

**BROOKS OF BONITA  
SPRINGS & BROOKS OF  
BONITA SPRINGS II  
COMMUNITY DEVELOPMENT  
DISTRICTS**

**July 22, 2020**

**BOARD OF SUPERVISORS  
JOINT REGULAR AND  
VIRTUAL PUBLIC MEETING  
AGENDA**

**Brooks of Bonita Springs & Brooks of Bonita Springs II**  
**Community Development Districts**  
**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**

July 15, 2020

**ATTENDEES:**

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

Boards of Supervisors  
Brooks of Bonita Springs & Brooks of Bonita Springs II Community Development Districts

Dear Board Members:

The Boards of Supervisors of the Brooks of Bonita Springs & Brooks of Bonita Springs II Community Development Districts will hold a Joint Regular and Virtual Public Meeting on July 22, 2020 at 1:00 p.m., in-person at The Village of Estero, 2<sup>nd</sup> Floor Executive Conference Room, 9401 Corkscrew Palms Circle, Estero, Florida 33928 and remotely, via Zoom at <https://us02web.zoom.us/j/89680024541>, Meeting ID **896 8002 4541** or via conference call at **1-929-205-6099**, Meeting ID **896 8002 4541**. The agenda is as follows:

1. Call to Order/Roll Call
2. Public Comments (*agenda items only*)

**BROOKS OF BONITA SPRINGS ITEMS**

3. Presentation of Brooks of Bonita Springs Community Development District's Audited Financial Report for Fiscal Year Ended September 30, 2019, Prepared by Grau & Associates
4. Consideration of Resolution 2020-05, Accepting the Audited Financial Report for the Fiscal Year Ended September 30, 2019

**BROOKS OF BONITA SPRINGS II ITEMS**

5. Presentation of Brooks of Bonita Springs II Community Development District's Audited Financial Report for Fiscal Year Ended September 30, 2019, Prepared by Grau & Associates
6. Consideration of Resolution 2020-07, Accepting the Audited Financial Report for the Fiscal Year Ended September 30, 2019

JOINT BOARD BUSINESS ITEMS

7. Landscape Report: GulfScapes
  - A. Continued Discussion: Master Landscape Plan
  - B. Update: Scheduled Line-of-Sight Project
8. Update: IDG Review of Water Usage Data
  - Update on Installation of Flow Sensor on Controller #7
9. Continued Discussion/Review of Fiscal Year 2021 Draft Budget
10. Consideration of Resolutions Designating Dates, Times and Locations for Joint Regular Meetings of the Boards of Supervisors of the Districts for Fiscal Year 2020/2021 and Providing for an Effective Date
  - A. Resolution 2020-06, *Brooks of Bonita Springs Community Development District*
  - B. Resolution 2020-08, *Brooks of Bonita Springs II Community Development District*
11. Acceptance of Unaudited Financial Statements as of June 30, 2020
12. Approval of April 22, 2020 Joint Telephonic Public Meeting Minutes
13. Staff Reports
  - A. District Counsel: *Dan Cox, Esquire*
    - Update: Status of Simon Group Payment
  - B. District Engineer: *Johnson Engineering, Inc.*
    - Flood Mitigation Effect in The Brooks
  - C. Operations: *Wrathell, Hunt and Associates, LLC*
    - I. Landscape Maintenance Activities
    - II. Lake Maintenance Activities
  - D. District Manager: *Wrathell, Hunt and Associates, LLC*
    - NEXT MEETING DATE: August 26, 2020 at 1:00 P.M.

○ QUORUM CHECK – BROOKS OF BONITA SPRINGS

James Merritt	<input type="checkbox"/> YES	<input type="checkbox"/> NO	<input type="checkbox"/> PHONE
Jim Ward	<input type="checkbox"/> YES	<input type="checkbox"/> NO	<input type="checkbox"/> PHONE
Sandra Varnum	<input type="checkbox"/> YES	<input type="checkbox"/> NO	<input type="checkbox"/> PHONE
Phil Douglas	<input type="checkbox"/> YES	<input type="checkbox"/> NO	<input type="checkbox"/> PHONE
Rollin Crawford	<input type="checkbox"/> YES	<input type="checkbox"/> NO	<input type="checkbox"/> PHONE

○ QUORUM CHECK – BROOKS OF BONITA SPRINGS II

Joseph Bartoletti	<input type="checkbox"/> YES	<input type="checkbox"/> NO	<input type="checkbox"/> PHONE
Thomas Brown	<input type="checkbox"/> YES	<input type="checkbox"/> NO	<input type="checkbox"/> PHONE
Ray Pierce	<input type="checkbox"/> YES	<input type="checkbox"/> NO	<input type="checkbox"/> PHONE
Jack Meeker	<input type="checkbox"/> YES	<input type="checkbox"/> NO	<input type="checkbox"/> PHONE
Ken D. Gould	<input type="checkbox"/> YES	<input type="checkbox"/> NO	<input type="checkbox"/> PHONE

14. Supervisors’ Requests

15. Public Comments (*non-agenda items, only; four (4)-minute time limit*)

16. Adjournment

“Further, please be advised that the Florida Governor’s Office has declared a state of emergency due to the Coronavirus (COVID-19). As reported by the Center for Disease Control and World Health Organization, COVID-19 can spread from person-to-person through small droplets from the nose or mouth, including when an individual coughs or sneezes. These droplets may land on objects and surfaces. Other people may contract COVID-19 by touching these objects or surfaces, then touching their eyes, nose or mouth. Therefore, merely cleaning facilities, while extremely important and vital in this crisis, may not be enough to stop the spread of this virus.

“That said, the District wants to encourage public participation in a safe and efficient manner. Toward that end, anyone wishing to listen and participate in the meeting can dial in at **1-888-354-0094, Conference ID: 8593810** or by visiting <https://us02web.zoom.us/j/89680024541> or by calling **1-929-205-6099**, followed by **MEETING ID 896 8002 4541**. Additionally, participants are encouraged to submit questions and comments to the District’s manager at [adamsc@whhassociates.com](mailto:adamsc@whhassociates.com).

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

Sincerely,



Chesley E. Adams, Jr.  
District Manager

**OPTIONS FOR MEETING PARTICIPATION**

**CALL IN NUMBER: 1-888-354-0094**

**CONFERENCE ID: 8593810**

OR

<https://us02web.zoom.us/j/89680024541>

OR

**CALL IN NUMBER: 1-929-205-6099**

**MEETING ID: 896 8002 4541**

**BROOKS OF BONITA SPRINGS  
&  
BROOKS OF BONITA SPRINGS II  
COMMUNITY DEVELOPMENT DISTRICTS**

**3**

**BROOKS OF BONITA SPRINGS  
COMMUNITY DEVELOPMENT DISTRICT  
LEE COUNTY, FLORIDA  
FINANCIAL REPORT  
FOR THE FISCAL YEAR ENDED  
SEPTEMBER 30, 2019**

**BROOKS OF BONITA SPRINGS COMMUNITY DEVELOPMENT DISTRICT  
LEE COUNTY, FLORIDA**

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**Grau & Associates**  
CERTIFIED PUBLIC ACCOUNTANTS

951 Yamato Road ▪ Suite 280  
Boca Raton, Florida 33431  
(561) 994-9299 ▪ (800) 299-4728  
Fax (561) 994-5823  
www.graucpa.com

**INDEPENDENT AUDITOR'S REPORT**

To the Board of Supervisors  
Brooks of Bonita Springs Community Development District  
Lee County, Florida

**Report on the Financial Statements**

We have audited the accompanying financial statements of the governmental activities and each major fund of Brooks of Bonita Springs Community Development District, Lee County, Florida (the "District") as of and for the fiscal year ended September 30, 2019, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

**Management's Responsibility for the Financial Statements**

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes 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.

**Auditor's Responsibility**

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with 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. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements 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 entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

**Opinions**

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, 2019, 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.

## **Other Matters**

### *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, 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 Reporting Required by *Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued our report dated June 22, 2020, 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.

*B*  
*Law & Associates*

June 22, 2020

## MANAGEMENT'S DISCUSSION AND ANALYSIS

Our discussion and analysis of Brooks of Bonita Springs Community Development District, Lee County, Florida ("District") provides a narrative overview of the District's financial activities for the fiscal year ended September 30, 2019. 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, 2019 resulting in a net position balance of \$13,896,319.
- The change in the District's total net position in comparison with the prior fiscal year was \$651,554, 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, 2019, the District's governmental funds reported combined ending fund balances of \$591,546, a decrease of \$(211,115) in comparison with the prior fiscal year. A portion of the fund balance is restricted for debt service, non-spendable for prepaid items, assigned for capital reserves and subsequent year's expenditures and the remainder is unassigned fund balance which is available for spending at the District's discretion.

### OVERVIEW OF FINANCIAL STATEMENTS

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

#### Government-Wide Financial Statements

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

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

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

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

#### Fund Financial Statements

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

## OVERVIEW OF FINANCIAL STATEMENTS (Continued)

### Governmental Funds

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

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

The District maintains three 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, debt service funds Series 2001 and Series 2006, which 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,	
	2019	2018
Current and other assets	\$ 673,495	\$ 911,277
Capital assets, net of depreciation	14,239,372	14,573,416
Total assets	14,912,867	15,484,693
Deferred outflows of resources	-	31,024
Total assets and deferred outflows of resources	14,912,867	15,515,717
Current liabilities	86,548	144,685
Long-term liabilities	930,000	2,126,267
Total liabilities	1,016,548	2,270,952
Net position		
Net investment in capital assets	13,309,372	12,478,173
Restricted	93,141	454,573
Unrestricted	493,806	312,019
Total net position	\$ 13,896,319	\$ 13,244,765

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,		
	2019	2018
Revenues:		
Program revenues		
Charges for services	\$ 2,314,962	\$ 2,693,754
Operating grants and contributions	146,825	144,938
General revenues		
Unrestricted investment earnings	499	467
Total revenues	<u>2,462,286</u>	<u>2,839,159</u>
Expenses:		
General government	205,829	207,420
Maintenance and operations	1,485,723	1,645,439
Interest	119,180	178,871
Total expenses	<u>1,810,732</u>	<u>2,031,730</u>
Change in net position	<u>651,554</u>	<u>807,429</u>
Net position - beginning	<u>13,244,765</u>	<u>12,437,336</u>
Net position - ending	<u>\$ 13,896,319</u>	<u>\$ 13,244,765</u>

As noted above and in the statement of activities, the cost of all governmental activities during the fiscal year ended September 30, 2019 was \$1,810,732. Program revenues are comprised primarily of assessments. The remainder of the current fiscal year revenue includes interest revenue and miscellaneous income. The decrease in expenses was due to hurricane related expenses for the prior year which did not occur in the current fiscal year.

GENERAL BUDGETING HIGHLIGHTS

An operating budget was adopted and maintained by the governing board for the District pursuant to the requirements of Florida Statutes. The budget is adopted using the same basis of accounting that is used in preparation of the fund financial statements. The legal level of budgetary control, the level at which expenditures may not exceed budget, is in the aggregate. Any budget amendments that increase the aggregate budgeted appropriations must be approved by the Board of Supervisors. Actual general fund expenditures did not exceed appropriations for the fiscal year ended September 30, 2019, the current fiscal year.

## CAPITAL ASSETS AND DEBT ADMINISTRATION

### Capital Assets

At September 30, 2019, the District had \$21,821,947 invested in capital assets for its governmental activities. In the government-wide financial statements depreciation of \$7,582,575 has been taken, which resulted in a net book value of \$14,239,372. More detailed information about the District's capital assets is presented in the notes of the financial statements.

### Capital Debt

At September 30, 2019, the District had \$840,000 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 Brooks of Bonita Springs Community Development District's Finance Department at 2300 Glades Road, Suite 410W, Boca Raton, Florida, 33431.

**BROOKS OF BONITA SPRINGS COMMUNITY DEVELOPMENT DISTRICT  
LEE COUNTY, FLORIDA  
STATEMENT OF NET POSITION  
SEPTEMBER 30, 2019**

	Governmental Activities
<b>ASSETS</b>	
Cash	\$ 425,815
Accounts receivable	129,265
Assessments receivable	3,071
Prepays and deposits	525
Restricted assets:	
Investments	114,819
Capital assets:	
Nondepreciable	10,843,102
Depreciable, net	3,396,270
Total assets	14,912,867
 <b>LIABILITIES</b>	
Accounts payable	62,573
Accrued interest payable	23,975
Non-current liabilities:	
Due within one year	75,000
Due in more than one year	855,000
Total liabilities	1,016,548
 <b>NET POSITION</b>	
Net investment in capital assets	13,309,372
Restricted for debt service	93,141
Unrestricted	493,806
Total net position	\$ 13,896,319

See notes to the financial statements

**BROOKS OF BONITA SPRINGS COMMUNITY DEVELOPMENT DISTRICT  
LEE COUNTY, FLORIDA  
STATEMENT OF ACTIVITIES  
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2019**

<u>Functions/Programs</u>	Program Revenues			Net (Expense) Revenue Changes in and Net Position
Expenses	Charges for Services	Operating Grants and Contributions	Governmental Activities	
Primary government:				
Governmental activities:				
General government	\$ 205,829	\$ 205,829	\$ -	\$ -
Maintenance and operations	1,485,723	1,177,642	135,534	(172,547)
Interest on long-term debt	119,180	931,491	11,291	823,602
Total governmental activities	1,810,732	2,314,962	146,825	651,055
General revenues:				
Unrestricted investment earnings				499
Total general revenues				499
Change in net position				651,554
Net position - beginning				13,244,765
Net position - ending				\$ 13,896,319

See notes to the financial statements



**BROOKS OF BONITA SPRINGS COMMUNITY DEVELOPMENT DISTRICT  
LEE COUNTY, FLORIDA  
BALANCE SHEET  
GOVERNMENTAL FUNDS  
SEPTEMBER 30, 2019**

	Major Funds		Total Governmental Funds
	General	Debt Service 2001	
<b>ASSETS</b>			
Cash	\$ 425,815	\$ -	\$ 425,815
Investments	-	114,819	114,819
Due from other funds	-	2,213	2,213
Assessments receivable	2,987	84	3,071
Accounts receivable	129,265	-	129,265
Prepays and deposits	525	-	525
Total assets	<u>\$ 558,592</u>	<u>\$ 117,116</u>	<u>\$ 675,708</u>
<b>LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES</b>			
Liabilities:			
Accounts payable	\$ 62,573	\$ -	\$ 62,573
Due to other funds	2,213	-	2,213
Total liabilities	<u>64,786</u>	<u>-</u>	<u>64,786</u>
Deferred inflows of resources:			
Unavailable revenue	19,376	-	19,376
Total deferred inflows of resources	<u>19,376</u>	<u>-</u>	<u>19,376</u>
Fund balances:			
Nonspendable:			
Prepaid items	525	-	525
Restricted for:			
Debt service	-	117,116	117,116
Assigned to:			
Capital reserves	315,788	-	315,788
Subsequent year's expenditures	47,171	-	47,171
Unassigned	110,946	-	110,946
Total fund balances	<u>474,430</u>	<u>117,116</u>	<u>591,546</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 558,592</u>	<u>\$ 117,116</u>	<u>\$ 675,708</u>

See notes to the financial statements

**BROOKS OF BONITA SPRINGS COMMUNITY DEVELOPMENT DISTRICT  
LEE COUNTY, FLORIDA  
RECONCILIATION OF THE BALANCE SHEET- GOVERNMENTAL FUNDS  
TO THE STATEMENT OF NET POSITION  
SEPTEMBER 30, 2019**

Fund balance - governmental funds \$ 591,546

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 net position of the government as a whole.

Cost of capital assets	21,821,947	
Accumulated depreciation	<u>(7,582,575)</u>	14,239,372

Assets recorded in the governmental fund financial statements that are not available to pay for current-period expenditures are unavailable revenue in the governmental funds.

19,376

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.

Judgements and claims	(90,000)	
Accrued interest payable	(23,975)	
Bonds payable	<u>(840,000)</u>	<u>(953,975)</u>

Net position of governmental activities		<u><u>\$ 13,896,319</u></u>
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See notes to the financial statements

**BROOKS OF BONITA SPRINGS COMMUNITY DEVELOPMENT DISTRICT  
LEE COUNTY, FLORIDA  
STATEMENT OF REVENUES, EXPENDITURES,  
AND CHANGES IN FUND BALANCES  
GOVERNMENTAL FUNDS  
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2019**

	Major Funds			Total Governmental Funds
	General	Debt Service 2001	Debt Service 2006	
<b>REVENUES</b>				
Assessments	\$ 1,374,897	\$ 106,313	\$ 825,178	\$ 2,306,388
Interest income	499	2,444	8,847	11,790
Miscellaneous	135,534	-	-	135,534
Total revenues	<u>1,510,930</u>	<u>108,757</u>	<u>834,025</u>	<u>2,453,712</u>
<b>EXPENDITURES</b>				
Current:				
General government	205,829	-	-	205,829
Maintenance and operations	1,151,679	-	-	1,151,679
Debt service:				
Principal	-	50,000	1,145,000	1,195,000
Interest	-	60,794	51,525	112,319
Total expenditures	<u>1,357,508</u>	<u>110,794</u>	<u>1,196,525</u>	<u>2,664,827</u>
Excess (deficiency) of revenues over (under) expenditures	153,422	(2,037)	(362,500)	(211,115)
<b>OTHER FINANCING SOURCES</b>				
Transfers in	19,791	-	-	19,791
Transfers out	-	-	(19,791)	(19,791)
Total other financing sources	<u>19,791</u>	<u>-</u>	<u>(19,791)</u>	<u>-</u>
Net change in fund balances	173,213	(2,037)	(382,291)	(211,115)
Fund balances - beginning	<u>301,217</u>	<u>119,153</u>	<u>382,291</u>	<u>802,661</u>
Fund balances - ending	<u>\$ 474,430</u>	<u>\$ 117,116</u>	<u>\$ -</u>	<u>\$ 591,546</u>

See notes to the financial statements

**BROOKS OF BONITA SPRINGS COMMUNITY DEVELOPMENT DISTRICT  
LEE COUNTY, 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, 2019**

Net change in fund balances - total governmental funds	\$ (211,115)
Amounts reported for governmental activities in the statement of activities are different because:	
Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the governmental fund financial statements.	8,574
Depreciation of capital assets is not recognized in the governmental fund financial statements, but is reported as an expense in the statement of activities.	(334,044)
Repayment of long-term liabilities are reported as expenditures in the governmental fund financial statements, but such repayments reduce liabilities in the statement of net position and are eliminated in the statement of activities.	1,195,000
Amortization/accretion of Bond discounts/premiums is not recognized in the governmental fund financial statements, but is reported as an expense in the statement of activities.	1,267
Amortization of the deferred charge on refunding is not recognized in the governmental fund financial statements, but is reported as an expense in the statement of activities.	(31,024)
The change in accrued interest on long-term liabilities between the current and prior fiscal years is recorded in the statement of activities, but not in the governmental fund financial statements.	<u>22,896</u>
Change in net position of governmental activities	<u><u>\$ 651,554</u></u>

See notes to the financial statements

**BROOKS OF BONITA SPRINGS COMMUNITY DEVELOPMENT DISTRICT  
LEE COUNTY, FLORIDA  
NOTES TO FINANCIAL STATEMENTS**

**NOTE 1 – NATURE OF ORGANIZATION AND REPORTING ENTITY**

**Reporting Entity**

Brooks of Bonita Springs Community Development District ("District") was created on March 25, 1998 by Rule 42Y-1.001 of the Florida Land and Water Adjudicatory Commission, Florida, pursuant to the Uniform Community Development District Act of 1980, otherwise known as Chapter 190, Florida Statutes. The Act provides among other things, the power to manage basic services for community development, power to borrow money and issue bonds, and to levy and assess non-ad valorem assessments for the financing and delivery of capital infrastructure.

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

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

The Board has the responsibility for:

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

The District and Brooks of Bonita Springs II ("Brooks II") share the majority of their costs based on a common budget whereby all appropriations are shared based on the total projected equivalent residential units for each District.

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

**NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**Government-Wide and Fund Financial Statements**

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

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

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

## NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

### **Measurement Focus, Basis of Accounting and Financial Statement Presentation**

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

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

### **Assessments**

Assessments are non-ad valorem assessments on all platted lots within the District. Assessments are levied each November 1 on property as of the previous January. The fiscal year for which annual assessments are levied begins on October 1 with discounts available for payments through February 28 and become delinquent on April 1. For debt service assessments, amounts collected as advance payments are used to prepay a portion of the Bonds outstanding. Otherwise, assessments are collected annually to provide funds for the debt service on the portion of the Bonds which are not paid with prepaid assessments.

Assessments and interest associated with the current fiscal period are all 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 Funds Series 2001 and 2006**

The debt service funds are used to account for the accumulation of resources for the annual payment of principal and interest on long-term debt Series 2001 and Series 2006.

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.

### **Assets, Liabilities, Net Position and Fund Balance**

#### **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).

**NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**Assets, Liabilities, Net Position and Fund Balance (Continued)**

Deposits and Investments (Continued)

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

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

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

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

Prepaid Items

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

Capital Assets

Capital assets, which include property, plant and equipment, and infrastructure assets (e.g., roads, sidewalks and similar items) are reported in the government activities columns in the government-wide financial statements. Capital assets are defined by the government as assets with an initial, individual cost of more than \$5,000 (amount not rounded) and an estimated useful life in excess of one year. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at estimated fair market 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>
Equipment	5 - 10
Infrastructure	20 - 40
Buildings and improvements	7 - 39

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.

Unearned Revenue

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

## **NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

### **Assets, Liabilities, Net Position and Fund Balance (Continued)**

#### 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.

#### Deferred Outflows/Inflows of Resources

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

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

#### Fund Equity/Net Position

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

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

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

Assigned fund balance – Includes spendable fund balance amounts 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.

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.



## **NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

### **Assets, Liabilities, Net Position and Fund Balance (Continued)**

#### **Fund Equity/Net Position (Continued)**

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

### **Other Disclosures**

#### **Use of Estimates**

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

## **NOTE 3 – BUDGETARY INFORMATION**

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

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

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

## **NOTE 4 – DEPOSITS AND INVESTMENTS**

### **Deposits**

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

**NOTE 4 – DEPOSITS AND INVESTMENTS (Continued)**

**Investments**

The District's investments were held as follows at September 30, 2018:

	Amortized Cost	Credit Risk	Maturities
First American Government Obligations - Class Y	\$ 114,819	S&PAAA	Weighted average of the fund portfolio: 24 days
Total Investments	\$ 114,819		

*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 – INTERFUND RECEIVABLES, PAYABLES AND TRANSFERS**

Interfund receivables and payables at September 30, 2019 were as follows:

Fund	Receivable	Payable
General	\$ -	\$ 2,213
Debt service 2001	2,213	-
Total	\$ 2,213	\$ 2,213

The outstanding balances between funds result primarily from the time lag between the dates that transactions are recorded in the accounting system and payments between funds are made. In the case of the District, the balances between the general fund and the debt service fund relate to assessments collected in the general fund that have not yet been transferred to the debt service fund.

**NOTE 5 – INTERFUND RECEIVABLES, PAYABLES AND TRANSFERS (Continued)**

Interfund transfers for the fiscal year ended September 30, 2019 were as follows:

Fund	Transfer In	Transfer Out
General	\$ 19,791	\$ -
Debt service 2006	-	19,791
Total	\$ 19,791	\$ 19,791

Transfers are used to move revenues from the fund where collection occurs to the fund where funds have been reallocated for use. In the case of the District, transfers from the debt service fund were made to the general fund to close out the debt service fund.

**NOTE 6 – CAPITAL ASSETS**

Capital asset activity for the fiscal year ended September 30, 2019 was as follows:

	Beginning Balance	Additions	Reductions	Ending Balance
<u>Governmental activities</u>				
Capital assets, not being depreciated				
Land and land improvements	\$ 10,843,102	\$ -	\$ -	\$ 10,843,102
Total capital assets, not being depreciated	10,843,102	-	-	10,843,102
Capital assets, being depreciated				
Equipment	361,965	-	-	361,965
Buildings and improvements	1,416,582	-	-	1,416,582
Infrastructure	9,200,298	-	-	9,200,298
Total capital assets, being depreciated	10,978,845	-	-	10,978,845
Less accumulated depreciation for:				
Equipment	242,191	10,053	-	252,244
Buildings and improvements	1,416,582	-	-	1,416,582
Infrastructure	5,589,758	323,991	-	5,913,749
Total accumulated depreciation	7,248,531	334,044	-	7,582,575
Total capital assets, being depreciated, net	3,730,314	(334,044)	-	3,396,270
Governmental activities capital assets	\$ 14,573,416	\$ (334,044)	\$ -	\$ 14,239,372

Depreciation expense was charged to maintenance and operations function.

**NOTE 7 – LONG TERM LIABILITIES**

**Series 2001**

On July 1, 2001, the District issued \$1,555,000 of Capital Improvement Revenue Bonds, Series 2001 due on May 1, 2031 with a fixed interest rate of 6.85%. The Bonds were issued to finance the acquisition and construction of certain improvements for the benefit of the District. Interest is to be paid semiannually on each May 1 and November 1. Principal on the Bonds is to be paid serially from May 1, 2002 through May 1, 2031.

The Series 2001 Bonds are subject to optional redemption at the option of the District prior to maturity, in whole or in part, at any time on or after May 1, 2011 at the respective Redemption Price. The Series 2001 Bonds are subject to extraordinary mandatory redemption prior to maturity in the manner determined by the Bond Registrar if certain events occurred as outlined in the Bond Indenture.

The Bond Indenture has certain restrictions and requirements relating principally to the use of proceeds to pay for the infrastructure improvements and the procedures to be followed by the District on assessments to property owners. The District agrees to levy special assessments in annual amounts adequate to provide payment of debt service and to meet the debt service reserve requirement. The District is in compliance with the requirements of the Bond Indenture.

**NOTE 7 – LONG TERM LIABILITIES (Continued)**

**Series 2006**

On July 27, 2006, the District issued \$11,775,000 of Capital Improvement Revenue Refunding Revenue Bond Series 2006, comprised of \$3,775,000 Serial Bonds due May 1, 2011, with interest rates ranging from 3.7% to 4%, and \$8,000,000 Term Bonds maturing May 1, 2019 with a fixed interest rate of 4.5%. The Bonds were issued to refund the District’s outstanding Capital Improvements Revenue Bonds, Series 1998 (the “Refunded Bonds”); and pay certain costs associated with the issuance of the Bonds. Interest is to be paid semiannually on each May 1 and November 1. Principal on the Bonds is to be paid serially from May 1, 2007 through May 1, 2019. The Bonds were paid off in the current fiscal year.

**Claims and Judgements**

During the current fiscal year the District settled a claim which arose during the current fiscal year whereby the District will pay \$30,000 per year for the fiscal years 2020 through 2022. See Note 9 for more details.

**Long-term debt activity**

Changes in long-term liability activity for the fiscal year ended September 30, 2019 were as follows:

	Beginning Balance	Additions	Reductions	Ending Balance	Due Within One Year
<u>Governmental activities</u>					
Bonds payable:					
Series 2001	\$ 890,000	\$ -	\$ 50,000	\$ 840,000	\$ 45,000
Series 2006	1,145,000	-	1,145,000	-	-
Plus: Bond premium	1,267	-	1,267	-	-
Judgements and claims	90,000	-	-	90,000	30,000
Total	<u>\$ 2,126,267</u>	<u>\$ -</u>	<u>\$ 1,196,267</u>	<u>\$ 930,000</u>	<u>\$ 75,000</u>

At September 30, 2019, the scheduled debt service requirements on the long-term debt were as follows:

Year ending September 30:	Governmental Activities		
	Principal	Interest	Total
2020	\$ 45,000	\$ 57,540	\$ 102,540
2021	50,000	54,458	104,458
2022	55,000	51,033	106,033
2023	60,000	47,265	107,265
2024	60,000	43,155	103,155
2025-2029	375,000	147,275	522,275
2030-2031	195,000	20,207	215,207
Total	<u>\$ 840,000</u>	<u>\$ 420,933</u>	<u>\$ 1,260,933</u>

**NOTE 8 – OTHER TRANSACTIONS**

The District and Brooks of Bonita Springs II (“Districts”) entered into a cost share agreement with Commons Club at the Brooks, Inc. (“Commons Club”) on September 29, 2010. The Commons Club is the owner of certain parcel of real property within the District. The maintenance costs associated with the landscape, hardscape and fixtures on both parties’ properties are allocated between the Commons Club and the Districts based on the actual expenditures incurred for each party. The District has the primary responsibility for the day to day maintenance and then invoices the Commons Club for its portion of the shared costs. As of September 30, 2019, the District reported \$109,874 Commons club revenue pursuant to the agreement.

**NOTE 8 – OTHER TRANSACTIONS (Continued)**

The Districts are also the holder of a landscape easement that encumbers a portion of a property owned by Coconut Point-South Village Association, Inc. (“CP-SVA”) and has installed landscaping and related facilities within the easement area. The landscaping provides substantial aesthetic benefit to CP-SVA. To establish a fair and equitable means of allocating the costs of maintaining such landscaping, the Districts and CP-SVA entered into the Landscape Maintenance Agreement (“Agreement”) on March 15, 2006. The Districts have the primary responsibility for the day to day maintenance and invoice CP-SVA for its portion of the costs in accordance with the Agreement. In connection with the Agreement, as of September 30, 2019, CP-SVA owes the Districts \$6,525 and CP Developer owes the Districts \$6,525 in FY18, \$5,514 in FY17, \$5,360 in FY16 and \$5,568 in FY15 totaling \$29,492 of which \$19,376 was allocated to the District.

**NOTE 9 – LITIGATION AND CLAIMS**

During the prior fiscal year, a claim was filed against the District by Harbour Club at Lighthouse Bay, Inc. (“Harbour Club”), one of the communities within the District, related to the lake bank repairs. In the current year, the District reached a settlement agreement with Harbour Club, whereby the District will make annual payments of \$30,000 per year for fiscal years 2020 through 2022 and will perform repairs and maintenance to the lake banks within Harbour Club. The District hasn’t been informed of the costs associated with the lake bank repairs and maintenance.

During the current year, a claim was filed against the District by Brightview Landscape Services, Inc. At the termination of the landscape contract, the District withheld funds from the final payment, so Brightview sue the District. On February 18, 2020, the case was settled through mediation. Subsequent to the fiscal year end, the District paid Brightview \$42,500.

**NOTE 10 – MANAGEMENT COMPANY**

The District has contracted with Wrathell, Hunt and Associates, LLC to perform management advisory services, which include financial and accounting advisory 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, computer and other administrative costs.

**NOTE 11 – 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.

**BROOKS OF BONITA SPRINGS COMMUNITY DEVELOPMENT DISTRICT  
LEE COUNTY, FLORIDA  
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN  
FUND BALANCE - BUDGET AND ACTUAL – GENERAL FUND  
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2019**

	Budgeted Amounts Original & Final	Actual Amounts	Variance with Final Budget - Positive (Negative)
<b>REVENUES</b>			
Assessments	\$ 1,366,992	\$ 1,374,897	\$ 7,905
Interest	2,300	499	(1,801)
Miscellaneous	112,541	135,534	22,993
Total revenues	1,481,833	1,510,930	29,097
<b>EXPENDITURES</b>			
Current:			
General government	222,665	205,829	16,836
Maintenance and operations	1,069,955	1,151,679	(81,724)
Capital outlay	85,410	-	85,410
Total expenditures	1,378,030	1,357,508	20,522
Excess (deficiency) of revenues over (under) expenditures	103,803	153,422	49,619
<b>OTHER FINANCING SOURCES</b>			
Transfer in	-	19,791	19,791
	-	19,791	19,791
Net change in fund balances	\$ 103,803	173,213	\$ 69,410
Fund balance - beginning		301,217	
Fund balance - ending		\$ 474,430	

See notes to required supplementary information

**BROOKS OF BONITA SPRINGS COMMUNITY DEVELOPMENT DISTRICT  
LEE COUNTY, 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 did not exceed appropriations for the fiscal year ended September 30, 2019.



**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  
Brooks of Bonita Springs Community Development District  
Lee County, 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 Brooks of Bonita Springs Community Development District, Lee County, Florida ("District") as of and for the fiscal year ended September 30, 2019, and the related notes to the financial statements, which collectively comprise the District's basic financial statements, and have issued our report thereon dated June 22, 2020.

**Internal Control Over Financial Reporting**

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

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

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

**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.

*B* *Law & Associates*

June 22, 2020



**Grau & Associates**  
CERTIFIED PUBLIC ACCOUNTANTS

951 Yamato Road ▪ Suite 280  
Boca Raton, Florida 33431  
(561) 994-9299 ▪ (800) 299-4728  
Fax (561) 994-5823  
www.graucpa.com

**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  
Brooks of Bonita Springs Community Development District  
Lee County, Florida

We have examined Brooks of Bonita Springs Community Development District, Lee County, 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, 2019. Management is responsible for District's compliance with those requirements. Our responsibility is to express an opinion on District's compliance based on our examination.

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

In our opinion, the District complied, in all material respects, with the aforementioned requirements for the fiscal year ended September 30, 2019.

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 Brooks of Bonita Springs Community Development District, Lee County, Florida and is not intended to be and should not be used by anyone other than these specified parties.

*Grau & Associates*

June 22, 2020



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

To the Board of Supervisors  
Brooks of Bonita Springs Community Development District  
Lee County, Florida

**Report on the Financial Statements**

We have audited the accompanying basic financial statements of Brooks of Bonita Springs Community Development District ("District") as of and for the fiscal year ended September 30, 2019, and have issued our report thereon dated June 22, 2020.

**Auditor's Responsibility**

We conducted our audit in accordance with auditing standards generally accepted in the United States of America; *Government Auditing Standards*, issued by the Comptroller General of the United States; and Chapter 10.550, Rules of the Florida Auditor General. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

**Other Reporting Requirements**

We have issued our Independent Auditor's Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of the Financial Statements Performed in Accordance with *Government Auditing Standards*; and Independent Auditor's Report on an examination conducted in accordance with *AICPA Professional Standards*, AT-C Section 315, regarding compliance requirements in accordance with Chapter 10.550, Rules of the Auditor General. Disclosures in those reports, which are dated June 22, 2020, 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 Brooks of Bonita Springs Community Development District, Lee County, Florida and is not intended to be and should not be used by anyone other than these specified parties.

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

*Grau & Associates*

June 22, 2020

## 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, 2018.

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, 2019.

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, 2019.

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, 2019. 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.

**BROOKS OF BONITA SPRINGS  
&  
BROOKS OF BONITA SPRINGS II  
COMMUNITY DEVELOPMENT DISTRICTS**

**4**

**RESOLUTION 2020-05**

**A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE BROOKS OF BONITA SPRINGS COMMUNITY DEVELOPMENT DISTRICT HEREBY ACCEPTING THE AUDITED FINANCIAL REPORT FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2019**

**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 2019;

**NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF SUPERVISORS OF THE BROOKS OF BONITA SPRINGS COMMUNITY DEVELOPMENT DISTRICT;**

1. The Audited Financial Report for Fiscal Year 2019, heretofore submitted to the Board, is hereby accepted for Fiscal Year 2019, for the period ending September 30, 2019; and
2. A verified copy of said Audited Financial Report for Fiscal Year 2019 shall be attached hereto as an exhibit to this Resolution, in the District's "Official Record of Proceedings".

**PASSED AND ADOPTED** this 22<sup>nd</sup> day of July, 2020.

**BROOKS OF BONITA SPRINGS COMMUNITY DEVELOPMENT DISTRICT**

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Secretary/Assistant Secretary

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Chair/Vice Chair, Board of Supervisors

**BROOKS OF BONITA SPRINGS  
&  
BROOKS OF BONITA SPRINGS II  
COMMUNITY DEVELOPMENT DISTRICTS**

**5**

**BROOKS OF BONITA SPRINGS II  
COMMUNITY DEVELOPMENT DISTRICT  
LEE COUNTY, FLORIDA  
FINANCIAL REPORT  
FOR THE FISCAL YEAR ENDED  
SEPTEMBER 30, 2019**



**BROOKS OF BONITA SPRINGS II COMMUNITY DEVELOPMENT DISTRICT  
LEE COUNTY, FLORIDA**

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**Grau & Associates**  
CERTIFIED PUBLIC ACCOUNTANTS

951 Yamato Road • Suite 280  
Boca Raton, Florida 33431  
(561) 994-9299 • (800) 299-4728  
Fax (561) 994-5823  
www.graucpa.com

**INDEPENDENT AUDITOR'S REPORT**

To the Board of Supervisors  
Brooks of Bonita Springs II Community Development District  
Lee County, Florida

**Report on the Financial Statements**

We have audited the accompanying financial statements of the governmental activities and each major fund of Brooks of Bonita Springs II Community Development District, Lee County, Florida (the "District") as of and for the fiscal year ended September 30, 2019, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

**Management's Responsibility for the Financial Statements**

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes 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.

**Auditor's Responsibility**

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with 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. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements 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 entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

**Opinions**

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, 2019, 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.

## **Other Matters**

### *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, 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 Reporting Required by Government Auditing Standards**

In accordance with *Government Auditing Standards*, we have also issued our report dated June 9, 2020, 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.

  
*B. ... & Associates*

June 9, 2020

## MANAGEMENT'S DISCUSSION AND ANALYSIS

Our discussion and analysis of Brooks of Bonita Springs II Community Development District, Lee County, Florida ("District") provides a narrative overview of the District's financial activities for the fiscal year ended September 30, 2019. Please read it in conjunction with the District's Independent Auditor's Report, basic financial statements, accompanying notes and supplementary information to the basic financial statements.

### FINANCIAL HIGHLIGHTS

- The assets plus deferred outflows of resources of the District exceeded its liabilities at the close of the fiscal year ended September 30, 2019 resulting in a net position balance of \$14,653,892.
- The change in the District's total net position in comparison with the prior fiscal year was \$390,589, 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, 2019, the District's governmental funds reported combined ending fund balances of \$1,010,510, an increase of \$79,962 in comparison with the prior fiscal year. A portion of the fund balance is restricted for debt service, assigned for capital reserves and subsequent year's expenditures and the remainder is unassigned fund balance which is available for spending at the District's discretion.

### OVERVIEW OF FINANCIAL STATEMENTS

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

#### Government-Wide Financial Statements

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

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

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

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

#### Fund Financial Statements

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

## OVERVIEW OF FINANCIAL STATEMENTS (Continued)

### Governmental Funds

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

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

The District maintains three 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, debt service Series 2003 and 2017 funds, all of which 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,	
	2019	2018
Current and other assets	\$ 1,053,294	\$ 987,254
Capital assets, net of depreciation	25,105,301	25,542,845
Total assets	26,158,595	26,530,099
Deferred outflows of resources	797,360	863,807
Total assets and deferred outflows of resources	26,955,955	27,393,906
Current liabilities	203,063	232,603
Long-term liabilities	12,099,000	12,898,000
Total liabilities	12,302,063	13,130,603
Net position		
Net investment in capital assets	13,803,661	13,508,652
Restricted	518,528	496,216
Unrestricted	331,703	258,435
Total net position	\$ 14,653,892	\$ 14,263,303

## 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,		
	2019	2018
Revenues:		
Program revenues		
Charges for services	\$ 1,950,067	\$ 1,933,629
Operating grants and contributions	76,762	80,342
General revenues		
Unrestricted investment earnings	577	619
Total revenues	<u>2,027,406</u>	<u>2,014,590</u>
Expenses:		
General government	107,529	108,385
Maintenance and operations	1,038,754	1,076,463
Interest	490,534	516,450
Total expenses	<u>1,636,817</u>	<u>1,701,298</u>
Change in net position	<u>390,589</u>	<u>313,292</u>
Net position - beginning	<u>14,263,303</u>	<u>13,950,011</u>
Net position - ending	<u>\$ 14,653,892</u>	<u>\$ 14,263,303</u>

As noted above and in the statement of activities, the cost of all governmental activities during the fiscal year ended September 30, 2019 was \$1,636,817. Program revenues are comprised primarily of assessments. The remainder of the current fiscal year revenue includes interest revenue and miscellaneous income. In total, expenses decreased from the prior fiscal year. The majority of the change in expenses results from a decrease in interest expense and a decrease in maintenance and operations expense from the prior year.

## GENERAL BUDGETING HIGHLIGHTS

An operating budget was adopted and maintained by the governing board for the District pursuant to the requirements of Florida Statutes. The budget is adopted using the same basis of accounting that is used in preparation of the fund financial statements. The legal level of budgetary control, the level at which expenditures may not exceed budget, is in the aggregate. Any budget amendments that increase the aggregate budgeted appropriations must be approved by the Board of Supervisors. Actual general fund expenditures did not exceed appropriations for the fiscal year ended September 30, 2019.

## CAPITAL ASSETS AND DEBT ADMINISTRATION

### Capital Assets

At September 30, 2019, the District had \$34,149,028 invested in capital assets for its governmental activities. In the government-wide financial statements depreciation of \$9,043,727 has been taken, which resulted in a net book value of \$25,105,301. More detailed information about the District's capital assets is presented in the notes of the financial statements.

### Capital Debt

At September 30, 2019, the District had \$12,099,000 Bonds outstanding for its governmental activities. More detailed information about the District's capital debt is presented in the notes of the financial statements.

## ECONOMIC FACTORS AND NEXT YEAR'S BUDGETS AND OTHER EVENTS

The District does not anticipate any major 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 Brooks of Bonita Springs II Community Development District's Finance Department at 2300 Glades Road, Suite 410W, Boca Raton, Florida, 33431.

**BROOKS OF BONITA SPRINGS II COMMUNITY DEVELOPMENT DISTRICT  
LEE COUNTY, FLORIDA  
STATEMENT OF NET POSITION  
SEPTEMBER 30, 2019**

	Governmental Activities
<b>ASSETS</b>	
Cash	\$ 315,012
Accounts receivable	67,486
Assessments receivable	2,208
Restricted assets:	
Investments	668,588
Capital assets:	
Nondepreciable	20,166,074
Depreciable, net	4,939,227
Total assets	26,158,595
 <b>DEFERRED OUTFLOWS OF RESOURCES</b>	
Deferred charge on refunding	797,360
Total deferred outflows of resources	797,360
 <b>LIABILITIES</b>	
Accounts payable	32,668
Accrued interest payable	170,395
Non-current liabilities:	
Due within one year	812,000
Due in more than one year	11,287,000
Total liabilities	12,302,063
 <b>NET POSITION</b>	
Net investment in capital assets	13,803,661
Restricted for debt service	518,528
Unrestricted	331,703
Total net position	\$ 14,653,892

See notes to the financial statements



**BROOKS OF BONITA SPRINGS II COMMUNITY DEVELOPMENT DISTRICT  
LEE COUNTY, FLORIDA  
STATEMENT OF ACTIVITIES  
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2019**

<u>Functions/Programs</u>	<u>Expenses</u>	<u>Program Revenues</u>		<u>Net (Expense)</u>
		<u>Charges for</u>	<u>Operating</u>	<u>Revenue and</u>
		<u>Service</u>	<u>Grants and</u>	<u>Changes in</u>
			<u>Contributions</u>	<u>Net Position</u>
				<u>Governmental</u>
				<u>Activities</u>
Primary government:				
Governmental activities:				
General government	\$ 107,529	\$ 107,529	\$ -	\$ -
Maintenance and operations	1,038,754	614,069	59,832	(364,853)
Interest on long-term debt	490,534	1,228,469	16,930	754,865
Total governmental activities	<u>1,636,817</u>	<u>1,950,067</u>	<u>76,762</u>	<u>390,012</u>
General revenues:				
Unrestricted investment earnings				<u>577</u>
Total general revenues				<u>577</u>
Change in net position				<u>390,589</u>
Net position - beginning				<u>14,263,303</u>
Net position - ending				<u>\$ 14,653,892</u>

See notes to the financial statements

**BROOKS OF BONITA SPRINGS II COMMUNITY DEVELOPMENT DISTRICT  
LEE COUNTY, FLORIDA  
BALANCE SHEET  
GOVERNMENTAL FUNDS  
SEPTEMBER 30, 2019**

	Major Funds			Total Governmental Funds
	General	Debt Service 2003	Debt Service 2017	
<b>ASSETS</b>				
Cash	\$ 315,012	\$ -	\$ -	\$ 315,012
Investments	-	132,671	535,917	668,588
Due from other funds	-	1,845	17,529	19,374
Assessments receivable	1,247	92	869	2,208
Accounts receivable	67,486	-	-	67,486
Total assets	<u>\$ 383,745</u>	<u>\$ 134,608</u>	<u>\$ 554,315</u>	<u>\$ 1,072,668</u>
<b>LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES</b>				
Liabilities:				
Accounts payable	\$ 32,668	\$ -	\$ -	\$ 32,668
Due to other funds	19,374	-	-	19,374
Total liabilities	<u>52,042</u>	<u>-</u>	<u>-</u>	<u>52,042</u>
Deferred inflows of resources:				
Unavailable revenue	10,116	-	-	10,116
Total deferred inflows of resources	<u>10,116</u>	<u>-</u>	<u>-</u>	<u>10,116</u>
Fund balances:				
Restricted for:				
Debt service	-	134,608	554,315	688,923
Assigned to:				
Capital reserves	164,864	-	-	164,864
Subsequent year's expenditures	8,967	-	-	8,967
Unassigned	147,756	-	-	147,756
Total fund balances	<u>321,587</u>	<u>134,608</u>	<u>554,315</u>	<u>1,010,510</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 383,745</u>	<u>\$ 134,608</u>	<u>\$ 554,315</u>	<u>\$ 1,072,668</u>

See notes to the financial statements

**BROOKS OF BONITA SPRINGS II COMMUNITY DEVELOPMENT DISTRICT  
LEE COUNTY, FLORIDA  
RECONCILIATION OF THE BALANCE SHEET- GOVERNMENTAL FUNDS  
TO THE STATEMENT OF NET POSITION  
SEPTEMBER 30, 2019**

Fund balance - governmental funds \$ 1,010,510

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 net position of the government as a whole.

Cost of capital assets	34,149,028	
Accumulated depreciation	<u>(9,043,727)</u>	25,105,301

Deferred charges on refunding of long-term debt are shown as deferred outflows/inflows of resources in the government-wide financial statements; however, this amount is expensed in the governmental fund financial statements.

797,360

Assets recorded in the governmental fund financial statements that are not available to pay for current-period expenditures are unavailable revenue in the governmental funds.

10,116

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	(170,395)	
Bonds and note payable	<u>(12,099,000)</u>	<u>(12,269,395)</u>

Net position of governmental activities		<u>\$ 14,653,892</u>
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See notes to the financial statements

**BROOKS OF BONITA SPRINGS II COMMUNITY DEVELOPMENT DISTRICT  
LEE COUNTY, FLORIDA  
STATEMENT OF REVENUES, EXPENDITURES,  
AND CHANGES IN FUND BALANCES  
GOVERNMENTAL FUNDS  
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2019**

	Major Funds			Total Governmental Funds
	General	Debt Service 2003	Debt Service 2017	
<b>REVENUES</b>				
Assessments	\$ 717,122	\$ 115,985	\$ 1,112,484	\$ 1,945,591
Interest income	577	2,857	14,073	17,507
Miscellaneous	59,832	-	-	59,832
Total revenues	<u>777,531</u>	<u>118,842</u>	<u>1,126,557</u>	<u>2,022,930</u>
<b>EXPENDITURES</b>				
Current:				
General government	107,529	-	-	107,529
Maintenance and operations	601,210	-	-	601,210
Debt service:				
Principal	-	55,000	744,000	799,000
Interest	-	71,816	363,413	435,229
Total expenditures	<u>708,739</u>	<u>126,816</u>	<u>1,107,413</u>	<u>1,942,968</u>
Excess (deficiency) of revenues over (under) expenditures	68,792	(7,974)	19,144	79,962
Fund balances - beginning	<u>252,795</u>	<u>142,582</u>	<u>535,171</u>	<u>930,548</u>
Fund balances - ending	<u>\$ 321,587</u>	<u>\$ 134,608</u>	<u>\$ 554,315</u>	<u>\$ 1,010,510</u>

See notes to the financial statements

**BROOKS OF BONITA SPRINGS II COMMUNITY DEVELOPMENT DISTRICT  
LEE COUNTY, 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, 2019**

Net change in fund balances - total governmental funds \$ 79,962

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

Depreciation of capital assets is not recognized in the governmental  
fund financial statements, but is reported as an expense in the  
statement of activities. (437,544)

Revenues in the statement of activities that do not provide current  
financial resources are not reported as revenues in the governmental  
fund financial statements. 4,476

Repayment of long-term liabilities are reported as expenditures in the  
governmental fund financial statements, but such repayments reduce  
liabilities in the statement of net position and are eliminated in the  
statement of activities. 799,000

Amortization of the deferred charge on refunding is not recognized in  
the governmental fund financial statements, but is reported as an  
expense in the statement of activities. (66,447)

The change in accrued interest on long-term liabilities between the  
current and prior fiscal years is recorded in the statement of activities,  
but not in the governmental fund financial statements. 11,142

Change in net position of governmental activities \$ 390,589

See notes to the financial statements

**BROOKS OF BONITA SPRINGS II COMMUNITY DEVELOPMENT DISTRICT  
LEE COUNTY, FLORIDA  
NOTES TO FINANCIAL STATEMENTS**

**NOTE 1 – NATURE OF ORGANIZATION AND REPORTING ENTITY**

**Reporting Entity**

Brooks of Bonita Springs II Community Development District ("District") was created on December 1, 1999 by Rule 42Z of the Florida Land and Water Adjudicatory Commission, Florida, pursuant to the Uniform Community Development District Act of 1980, otherwise known as Chapter 190, Florida Statutes. The Act provides among other things, the power to manage basic services for community development, power to borrow money and issue bonds, and to levy and assess non-ad valorem assessments for the financing and delivery of capital infrastructure.

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

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

The Board has the responsibility for:

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

The District and Brooks of Bonita Springs ("Brooks") share the majority of their costs based on a common budget whereby all appropriations are shared based on the total projected equivalent residential units for each District.

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

**NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**Government-Wide and Fund Financial Statements**

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

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

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

## NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

### **Measurement Focus, Basis of Accounting and Financial Statement Presentation**

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

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

### **Assessments**

Assessments are non-ad valorem assessments on all platted lots within the District. Assessments are levied each November 1 on property as of the previous January. The fiscal year for which annual assessments are levied begins on October 1 with discounts available for payments through February 28 and become delinquent on April 1. For debt service assessments, amounts collected as advance payments are used to prepay a portion of the Bonds outstanding. Otherwise, assessments are collected annually to provide funds for the debt service on the portion of the Bonds which are not paid with prepaid assessments.

Assessments and interest associated with the current fiscal period are all 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 Funds Series 2003, and Series 2017**

These debt service funds are used to account for the accumulation of resources for the annual payment of principal and interest on long-term debt Series 2003 and Series 2017.

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.

### **Assets, Liabilities, Net Position and Fund Balance**

#### **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).

## NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

### Assets, Liabilities, Net Position and Fund Balance (Continued)

#### Deposits and Investments (Continued)

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

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

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

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

#### Prepaid Items

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

#### Capital Assets

Capital assets, which include property, plant and equipment, and infrastructure assets (e.g., roads, sidewalks and similar items) are reported in the government activities columns in the government-wide financial statements. Capital assets are defined by the government as assets with an initial, individual cost of more than \$5,000 (amount not rounded) and an estimated useful life in excess of one year. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at estimated fair market 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>
Equipment	5 - 10
Infrastructure	20 - 40
Buildings and improvements	7 - 39

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.

#### 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, \$66,447 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.



## **NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

### **Assets, Liabilities, Net Position and Fund Balance (Continued)**

#### Deferred Outflows/Inflows of Resources

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

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

#### Long-Term Obligations

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

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

#### Fund Equity/Net Position

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

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

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

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

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

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

## NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

### Other Disclosures

#### Use of Estimates

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

## NOTE 3 – BUDGETARY INFORMATION

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

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

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

## NOTE 4 – DEPOSITS AND INVESTMENTS

### Deposits

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

### Investments

The District's investments were held as follows at September 30, 2019:

	<u>Amortized Cost</u>	<u>Credit Risk</u>	<u>Maturities</u>
First American Government Obligations Class Y	\$ 668,588	S&P AAAM	Weighted average of the fund portfolio: 24 days
Total Investments	<u>\$ 668,588</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.

#### NOTE 4 – DEPOSITS AND INVESTMENTS (Continued)

##### Investments (Continued)

*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 – INTERFUND RECEIVABLES AND PAYABLES

Interfund receivables and payables at September 30, 2019 were as follows:

<u>Fund</u>	<u>Receivable</u>	<u>Payable</u>
General	\$ -	\$ 19,374
Debt service 2003	1,845	-
Debt service 2017	17,529	-
Total	<u>\$ 19,374</u>	<u>\$ 19,374</u>

The outstanding balances between funds result primarily from the time lag between the dates that transactions are recorded in the accounting system and payments between funds are made. In the case of the District, the balances between the general fund and the debt service funds relate to assessments collected in the general fund that have not yet been transferred to the debt service funds.

## NOTE 6 – CAPITAL ASSETS

Capital asset activity for the fiscal year ended September 30, 2019 was as follows:

	Beginning Balance	Additions	Reductions	Ending Balance
<u>Governmental activities</u>				
Capital assets, not being depreciated				
Land and improvement	\$ 20,166,074	\$ -	\$ -	\$ 20,166,074
Total capital assets, not being depreciated	20,166,074	-	-	20,166,074
Capital assets, being depreciated				
Building and improvements	1,713,801	-	-	1,713,801
Furniture, fixtures and equipment	108,307	-	-	108,307
Infrastructure - water control and other	12,160,846	-	-	12,160,846
Total capital assets, being depreciated	13,982,954	-	-	13,982,954
Less accumulated depreciation for:				
Building and improvements	1,664,692	16,627	-	1,681,319
Furniture, fixtures and equipment	45,976	4,669	-	50,645
Infrastructure - water control and other	6,895,515	416,248	-	7,311,763
Total accumulated depreciation	8,606,183	437,544	-	9,043,727
Total capital assets, being depreciated, net	5,376,771	(437,544)	-	4,939,227
Governmental activities capital assets	\$ 25,542,845	\$ (437,544)	\$ -	\$ 25,105,301

Depreciation expense was charged to maintenance and operations function.

## NOTE 7 – LONG TERM LIABILITIES

### Series 2003

On December 18, 2003, the District issued \$1,645,000 of Capital Improvement Revenue Bonds, Series 2003A due on May 1, 2034 with a fixed interest rate of 6.125%. The Bonds were issued to finance the acquisition and construction of certain improvements for the benefit of the District. Interest is to be paid semiannually on each May 1 and November 1. Principal on the Bonds is to be paid serially from May 1, 2005 through May 1, 2034.

The Series 2003A Bonds are subject to optional redemption at the option of the District prior to maturity, in whole or in part, at any time on or after May 1, 2013 at the respective Redemption Price. The Series 2003A Bonds are subject to extraordinary mandatory redemption prior to maturity in the manner determined by the Bond Registrar if certain events occurred as outlined in the Bond Indenture.

The Bond Indenture established a debt service reserve requirement as well as other restrictions and requirements relating principally to the use of proceeds to pay for the infrastructure improvements and the procedures to be followed by the District on assessments to property owners. The District agrees to levy special assessments in annual amounts adequate to provide payment of debt service and to meet the reserve requirements. The District was in compliance with the requirements at September 30, 2019.

**NOTE 7 – LONG TERM LIABILITIES (Continued)**

**Series 2017**

On March 31, 2017, the District issued \$12,444,000 of Capital Improvement Revenue Refunding Bonds, Series 2017 due May 1, 2031, with a fixed interest rate of 3.10%. The Bonds were issued to refund the District's outstanding Capital Improvements Revenue Refunding Bonds, Series 2006 (the "Refunded Bonds"), and pay certain costs associated with the issuance of the Bonds. Interest is to be paid semiannually on each May 1 and November 1. Principal on the Bonds is to be paid serially commencing May 1, 2019 through May 1, 2031.

The Series 2017 Bonds are subject to redemption at the option of the District prior to maturity. The Series 2017 Bonds are subject to extraordinary mandatory redemption prior to maturity in the manner determined by the Bond Registrar if certain events occurred as outlined in the Bond Indenture.

The Bond Indenture established a debt service reserve requirement as well as other restrictions and requirements relating principally to the use of proceeds to pay for the infrastructure improvements and the procedures to be followed by the District on assessments to property owners. The District agrees to levy special assessments in annual amounts adequate to provide payment of debt service and to meet the reserve requirements. The District was in compliance with the requirements at September 30, 2019.

**Long-term debt activity**

Changes in long-term liability activity for the fiscal year ended September 30, 2019 were as follows:

	Beginning Balance	Additions	Reductions	Ending Balance	Due Within One Year
<b><u>Governmental activities</u></b>					
Bonds payable:					
Series 2003	\$ 1,175,000	\$ -	\$ 55,000	\$ 1,120,000	\$ 45,000
Series 2017	11,723,000	-	744,000	10,979,000	767,000
Total	<u>\$ 12,898,000</u>	<u>\$ -</u>	<u>\$ 799,000</u>	<u>\$ 12,099,000</u>	<u>\$ 812,000</u>

At September 30, 2019, the scheduled debt service requirements on the long-term debt were as follows:

Year ending September 30:	Governmental Activities		
	Principal	Interest	Total
2020	\$ 812,000	\$ 408,949	\$ 1,220,949
2021	841,000	382,416	1,223,416
2022	871,000	354,832	1,225,832
2023	897,000	326,168	1,223,168
2024	928,000	296,697	1,224,697
2025-2029	5,135,000	1,001,405	6,136,405
2030-2034	2,615,000	193,343	2,808,343
Total	<u>\$ 12,099,000</u>	<u>\$ 2,963,810</u>	<u>\$ 15,062,810</u>

#### **NOTE 8 – OTHER TRANSACTIONS**

The District and Brooks of Bonita Springs (“Districts”) entered into a cost share agreement with Commons Club at the Brooks, Inc. (“Commons Club”) on September 29, 2010. The Commons Club is the owner of certain parcel of real property within the District. The maintenance costs associated with the landscape, hardscape and fixtures on both parties’ properties are allocated between the Commons Club and the Districts based on the actual expenditures incurred for each party. The Districts has the primary responsibility for the day to day maintenance and then invoices the Commons Club for its portion of the shared costs. As of September 30, 2019, the District reported \$57,362 Commons club revenue pursuant to the agreement.

The Districts are also the holder of a landscape easement that encumbers a portion of a property owned by Coconut Point-South Village Association, Inc. (“CP-SVA”) and has installed landscaping and related facilities within the easement area. The landscaping provides substantial aesthetic benefit to CP-SVA. To establish a fair and equitable means of allocating the costs of maintaining such landscaping, the Districts and CP-SVA entered into the Landscape Maintenance Agreement (“Agreement”) on March 15, 2006. The Districts have the primary responsibility for the day to day maintenance and invoice CP-SVA for its portion of the costs in accordance with the Agreement. In connection with the Agreement, as of September 30, 2019, CP-SVA owes the Districts \$6,525 for FY18 and CP Developers owe the Districts \$6,525 for FY18, \$5,514 for FY17, \$5,360 for FY16 and \$5,568 for FY15, totaling \$29,492 of which \$10,116 was allocated to the District.

#### **NOTE 9 – MANAGEMENT COMPANY**

The District has contracted with Wrathell, Hunt and Associates, LLC to perform management advisory services, which include financial and accounting advisory 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, computer and other administrative costs.

#### **NOTE 10 – RISK MANAGEMENT**

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

#### **NOTE 11 – LITIGATION AND CLAIMS**

During the current year, a claim was filed against the District by Brightview Landscape Services, Inc. At the termination of the landscape contract, the District withheld funds from the final payment, so Brightview sue the District. On February 18, 2020, the case was settled through mediation.

**BROOKS OF BONITA SPRINGS II COMMUNITY DEVELOPMENT DISTRICT  
LEE COUNTY, FLORIDA  
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN  
FUND BALANCE - BUDGET AND ACTUAL – GENERAL FUND  
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2019**

	<u>Budgeted Amounts Original &amp; Final</u>	<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
<b>REVENUES</b>			
Assessments	\$ 713,666	\$ 717,122	\$ 3,456
Interest	1,201	577	(624)
Miscellaneous	58,754	59,832	1,078
Total revenues	<u>773,621</u>	<u>777,531</u>	<u>3,910</u>
<b>EXPENDITURES</b>			
Current:			
General government	113,003	107,529	5,474
Maintenance and operations	561,837	601,210	(39,373)
Capital outlay	44,590	-	44,590
Total expenditures	<u>719,430</u>	<u>708,739</u>	<u>10,691</u>
Excess (deficiency) of revenues over (under) expenditures	<u>\$ 54,191</u>	68,792	<u>\$ 14,601</u>
Fund balance - beginning		<u>252,795</u>	
Fund balance - ending		<u>\$ 321,587</u>	

See notes to required supplementary information

**BROOKS OF BONITA SPRINGS II COMMUNITY DEVELOPMENT DISTRICT  
LEE COUNTY, 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 did not exceed appropriations for the fiscal year ended September 30, 2019, the current fiscal year.





**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  
Brooks of Bonita Springs II Community Development District  
Lee County, 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 Brooks of Bonita Springs II Community Development District, Lee County, Florida ("District") as of and for the fiscal year ended September 30, 2019, and the related notes to the financial statements, which collectively comprise the District's basic financial statements, and have issued our report thereon dated June 9, 2020.

**Internal Control Over Financial Reporting**

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

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

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

**Compliance and Other Matters**

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

**Purpose of this Report**

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

*Bhav & Associates*

June 9, 2020



**Grau & Associates**  
CERTIFIED PUBLIC ACCOUNTANTS

951 Yamato Road • Suite 280  
Boca Raton, Florida 33431  
(561) 994-9299 • (800) 299-4728  
Fax (561) 994-5823  
www.graucpa.com

**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  
Brooks of Bonita Springs II Community Development District  
Lee County, Florida

We have examined Brooks of Bonita Springs II Community Development District, Lee County, 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, 2019. Management is responsible for District's compliance with those requirements. Our responsibility is to express an opinion on District's compliance based on our examination.

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

In our opinion, the District complied, in all material respects, with the aforementioned requirements for the fiscal year ended September 30, 2019.

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 Brooks of Bonita Springs II Community Development District, Lee County, Florida and is not intended to be and should not be used by anyone other than these specified parties.

*Grau & Associates*

June 9, 2020



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

To the Board of Supervisors  
Brooks of Bonita Springs II Community Development District  
Lee County, Florida

**Report on the Financial Statements**

We have audited the accompanying basic financial statements of Brooks of Bonita Springs II Community Development District ("District") as of and for the fiscal year ended September 30, 2019, and have issued our report thereon dated June 9, 2020.

**Auditor's Responsibility**

We conducted our audit in accordance with auditing standards generally accepted in the United States of America; *Government Auditing Standards*, issued by the Comptroller General of the United States; and Chapter 10.550, Rules of the Florida Auditor General. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

**Other Reporting Requirements**

We have issued our Independent Auditor's Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of the Financial Statements Performed in Accordance with *Government Auditing Standards*; and Independent Auditor's Report on an examination conducted in accordance with *AICPA Professional Standards*, AT-C Section 315, regarding compliance requirements in accordance with Chapter 10.550, Rules of the Auditor General. Disclosures in those reports, which are dated June 9, 2020, 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 Brooks of Bonita Springs II Community Development District, Lee County, Florida and is not intended to be and should not be used by anyone other than these specified parties.

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

*Grau & Associates*

June 9, 2020

## 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, 2018.

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, 2019.

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, 2019.

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, 2019. 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.

**BROOKS OF BONITA SPRINGS  
&  
BROOKS OF BONITA SPRINGS II  
COMMUNITY DEVELOPMENT DISTRICTS**

**6**

**RESOLUTION 2020-07**

**A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE BROOKS OF BONITA SPRINGS II COMMUNITY DEVELOPMENT DISTRICT HEREBY ACCEPTING THE AUDITED FINANCIAL REPORT FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2019**

**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 2019;

**NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF SUPERVISORS OF THE BROOKS OF BONITA SPRINGS II COMMUNITY DEVELOPMENT DISTRICT;**

1. The Audited Financial Report for Fiscal Year 2019, heretofore submitted to the Board, is hereby accepted for Fiscal Year 2019, for the period ending September 30, 2019; and
2. A verified copy of said Audited Financial Report for Fiscal Year 2019 shall be attached hereto as an exhibit to this Resolution, in the District's "Official Record of Proceedings".

**PASSED AND ADOPTED** this 22<sup>nd</sup> day of July, 2020.

**BROOKS OF BONITA SPRINGS II COMMUNITY DEVELOPMENT DISTRICT**

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Secretary/Assistant Secretary

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Chair/Vice Chair, Board of Supervisors

**BROOKS OF BONITA SPRINGS  
&  
BROOKS OF BONITA SPRINGS II  
COMMUNITY DEVELOPMENT DISTRICTS**

**9**



**BROOKS OF BONITA SPRINGS & BROOKS OF BONITA SPRINGS II  
COMMUNITY DEVELOPMENT DISTRICTS  
PROPOSED BUDGET  
FISCAL YEAR 2021  
PREPARED APRIL 13, 2020**

**BROOKS OF BONITA SPRINGS & BROOKS OF BONITA SPRINGS II  
COMMUNITY DEVELOPMENT DISTRICTS  
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**BROOKS OF BONITA SPRINGS & BROOKS OF BONITA SPRINGS II  
COMMUNITY DEVELOPMENT DISTRICTS  
COMBINED GENERAL FUND BUDGETS  
FISCAL YEAR 2021**

	Fiscal Year 2020			Total Revenue & Expenditures	Proposed Budget FY 2021
	Adopted Budget FY 2020	Actual through 3/31/2020	Projected through 9/30/2020		
<b>REVENUES</b>					
Assessment levy - gross	\$ 2,167,324				\$ 2,167,298
Allowable discounts (4%)	(86,693)				(86,692)
Assessment levy - net	2,080,631	\$ 1,993,339	\$ 87,292	\$ 2,080,631	2,080,606
Commons Club- share maint cost*	163,749	-	161,878	161,878	163,749
Coconut Road- cost sharing: mall contribution	13,000	-	13,000	13,000	13,000
FEMA/State grant	-	166,729	-	166,729	-
Interest & miscellaneous	3,500	532	600	1,132	3,500
Total revenues	2,260,880	2,160,600	262,770	2,423,370	2,260,855
<b>EXPENDITURES</b>					
<b>Professional &amp; admin</b>					
Supervisors	14,000	3,875	10,125	14,000	14,000
Management	91,526	45,763	45,763	91,526	91,526
Accounting	38,077	19,038	19,039	38,077	38,077
Audit	19,000	3,500	15,500	19,000	19,000
Legal	10,000	9,944	5,000	14,944	10,000
Field management	43,576	21,788	21,788	43,576	43,576
Engineering	30,000	13,094	16,906	30,000	30,000
Trustee	12,900	4,089	8,811	12,900	12,900
Dissemination agent	2,000	1,000	1,000	2,000	2,000
Arbitrage	6,000	-	6,000	6,000	6,000
Assessment roll preparation	37,500	37,501	-	37,501	37,500
Telephone	1,035	518	517	1,035	1,035
Postage	1,200	444	600	1,044	1,200
Insurance	14,712	14,373	-	14,373	15,092
Printing & binding	2,277	1,139	1,138	2,277	2,277
Legal advertising	1,500	271	500	771	1,500
Contingencies	4,500	1,610	2,000	3,610	4,000
Settlement Payment- Lighthouse Bay	30,000	-	30,000	30,000	30,000
Annual District filing fee	350	350	-	350	350
ADA website compliance	351	199	-	199	351
Communication	1,000	-	1,000	1,000	1,000
Total professional & admin	361,504	178,496	185,687	364,183	361,384
<b>Water management</b>					
Contractual services	316,488	131,870	184,618	316,488	325,983
NPDES	17,000	18,478	5,000	23,478	17,000
Aquascaping	30,000	17,572	12,428	30,000	30,000
Aeration	75,000	-	65,000	65,000	65,000
Aeration - operating supplies	30,000	18,727	15,000	33,727	35,000
Culvert cleaning	30,000	63,900	-	63,900	30,000
Miscellaneous	5,000	-	2,500	2,500	5,000
Capital outlay - lake bank erosion repairs	200,000	199,625	100,000	299,625	200,000
Boundary exotic removal-Shared Ditch	20,000	32,988	-	32,988	20,000
Total water management	723,488	483,160	384,546	867,706	727,983
<b>Lighting</b>					
Contractual services	18,000	4,324	7,500	11,824	15,000
Electricity	30,000	13,027	14,500	27,527	28,000
Miscellaneous	2,500	1,009	1,491	2,500	2,500
Total lighting	50,500	18,360	23,491	41,851	45,500

**BROOKS OF BONITA SPRINGS & BROOKS OF BONITA SPRINGS II**  
**COMMUNITY DEVELOPMENT DISTRICTS**  
**COMBINED GENERAL FUND BUDGETS**  
**FISCAL YEAR 2021**

	Fiscal Year 2020			Total Revenue & Expenditures	Proposed Budget FY 2021
	Adopted Budget FY 2020	Actual through 3/31/2020	Projected through 9/30/2020		
<b>Maintenance</b>					
Railroad crossing lease	13,410	-	-	-	13,410
Total maintenance	13,410	-	-	-	13,410
<b>Landscape maintenance</b>					
<b>Coconut Rd. &amp; Three Oaks Parkway</b>					
Pine-straw/soil/sand	50,000	36,709	5,000	41,709	45,000
Plant replacement supplies	80,000	16,916	63,084	80,000	80,000
Maintenance supplies	7,500	3,700	3,800	7,500	7,500
Electricity	500	211	289	500	500
Irrigation water	75,000	45,910	35,000	80,910	75,000
Electric - 41 entry feature/irrigation	11,000	4,298	5,200	9,498	10,000
Contract services	10,000	2,745	5,000	7,745	8,000
Irrigation repair	2,500	10,274	5,000	15,274	10,000
Landscape maintenance contract	680,000	400,168	322,332	722,500	693,600
Irrigation management	10,000	6,900	6,900	13,800	1,150
Total Coconut Rd. & Three Oaks Parkway	926,500	527,831	451,605	979,436	930,750
<b>Parks and recreation</b>					
<b>Coconut Road Park</b>					
Capital outlay	25,000	-	15,000	15,000	20,000
License fees	150	-	150	150	150
Plant replacements	13,000	-	10,000	10,000	12,000
Other maintenance supplies	4,000	1,765	2,235	4,000	4,000
Electric	9,000	3,720	4,500	8,220	9,000
Irrigation water	6,000	3,324	2,676	6,000	6,000
Sewer/water	1,000	1,763	1,500	3,263	3,000
Contract services	45,000	16,361	23,000	39,361	45,000
Building R&M	5,000	160	2,500	2,660	5,000
Landscape maint contract	86,000	41,067	44,933	86,000	87,720
Hardscape repairs	15,000	-	7,500	7,500	13,000
Lighting repairs	5,000	9,826	2,000	11,826	5,000
Hardscape maintenance	6,500	1,375	5,000	6,375	6,500
CC building landscaping	11,500	103	5,000	5,103	11,500
Total parks and recreation	232,150	79,464	125,994	205,458	227,870
<b>Other fees and charges</b>					
Property appraiser	4,127	3,555	572	4,127	4,127
Tax collector	5,331	5,175	156	5,331	5,331
Total other fees and charges	9,458	8,730	728	9,458	9,458
Total expenditures	2,317,010	1,296,041	1,172,051	2,468,092	2,316,355
Excess/(deficiency) of revenues over/(under) expenditures	(56,130)	864,559	(909,281)	(44,722)	(55,500)
Fund balance: beginning (unaudited)	681,980	796,018	1,660,577	796,018	751,296
Fund balance: ending (projected)					
Assigned: capital outlay projects	480,652	-	-	-	480,652
Unassigned	145,198	1,660,577	751,296	751,296	215,144
Fund balance: ending (projected)	\$ 625,850	\$ 1,660,577	\$ 751,296	\$ 751,296	\$ 695,796

**BROOKS OF BONITA SPRINGS & BROOKS OF BONITA SPRINGS II  
COMMUNITY DEVELOPMENT DISTRICTS  
COMBINED GENERAL FUND BUDGETS  
FISCAL YEAR 2021**

	Fiscal Year 2020				Proposed Budget FY 2021
	Adopted Budget FY 2020	Actual through 3/31/2020	Projected through 9/30/2020	Total Revenue & Expenditures	
	Cost Sharing Analysis		Assessments Per Unit		
	# of Units	Cost Allocation	FY '20 Per Unit	FY '21 Per Unit	Total
Brooks I	2,375	65.70%	\$ 599.54	\$ 599.53	\$1,423,882
Brooks II	1,240	34.30%	\$ 599.54	\$ 599.53	743,416
	<u>3,615</u>	<u>100%</u>			<u>\$2,167,298</u>

\*A portion of "operation and maintenance" expenditures are offset by the Commons Club (see "Commons Club- share maint cost" in the revenue section [above]).

**BROOKS OF BONITA SPRINGS & BROOKS OF BONITA SPRINGS II  
COMMUNITY DEVELOPMENT DISTRICTS  
DEFINITIONS OF GENERAL FUND EXPENDITURES**

**EXPENDITURES**

Supervisors	\$ 14,000
The amount paid to each Supervisor for time devoted to District business and monthly meetings. The amount paid is \$200 per meeting for each member of the board. The Districts anticipate five meetings, in addition to applicable taxes.	
Management	91,526
<b>Wrathell, Hunt and Associates, LLC</b> , specializes in managing community development districts in the State of Florida by combining the knowledge, skills and experience of a team of professionals to ensure compliance with all governmental requirements of the districts, develop financing programs, oversee the issuance of tax exempt bonds, and operate and maintain the assets of the communities.	
Accounting	38,077
Fees related to all aspects of accounting for the Districts' funds, including budget and financial statement preparation, cash management and accounts payable. These functions are performed by <b>Wrathell, Hunt and Associates, LLC</b> , on behalf of the districts.	
Audit	19,000
The Districts are required to complete annual, independent examinations of their accounting records and procedures. These audits are conducted pursuant to Florida Law and the Rules of the Florida Auditor General. The Districts currently have a contract with Grau and Associates to provide this service.	
Legal	10,000
Daniel H. Cox, PA., provides on-going general counsel and legal representation. Attorneys attend the noticed Board meetings in order to anticipate and deal with possible legal issues as they may arise and to respond to questions. In this capacity, as local government lawyers, realize that this type of local government is very limited in its scope - providing infrastructure and service to development.	
Field management	43,576
The Field Manager is responsible for day-to-day field operations. These responsibilities include preparing and bidding of services and commodities, contract administration, preparation and implementation of operating schedules and policies, ensuring compliance with operating permits, preparing field budgets, being a resource for the Districts' programs and attending board meetings. .	
Engineering	30,000
Johnson Engineering provides an array of engineering and consulting services to the Districts, assists in developing infrastructure and improvement-related solutions, in addition to advising on facility maintenance.	
Trustee	12,900
Annual fees paid to U.S. Bank for acting as trustee, paying agent and registrar.	
Dissemination agent	2,000
The Districts must annually disseminate financial information in order to comply with the requirements of Rule 15c2-12 under the Securities & Exchange Act of 1934.	
Arbitrage	6,000
To ensure the Districts' compliance with all tax regulations, annual computations are necessary to calculate arbitrage rebate liability.	
Assessment roll preparation	37,500
The Districts have contracts with AJC Associates, Inc., to prepare and maintain the annual assessment rolls.	
Telephone	1,035
Telephone and fax machine services.	
Postage	1,200
Mailing of agenda packages, overnight deliveries, correspondence, etc.	

**BROOKS OF BONITA SPRINGS & BROOKS OF BONITA SPRINGS II  
COMMUNITY DEVELOPMENT DISTRICTS  
DEFINITIONS OF GENERAL FUND EXPENDITURES**

**EXPENDITURES (continued)**

Insurance	15,092
The Districts carry public officials liability, general liability and fire damage insurance. Each District has a general liability insurance limit of \$1,000,000 (\$2,000,000 general aggregate limit), a public officials liability limit of \$1,000,000 (\$2,000,000 general aggregate limit) and a fire damage liability limit of \$50,000.	
Printing & binding	2,277
Checks, letterhead, envelopes, copies, etc.	
Legal advertising	1,500
Required advertisements for monthly meetings, special meetings, public hearings, bidding, etc.	
Contingencies	4,000
Bank charges and miscellaneous expenses incurred throughout the year.	
Settlement Payment- Lighthouse Bay	30,000
Annual District filing fees	350
Annual fees paid to the Department of Economic Opportunity.	
ADA website compliance	351
Communication	1,000
Periodic written communications to residents in addition to website design and maintenance.	
Contractual services	325,983
Contracts entered into by the Districts for water management related professional services.	
NPDES	17,000
Fees associated with maintaining water quality and compliance with the National Pollutant Discharge Elimination System's (NPDES) program standards.	
Aquascaping	30,000
Expenses incurred relating to supplemental planting of lakes and wetlands.	
Aeration	65,000
Expenses incurred in installing new aeration systems within the community. The Districts anticipate installing several new systems during the fiscal year.	
Aeration - operating supplies	35,000
Electricity, service and maintenance of the Districts' existing aeration systems.	
Culvert cleaning	30,000
Expenses for hiring a contractor to inspect and clean the Districts' drainage culvert system. Due to minimal findings the last few years of this program, the District anticipates a spot check only approach for the next few years.	
Miscellaneous	5,000
Miscellaneous expenses incurred relating to water management of the Districts.	
Capital outlay - lake bank erosion repairs	200,000
The District's has which began implemented a multi-year lake bank erosion repair program in Fiscal Year 2015. The program is geared towards insuring compliance with the District's surface water management permits and will continue to be implemented on a priority basis.	
Boundary exotic removal-Shared Ditch	20,000
Fees associated with, in accordance with regulatory permits, the removal of exotic material from the boundaries of the water management system on a periodic basis including the shared cost agreement with San Carlos Estates. Includes a quarterly bush-hogging program .	
Contractual services	15,000
Expenses for hiring a sub-contractor for electrical maintenance and repair.	
Electricity	28,000
Monthly street lighting fees paid to Florida Power & Light.	

**BROOKS OF BONITA SPRINGS & BROOKS OF BONITA SPRINGS II  
COMMUNITY DEVELOPMENT DISTRICTS  
DEFINITIONS OF GENERAL FUND EXPENDITURES**

**EXPENDITURES (continued)**

Miscellaneous	2,500
Unforeseen miscellaneous costs relating to lighting.	
Railroad crossing lease	13,410
Coconut Rd. & Three Oaks Parkway	
Pine-straw/soil/sand	45,000
This expense is based on the actual cost for one application of pine straw and soil as needed.	
Plant replacement supplies	80,000
For fiscal year 2021, it is anticipated that the District will need to continue to replace dead, deteriorated plant materials that are determined not to be the result of negligence on the part of the maintenance contractor.	
Maintenance supplies	7,500
This cost is based on the actual out-of-pocket expenses to continue the holiday decorations program.	
Electricity	500
This cost is based on the metered expenses for various fountains, irrigation, lighting and entry features.	
Irrigation water	75,000
The annual budget assumes normal weather patterns. Cost is based on actual metered volume.	
Electric - 41 entry feature/irrigation	10,000
Contract Services	8,000
This is for the cost of pressure washing/painting the entry monuments.	
Irrigation repair	10,000
Costs associated with the repair of irrigation facilities that are not covered under the maintenance contract.	
Landscape maintenance contract	693,600
Covers the routine landscape maintenance cost associated with the District's current contract with Gulfscapes Landscape Services Inc., for all areas.	
Irrigation Management	1,150
Intended to cover the costs associated with the irrigation management contract with Irrigation Design Group.	
<b>Parks and recreation</b>	
<b>Coconut Road Park</b>	
Capital outlay	20,000
Intended to address annual capital needs	
License Fees	150
Covers the annual cost of renewing the health department permit for the interactive fountain.	
Plant Replacements	12,000
Intended to cover the costs of replacing dead or deteriorated plants.	
Other Maintenance Supplies	4,000
Intended to cover the miscellaneous costs of supplies for the restrooms and playground.	
Electric	9,000
Intended to cover the electrical costs associated with the lighting and fountains.	
Irrigation Water	6,000
Intended to cover the cost of irrigation water received from RCS.	
Sewer/Water	3,000
Intended to cover the costs of water and sewer service to the restrooms and interactive fountain.	



**BROOKS OF BONITA SPRINGS & BROOKS OF BONITA SPRINGS II  
COMMUNITY DEVELOPMENT DISTRICTS  
DEFINITIONS OF GENERAL FUND EXPENDITURES**

**EXPENDITURES (continued)**

Contract Services	45,000
Intended to cover the costs of contractor providing routine services to the restrooms, fountains, periodic security patrol and holiday decorations.	
Building R&M	5,000
Intended to cover restroom repairs and maintenance.	
Landscape Maint Contract	87,720
Intended to cover the costs associated with maintaining the landscaping.	
Hardscape Repairs	13,000
Intended to cover the periodic costs of repairing signs/monuments, court surfaces, paver walkways etc.	
Lighting Repairs	5,000
Intended to cover the cost of periodic repairs to parking lot and walkway lighting as well as landscape lighting.	
Hardscape Maintenance	6,500
Intended to cover the periodic cost of pressure washing monument signs, walkways etc.	
CC Building Landscaping	11,500
Intended to cover the costs associated maintaining the landscaping immediately adjacent to the Commons Club buildings.	
Property appraiser	4,127
The property appraiser's fee is \$1.00 per parcel in the Districts' boundaries.	
Tax collector	5,331
The tax collector's fee is 1.5% of the total assessments levied.	
Total expenditures	<u><u>\$ 2,316,355</u></u>

**BROOKS OF BONITA SPRINGS  
COMMUNITY DEVELOPMENT DISTRICT  
GENERAL FUND BUDGET  
FISCAL YEAR 2021**

	Fiscal Year 2020			Total Revenue & Expenditures	Proposed Budget FY 2021
	Adopted Budget FY 2020	Actual through 3/31/2020	Projected through 9/30/2020		
<b>REVENUES</b>					
Assessment levy - gross	\$ 1,423,932				\$ 1,423,915
Allowable discounts (4%)	(56,957)				(56,957)
Assessment levy - net	1,366,975	\$ 1,315,780	\$ 51,195	\$ 1,366,975	1,366,958
Commons Club- share maint cost	107,583	-	107,583	107,583	107,583
Coconut Road- cost sharing: mall contribution	8,541	-	8,541	8,541	8,541
FEMA/State grant	-	109,541	-	109,541	-
Interest & miscellaneous	2,300	269	300	569	2,300
Total revenues	1,485,399	1,425,590	167,619	1,593,209	1,485,382
<b>EXPENDITURES</b>					
<b>Professional &amp; admin</b>					
Supervisors	9,198	2,546	6,652	9,198	9,198
Management	60,133	30,066	30,066	60,132	60,133
Accounting	25,017	12,508	12,509	25,017	25,017
Audit	12,483	2,299	10,184	12,483	12,483
Legal	6,570	6,533	3,285	9,818	6,570
Field management	28,629	14,314	14,315	28,629	28,629
Engineering	19,710	8,603	11,107	19,710	19,710
Trustee	8,475	2,687	5,789	8,476	8,475
Dissemination Agent	1,314	657	657	1,314	1,314
Arbitrage	3,942	-	3,942	3,942	3,942
Assessment roll preparation	24,638	24,638	-	24,638	24,638
Telephone	680	340	340	680	680
Postage	788	292	394	686	788
Insurance	9,666	9,443	-	9,443	9,915
Printing & binding	1,496	748	748	1,496	1,496
Legal advertising	986	178	329	507	986
Contingencies	2,957	1,058	1,314	2,372	2,628
Settlement Payment- Lighthouse Bay	30,000	-	30,000	30,000	30,000
Annual District filing fee	230	230	-	230	230
ADA website compliance	231	131	-	131	231
Communication	657	-	657	657	657
Total professional & admin	247,800	117,271	132,286	249,557	247,720
<b>Water management</b>					
Contractual services	207,933	86,638	121,294	207,932	214,171
NPDES	11,169	12,140	3,285	15,425	11,169
Aquascaping	19,710	11,545	8,165	19,710	19,710
Aeration	49,275	-	42,705	42,705	42,705
Aeration - operating supplies	19,710	12,304	9,855	22,159	22,995
Culvert cleaning	19,710	41,982	-	41,982	19,710
Miscellaneous	3,285	-	1,643	1,643	3,285
Capital outlay - lake bank erosion repairs	131,400	131,154	65,700	196,854	131,400
Boundary exotic removal-Shared Ditch	13,140	21,673	-	21,673	13,140
Total water management	475,332	317,436	252,647	570,083	478,285
<b>Lighting</b>					
Contractual services	11,826	2,841	4,928	7,769	9,855
Electricity	19,710	8,559	9,527	18,086	18,396
Miscellaneous	1,643	663	980	1,643	1,643
Total lighting	33,179	12,063	15,434	27,497	29,894

**BROOKS OF BONITA SPRINGS  
COMMUNITY DEVELOPMENT DISTRICT  
GENERAL FUND BUDGET  
FISCAL YEAR 2021**

	Fiscal Year 2020			Total Revenue & Expenditures	Proposed Budget FY 2021
	Adopted Budget FY 2020	Actual through 3/31/2020	Projected through 9/30/2020		
<b>Maintenance</b>					
Railroad crossing lease	8,810	-	-	-	8,810
Total maintenance	8,810	-	-	-	8,810
<b>Landscape maintenance</b>					
<b>Coconut Rd. &amp; Three Oaks Parkway</b>					
Pine-straw/soil/sand	32,850	24,118	3,285	27,403	29,565
Plant replacement supplies	52,560	9,967	41,446	51,413	52,560
Maintenance supplies	4,928	2,431	2,497	4,928	4,928
Electricity	329	139	190	329	329
Irrigation water	49,275	30,163	22,995	53,158	49,275
Electric - 41 entry feature/irrigation	7,227	2,824	3,416	6,240	6,570
Contract services	6,570	1,803	3,285	5,088	5,256
Irrigation repair	1,643	7,965	3,285	11,250	6,570
Landscape maintenance contract	446,760	262,910	211,772	474,682	455,695
Irrigation management	6,570	4,533	4,533	9,066	756
Total Coconut Rd. & Three Oaks Parkway	608,712	346,853	296,704	643,557	611,504
<b>Parks and recreation</b>					
<b>Coconut Road Park</b>					
Capital outlay	16,425	-	9,855	9,855	13,140
License Fees	99	-	99	99	99
Plant Replacements	8,541	-	6,570	6,570	7,884
Other Maintenance Supplies	2,628	1,160	1,468	2,628	2,628
Electric	5,913	2,444	2,957	5,401	5,913
Irrigation Water	3,942	2,184	1,758	3,942	3,942
Sewer/Water	657	1,158	986	2,144	1,971
Contract Services	29,565	10,749	15,111	25,860	29,565
Building R&M	3,285	105	1,643	1,748	3,285
Landscape Maint Contract	56,502	26,981	29,521	56,502	57,632
Hardscape Repairs	9,855	-	4,928	4,928	8,541
Lighting Repairs	3,285	6,456	1,314	7,770	3,285
Hardscape Maintenance	4,271	903	3,285	4,188	4,271
CC Building Landscaping	7,556	-	3,285	3,285	7,556
Total parks and recreation	152,524	52,140	82,778	134,918	149,712
<b>Other fees and charges</b>					
Property appraiser	2,711	2,336	376	2,712	2,711
Tax collector	3,502	3,370	102	3,472	3,502
Total other fees and charges	6,213	5,706	478	6,184	6,213
Total expenditures	1,532,570	851,469	780,328	1,631,797	1,532,138
Excess/(deficiency) of revenues over/(under) expenditures	(47,171)	574,121	(612,709)	(38,588)	(46,756)
Fund balance: beginning (unaudited)	385,319	474,431	1,048,552	474,431	435,843
Fund balance: ending (projected)					
Assigned: capital outlay projects	315,788	-	-	-	315,788
Unreserved, undesignated	22,360	1,048,552	435,843	435,843	73,299
Fund balance: ending (projected)	\$ 338,148	\$ 1,048,552	\$ 435,843	\$ 435,843	\$ 389,087

**BROOKS OF BONITA SPRINGS II  
COMMUNITY DEVELOPMENT DISTRICT  
GENERAL FUND BUDGET  
FISCAL YEAR 2021**

	Fiscal Year 2020			Total Revenue & Expenditures	Proposed Budget FY 2021
	Adopted Budget FY 2020	Actual through 3/31/2020	Projected through 9/30/2020		
<b>REVENUES</b>					
Assessment levy - gross	\$ 743,392				\$ 743,383
Allowable discounts (4%)	(29,736)				(29,735)
Assessment levy - net	713,656	\$ 677,559	\$ 36,097	\$ 713,656	713,648
Commons Club- share maint cost	56,166	-	54,295	54,295	56,166
Coconut Road- cost sharing: mall contribution	4,459	-	4,459	4,459	4,459
FEMA/State grant	-	57,188	-	57,188	-
Interest & miscellaneous	1,201	263	300	563	1,201
Total revenues	775,482	735,010	95,151	830,161	775,474
<b>EXPENDITURES</b>					
<b>Professional &amp; admin</b>					
Supervisors	4,802	1,329	3,473	4,802	4,802
Management	31,393	15,697	15,697	31,394	31,393
Accounting	13,060	6,530	6,530	13,060	13,060
Audit	6,517	1,201	5,317	6,518	6,517
Legal	3,430	3,411	1,715	5,126	3,430
Field management	14,947	7,474	7,473	14,947	14,947
Engineering	10,290	4,491	5,799	10,290	10,290
Trustee	4,425	1,402	3,022	4,424	4,425
Dissemination Agent	686	343	343	686	686
Arbitrage	2,058	-	2,058	2,058	2,058
Assessment roll preparation	12,863	12,863	-	12,863	12,863
Telephone	355	178	177	355	355
Postage	412	152	206	358	412
Insurance	5,046	4,930	-	4,930	5,177
Printing & binding	781	391	390	781	781
Legal advertising	515	93	172	265	515
Contingencies	1,544	552	686	1,238	1,372
Annual District filing fee	120	120	-	120	120
ADA website compliance	120	68	-	68	120
Communication	343	-	343	343	343
Total professional & admin	113,707	61,225	53,401	114,626	113,666
<b>Water management</b>					
Contractual services	108,555	45,232	63,324	108,556	111,812
NPDES	5,831	6,338	1,715	8,053	5,831
Aquascaping	10,290	6,027	4,263	10,290	10,290
Aeration	25,725	-	22,295	22,295	22,295
Aeration - operating supplies	10,290	6,423	5,145	11,568	12,005
Culvert cleaning	10,290	21,918	-	21,918	10,290
Miscellaneous	1,715	-	858	858	1,715
Capital outlay - lake bank erosion repairs	68,600	68,471	34,300	102,771	68,600
Boundary exotic removal-Shared Ditch	6,860	11,315	-	11,315	6,860
Total water management	248,156	165,724	131,899	297,623	249,698
<b>Lighting</b>					
Contractual services	6,174	1,483	2,573	4,056	5,145
Electricity	10,290	4,468	4,974	9,442	9,604
Miscellaneous	858	346	511	857	858
Total lighting	17,322	6,297	8,057	14,354	15,607

**BROOKS OF BONITA SPRINGS II  
COMMUNITY DEVELOPMENT DISTRICT  
GENERAL FUND BUDGET  
FISCAL YEAR 2021**

	Fiscal Year 2020			Total Revenue & Expenditures	Proposed Budget FY 2021
	Adopted Budget FY 2020	Actual through 3/31/2020	Projected through 9/30/2020		
<b>Maintenance</b>					
Railroad crossing lease	4,600	-	-	-	4,600
Total maintenance	4,600	-	-	-	4,600
<b>Landscape maintenance</b>					
<b>Coconut Rd. &amp; Three Oaks Parkway</b>					
Pine-straw/soil/sand	17,150	12,591	1,715	14,306	15,435
Plant replacement supplies	27,440	6,949	21,638	28,587	27,440
Maintenance supplies	2,573	1,269	1,303	2,572	2,573
Electricity	172	72	99	171	172
Irrigation water	25,725	15,747	12,005	27,752	25,725
Electric - 41 entry feature/irrigation	3,773	1,474	1,784	3,258	3,430
Contract services	3,430	942	1,715	2,657	2,744
Irrigation repair	858	2,309	1,715	4,024	3,430
Landscape maintenance contract	233,240	137,258	110,560	247,818	237,905
Irrigation management	3,430	2,367	2,367	4,734	394
Capital outlay - signal poles	-	-	-	-	-
Total Coconut Rd. & Three Oaks Parkway	317,791	180,978	154,901	335,879	319,248
<b>Parks and recreation</b>					
<b>Coconut Road Park</b>					
Capital outlay	8,575	-	5,145	5,145	6,860
License Fees	51	-	51	51	51
Plant Replacements	4,459	-	3,430	3,430	4,116
Other Maintenance Supplies	1,372	605	767	1,372	1,372
Electric	3,087	1,276	1,544	2,820	3,087
Irrigation Water	2,058	1,140	918	2,058	2,058
Sewer/Water	343	605	515	1,120	1,029
Contract Services	15,435	5,612	7,889	13,501	15,435
Building R&M	1,715	55	858	913	1,715
Landscape Maint Contract	29,498	14,086	15,412	29,498	30,088
Hardscape Repairs	5,145	-	2,573	2,573	4,459
Lighting Repairs	1,715	3,370	686	4,056	1,715
Hardscape Maintenance	2,230	472	1,715	2,187	2,230
CC Building Landscaping	3,945	103	1,715	1,818	3,945
Total parks and recreation	79,628	27,324	43,216	70,540	78,160
<b>Other fees and charges</b>					
Property appraiser	1,416	1,219	196	1,415	1,416
Tax collector	1,829	1,805	54	1,859	1,829
Total other fees and charges	3,245	3,024	250	3,274	3,245
Total expenditures	784,449	444,572	391,723	836,295	784,224
Excess/(deficiency) of revenues over/(under) expenditures	(8,967)	290,438	(296,572)	(6,134)	(8,750)
Fund balance: beginning (unaudited)	296,661	321,587	612,025	321,587	315,453
Fund balance: ending (projected)					
Assigned: capital outlay projects	164,864	-	-	-	164,864
Unreserved, undesignated	122,830	612,025	315,453	315,453	141,839
Fund balance: ending (projected)	<u>\$ 287,694</u>	<u>\$ 612,025</u>	<u>\$ 315,453</u>	<u>\$ 315,453</u>	<u>\$ 306,703</u>

**BROOKS OF BONITA SPRINGS  
COMMUNITY DEVELOPMENT DISTRICT  
DEBT SERVICE FUND BUDGET - SERIES 2001 BONDS  
FISCAL YEAR 2021**

	Fiscal Year 2020				Proposed Budget FY 2021
	Adopted Budget FY 2020	Actual through 3/31/2020	Projected through 9/30/2020	Total Revenue & Expenditures	
<b>REVENUES</b>					
Assessment levy: on-roll - gross	\$ 106,813				\$ 108,453
Allowable discounts (4%)	(4,273)				(4,338)
Assessment levy: on-roll - net	102,540	\$ 98,449	\$ 4,091	\$ 102,540	104,115
Interest Income	-	740	-	740	-
Total revenues	102,540	99,189	4,091	103,280	104,115
<b>EXPENDITURES</b>					
<b>Debt service</b>					
Principal	45,000	-	45,000	45,000	50,000
Principal prepayment	-	5,000	-	5,000	-
Interest	57,540	28,770	30,140	58,910	54,115
Total debt service	102,540	33,770	75,140	108,910	104,115
Fund balance:					
Net increase/(decrease) in fund balance	-	65,419	(71,049)	(5,630)	-
Beginning fund balance (unaudited)	115,412	117,115	182,534	117,115	111,485
Ending fund balance (projected)	\$115,412	\$ 182,534	\$111,485	\$ 111,485	111,485
Use of fund balance					
Debt service reserve account balance (required)					(63,279)
Interest expense - November 1, 2021					(25,345)
Projected fund balance surplus/(deficit) as of September 30, 2021					\$ 22,861

**Brooks I**  
 Community Development District  
 Series 2001  
 \$1,555,000

**Debt Service Schedule**

<b>Date</b>	<b>Principal</b>	<b>Coupon</b>	<b>Interest</b>	<b>Total P+I</b>
11/01/2020	-	-	27,057.50	27,057.50
05/01/2021	50,000.00	6.850%	27,057.50	77,057.50
11/01/2021	-	-	25,345.00	25,345.00
05/01/2022	55,000.00	6.850%	25,345.00	80,345.00
11/01/2022	-	-	23,461.25	23,461.25
05/01/2023	55,000.00	6.850%	23,461.25	78,461.25
11/01/2023	-	-	21,577.50	21,577.50
05/01/2024	60,000.00	6.850%	21,577.50	81,577.50
11/01/2024	-	-	19,522.50	19,522.50
05/01/2025	65,000.00	6.850%	19,522.50	84,522.50
11/01/2025	-	-	17,296.25	17,296.25
05/01/2026	70,000.00	6.850%	17,296.25	87,296.25
11/01/2026	-	-	14,898.75	14,898.75
05/01/2027	75,000.00	6.850%	14,898.75	89,898.75
11/01/2027	-	-	12,330.00	12,330.00
05/01/2028	80,000.00	6.850%	12,330.00	92,330.00
11/01/2028	-	-	9,590.00	9,590.00
05/01/2029	85,000.00	6.850%	9,590.00	94,590.00
11/01/2029	-	-	6,678.75	6,678.75
05/01/2030	95,000.00	6.850%	6,678.75	101,678.75
11/01/2030	-	-	3,425.00	3,425.00
05/01/2031	100,000.00	6.850%	3,425.00	103,425.00
<b>Total</b>	<b>\$790,000.00</b>	<b>-</b>	<b>\$362,365.00</b>	<b>\$1,152,365.00</b>

**BROOKS OF BONITA SPRINGS II  
COMMUNITY DEVELOPMENT DISTRICT  
DEBT SERVICE FUND BUDGET - SERIES 2003 BONDS  
FISCAL YEAR 2021**

	Fiscal Year 2020			Total Revenue & Expenditures	Proposed Budget FY 2021
	Adopted Budget FY 2020	Actual through 3/31/2020	Projected through 9/30/2020		
<b>REVENUES</b>					
Assessment levy: on-roll - gross	\$ 118,333				\$ 120,671
Allowable discounts (4%)	(4,733)				(4,827)
Assessment levy: on-roll - net	113,600	\$ 109,583	\$ 4,017	\$ 113,600	115,844
Interest & miscellaneous	-	867	-	867	-
Total revenues	113,600	110,450	4,017	114,467	115,844
<b>EXPENDITURES</b>					
<b>Debt service</b>					
Principal	45,000	-	45,000	45,000	50,000
Interest	68,600	34,300	35,831	70,131	65,844
Total debt service	113,600	34,300	80,831	115,131	115,844
Net change in fund balances	-	76,150	(76,814)	(664)	-
Beginning fund balance (unaudited)	134,026	134,607	210,757	134,607	133,943
Ending fund balance (projected)	\$ 134,026	\$ 210,757	\$ 133,943	\$ 133,943	133,943
Use of Fund Balance					
Debt Service Reserve Account Balance (Required)					(80,845)
Interest Expense - November 1, 2021					(31,391)
Projected fund balance surplus/(deficit) as of September 30, 2021					\$ 21,707



**Brooks II**  
 Community Development District  
 Series 2003 A  
 \$1,645,000

**Debt Service Schedule**

<b>Date</b>	<b>Principal</b>	<b>Coupon</b>	<b>Interest</b>	<b>Total P+I</b>
11/01/2020	-	-	32,921.88	32,921.88
05/01/2021	50,000.00	6.125%	32,921.88	82,921.88
11/01/2021	-	-	31,390.63	31,390.63
05/01/2022	55,000.00	6.125%	31,390.63	86,390.63
11/01/2022	-	-	29,706.25	29,706.25
05/01/2023	55,000.00	6.125%	29,706.25	84,706.25
11/01/2023	-	-	28,021.88	28,021.88
05/01/2024	60,000.00	6.125%	28,021.88	88,021.88
11/01/2024	-	-	26,184.38	26,184.38
05/01/2025	65,000.00	6.125%	26,184.38	91,184.38
11/01/2025	-	-	24,193.75	24,193.75
05/01/2026	70,000.00	6.125%	24,193.75	94,193.75
11/01/2026	-	-	22,050.00	22,050.00
05/01/2027	75,000.00	6.125%	22,050.00	97,050.00
11/01/2027	-	-	19,753.13	19,753.13
05/01/2028	75,000.00	6.125%	19,753.13	94,753.13
11/01/2028	-	-	17,456.25	17,456.25
05/01/2029	80,000.00	6.125%	17,456.25	97,456.25
11/01/2029	-	-	15,006.25	15,006.25
05/01/2030	85,000.00	6.125%	15,006.25	100,006.25
11/01/2030	-	-	12,403.13	12,403.13
05/01/2031	90,000.00	6.125%	12,403.13	102,403.13
11/01/2031	-	-	9,646.88	9,646.88
05/01/2032	100,000.00	6.125%	9,646.88	109,646.88
11/01/2032	-	-	6,584.38	6,584.38
05/01/2033	105,000.00	6.125%	6,584.38	111,584.38
11/01/2033	-	-	3,368.75	3,368.75
05/01/2034	110,000.00	6.125%	3,368.75	113,368.75
<b>Total</b>	<b>\$1,075,000.00</b>	<b>-</b>	<b>\$557,375.00</b>	<b>\$1,632,375.00</b>

**BROOKS OF BONITA SPRINGS II  
COMMUNITY DEVELOPMENT DISTRICT  
DEBT SERVICE FUND BUDGET - SERIES 2017 BONDS (REFUNDED SERIES 2006)  
FISCAL YEAR 2021**

	Fiscal Year 2020			Total Revenue & Expenditures	Proposed Budget FY 2021
	Adopted Budget FY 2020	Actual through 3/31/2020	Projected through 9/30/2020		
<b>REVENUES</b>					
Assessment levy: on-roll - gross	\$ 1,141,518				\$ 1,140,414
Allowable discounts (4%)	(45,661)				(45,617)
Assessment levy: on-roll - net	1,095,857	\$ 1,041,036	\$ 54,821	\$ 1,095,857	1,094,797
Interest & miscellaneous	-	3,948	-	3,948	-
Total Revenues	1,095,857	1,044,984	54,821	1,099,805	1,094,797
<b>EXPENDITURES</b>					
<b>Debt Service</b>					
Principal	767,000	-	767,000	767,000	791,000
Principal prepayment	-	10,000	-	10,000	-
Interest	340,349	170,175	170,175	340,350	316,262
Total debt service	1,107,349	180,175	937,175	1,117,350	1,107,262
Excess/(deficiency) of revenues over/(under) expenditures	(11,492)	864,809	(882,354)	(17,545)	(12,465)
Beginning fund balance (unaudited)	529,674	554,316	-	554,316	536,771
Ending fund balance (projected)	\$ 518,182	\$ 1,419,125	\$ (882,354)	\$ 536,771	524,306
Use of fund balance					
Debt service reserve account balance (required)					(273,970)
Interest expense - November 1, 2021					(145,871)
Projected fund balance surplus/(deficit) as of September 30, 2021					\$ 104,465

## Brooks II

Community Development District  
Series 2017 (Refunded Series 2006)  
\$12,444,000

### Debt Service Schedule

Date	Principal	Coupon	Interest	Total P+i
11/01/2020	-	-	158,131.00	158,131.00
05/01/2021	791,000.00	3.100%	158,131.00	949,131.00
11/01/2021	-	-	145,870.50	145,870.50
05/01/2022	816,000.00	3.100%	145,870.50	961,870.50
11/01/2022	-	-	133,222.50	133,222.50
05/01/2023	842,000.00	3.100%	133,222.50	975,222.50
11/01/2023	-	-	120,171.50	120,171.50
05/01/2024	868,000.00	3.100%	120,171.50	988,171.50
11/01/2024	-	-	106,717.50	106,717.50
05/01/2025	891,000.00	3.100%	106,717.50	997,717.50
11/01/2025	-	-	92,907.00	92,907.00
05/01/2026	924,000.00	3.100%	92,907.00	1,016,907.00
11/01/2026	-	-	78,585.00	78,585.00
05/01/2027	953,000.00	3.100%	78,585.00	1,031,585.00
11/01/2027	-	-	63,813.50	63,813.50
05/01/2028	983,000.00	3.100%	63,813.50	1,046,813.50
11/01/2028	-	-	48,577.00	48,577.00
05/01/2029	1,014,000.00	3.100%	48,577.00	1,062,577.00
11/01/2029	-	-	32,860.00	32,860.00
05/01/2030	1,046,000.00	3.100%	32,860.00	1,078,860.00
11/01/2030	-	-	16,647.00	16,647.00
05/01/2031	1,074,000.00	3.100%	16,647.00	1,090,647.00
<b>Total</b>	<b>\$10,202,000.00</b>	<b>-</b>	<b>\$1,995,005.00</b>	<b>\$12,197,005.00</b>

**Brooks of Bonita Springs  
Community Development District  
2020 - 2021 Preliminary Assessments**

**2006 Series Bond Issue (REFINANCED Series 1998)**

<b>Lee County PAID IN FULL</b>
------------------------------------

<b>Neighborhood</b>	<b>Bond Designation</b>	<b>Debt Service Assessment</b>	<b>O &amp; M Assessment</b>	<b>Total Assessment</b>	<b>Outstanding Principal after 2020-2021 tax payment</b>
Orchid Ridge	Est SF	\$ -	\$ 599.53	\$ 599.53	\$ -
Magnolia Bend	Est SF 2	\$ -	\$ 599.53	\$ 599.53	\$ -
Summerfield	Stand SF	\$ -	\$ 599.53	\$ 599.53	\$ -
Cedar Glen	Stand SF	\$ -	\$ 599.53	\$ 599.53	\$ -
Sycamore Grove	Stand SF	\$ -	\$ 599.53	\$ 599.53	\$ -
Idlewilde	Stand SF 2	\$ -	\$ 599.53	\$ 599.53	\$ -
Tamarind Trace	Patio 1 (a)	\$ -	\$ 599.53	\$ 599.53	\$ -
Ginger Pointe	Patio 1 (b)	\$ -	\$ 599.53	\$ 599.53	\$ -
Sweet Bay	Patio 1 ( c )	\$ -	\$ 599.53	\$ 599.53	\$ -
Laurel Meadow	Patio 2	\$ -	\$ 599.53	\$ 599.53	\$ -
Oak Strand	Patio 2 (a)	\$ -	\$ 599.53	\$ 599.53	\$ -
Morningside	Coach 1	\$ -	\$ 599.53	\$ 599.53	\$ -
Cypress Hammock	Coach 2	\$ -	\$ 599.53	\$ 599.53	\$ -
Silver/Shady/Whisper/Willow Creek	D-Villa	\$ -	\$ 599.53	\$ 599.53	\$ -
Sabal Cove/Coral Cove	A-Villa	\$ -	\$ 599.53	\$ 599.53	\$ -
Autumn Lake/Hidden Lakes	Carriage H	\$ -	\$ 599.53	\$ 599.53	\$ -
Streamside/Sunset/Winding Stream	Garden C	\$ -	\$ 599.53	\$ 599.53	\$ -
Copperleaf - Whisteria Point Bldg 11	Carriage H	\$ -	\$ 599.53	\$ 599.53	\$ -
Lighthouse Bay	PAID IN FULL	\$ -	\$ 599.53	\$ 599.53	\$ -

**Brooks of Bonita Springs  
Community Development District  
2020 - 2021 Preliminary Assessments**

**2001 Series A Bond Issue**

<b>Lee County 10 years remaining</b>
--

<b>Neighborhood</b>	<b>Bond Designation</b>	<b>Debt Service Assessment</b>	<b>O &amp; M Assessment</b>	<b>Total Assessment</b>	<b>Outstanding Principal after 2020-2021 tax payment</b>
Foxtail Creek (lots 26-51)	D-Villa	\$ 1,074.27	\$ 599.53	\$1,673.80	\$ 7,330.03
Jasmine Lake (lots 7-30)	D-Villa	\$ 1,074.27	\$ 599.53	\$1,673.80	\$ 7,330.03
Winding Stream (Bldgs 30, 31, 32)	Garden C	\$ 700.61	\$ 599.53	\$1,300.14	\$ 4,780.45
Lighthouse Bay	PAID IN FULL	\$	\$ 599.53	\$599.53	\$
Town Ctr Bldg #1	Comm	\$ 13,514.61	\$ 11,990.58	\$25,505.19	\$ 92,213.29
Fitness Center	PAID IN FULL	\$	\$ 2,997.65	\$2,997.65	\$
Restaurant	PAID IN FULL	\$	\$ 2,997.65	\$2,997.65	\$
Community Bldg	PAID IN FULL	\$	\$ 1,798.59	\$1,798.59	\$
Balance of Town Ctr	Comm	\$ 20,206.25	\$ 17,985.87	\$ 38,192.12	\$ 137,871.94

**Brooks of Bonita Springs II  
Community Development District  
2020 - 2021 Preliminary Assessments**

**2017 Series Bond Issue (REFINANCED Series 2006)**

<b>Lee County 10 years remaining</b>
--

<b>Neighborhood</b>	<b>Original Assessment</b>	<b>Bond Designation</b>	<b>Debt Service Assessment</b>	<b>O &amp; M Assessment</b>	<b>Total Assessment</b>	<b>Outstanding Principal after 2020-2021 tax payment</b>
Lake Forest	\$ 36,213.77	Estate SF	\$ 2,208.89	\$599.53	\$2,808.42	\$ 18,228.59
Oak Brook	\$ 36,213.77	Estate SF	\$ 2,208.89	\$599.53	\$2,808.42	\$ 18,228.59
The Reserve	\$ 36,213.77	Estate SF	\$ 2,208.89	\$599.53	\$2,808.42	\$ 18,228.59
Glen Lakes - C (lots 10-12)	\$ 30,178.14	Standard SF-IV	\$ 1,840.74	\$599.53	\$2,440.27	\$ 15,190.50
Glen Lakes - B (lots 7-9,13-22)	\$ 24,142.51	Standard SF-III	\$ 1,472.59	\$599.53	\$2,072.12	\$ 12,152.40
Glen Lakes - A (lots 1-6, 23-35)	\$ 19,314.01	Standard SF	\$ 1,178.08	\$599.53	\$1,777.61	\$ 9,721.92
Willow Walk	\$ 19,314.01	Standard SF	\$ 1,178.08	\$599.53	\$1,777.61	\$ 9,721.92
Banyan Cove	\$ 19,314.01	Standard SF	\$ 1,178.08	\$599.53	\$1,777.61	\$ 9,721.92
Chartwell	\$ 19,314.01	Standard SF	\$ 1,178.08	\$599.53	\$1,777.61	\$ 9,721.92
Fairview	\$ 19,314.01	Standard SF	\$ 1,178.08	\$599.53	\$1,777.61	\$ 9,721.92
Northridge	\$ 16,296.20	Villa 55	\$ 994.00	\$599.53	\$1,593.53	\$ 802.87
Glenview	\$ 13,881.94	SF I	\$ 846.74	\$599.53	\$1,446.27	\$ 6,987.62
Woodmont	\$ 13,881.94	SF I	\$ 846.74	\$599.53	\$1,446.27	\$ 6,987.62
Kenwood	\$ 14,485.51	SF II	\$ 883.56	\$599.53	\$1,483.09	\$ 7,291.44
Mahogany Cove	\$ 10,260.57	Patio	\$ 625.85	\$599.53	\$1,225.38	\$ 5,164.77
Hawthorne	\$ 12,071.26	Patio II	\$ 736.30	\$599.53	\$1,335.83	\$ 6,076.20
Longleaf	\$ 11,467.69	Patio I	\$ 699.48	\$599.53	\$1,299.01	\$ 5,772.39
Indigo Isle	\$ 9,053.44	Coach	\$ 552.22	\$599.53	\$1,151.75	\$ 4,557.15
Palmetto Ridge	\$ 9,053.44	Coach	\$ 552.22	\$599.53	\$1,151.75	\$ 4,557.15
Oak Hammock	\$ 9,053.44	Coach	\$ 552.22	\$599.53	\$1,151.75	\$ 4,557.15
Whispering Ridge	\$ 19,314.01	75" SF	\$ 1,178.07	\$599.53	\$1,777.60	\$ 9,721.92
Copper Lakes	\$ 19,314.01	75" SF	\$ 1,178.07	\$599.53	\$1,777.60	\$ 9,721.92
Stillwater Cay	\$ 18,106.88	65" SF	\$ 1,104.45	\$599.53	\$1,703.98	\$ 9,114.30
Juniper Walk	\$ 18,106.88	65" SF	\$ 1,104.45	\$599.53	\$1,703.98	\$ 9,114.30
Caraway Lakes	\$ 18,106.88	65" SF	\$ 1,104.45	\$599.53	\$1,703.98	\$ 9,114.30
Sage Meadow	\$ 16,899.76	D-Villas	\$ 1,030.82	\$599.53	\$1,630.35	\$ 8,506.68
Cinnamon Ridge	\$ 16,899.76	D-Villas	\$ 1,030.82	\$599.53	\$1,630.35	\$ 8,506.68
Foxtail Creek (lots 1-25, 52-68)	\$ 16,899.76	D-Villas	\$ 1,030.82	\$599.53	\$1,630.35	\$ 8,506.68
Jasmine Lakes (lots 1-6)	\$ 16,899.76	D-Villas	\$ 1,030.82	\$599.53	\$1,630.35	\$ 8,506.68
Wisteria Pointe	\$ 12,071.26	Carriage	\$ 736.30	\$599.53	\$1,335.83	\$ 6,076.20
Sago Pointe	\$ 12,071.26	Carriage	\$ 736.30	\$599.53	\$1,335.83	\$ 6,076.20

**Brooks of Bonita Springs II  
Community Development District  
2020 - 2021 Preliminary Assessments**

**Series 2003 Bond Issue**

<b>Lee County 13 years remaining</b>
--

<b>Neighborhood</b>	<b>Original Assessment</b>	<b>Bond Designation</b>	<b>Debt Service Assessment</b>	<b>O &amp; M Assessment</b>	<b>Total Assessment</b>	<b>Outstanding Principal after 2020-2021 tax payment</b>
Woodsedge (lots 1-5,11-17,24-26)	\$38,285.49	Estate SF A	\$ 2,832.65	\$599.53	\$3,432.18	\$ 24,061.03
Woodsedge (lots 7,10,18,19,20,21)	\$44,666.41	Estate SF B	\$ 3,304.76	\$599.53	\$3,904.29	\$ 28,071.21
Woodsedge (lots 6,8,9,22,23)	\$51,047.32	Estate SF C	\$ 3,776.87	\$599.53	\$4,376.40	\$ 32,081.38
Plumbago Pointe	\$14,038.01	SF - 65	\$ 1,038.64	\$599.53	\$1,638.17	\$ 8,822.38
Bay Crest	\$14,038.01	SF - 65	\$ 1,038.64	\$599.53	\$1,638.17	\$ 8,822.38

**BROOKS OF BONITA SPRINGS  
&  
BROOKS OF BONITA SPRINGS II  
COMMUNITY DEVELOPMENT DISTRICTS**

**10A**



**RESOLUTION 2020-06**

**A RESOLUTION OF THE BROOKS OF BONITA SPRINGS  
COMMUNITY DEVELOPMENT DISTRICT DESIGNATING DATES,  
TIMES AND LOCATIONS FOR REGULAR MEETINGS OF THE BOARD  
OF SUPERVISORS OF THE DISTRICT FOR FISCAL YEAR 2020/2021  
AND PROVIDING FOR AN EFFECTIVE DATE**

**WHEREAS**, the Brooks of Bonita Springs 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 BROOKS OF BONITA SPRINGS  
COMMUNITY DEVELOPMENT DISTRICT:**

**SECTION 1. ADOPTING REGULAR MEETING SCHEDULE.** Regular meetings of the District’s Board shall be held during Fiscal Year 2020/2021 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 22<sup>nd</sup> day of July, 2020.

Attest:

**BROOKS OF BONITA SPRINGS COMMUNITY  
DEVELOPMENT DISTRICT**

\_\_\_\_\_  
Secretary/Assistant Secretary

\_\_\_\_\_  
Chair/Vice Chair, Board of Supervisors

Exhibit A

<b>BROOKS OF BONITA SPRINGS AND BROOKS OF BONITA SPRINGS II COMMUNITY DEVELOPMENT DISTRICTS</b>		
<b>BOARD OF SUPERVISORS FISCAL YEAR 2020/2021 JOINT MEETING SCHEDULE</b>		
<b>LOCATION</b>		
<i>The Commons Club at The Brooks Enrichment Center, 9930 Coconut Road Bonita Springs, Florida 34135</i>		
<b>DATE</b>	<b>POTENTIAL DISCUSSION/FOCUS</b>	<b>TIME</b>
<b>October 28, 2020</b>	<b>Regular Meeting</b>	<b>1:00 PM</b>
<b>January 27, 2021</b>	<b>Regular Meeting</b>	<b>1:00 PM</b>
<b>April 28, 2021</b>	<b>Regular Meeting</b>	<b>1:00 PM</b>
<b>July 28, 2021</b>	<b>Regular Meeting</b>	<b>1:00 PM</b>
<b>August 25, 2021</b>	<b>Public Hearing &amp; Regular Meeting</b>	<b>1:00 PM</b>

**BROOKS OF BONITA SPRINGS  
&  
BROOKS OF BONITA SPRINGS II  
COMMUNITY DEVELOPMENT DISTRICTS**

**10B**

**RESOLUTION 2020-08**

**A RESOLUTION OF THE BROOKS OF BONITA SPRINGS II  
COMMUNITY DEVELOPMENT DISTRICT DESIGNATING DATES,  
TIMES AND LOCATIONS FOR REGULAR MEETINGS OF THE BOARD  
OF SUPERVISORS OF THE DISTRICT FOR FISCAL YEAR 2020/2021  
AND PROVIDING FOR AN EFFECTIVE DATE**

**WHEREAS**, the Brooks of Bonita Springs II 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 BROOKS OF BONITA SPRINGS II  
COMMUNITY DEVELOPMENT DISTRICT:**

**SECTION 1. ADOPTING REGULAR MEETING SCHEDULE.** Regular meetings of the District’s Board shall be held during Fiscal Year 2020/2021 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 22<sup>nd</sup> day of July, 2020.

Attest:

**BROOKS OF BONITA SPRINGS II  
COMMUNITY DEVELOPMENT DISTRICT**

\_\_\_\_\_  
Secretary/Assistant Secretary

\_\_\_\_\_  
Chair/Vice Chair, Board of Supervisors

Exhibit A

<b>BROOKS OF BONITA SPRINGS AND BROOKS OF BONITA SPRINGS II COMMUNITY DEVELOPMENT DISTRICTS</b>		
<b>BOARD OF SUPERVISORS FISCAL YEAR 2020/2021 JOINT MEETING SCHEDULE</b>		
<b>LOCATION</b>		
<i>The Commons Club at The Brooks Enrichment Center, 9930 Coconut Road Bonita Springs, Florida 34135</i>		
<b>DATE</b>	<b>POTENTIAL DISCUSSION/FOCUS</b>	<b>TIME</b>
<b>October 28, 2020</b>	<b>Regular Meeting</b>	<b>1:00 PM</b>
<b>January 27, 2021</b>	<b>Regular Meeting</b>	<b>1:00 PM</b>
<b>April 28, 2021</b>	<b>Regular Meeting</b>	<b>1:00 PM</b>
<b>July 28, 2021</b>	<b>Regular Meeting</b>	<b>1:00 PM</b>
<b>August 25, 2021</b>	<b>Public Hearing &amp; Regular Meeting</b>	<b>1:00 PM</b>

**BROOKS OF BONITA SPRINGS  
&  
BROOKS OF BONITA SPRINGS II  
COMMUNITY DEVELOPMENT DISTRICTS**

**11**

**BROOKS OF BONITA SPRINGS & BROOKS OF BONITA SPRINGS II  
COMMUNITY DEVELOPMENT DISTRICTS  
FINANCIAL STATEMENTS  
UNAUDITED  
JUNE 30, 2020**

**BROOKS OF BONITA SPRINGS & BROOKS OF BONITA SPRINGS II  
COMMUNITY DEVELOPMENT DISTRICTS  
COMBINED BALANCE SHEET  
JUNE 30, 2020**

	General Funds	Debt Service Funds	Total Governmental Funds
	<u>          </u>	<u>          </u>	<u>          </u>
<b>ASSETS</b>			
Cash & investments	\$1,250,921	\$ 756,994	\$ 2,007,915
Deposits	525	-	525
Accounts receivable	156,770	-	156,770
Due from other funds			
Brooks I			
General fund	-	2,652	2,652
Brooks II			
General fund	-	32,202	32,202
Due from other governments			
Brooks I			
General Fund	4,442	-	4,442
Total assets	<u>\$ 1,412,658</u>	<u>\$ 791,848</u>	<u>\$ 2,204,506</u>
 <b>LIABILITIES &amp; FUND BALANCES</b>			
<b>Liabilities:</b>			
Due to other funds			
Brooks I			
Debt service - series 2001	2,652	-	2,652
Brooks II			
Debt service - series 2003	3,067	-	3,067
Debt service - series 2017	29,135	-	29,135
Due to other governments			
Brooks II			
General fund	4,442	-	4,442
Total liabilities	<u>39,296</u>	<u>-</u>	<u>39,296</u>
 <b>DEFERRED INFLOWS OF RESOURCES</b>			
Deferred receipts	<u>156,770</u>	<u>-</u>	<u>156,770</u>
Total deferred inflows of resources	<u>156,770</u>	<u>-</u>	<u>156,770</u>
 <b>Fund balances:</b>			
Restricted for:			
Debt service	-	791,848	791,848
Unassigned	<u>1,216,592</u>	<u>-</u>	<u>1,216,592</u>
Total fund balances	<u>1,216,592</u>	<u>791,848</u>	<u>2,008,440</u>
 Total liabilities, deferred inflows of resources and fund balances	 <u>\$ 1,412,658</u>	 <u>\$ 791,848</u>	 <u>\$ 2,204,506</u>



**BROOKS OF BONITA SPRINGS & BROOKS OF BONITA SPRINGS II**  
**COMMUNITY DEVELOPMENT DISTRICTS**  
**COMBINED STATEMENT OF REVENUES, EXPENDITURES,**  
**AND CHANGES IN FUND BALANCES**  
**GENERAL FUNDS**  
**FOR THE PERIOD ENDED JUNE 30, 2020**

	Current Month	Year to Date	Budget	% of Budget
<b>REVENUES</b>				
Assessment levy	\$ 36,224	\$ 2,087,648	\$ 2,080,631	100%
Commons Club - share maint cost	-	-	163,749	0%
Coconut Road - cost sharing (mall contribution)	-	12,871	13,000	99%
FEMA/State grant	-	166,729	-	N/A
Interest & miscellaneous	51	943	3,500	27%
Total revenues	<u>36,275</u>	<u>2,268,191</u>	<u>2,260,880</u>	100%
<b>EXPENDITURES</b>				
<b>Administrative</b>				
Supervisors	-	6,029	14,000	43%
Management	7,627	68,645	91,526	75%
Accounting	3,174	28,558	38,077	75%
Audit	10,483	13,983	19,000	74%
Legal	1,985	14,951	10,000	150%
Field management	3,632	32,682	43,576	75%
Engineering	581	15,423	30,000	51%
Trustee	-	8,552	12,900	66%
Dissemination agent	166	1,501	2,000	75%
Arbitrage rebate calculation	-	-	6,000	0%
Assessment roll preparation	-	37,501	37,500	100%
Telephone	87	776	1,035	75%
Postage	9	460	1,200	38%
Insurance	-	14,373	14,712	98%
Printing and binding	190	1,708	2,277	75%
Legal advertising	382	653	1,500	44%
Contingencies	157	2,135	4,500	47%
Settlement payment-lighthouse bay	-	30,000	30,000	100%
Annual district filing fee	-	350	350	100%
ADA website compliance	-	199	351	57%
Communication	-	-	1,000	0%
Total administrative	<u>28,473</u>	<u>278,479</u>	<u>361,504</u>	77%
<b>Water management</b>				
Contractual services	26,374	210,992	316,488	67%
NPDES permit	2,136	22,576	17,000	133%
Aquascaping	-	17,572	30,000	59%
Aeration	-	-	75,000	0%
Aeration operating supplies	2,873	32,493	30,000	108%
Culvert cleaning	-	67,400	30,000	225%
Capital outlay-lake bank erosion	38,575	309,000	200,000	155%
Boundary exotic removal	-	32,988	20,000	165%
Miscellaneous	-	-	5,000	0%
Total water management	<u>69,958</u>	<u>693,021</u>	<u>723,488</u>	96%

**BROOKS OF BONITA SPRINGS & BROOKS OF BONITA SPRINGS II  
COMMUNITY DEVELOPMENT DISTRICTS  
COMBINED STATEMENT OF REVENUES, EXPENDITURES,  
AND CHANGES IN FUND BALANCES  
GENERAL FUNDS  
FOR THE PERIOD ENDED JUNE 30, 2020**

	Current Month	Year to Date	Budget	% of Budget
<b>Lighting services</b>				
Contractual services	4,184	12,093	18,000	67%
Electricity	1,580	19,581	30,000	65%
Miscellaneous	173	1,355	2,500	54%
Total lighting services	<u>5,937</u>	<u>33,029</u>	<u>50,500</u>	65%
<b>Maintenance</b>				
Railroad crossing lease	-	-	13,410	0%
Total maintenance	<u>-</u>	<u>-</u>	<u>13,410</u>	0%
<b>Coconut Rd. &amp; Three Oaks Parkway</b>				
Pine straw/soil/sand	-	36,709	50,000	73%
Plant replacement supplies	-	16,915	80,000	21%
Maintenance supplies	-	3,700	7,500	49%
Electricity	39	289	500	58%
Irrigation water	12,387	82,246	75,000	110%
Electric - 41 entry feature/irrigation	991	6,320	11,000	57%
Contract services	-	2,745	10,000	27%
Irrigation repairs	-	13,186	2,500	527%
Landscape maintenance contract	50,685	548,322	680,000	81%
Irrigation management	1,149	9,200	10,000	92%
Total Coconut Rd. & Three Oaks Parkway	<u>65,251</u>	<u>719,632</u>	<u>926,500</u>	78%
<b>Coconut Road Park</b>				
Capital outlay - lighting	82	82	25,000	0%
License fees	43	43	150	29%
Plant replacements	-	-	13,000	0%
Other maintenance supplies	120	1,885	4,000	47%
Electric	610	4,965	9,000	55%
Irrigation water	988	6,242	6,000	104%
Sewer/water	232	2,244	1,000	224%
Contract services	2,380	25,621	45,000	57%
Building R&M	-	160	5,000	3%
Landscape maint contract	5,617	62,180	86,000	72%
Hardscape repairs	-	-	15,000	0%
Lighting repairs	-	9,826	5,000	197%
Hardscape maintenance	-	1,375	6,500	21%
CC building landscaping	-	103	11,500	1%
Total parks and recreation	<u>10,072</u>	<u>114,726</u>	<u>232,150</u>	49%

**BROOKS OF BONITA SPRINGS & BROOKS OF BONITA SPRINGS II  
COMMUNITY DEVELOPMENT DISTRICTS  
COMBINED STATEMENT OF REVENUES, EXPENDITURES,  
AND CHANGES IN FUND BALANCES  
GENERAL FUNDS  
FOR THE PERIOD ENDED JUNE 30, 2020**

	<u>Current Month</u>	<u>Year to Date</u>	<u>Budget</u>	<u>% of Budget</u>
<b>Other fees and charges</b>				
Property appraiser	-	3,555	4,127	86%
Tax collector	-	5,175	5,331	97%
Total other fees and charges	-	8,730	9,458	92%
Total expenditures	179,691	1,847,617	2,317,010	80%
 Excess/(deficiency) of revenues over/(under) expenditures	 (143,416)	 420,574	 (56,130)	
 Fund balances - beginning	 1,360,008	 796,018	 681,980	
Fund balances - ending	<u>\$ 1,216,592</u>	<u>\$ 1,216,592</u>	<u>\$ 625,850</u>	

**BROOKS OF BONITA SPRINGS  
COMMUNITY DEVELOPMENT DISTRICT  
BALANCE SHEET  
GENERAL FUND  
JUNE 30, 2020**

	Balance
<b>ASSETS</b>	
SunTrust	\$ 692,079
Centennial Bank	26,686
Finemark: MMF	28,995
Deposits	525
Accounts receivable	102,998
Total assets	\$ 851,283
 <b>LIABILITIES &amp; FUND BALANCES</b>	
<b>Liabilities:</b>	
Due to other funds	
Brooks I	
Debt service - series 2001	2,652
Due to other governments	
Brooks II	
General fund	4,442
Total liabilities	7,094
 <b>DEFERRED INFLOWS OF RESOURCES</b>	
Deferred receipts	102,998
Total deferred inflows of resources	102,998
 <b>Fund balances:</b>	
Unassigned	741,191
Total fund balances	741,191
Total liabilities, deferred inflows of resources and fund balances	\$ 851,283

**BROOKS OF BONITA SPRINGS  
COMMUNITY DEVELOPMENT DISTRICT  
STATEMENT OF REVENUES, EXPENDITURES,  
AND CHANGES IN FUND BALANCES  
GENERAL FUND  
FOR THE PERIOD ENDED JUNE 30, 2020**

	Current Month	Year to Date	Budget	% of Budget
<b>REVENUES</b>				
Assessment levy	\$ 23,639	\$ 1,372,386	\$ 1,366,975	100%
Commons Club - share maint cost	-	-	107,583	0%
Coconut Road - cost sharing (mall contribution)	-	8,456	8,541	99%
FEMA/State grant	-	109,541	-	N/A
Interest & miscellaneous	27	522	2,300	23%
Total revenues	<u>23,666</u>	<u>1,490,905</u>	<u>1,485,399</u>	100%
<b>EXPENDITURES</b>				
<b>Administrative</b>				
Supervisors	-	3,961	9,198	43%
Management	5,011	45,100	60,133	75%
Accounting	2,085	18,762	25,017	75%
Audit	6,887	9,187	12,483	74%
Legal	1,304	9,823	6,570	150%
Field management	2,386	21,472	28,629	75%
Engineering	382	10,133	19,710	51%
Trustee	-	5,619	8,475	66%
Dissemination agent	109	986	1,314	75%
Arbitrage rebate calculation	-	-	3,942	0%
Assessment roll preparation	-	24,638	24,638	100%
Telephone	57	510	680	75%
Postage	6	302	788	38%
Insurance	-	9,443	9,666	98%
Printing and binding	125	1,122	1,496	75%
Legal advertising	251	429	986	44%
Contingencies	103	1,403	2,957	47%
Settlement payment-lighthouse bay	-	30,000	30,000	100%
Annual district filing fee	-	230	230	100%
ADA website compliance	-	131	231	57%
Communication	-	-	657	0%
Total administrative	<u>18,706</u>	<u>193,251</u>	<u>247,800</u>	78%
<b>Water management</b>				
Contractual services	17,328	138,622	207,933	67%
NPDES permit	1,403	14,832	11,169	133%
Aquascaping	-	11,545	19,710	59%
Aeration	-	-	49,275	0%
Aeration operating supplies	1,888	21,348	19,710	108%
Culvert cleaning	-	44,282	19,710	225%
Capital outlay-lake bank erosion	25,344	203,013	131,400	155%
Boundary exotic removal	-	21,673	13,140	165%
Miscellaneous	-	-	3,285	0%
Total water management	<u>45,963</u>	<u>455,315</u>	<u>475,332</u>	96%

**BROOKS OF BONITA SPRINGS  
COMMUNITY DEVELOPMENT DISTRICT  
STATEMENT OF REVENUES, EXPENDITURES,  
AND CHANGES IN FUND BALANCES  
GENERAL FUND  
FOR THE PERIOD ENDED JUNE 30, 2020**

	Current Month	Year to Date	Budget	% of Budget
<b>Lighting services</b>				
Contractual services	2,749	7,945	11,826	67%
Electricity	1,038	12,865	19,710	65%
Miscellaneous	114	890	1,643	54%
Total lighting services	<u>3,901</u>	<u>21,700</u>	<u>33,179</u>	65%
<b>Maintenance</b>				
Railroad crossing lease	-	-	8,810	0%
Total maintenance	<u>-</u>	<u>-</u>	<u>8,810</u>	0%
<b>Coconut Rd. &amp; Three Oaks Parkway</b>				
Pine straw/soil/sand	-	24,118	32,850	73%
Plant replacement supplies	-	9,966	52,560	19%
Maintenance supplies	-	2,431	4,928	49%
Electricity	26	190	329	58%
Irrigation water	8,138	54,036	49,275	110%
Electric - 41 entry feature/irrigation	651	4,152	7,227	57%
Contract services	-	1,803	6,570	27%
Irrigation repairs	-	9,878	1,643	601%
Landscape maintenance contract	33,300	360,248	446,760	81%
Irrigation management	755	6,044	6,570	92%
Total Coconut Rd. & Three Oaks Parkway	<u>42,870</u>	<u>472,866</u>	<u>608,712</u>	78%
<b>Coconut Road Park</b>				
Capital outlay - lighting	82	82	16,425	0%
License fees	-	-	99	0%
Plant replacements	-	-	8,541	0%
Other maintenance supplies	79	1,239	2,628	47%
Electric	401	3,262	5,913	55%
Irrigation water	649	4,101	3,942	104%
Sewer/water	152	1,474	657	224%
Contract services	1,564	16,833	29,565	57%
Building R&M	-	105	3,285	3%
Landscape maint contract	3,690	40,852	56,502	72%
Hardscape repairs	-	-	9,855	0%
Lighting repairs	-	6,456	3,285	197%
Hardscape maintenance	-	903	4,271	21%
CC building landscaping	-	-	7,556	0%
Total parks and recreation	<u>6,617</u>	<u>75,307</u>	<u>152,524</u>	49%

**BROOKS OF BONITA SPRINGS  
COMMUNITY DEVELOPMENT DISTRICT  
STATEMENT OF REVENUES, EXPENDITURES,  
AND CHANGES IN FUND BALANCES  
GENERAL FUND  
FOR THE PERIOD ENDED JUNE 30, 2020**

	<u>Current Month</u>	<u>Year to Date</u>	<u>Budget</u>	<u>% of Budget</u>
<b>Other fees &amp; charges</b>				
Property appraiser	-	2,336	2,711	86%
Tax collector	-	3,370	3,502	96%
Total other fees & charges	-	5,706	6,213	92%
Total expenditures	<u>118,057</u>	<u>1,224,145</u>	<u>1,532,570</u>	80%
 Excess/(deficiency) of revenues over/(under) expenditures	 (94,391)	 266,760	 (47,171)	
 Fund balances - beginning	 835,582	 474,431	 385,319	
Fund balances - ending	<u>\$ 741,191</u>	<u>\$ 741,191</u>	<u>\$ 338,148</u>	

**BROOKS OF BONITA SPRINGS II  
COMMUNITY DEVELOPMENT DISTRICT  
BALANCE SHEET  
GENERAL FUND  
JUNE 30, 2020**

	Balance
<b>ASSETS</b>	
BankUnited	\$ 100,974
SunTrust	350,426
Centennial Bank	51,761
Accounts receivable	53,772
Due from other governments	
Brooks I	
General fund	4,442
Total assets	\$ 561,375
 <b>LIABILITES &amp; FUND BALANCES</b>	
<b>Liabilities:</b>	
Brooks II	
Debt service - series 2003	3,067
Debt service - series 2017	29,135
Total liabilities	32,202
 <b>DEFERRED INFLOWS OF RESOURCES</b>	
Deferred receipts	53,772
Total deferred inflows of resources	53,772
 <b>Fund balances:</b>	
Unassigned	475,401
Total fund balances	475,401
 Total liabilities, deferred inflows of resources and fund balances	 \$ 561,375



**BROOKS OF BONITA SPRINGS II  
COMMUNITY DEVELOPMENT DISTRICT  
STATEMENT OF REVENUES, EXPENDITURES,  
AND CHANGES IN FUND BALANCES  
GENERAL FUND  
FOR THE PERIOD ENDED JUNE 30, 2020**

	Current Month	Year to Date	Budget	% of Budget
<b>REVENUES</b>				
Assessment levy	\$ 12,585	\$ 715,262	\$ 713,656	100%
Commons Club - share maint cost	-	-	56,166	0%
Coconut Road - cost sharing (mall contribution)	-	4,415	4,459	99%
FEMA/State grant	-	57,188	-	N/A
Interest & miscellaneous	24	421	1,201	35%
Total revenues	<u>12,609</u>	<u>777,286</u>	<u>775,482</u>	100%
<b>EXPENDITURES</b>				
<b>Administrative</b>				
Supervisors	-	2,068	4,802	43%
Management	2,616	23,545	31,393	75%
Accounting	1,089	9,796	13,060	75%
Audit	3,596	4,796	6,517	74%
Legal	681	5,128	3,430	150%
Field management	1,246	11,210	14,947	75%
Engineering	199	5,290	10,290	51%
Trustee	-	2,933	4,425	66%
Dissemination agent	57	515	686	75%
Arbitrage rebate calculation	-	-	2,058	0%
Assessment roll preparation	-	12,863	12,863	100%
Telephone	30	266	355	75%
Postage	3	158	412	38%
Insurance	-	4,930	5,046	98%
Printing and binding	65	586	781	75%
Legal advertising	131	224	515	43%
Contingencies	54	732	1,544	47%
Annual district filing fee	-	120	120	100%
ADA website compliance	-	68	120	57%
Communication	-	-	343	0%
Total administrative	<u>9,767</u>	<u>85,228</u>	<u>113,707</u>	75%
<b>Water management</b>				
Contractual services	9,046	72,370	108,555	67%
NPDES permit	733	7,744	5,831	133%
Aquascaping	-	6,027	10,290	59%
Aeration	-	-	25,725	0%
Aeration operating supplies	985	11,145	10,290	108%
Culvert cleaning	-	23,118	10,290	225%
Capital outlay-lake bank erosion	13,231	105,987	68,600	155%
Boundary exotic removal	-	11,315	6,860	165%
Miscellaneous	-	-	1,715	0%
Total water management	<u>23,995</u>	<u>237,706</u>	<u>248,156</u>	96%

**BROOKS OF BONITA SPRINGS II  
COMMUNITY DEVELOPMENT DISTRICT  
STATEMENT OF REVENUES, EXPENDITURES,  
AND CHANGES IN FUND BALANCES  
GENERAL FUND  
FOR THE PERIOD ENDED JUNE 30, 2020**

	Current Month	Year to Date	Budget	% of Budget
<b>Lighting services</b>				
Contractual services	1,435	4,148	6,174	67%
Electricity	542	6,716	10,290	65%
Miscellaneous	59	465	858	54%
Total lighting services	<u>2,036</u>	<u>11,329</u>	<u>17,322</u>	65%
<b>Maintenance</b>				
Railroad crossing lease	-	-	4,600	0%
Total maintenance	<u>-</u>	<u>-</u>	<u>4,600</u>	0%
<b>Coconut Rd. &amp; Three Oaks Parkway</b>				
Pine straw/soil/sand	-	12,591	17,150	73%
Plant replacement supplies	-	6,949	27,440	25%
Maintenance supplies	-	1,269	2,573	49%
Electricity	13	99	172	58%
Irrigation water	4,249	28,210	25,725	110%
Electric - 41 entry feature/irrigation	340	2,168	3,773	57%
Contract services	-	942	3,430	27%
Irrigation repairs	-	3,308	858	386%
Landscape maintenance contract	17,385	188,074	233,240	81%
Irrigation management	394	3,156	3,430	92%
Total Coconut Rd. & Three Oaks Parkway	<u>22,381</u>	<u>246,766</u>	<u>317,791</u>	78%
<b>Coconut Road Park</b>				
Capital outlay - lighting	-	-	8,575	0%
License fees	43	43	51	84%
Plant replacements	-	-	4,459	0%
Other maintenance supplies	41	646	1,372	47%
Electric	209	1,703	3,087	55%
Irrigation water	339	2,141	2,058	104%
Sewer/water	80	770	343	224%
Contract services	816	8,788	15,435	57%
Building R&M	-	55	1,715	3%
Landscape maint contract	1,927	21,328	29,498	72%
Hardscape repairs	-	-	5,145	0%
Lighting repairs	-	3,370	1,715	197%
Hardscape maintenance	-	472	2,230	21%
CC building landscaping	-	103	3,945	3%
Total parks and recreation	<u>3,455</u>	<u>39,419</u>	<u>79,628</u>	50%

**BROOKS OF BONITA SPRINGS II  
COMMUNITY DEVELOPMENT DISTRICT  
STATEMENT OF REVENUES, EXPENDITURES,  
AND CHANGES IN FUND BALANCES  
GENERAL FUND  
FOR THE PERIOD ENDED JUNE 30, 2020**

	<u>Current Month</u>	<u>Year to Date</u>	<u>Budget</u>	<u>% of Budget</u>
<b>Other fees &amp; charges</b>				
Property appraiser	-	1,219	1,416	86%
Tax collector	-	1,805	1,829	99%
Total other fees & charges	<u>-</u>	<u>3,024</u>	<u>3,245</u>	93%
Total expenditures	<u>61,634</u>	<u>623,472</u>	<u>784,449</u>	79%
Excess/(deficiency) of revenues over/(under) expenditures	(49,025)	153,814	(8,967)	
Fund balances - beginning	524,426	321,587	296,661	
Fund balances - ending	<u>\$ 475,401</u>	<u>\$ 475,401</u>	<u>\$ 287,694</u>	

**BROOKS OF BONITA SPRINGS  
COMMUNITY DEVELOPMENT DISTRICT  
BALANCE SHEET  
DEBT SERVICE FUND SERIES 2001  
JUNE 30, 2020**

	Balance
<b>ASSETS</b>	
Investments:	
Revenue	\$ 43,373
Reserve	66,848
Prepayment	400
Brooks I	
General fund	2,652
Total assets	\$ 113,273
 <b>LIABILITIES &amp; FUND BALANCES</b>	
<b>Liabilities:</b>	\$ -
Total liabilities	-
 <b>Fund balances:</b>	
Restricted for:	
Debt service	113,273
Total fund balances	113,273
 Total liabilities & fund balances	 \$ 113,273

**BROOKS OF BONITA SPRINGS  
COMMUNITY DEVELOPMENT DISTRICT  
STATEMENT OF REVENUES, EXPENDITURES,  
AND CHANGES IN FUND BALANCES  
DEBT SERVICE FUND SERIES 2001  
FOR THE PERIOD ENDED JUNE 30, 2020**

	<u>Current Month</u>	<u>Year to Date</u>	<u>Budget</u>	<u>% of Budget</u>
<b>REVENUES</b>				
Special assessment: on-roll	\$ 1,773	\$ 102,696	\$ 102,540	100%
Interest	-	831	-	N/A
Total revenues	<u>1,773</u>	<u>103,527</u>	<u>102,540</u>	101%
<b>EXPENDITURES</b>				
<b>Debt service</b>				
Principal	-	45,000	45,000	100%
Interest	-	57,369	57,540	100%
Principal prepayment	-	5,000	-	N/A
Total debt service	<u>-</u>	<u>107,369</u>	<u>102,540</u>	105%
Excess/(deficiency) of revenues over/(under) expenditures	1,773	(3,842)	-	
Fund balances - beginning	<u>111,500</u>	<u>117,115</u>	<u>115,412</u>	
Fund balances - ending	<u><u>\$ 113,273</u></u>	<u><u>\$ 113,273</u></u>	<u><u>\$ 115,412</u></u>	

**BROOKS OF BONITA SPRINGS  
COMMUNITY DEVELOPMENT DISTRICT  
BALANCE SHEET  
DEBT SERVICE FUND SERIES 2006  
JUNE 30, 2020**

	Balance
<b>ASSETS</b>	\$ -
Total assets	\$ -
 <b>LIABILITIES &amp; FUND BALANCES</b>	
<b>Liabilities:</b>	\$ -
Total liabilities	-
 <b>Fund balances:</b>	
Restricted for:	
Debt service	-
Total fund balances	-
 Total liabilities & fund balances	\$ -

**BROOKS OF BONITA SPRINGS  
COMMUNITY DEVELOPMENT DISTRICT  
STATEMENT OF REVENUES, EXPENDITURES,  
AND CHANGES IN FUND BALANCES  
DEBT SERVICE FUND SERIES 2006  
FOR THE PERIOD ENDED JUNE 30, 2020**

	Current Month	Year to Date	Budget	% of Budget
<b>REVENUES</b>	\$ -	\$ -	\$ -	
Total revenues	-	-	-	N/A
<b>EXPENDITURES</b>				
<b>Debt service</b>	-	-	-	
Total debt service	-	-	-	N/A
Excess/(deficiency) of revenues over/(under) expenditures	-	-	-	
Fund balances - beginning	-	-	13,299	
Fund balances - ending	\$ -	\$ -	\$ 13,299	

**BROOKS OF BONITA SPRINGS II  
COMMUNITY DEVELOPMENT DISTRICT  
BALANCE SHEET  
DEBT SERVICE FUND SERIES 2003  
JUNE 30, 2020**

	Balance
<b>ASSETS</b>	
Investments:	
Revenue	\$ 46,856
Reserve	80,559
Prepayment	7,195
Brooks II	
General fund	3,067
Total assets	\$ 137,677
 <b>LIABILITIES &amp; FUND BALANCES</b>	
<b>Liabilities:</b>	\$ -
Total liabilities	-
 <b>Fund balances:</b>	
Restricted for:	
Debt service	137,677
Total fund balances	137,677
Total liabilities & fund balances	\$ 137,677



**BROOKS OF BONITA SPRINGS II  
COMMUNITY DEVELOPMENT DISTRICT  
STATEMENT OF REVENUES, EXPENDITURES,  
AND CHANGES IN FUND BALANCES  
DEBT SERVICE FUND SERIES 2003  
FOR THE PERIOD ENDED JUNE 30, 2020**

	<u>Current Month</u>	<u>Year to Date</u>	<u>Budget</u>	<u>% of Budget</u>
<b>REVENUES</b>				
Special assessment: on-roll	\$ 2,041	\$ 115,697	\$ 113,600	102%
Interest	1	973	-	N/A
Total revenues	<u>2,042</u>	<u>116,670</u>	<u>113,600</u>	103%
<b>EXPENDITURES</b>				
Principal	-	45,000	45,000	100%
Interest	-	68,600	68,600	100%
Total debt service	<u>-</u>	<u>113,600</u>	<u>113,600</u>	100%
Excess/(deficiency) of revenues over/(under) expenditures	2,042	3,070	-	
Fund balances - beginning	135,635	134,607	134,026	
Fund balances - ending	<u>\$ 137,677</u>	<u>\$ 137,677</u>	<u>\$ 134,026</u>	

**BROOKS OF BONITA SPRINGS II  
COMMUNITY DEVELOPMENT DISTRICT  
BALANCE SHEET  
DEBT SERVICE FUND SERIES 2017 (REFUNDED SERIES 2006)  
JUNE 30, 2020**

	Balance
<b>ASSETS</b>	
Investments:	
Revenue	\$ 237,143
Prepayment	649
Reserve	273,970
Interest	1
Brooks II	
General fund	29,135
Total assets	\$ 540,898
 <b>LIABILITIES &amp; FUND BALANCES</b>	
<b>Liabilities:</b>	\$ -
Total liabilities	-
 <b>Fund balances:</b>	
Restricted for:	
Debt service	540,898
Total fund balances	540,898
Total liabilities & fund balances	\$ 540,898

**BROOKS OF BONITA SPRINGS II  
COMMUNITY DEVELOPMENT DISTRICT  
STATEMENT OF REVENUES, EXPENDITURES,  
AND CHANGES IN FUND BALANCES  
DEBT SERVICE FUND SERIES 2017 (REFUNDED SERIES 2006)  
FOR THE PERIOD ENDED JUNE 30, 2020**

	<u>Current Month</u>	<u>Year to Date</u>	<u>Budget</u>	<u>% of Budget</u>
<b>REVENUES</b>				
Special assessment: on-roll	\$ 19,388	\$ 1,099,120	\$ 1,095,857	100%
Interest	2	4,656	-	N/A
Total revenues	<u>19,390</u>	<u>1,103,776</u>	<u>1,095,857</u>	101%
<b>EXPENDITURES</b>				
Principal	-	767,000	767,000	100%
Interest	-	340,194	340,349	100%
Principal prepayment	-	10,000	-	N/A
Total other fees & charges	<u>-</u>	<u>1,117,194</u>	<u>1,107,349</u>	101%
Total expenditures	<u>-</u>	<u>1,117,194</u>	<u>1,107,349</u>	101%
Excess/(deficiency) of revenues over/(under) expenditures	19,390	(13,418)	(11,492)	
Fund balances - beginning	<u>521,508</u>	<u>554,316</u>	<u>529,674</u>	
Fund balances - ending	<u>\$ 540,898</u>	<u>\$ 540,898</u>	<u>\$ 518,182</u>	

**BROOKS OF BONITA SPRINGS  
&  
BROOKS OF BONITA SPRINGS II  
COMMUNITY DEVELOPMENT DISTRICTS**

**12**

**DRAFT**

**MINUTES OF MEETING  
BROOKS OF BONITA SPRINGS & BROOKS OF BONITA SPRINGS II  
COMMUNITY DEVELOPMENT DISTRICTS**

The Boards of Supervisors of the Brooks of Bonita Springs & Brooks of Bonita Springs II Community Development Districts held a Joint Telephonic Meeting on April 22, 2020 at 1:00 p.m. at 1-888-354-009 CONFERENCE ID: 8593810.

**Present for Brooks CDD, via telephone, were:**

James Merritt	Chair
Jim Ward	Vice Chair
Sandra Varnum	Assistant Secretary
Phil Douglas	Assistant Secretary
Rollin Crawford	Assistant Secretary

**Present for Brooks II CDD, via telephone, were:**

Joseph Bartoletti	Chair
Ray Pierce	Vice Chair
Ken D. Gould	Assistant Secretary
Jack Meeker	Assistant Secretary
Thomas Brown	Assistant Secretary

**Also present, via telephone, were:**

Chuck Adams	District Manager
Cleo Adams	Assistant Regional Manager
Dan H. Cox	District Counsel
Brent Burford	District Engineer
Blake Grimes	GulfScapes
Chris Perkins	Irrigation Design Group (IDG)

**FIRST ORDER OF BUSINESS**

**Call to Order/Roll Call**

Mr. Adams called the meeting to order at 1:10 p.m. For Brooks of Bonita Springs, all Supervisors were present. For Brooks of Bonita Springs II, all Supervisors were present. Due to the COVID-19 pandemic, this meeting was being held telephonically, as permitted under the Florida Governor's Executive Orders, which allow local governmental public meetings to occur

41 via telephone. The meeting was advertised to be telephonic and the meeting agenda was  
42 posted on the District’s website.

43

44 **SECOND ORDER OF BUSINESS**

**Consideration of Resolutions  
Acknowledging the COVID-19 State of  
Emergency and the Requirements for  
Social Distancing; Waiving all Procedural  
Rules of the District Requiring the Physical  
Presence of a Majority of the Board of  
Directors to Constitute a Quorum;  
Adopting an Emergency Procedural Rule of  
the Conduct of Meetings Using  
Communications Media Technology,  
Providing for the Termination of the  
Emergency Rules Upon Expiration of  
Executive Order 20-69; Providing for  
Severability and Providing for an Effective  
Date**

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60 **A. Resolution 2020-01, *Brooks of Bonita Springs Community Development District***

61 Mr. Merritt presented Resolution 2020-01.

62

63 **On MOTION for Brooks of Bonita Springs by Mr. Merritt and seconded by Mr.  
64 Douglas, with all in favor, Resolution 2020-01, Acknowledging the COVID-19  
65 State of Emergency and the Requirements for Social Distancing; Waiving all  
66 Procedural Rules of the District Requiring the Physical Presence of a Majority of  
67 the Board of Directors to Constitute a Quorum; Adopting an Emergency  
68 Procedural Rule of the Conduct of Meetings Using Communications Media  
69 Technology, Providing for the Termination of the Emergency Rules Upon  
70 Expiration of Executive Order 20-69; Providing for Severability and Providing  
71 for an Effective Date, was adopted.**

72

73

74 **B. Resolution 2020-03, *Brooks of Bonita Springs II Community Development District***

75 Mr. Merritt presented Resolution 2020-03.

76

77

78 On MOTION for Brooks of Bonita Springs II by Mr. Bartoletti and seconded by  
79 Mr. Pierce, with Mr. Bartoletti, Mr. Pierce, Mr. Gould and Mr. Brown in favor  
80 and Mr. Meeker dissenting, Resolution 2020-03, Acknowledging the COVID-19  
81 State of Emergency and the Requirements for Social Distancing; Waiving all  
82 Procedural Rules of the District Requiring the Physical Presence of a Majority of  
83 the Board of Directors to Constitute a Quorum; Adopting an Emergency  
84 Procedural Rule of the Conduct of Meetings Using Communications Media  
85 Technology, Providing for the Termination of the Emergency Rules Upon  
86 Expiration of Executive Order 20-69; Providing for Severability and Providing  
87 for an Effective Date, was adopted. (Motion passed 4-1)

88  
89  
90 **THIRD ORDER OF BUSINESS**

**Public Comments (*agenda items only*)**

91  
92 There being no public comments, the next item followed.

93  
94 **BROOKS OF BONITA SPRINGS II ITEMS**

95 **FOURTH ORDER OF BUSINESS**

**Administration of Oath of Office to Newly  
Appointed Supervisor, Thomas Brown (*the  
following will be provided in a separate  
package*)**

96  
97  
98  
99  
100 Mr. Adams, a Notary of the State of Florida and duly authorized, administered the Oath  
101 of Office to Mr. Brown. The following items would be emailed and explained to Mr. Brown:

- 102 **A. Guide to Sunshine Amendment and Code of Ethics for Public Officers and Employees**  
103 **B. Membership, Obligations and Responsibilities**  
104 **C. Financial Disclosure Forms**  
105 **I. Form 1: Statement of Financial Interests**  
106 **II. Form 1X: Amendment to Form 1, Statement of Financial Interests**  
107 **III. Form 1F: Final Statement of Financial Interests**  
108 **D. Form 8B: Memorandum of Voting Conflict**

109 Mr. Cox stated, under the Electronic Notarization Act Management must have a specific  
110 format in the notary blog specifying that it was taken over video. Mr. Adams would include that  
111 in Mr. Brown's oath. He stated Mr. Brown was appointed at the last meeting.

113 **JOINT BOARD BUSINESS ITEMS**

114     ▪     **Discussion: Estero Parkway vs. Coconut Road**

115             **This item, previously the Twelfth Order of Business, was presented out of order.**

116             Mr. Adams recalled Mr. Meeker’s previous suggestion that Management ask the Village  
117 of Estero to reimburse the Districts for beautifying and maintaining Coconut Road so it is  
118 consistent with the beautification efforts on Estero Parkway. He had not contacted Mr. Sarkozy  
119 yet but would schedule a meeting prior to the July meeting.

120     ▪     **Consideration of Line of Sight Analysis**

121             **This item, previously the Eleventh Order of Business was presented out of order.**

122             Mr. Grimes reviewed the March 2020 Line of Sight (LOS) Analysis for Brooks of Bonita  
123 Springs and highlighted the following:

124     ➤     The LOS study is a survey that outlines key areas where cars would turn out, needing a  
125 certain distance to be able to see oncoming traffic.

126     ➤     Staff examined the area and found that most of the issues with plants were in the  
127 median, which was trimmed to 2’ or lower to accommodate LOS.

128     ➤     The ligustrum trees do not necessarily block the LOS but were still included in the  
129 proposal. The Boards must decide if the ligustrum trees should be removed.

130     ➤     The total cost of the project would be \$18,481.

131             Discussion ensued regarding trimming plants in the triangle, whether to remove the  
132 ligustrum trees, a massive viburnum hedge in Location 1 and drastic cuts. Mr. Merritt  
133 summarized that Board Members commissioned an Engineer to conduct a LOS study based on  
134 the required regulations. The study was completed and a number of public safety issues were  
135 identified. He questioned the latitude the CDDs have in not complying with the study. Mr. Cox  
136 stated the CDDs are held to a standard of doing what a reasonably prudent person would do. If  
137 the CDDs know that LOS obstructions are dangerous, it should have them corrected and, if a  
138 few obstructions are within the standard but are still questionable, the CDDs have some  
139 flexibility. Mr. Merritt voiced his opinion that the Boards must work towards resolving the LOS  
140 issues where there are violations and, since the study is on record and is being reviewed, the  
141 Boards must act positively. Mr. Bartoletti asked if there was a way to reduce the cost and still



142 meet the legal requirements of complying with the LOS study, by replacing removed plantings  
143 with sod. Mr. Merritt felt that the clear issue was that the Districts must meet the 2'  
144 requirement and would have to rely on Mr. Grimes' judgment. The Board and Staff discussed  
145 whether to proceed with the landscaping project, LOS requirements, intense labor hours in  
146 ligustrum tree removal and replacement, plant costs, cost savings to the Districts by installing  
147 sod versus plants, Location 6 on Imperial near Lighthouse Bay being a dangerous corner and  
148 whether Pebble Point or the Brooks owned and were liable for a certain location. Mr. Grimes  
149 would obtain and forward better photographs of the locations to the Boards and Mr. and Mrs.  
150 Adams. Mr. Burford suggested that the Engineering Transportation Team meet with Mr. Grimes  
151 on site to evaluate the locations and assist with finalizing the proposal. In response to Mr.  
152 Merritt's request, Mr. Burford would contact his firm's Survey Department to identify which  
153 entity owns a specific property. Per Mr. Merritt, Mr. Grimes would meet with Johnson  
154 Engineering, refine the proposal and give an update at the next meeting. Mr. Burford stated a  
155 Transportation Team representative would contact Mr. Grimes.

156

157 **FIFTH ORDER OF BUSINESS**

**Landscape Report: GulfScapes**

158

159 **A. Discussion/Consideration: Master Landscape Plan**

160 Mr. Merritt stated, based on the submittals, it would cost \$636,000 to complete the  
161 project. Mr. Adams stated the proposal provided an outline, going forward, and an opportunity  
162 to budget for projects over multiple years; certain locations need to be prioritized. Mr. Merritt  
163 felt that the Boards must settle on a plan with regard to the LOS first, as that is where the  
164 intersection is and where the LOS issues are. Mr. Adams stated that the LOS issues lend  
165 themselves to syncing with the reinvestment into the understory project. The intersections  
166 should be addressed first, followed by focusing on the enhancement, aesthetic attributes of  
167 the intersections. The consensus was that the LOS issues must be resolved immediately and  
168 the plants causing the issues should be removed as soon as possible to protect the Districts  
169 from liability if an incident occurs. Mr. Merritt stated that the LOS issues have been identified  
170 and additional information as to the costs of removing the ligustrum trees was needed.  
171 Discussion ensued regarding estimated costs for ligustrum tree removal versus trimming, root

172 removal, relocation, flush cuts and whether the CDDs are responsible for the intersection of  
173 Coconut Road and Olde Lighthouse Road. Mr. Adams stated Staff would proceed with  
174 addressing all LOS issues identified by the Engineers and the ligustrum trees would be revisited  
175 at the next meeting to see if they were trimmed enough to provide an open LOS, essentially 2'  
176 above pavement and 6' above pavement, which is generally the guideline. Mr. Ward asked if  
177 certain LOS projects could be approved via email prior to the July meeting. Mr. Adams stated  
178 approval for such projects must be in a public forum.

179 **B. Meter Readings and Mainline Breaks Lists**

180 This item was presented during the Sixth Order of Business.

181

182 **SIXTH ORDER OF BUSINESS**

**Update: IDG Review of Water Usage Data**

183

184 Mr. Perkins reviewed the Flow Monitoring Controller 7 Report and highlighted the  
185 following:

186 ➤ IDG was previously directed to start monitoring Controller 7 to determine how useful it  
187 would be in terms of water consumption and cost savings.

188 ➤ There are approximately 48 valves for Controller 7 and the area it covers.

189 ➤ IDG's goal was to relieve the pressure on the mainline between RCS meters and  
190 corresponding valves in the field.

191 ➤ The proposal would replace the current system of monthly manual leak detecting with  
192 an electronic 24/7 system, which would depressurize with a master valve and flow sensor  
193 system. This would allow IDG to monitor everything on a 24/7 basis and facilitate  
194 troubleshooting with GulfScapes to resolve irrigation issues.

195 ➤ Graphs reflected projected water flow, actual flow and deviation in normal system  
196 operation that help to pinpoint the areas of water consumption that might be an issue.

197 ➤ If engaged, Tucor would reduce the equipment installation cost for Controller 7 and  
198 waive the \$500 survey fee.

199 ➤ The Controller 7 proposed costs were \$18,634.

200 Mr. Merritt noted that an additional installation fee of \$3,144 and stated that the total  
201 cost for each would actually be \$21,000 to \$22,000; therefore, the costs would be about

202 \$200,000 for 10 controllers. Mr. Bartoletti stated that Controller 7 would be used as a test case  
203 to gather data first and then proceed with the other Controllers, as needed.

204

**On MOTION for Brooks of Bonita Springs by Mr. Douglas and seconded by Mr. Ward, with all in favor, the IDG Proposal, as a test case on Controller 7, in a not-to-exceed amount of \$21,000, was approved.**

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**On MOTION for Brooks of Bonita Springs II by Mr. Bartoletti and seconded by Mr. Pierce, with all in favor, the IDG Proposal, as a test case on Controller 7, in a not-to-exceed amount of \$21,000, was approved.**

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Mr. Perkins would contact Tucor and schedule a site survey, which would give a more accurate description of costs. A revised proposal would be transmitted to the Boards and Staff.

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217

**SEVENTH ORDER OF BUSINESS**

**Update: Hurricane Irma Recovery – FEMA Reimbursement**

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Mr. Adams stated that the Federal Emergency Management Agency (FEMA) reimbursed \$170,000 to the CDDs, in a grant, and subsequently disbursed an additional \$4,000.

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**EIGHTH ORDER OF BUSINESS**

**Consideration of Resolutions Approving the Districts' Proposed Budgets for Fiscal Year 2020/2021 and Setting a Public Hearing Thereon Pursuant to Florida Law; Addressing Transmittal, Posting and Publication Requirements; and Providing an Effective Date**

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Mr. Adams presented the proposed Fiscal Year 2020/2021 budget. Generally, assessment levels were kept the same year-over-year. Any adjustments could be made prior to the July meeting and August Public Hearing to adopt the budget. Mr. Gould asked about refinancing the bonds due to the recent reduction in interest rates. Mr. Adams would contact the Underwriter and provide an answer at the next meeting.

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**A. Resolution 2020-02, Brooks of Bonita Springs Community Development District**

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On MOTION for Brooks of Bonita Springs by Mr. Merritt and seconded by Mr. Crawford, with all in favor, Resolution 2020-02, Approving the Districts' Proposed Budgets for Fiscal Year 2020/2021 and Setting a Public Hearing Thereon Pursuant to Florida Law for August 26, 2020 at 1:00 p.m., at the Village of Estero, 2<sup>nd</sup> Floor Executive Conference Room, 9401 Corkscrew Palms Circle, Estero, Florida 33928, or, if necessary, remotely by communications media technology and/or telephone, pursuant to the Florida Governor's Executive Orders; Addressing Transmittal, Posting and Publication Requirements; and Providing an Effective Date, was adopted.

**B. Resolution 2020-04, Brooks of Bonita Springs II Community Development District**

On MOTION for Brooks of Bonita Springs II by Mr. Bartoletti and seconded by Mr. Pierce, with all in favor, Resolution 2020-04, Approving the Districts' Proposed Budgets for Fiscal Year 2020/2021 and Setting a Public Hearing Thereon Pursuant to Florida Law for August 26, 2020 at 1:00 p.m., at the Village of Estero, 2<sup>nd</sup> Floor Executive Conference Room, 9401 Corkscrew Palms Circle, Estero, Florida 33928, or, if necessary, remotely by communications media technology and/or telephone, pursuant to the Florida Governor's Executive Orders; Addressing Transmittal, Posting and Publication Requirements; and Providing an Effective Date, was adopted.

**NINTH ORDER OF BUSINESS**

Consideration of Resolutions Implementing Section 190.006(3), Florida Statutes, and Requesting that the Lee County Supervisor of Elections Begin Conducting the Districts' General Elections; Providing for Compensation; Setting for the Terms of Office; Authorizing Notice of the Qualifying Period; and Providing for Severability and an Effective Date

**A. Resolution 2020-03, Brooks of Bonita Springs Community Development District**

Mr. Adams stated Seats 1, 2 and 3, currently held by Mr. Douglas, Mr. Merritt and Ms. Varnum, respectively, would be up for election. Supervisors interested in retaining their seats must contact the Supervisor of Elections (SOE) and submit their paperwork in person or online, during the qualifying period of May 25 through June 12.

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**On MOTION for Brooks of Bonita Springs by Mr. Merritt and seconded by Mr. Douglas, with all in favor, Resolution 2020-03, Implementing Section 190.006(3), Florida Statutes, and Requesting that the Lee County Supervisor of Elections Begin Conducting the Districts' General Elections; Providing for Compensation; Setting for the Terms of Office; Authorizing Notice of the Qualifying Period; and Providing for Severability and an Effective Date, was adopted.**

**B. Resolution 2020-05, Brooks of Bonita Springs II Community Development District**

Mr. Adams stated Seats 1 and 2, currently held by Mr. Pierce and Mr. Gould, respectively, would be up for election.

**On MOTION for Brooks of Bonita Springs II by Mr. Gould and seconded by Mr. Pierce, with all in favor, Resolution 2020-05, Implementing Section 190.006(3), Florida Statutes, and Requesting that the Lee County Supervisor of Elections Begin Conducting the Districts' General Elections; Providing for Compensation; Setting for the Terms of Office; Authorizing Notice of the Qualifying Period; and Providing for Severability and an Effective Date, was adopted.**

**TENTH ORDER OF BUSINESS**

**Consideration of Resolutions Adopting an Internal Controls Policy Consistent with Section 218.33, Florida Statutes; Providing an Effective Date**

Mr. Adams presented Resolutions 2020-04 and 2020-06. Due to changes during the most recent legislative session, CDDs are required to formally adopt the Internal Controls Policy by resolution. Management's internal controls are already reviewed annually by the Auditor and Management has adhered to internal control policies since its inception.

**A. Resolution 2020-04, Brooks of Bonita Springs Community Development District**

**On MOTION for Brooks of Bonita Springs by Mr. Merritt and seconded by Ms. Varnum, with all in favor, Resolution 2020-04, Adopting an Internal Controls Policy Consistent with Section 218.33, Florida Statutes; Providing an Effective Date, was adopted.**

316 **B. Resolution 2020-06, Brooks of Bonita Springs II Community Development District**

317

318 **On MOTION for Brooks of Bonita Springs II by Mr. Bartoletti and seconded by**  
319 **Mr. Pierce, with all in favor, Resolution 2020-06, Adopting an Internal Controls**  
320 **Policy Consistent with Section 218.33, Florida Statutes; Providing an Effective**  
321 **Date, was adopted.**

322

323

324 **ELEVENTH ORDER OF BUSINESS Consideration of Line of Sight Analysis**

325

326 This item was presented following the Fourth Order of Business.

327

328 **TWELFTH ORDER OF BUSINESS Update: Estero Parkway vs. Coconut Road**

329

330 This item was presented following the Fourth Order of Business.

331

332 **THIRTEENTH ORDER OF BUSINESS Update: Location for July 22 and August 26**  
333 **Joint Meetings**

334

335 The Executive Meeting Room on the Second Floor of the Village of Estero's offices was  
336 secured for both dates; the meetings would commence at 1:00 p.m.

337

338 **FOURTEENTH ORDER OF BUSINESS Ratification of Consent to Use District**  
339 **Property Agreement: Lake 4, Shadow**  
340 **Wood at the Brooks, Unit 1**

341

342 Mr. Adams presented the Consent to Use Agreement for the Wright property. This was  
343 to clear up encroachment of an easement in the Brooks CDD.

344

345 **On MOTION for Brooks of Bonita Springs by Mr. Merritt and seconded by Mr.**  
346 **Ward, with all in favor, the Consent to Use District Property Agreement for the**  
347 **Wright Property, was ratified.**

348

349

350 **▪ Ratification of Consent to Use District Property Agreement: Duncan Property, 9521**  
351 **Chartwell**

352 **This item was an addition to the agenda.**

353 Mr. Adams presented the Consent to Use Agreement for the Duncan Property, at 9521  
354 Chartwell, this was for a pool extension project in the Brooks CDD.

355

356 **On MOTION for Brooks of Bonita Springs by Mr. Merritt and seconded by Mr.**  
357 **Douglas, with all in favor, the Consent to Use District Property Agreement for**  
358 **the Duncan Property, was ratified.**

359

360

361 **FIFTEENTH ORDER OF BUSINESS** **Acceptance of Unaudited Financial**  
362 **Statements as of March 31, 2020**

363

364 Mr. Adams presented the Unaudited Financial Statements as of March 31, 2020. The  
365 Lighthouse Bay project amounted to \$203,000. The financials were accepted.

366

367 **SIXTEENTH ORDER OF BUSINESS** **Approval of January 22, 2020 Joint Regular**  
368 **Meeting Minutes**

369

370 Mr. Adams presented the January 22, 2020 Joint Regular Meeting Minutes.

371

372 **On MOTION for Brooks of Bonita Springs by Mr. Merritt and seconded by Mr.**  
373 **Crawford, with all in favor, the January 22, 2020 Joint Regular Meeting**  
374 **Minutes, as presented, were approved.**

375

376

377 **On MOTION for Brooks of Bonita Springs II by Mr. Pierce and seconded by Mr.**  
378 **Gould, with all in favor, the January 22, 2020 Joint Regular Meeting Minutes, as**  
379 **presented, were approved.**

380

381

382 **SEVENTEENTH ORDER OF BUSINESS** **Staff Reports**

383

384 **A. District Counsel: *Dan Cox, Esquire***

385 **• Consideration of Daniel H Cox, P.A., Amendment to Engagement as Counsel**

386 Mr. Cox presented the Amendment to the Engagement Counsel letter

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On MOTION for Brooks of Bonita Springs by Mr. Ward and seconded by Mr. Crawford, with all in favor, the Amendment to Engagement as Counsel letter, dated April 15, 2020, was approved.

On MOTION for Brooks of Bonita Springs II by Mr. Gould and seconded by Mr. Pierce, with all in favor, the Amendment to Engagement as Counsel letter, dated April 15, 2020, was approved.

Mr. Cox stated that he contacted Simon Group to secure their payment. Due to the shutdowns related to the pandemic, payment was still pending. He would follow up on May 1, and give an update at the next meeting. In response to Mr. Bartoletti’s question, Mr. Cox stated a lawsuit would be filed if payment is not received before the statute of limitation expires in July. The invoice was approximately \$23,000. Mr. Cox would research the interest amount and legal fees and give an answer later in the meeting.

**B. District Engineer: *Johnson Engineering, Inc.***

Mr. Burford would ensure that the Transportation Team meets with Mr. Grimes for an on-site review of the line of sight issues.

**C. Operations: *Wrathell, Hunt and Associates, LLC***

- I. Landscape Maintenance Activities
- II. Lake Maintenance Activities
- III. 2020 Drainage Inspections: Lighthouse Bay and Spring Run

Mrs. Adams presented the Field Operations Report. She would review the SOLitude Lake Management (SOLitude) documents regarding the new aeration installs and give an update at the next meeting. The results of the Interconnecting Pipe Inspection Report were discussed.

**D. Operations: *Wrathell, Hunt and Associates, LLC***

- I. Registered Voters in District as of April 15, 2020
  - Brooks of Bonita Springs: 2,195
  - Brooks of Bonita Springs II: 1,410
- II. NEXT MEETING DATE: July 22, 2020 at 1:00 P.M.
  - QUORUM CHECK – BROOKS OF BONITA SPRINGS



420 • **QUORUM CHECK – BROOKS OF BONITA SPRINGS II**

421 The next meeting will be held July 22, 2020.

422

423 **EIGHTEENTH ORDER OF BUSINESS Supervisors' Requests**

424

425 Mr. Bartoletti asked if Mr. Douglas conferred with Mr. Betos about landscape cost-  
426 sharing. Mr. Douglas would contact Mr. Betos and give an update at the next meeting.

427

428 **NINETEENTH ORDER OF BUSINESS Public Comments (*non-agenda items, only;*  
429 *four (4)-minute time limit*)**

430

431 There being no public comments, the next item followed.

432

433 **TWENTIETH ORDER OF BUSINESS Adjournment**

434

435 Mr. Cox stated the interest rate of the outstanding invoice is 10%, which brings the  
436 claim to approximately \$25,000, and legal fees are recoverable under the agreement.

437 There being nothing further to discuss, the meeting adjourned.

438

439 **On MOTION for Brooks of Bonita Springs by Mr. Crawford and seconded by Ms.  
440 Varnum, with all in favor, the meeting adjourned at 3:05 p.m.**

441

442

443 **On MOTION for Brooks of Bonita Springs II by Mr. Bartoletti and seconded by  
444 Mr. Pierce, with all in favor, the meeting adjourned at 3:05 p.m.**

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447 [SIGNATURES APPEAR ON THE FOLLOWING PAGE]

448 **FOR BROOKS OF BONITA SPRINGS:**

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Secretary/Assistant Secretary

\_\_\_\_\_ Chair/Vice Chair

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456 **FOR BROOKS OF BONITA SPRINGS II:**

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Secretary/Assistant Secretary

\_\_\_\_\_ Chair/Vice Chair

**BROOKS OF BONITA SPRINGS  
&  
BROOKS OF BONITA SPRINGS II  
COMMUNITY DEVELOPMENT DISTRICTS**

**13C**



**Wrathell, Hunt and Associates, LLC**

TO: Brooks I & II Board of Supervisors  
FROM: Cleo Adams – Assistant District Manager  
DATE: July 24, 2020  
SUBJECT: Status Report – Field Operations

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**Bank Restoration Projects:** Light House Bay Restoration Projects: This project commenced on September 4<sup>th</sup>, and has since been completed during the month of May. This included Lakes 60, 61, 71 & 72. Several change orders were required to the original contact agreement as additional linear footage of material was required bring the total cost up from \$171K to \$206,875.00. Additionally, upon completion we experienced extremely heavy rains, which caused washouts on each pond – Total cost to repair \$10,750.00.

**Note:** Littoral plantings cost - \$12K, bring the overall total for this project to \$229,625.00.

**Spring Run Restoration Projects:** This project commenced the first week of June. Note that this was communicated with Supervisor Varnum prior to the start date for community communication. This includes Lakes 6 thru 10 and Lakes 18 & 20. Cost of this project is \$62,500.00. Littoral plantings cost - \$5K.

**Note:** Upon completion of these projects, that will conclude our four-year plan that we outlined and commenced upon in 2016. Staff will be scheduling a review for future required repairs.

Overall Total for both LHB & Spring Run: \$297K.

**Culvert Inspections/Cleaning:** As a reminder, Shadow Wood & Copperleaf were completed in September 2019, invoiced and paid under our 19/20 budget for \$63,900.00 causing us to go over budget, by \$30K.

**Note:** The cost for the inspections: \$3,500.00.

The cost to clean the pipes in Spring Run & LHB is \$40K. This project has been placed on hold until financials can be reviewed later in the year.

**Copperleaf:** As requested by Supervisor Meeker, Lake 131 was inspected and it was determined there is 10% of sediment and debris, therefore no cleaning is required at this time.

**Lake Maintenance Contract:** The contract with Solitude Lake Maintenance is set to expire August 31, 2020. The current contract is \$316,488.00, which has been that set amount since 2016. Additionally, Solitude (formally Lake Masters) has held the contract for the past 16 years, with minimal concerns. This is for Board's discussion/consideration, as opposed to going out for sealed bidding.

**Aeration New Installs:** Lakes identified for new installs includes Lakes 105-108, 110 thru 113 – cost \$73K. This project has been placed on hold due to budget constraints and will be brought back to the Board's for consideration under the 20/21 budget.

**Aeration Bi-Annual Inspections:** Inspections completed in May. Required aeration repairs cost \$7,300.00

**I-75 Boundary Exotic Removals:** Quarterly maintenance events continue, with the entire berm maintained twice per year, and Pebble Point maintained four times per year. (June/September/December/March) Total cost per year: \$28K. Note that Earthbalance had an increase of \$1,912.00 commencing in June.

**Landscape Maintenance:** Updates to be provided by GulfScapes.

- All hard-cuts have been completed as of June 30<sup>th</sup> per the specifications of the contract

**Line of Sight Concerns:** As further discussed at our April 22<sup>nd</sup> meeting, Johnson Engineering's Survey Department met with GulfScapes to further identify the line of sight concerns. Upon further review it was determined that the Ligustrum Trees required removal, as trimming them was not enough to clear the required height. Due to possible liability issues, in the event of an accident, these trees were removed, and all areas will be replaced with sod commencing the week of July 20<sup>th</sup> - total Cost to complete - \$49K.

**Note:** GulfScapes is also installing Dazzel Arboricola at the base of the Medjools, adjacent to the flower beds.

**Flower Rotation:** The Spring install consist of Sunpatiens - Royal Magenta and Coral Pink.

**Rotation Program:** March/July/November.

**Irrigation update:** To be provided by Chris Perkins and Blake Grimes.

**Clock 7 Flow Meter Install:** As approved at the April Board meeting, the materials are being shipped Friday, July 17<sup>th</sup> and expected to be delivered to the distributor by Tuesday, July 21<sup>st</sup>. it is anticipated that this project will be completed the end of July. Total cost \$20,600.00.

**Sidewalks:** As previously discussed, on Monday, March 2<sup>nd</sup> Chuck Adams and myself conducted our annual audit to determine areas that may require repairs. There were no issues as the time of the audit. Staff will review in 2021.

**Commons Club/Enrichment Center:** Staff is currently obtaining cost to have the facilities pressure cleaned, and repainted as necessary – which includes the restroom structure and the awnings and park benches.

**Interactive Fountain:** Replaced the 3 HP motor in April – Cost \$2K.

**BROOKS OF BONITA SPRINGS  
&  
BROOKS OF BONITA SPRINGS II  
COMMUNITY DEVELOPMENT DISTRICTS**

**13D**

<b>BROOKS OF BONITA SPRINGS AND BROOKS OF BONITA SPRINGS II COMMUNITY DEVELOPMENT DISTRICTS</b>		
<b>BOARD OF SUPERVISORS FISCAL YEAR 2019/2020 JOINT MEETING SCHEDULE</b>		
<b>LOCATION</b> <i>The Commons Club at The Brooks Enrichment Center, 9930 Coconut Road Bonita Springs, Florida 34135</i>		
<b>DATE</b>	<b>POTENTIAL DISCUSSION/FOCUS</b>	<b>TIME</b>
<b>October 23, 2019</b>	<b>Regular Meeting</b>	<b>1:00 PM</b>
<b>January 22, 2020**</b>	<b>Regular Meeting</b>	<b>2:00 PM</b>
<b>April 22, 2020</b>	<b>Telephonic Public Meeting</b>	<b>1:00 PM</b>
<b>LOCATION*</b> <i>The Village of Estero, 2<sup>nd</sup> Floor Executive Conference Room 9401 Corkscrew Palms Circle, Estero, Florida 33928</i>		
<b>July 22, 2020*</b>	<b>Regular and Virtual Public Meeting</b>	<b>1:00 PM</b>
<b>August 26, 2020*</b>	<b>Public Hearing &amp; Regular Meeting</b>	<b>1:00 PM</b>

**\*\* Note Meeting Time of 2:00 p.m., for January 22, 2020 Meeting**

**\*JULY 22 & AUGUST 26 LOCATION:**

*The Village of Estero, 2<sup>nd</sup> Floor Executive Conference Room, 9401 Corkscrew Palms Circle,  
Estero, FL 33928*