Project**

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Mr. Zordan presented the JEI Report on the Lake 2W Remediation Project dated January
2, 2026. He called attention to the summary of the findings, including identification of the slope
drop-offs, the 57’ of vertical slope that is out of compliance, the South Florida Water
Management District (SFWMD) tolerance, necessary pipe repairs, and an exhibit that shows the
20’ lake maintenance easement across the back of five lots.

99 Discussion ensued regarding when the photographs of the pipes were taken; lake bank
 100 exposure; the slope; the criteria, potential remedies, such as geotubes, cocomat, geosocks, sod,
 101 stones, shells, and compacted fill; a staging area; a field observation; wind and wave action;
 102 establishing a not-to-exceed amount for the work; and the lack of a warranty due to the littoral
 103 zones.

104 Mr. Zordan recommended authorizing an observation by field staff to inspect the lakes,
 105 take measurements, photograph each lake, make notations, and produce an observation
 106 report; the Board could then determine a plan based on the observation.

107 **On MOTION by Mr. Wyant and seconded by Mr. Lukas, with all in favor,**
 108 **authorizing Johnson Engineering to facilitate a field observation of the lakes for**
 109 **erosion and produce a report, in a not-to-exceed amount of \$5,000, was**
 110 **approved.**

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113 **FIFTH ORDER OF BUSINESS**

**Discussion/Consideration/Ratification:
 Performance Measures/Standards &
 Annual Reporting Form**

116

117 **A. October 1, 2024 - September 30, 2025 [Posted]**

118 **B. October 1, 2025 - September 30, 2026**

119 Mr. Willis stated these items are informational and a vote is not necessary.

120

121 **SIXTH ORDER OF BUSINESS**

**Consideration of Resolution 2026-01,
 Implementing Section 190.006(3), Florida
 Statutes, and Requesting that the Lee
 County Supervisor of Elections Conduct the
 District’s General Elections; Providing for
 Compensation; Setting Forth the Terms of
 Office; Authorizing Notice of the Qualifying
 Period; and Providing for Severability and
 an Effective Date**

126

131 Mr. Willis presented Resolution 2026-01. Seats 1 and 2, held by Mr. Lukas and Mr.

132 Percuoco, respectively, will be up for election at the November 2026 General Election.

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134 **On MOTION by Mr. Lukas, and seconded by Mr. Percuoco, with all in favor,**
Resolution 2026-01, Implementing Section 190.006(3), Florida Statutes, and

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Requesting that the Lee County Supervisor of Elections Conduct the District’s General Elections; Providing for Compensation; Setting Forth the Terms of Office; Authorizing Notice of the Qualifying Period; and Providing for Severability and an Effective Date, was adopted.

SEVENTH ORDER OF BUSINESS

Acceptance of Unaudited Financial Statements as of November 30, 2025

The financials were accepted.

EIGHTH ORDER OF BUSINESS

Approval of Minutes

A. September 11, 2025 Public Hearing and Regular Meeting

On MOTION by Mr. Dardy and seconded by Mr. Levin, with all in favor, the September 11, 2025 Public Hearing and Regular Meeting, as presented, were approved.

B. November 13, 2025 Special Meeting

The following change was made:

Line 69: Change “#8” to “#7”

On MOTION by Mr. Wyant and seconded by Mr. Lukas, with all in favor, the November 13, 2025 Special Meeting Minutes, as amended, were approved.

NINTH ORDER OF BUSINESS

Other Business

There was no other business.

TENTH ORDER OF BUSINESS

Staff Reports

- A. District Counsel: Coleman, Yovanovich & Koester, P.A.**
- B. District Engineer: Johnson Engineering, Inc.**
- C. District Manager: Wrathell, Hunt & Associates, LLC**

There were no Staff reports.

- **NEXT MEETING DATE: May 14, 2026 at 1:00 PM**

172 ○ **QUORUM CHECK**

173 All Supervisors confirmed their attendance at the May 14, 2026 meeting.

174

175	ELEVENTH ORDER OF BUSINESS	Audience	Comments/Supervisors'
176		Requests	

177

178 There were no audience comments or Supervisor requests.

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180	TWELFTH ORDER OF BUSINESS	Adjournment
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On MOTION by Mr. Wyant and seconded by Mr. Dardy, with all in favor, the meeting adjourned at 2:29 p.m.

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[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

BOARD OF SUPERVISORS FISCAL YEAR 2025/2026 MEETING SCHEDULE

LOCATION

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

¹The Renaissance Center, Media Room, 28191 Matteotti View, Bonita Springs, Florida 34135

DATE	POTENTIAL DISCUSSION/FOCUS	TIME
November 13, 2025	Special Meeting <i>Approval of Proposal for Dredging & Geo Tube Installation Services</i>	1:00 PM
January 8, 2026	Regular Meeting	1:00 PM
May 14, 2026¹	Regular Meeting <i>Presentation of FY2027 Proposed Budget</i>	1:00 PM
July 9, 2026¹	Regular Meeting	1:00 PM
September 10, 2026¹	Public Hearing & Regular Meeting <i>Adoption of FY2027 Budget</i>	1:00 PM