

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

**July 28, 2021**

**BOARD OF SUPERVISORS  
JOINT REGULAR 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 21, 2021

**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 Meeting on July 28, 2021 at 1:00 p.m., at The Commons Club at The Brooks Enrichment Center, 9930 Coconut Road, Bonita Springs, Florida 34135. 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, 2020, Prepared by Grau & Associates
4. Consideration of Resolution 2021-04, Hereby Accepting the Audited Financial Report for the Fiscal Year Ended September 30, 2020

**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, 2020, Prepared by Grau & Associates
6. Consideration of Resolution 2021-05, Hereby Accepting the Audited Financial Report for the Fiscal Year Ended September 30, 2020

**JOINT BUSINESS ITEMS**

7. Continued Discussion: Pickleball
  - A. HOA Discussion/Update

- B. Current Court Physical Access Control
  - C. Brooks Pickleball Membership/Play Update
  - D. Supervisor Questions
8. Landscape Report: GulfScapes
  9. Irrigation Report
    - A. Clock 7 Base Water Usage from Zone and Head Analysis
    - B. Meter Usage by Clock
    - C. Year-Over-Year Water Usage
    - D. Irrigation Water Update
  10. Continued Discussion: Proposed Budget for Fiscal Year 2021/2022 and Setting Assessment Levels
  11. Update: Cane Toad Reduction Program
  12. Acceptance of Unaudited Financial Statements as of June 30, 2021
  13. Approval of Minutes
    - A. April 28, 2021 Joint Regular Meeting
    - B. May 26, 2021 Joint Special Meeting
    - C. June 23, 2021 Joint Special Meeting
  14. Staff Reports
    - A. District Counsel: *Dan Cox, Esquire*
      - Update: Status of Simon Group Payment
    - B. District Engineer: *Johnson Engineering, Inc.*
    - C. Operations: *Wrathell, Hunt and Associates, LLC*
      - Monthly Status Report – Field Operations
    - D. District Manager: *Wrathell, Hunt and Associates, LLC*
      - NEXT MEETING DATE: August 25, 2021 at 1:00 P.M. {Adoption of FY2022 Budget}

○ QUORUM CHECK – BROOKS OF BONITA SPRINGS

	<input type="checkbox"/> IN PERSON	<input type="checkbox"/> PHONE	<input type="checkbox"/> NO
James Merritt	<input type="checkbox"/> IN PERSON	<input type="checkbox"/> PHONE	<input type="checkbox"/> NO
Sandra Varnum	<input type="checkbox"/> IN PERSON	<input type="checkbox"/> PHONE	<input type="checkbox"/> NO
Rollin Crawford	<input type="checkbox"/> IN PERSON	<input type="checkbox"/> PHONE	<input type="checkbox"/> NO
Bill Docherty, Jr.	<input type="checkbox"/> IN PERSON	<input type="checkbox"/> PHONE	<input type="checkbox"/> NO

○ QUORUM CHECK – BROOKS OF BONITA SPRINGS II

Ray Pierce	<input type="checkbox"/> IN PERSON	<input type="checkbox"/> PHONE	<input type="checkbox"/> NO
Ken D. Gould	<input type="checkbox"/> IN PERSON	<input type="checkbox"/> PHONE	<input type="checkbox"/> NO
Thomas Brown	<input type="checkbox"/> IN PERSON	<input type="checkbox"/> PHONE	<input type="checkbox"/> NO
Thomas Bertucci	<input type="checkbox"/> IN PERSON	<input type="checkbox"/> PHONE	<input type="checkbox"/> NO
Joseph Bartoletti	<input type="checkbox"/> IN PERSON	<input type="checkbox"/> PHONE	<input type="checkbox"/> NO

- 15. Supervisors' Requests
- 16. Public Comments (*non-agenda items, only; four (4)-minute time limit*)
- 17. Adjournment – BROOKS OF BONITA SPRINGS II CDD

BROOKS OF BONITA SPRINGS ITEMS

- 18. Consider Appointment of Qualified Elector to Fill Unexpired Term of Seat 1
  - Qualified Elector Candidates:
    - A. William Hollister
    - B. William Stoehr
- 19. Administration of Oath of Office to Newly Appointed Supervisor (*the following will be provided in a separate package*)
  - A. Guide to Sunshine Amendment and Code of Ethics for Public Officers and Employees
  - B. Membership, Obligations and Responsibilities
  - C. Financial Disclosure Forms
    - I. Form 1: Statement of Financial Interests
    - II. Form 1X: Amendment to Form 1, Statement of Financial Interests

- III. Form 1F: Final Statement of Financial Interests
- D. Form 8B – Memorandum of Voting Conflict
- 20. Consideration of Resolution 2021-05, Designating a Chair, a Vice Chair, a Secretary, Assistant Secretaries, a Treasurer and an Assistant Treasurer of the Brooks of Bonita Springs Community Development District, and Providing for an Effective Date
- 21. Adjournment – BROOKS OF BONITA SPRINGS CDD

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

Sincerely,



Chesley E. Adams, Jr.  
District Manager

<p><b>FOR BOARD MEMBERS AND STAFF TO ATTEND BY TELEPHONE</b> <b>CALL IN NUMBER: 1-888-354-0094</b> <b>CONFERENCE ID: 8593810</b></p>
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**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, 2020**

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

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**Grau & Associates**  
CERTIFIED PUBLIC ACCOUNTANTS

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**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, 2020, 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, 2020, 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 3, 2021, 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.

Deane & Associates

June 3, 2021

## 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, 2020. 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 exceeded its liabilities at the close of the fiscal year ended September 30, 2020 resulting in a net position balance of \$13,820,521.
- The change in the District's total net position in comparison with the prior fiscal year was \$(75,798), a decrease. The key components of the District's net position and change in net position are reflected in the table in the government-wide financial analysis section.
- At September 30, 2020, the District's governmental funds reported combined ending fund balances of \$506,956, a decrease of \$(84,590) 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 two individual governmental funds. Information is presented separately in the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balances for the general fund and debt service fund, 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 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,	
	2020	2019
Current and other assets	\$ 579,197	\$ 673,495
Capital assets, net of depreciation	14,166,374	14,239,372
Total assets	14,745,571	14,912,867
Current liabilities	75,050	86,548
Long-term liabilities	850,000	930,000
Total liabilities	925,050	1,016,548
Net position		
Net investment in capital assets	13,316,374	13,309,372
Restricted	90,796	93,141
Unrestricted	413,351	493,806
Total net position	\$ 13,820,521	\$ 13,896,319

## GOVERNMENT-WIDE FINANCIAL ANALYSIS (Continued)

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

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

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

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

	2020	2019
Revenues:		
Program revenues		
Charges for services	\$ 1,476,471	\$ 2,314,962
Operating grants and contributions	202,247	146,825
General revenues		
Unrestricted investment earnings	410	499
Total revenues	<u>1,679,128</u>	<u>2,462,286</u>
Expenses:		
General government	210,946	205,829
Maintenance and operations	1,488,038	1,485,723
Interest	55,942	119,180
Total expenses	<u>1,754,926</u>	<u>1,810,732</u>
Change in net position	<u>(75,798)</u>	<u>651,554</u>
Net position - beginning	<u>13,896,319</u>	<u>13,244,765</u>
Net position - ending	<u>\$ 13,820,521</u>	<u>\$ 13,896,319</u>

As noted above and in the statement of activities, the cost of all governmental activities during the fiscal year ended September 30, 2020 was \$1,754,926. 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 lower interest expense due to the redemption of long term liabilities in a 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 for the fiscal year ended September 30, 2020 exceeded appropriations by \$123,416. The over expenditures were funded by available fund balance.

## CAPITAL ASSETS AND DEBT ADMINISTRATION

### Capital Assets

At September 30, 2020, the District had \$22,074,027 invested in capital assets for its governmental activities. In the government-wide financial statements depreciation of \$7,907,653 has been taken, which resulted in a net book value of \$14,166,374. More detailed information about the District's capital assets is presented in the notes of the financial statements.

### Capital Debt

At September 30, 2020, the District had \$790,000 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

Subsequent to fiscal year end, the District refunded the Series 2001 Bonds using proceeds from Series 2021 Bonds and funds held on hand. The Series 2021 Bonds were issued for \$740,000 and are due on May 1, 2031 with a fixed interest rate of 3.75%. The Series 2001 Bonds were redeemed in full in March 2021.

## 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, 2020**

	Governmental Activities
<b>ASSETS</b>	
Cash	\$ 446,170
Accounts receivable	19,739
Assessments receivable	2,139
Prepays and deposits	525
Restricted assets:	
Investments	110,624
Capital assets:	
Nondepreciable	10,843,102
Depreciable, net	3,323,272
Total assets	14,745,571
 <b>LIABILITIES</b>	
Accounts payable	4,354
Accrued interest payable	22,548
Due to other governments	48,148
Non-current liabilities:	
Due within one year	80,000
Due in more than one year	770,000
Total liabilities	925,050
 <b>NET POSITION</b>	
Net investment in capital assets	13,316,374
Restricted for debt service	90,796
Unrestricted	413,351
Total net position	\$ 13,820,521

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, 2020**

<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	\$ 210,946	\$ 210,946	\$ -	\$ -
Maintenance and operations	1,488,038	1,162,761	201,414	(123,863)
Interest on long-term debt	55,942	102,764	833	47,655
Total governmental activities	1,754,926	1,476,471	202,247	(76,208)
General revenues:				
Unrestricted investment earnings				410
Total general revenues				410
Change in net position				(75,798)
Net position - beginning				13,896,319
Net position - ending				\$ 13,820,521

See notes to the financial statements



**BROOKS OF BONITA SPRINGS COMMUNITY DEVELOPMENT DISTRICT  
LEE COUNTY, FLORIDA  
BALANCE SHEET  
GOVERNMENTAL FUNDS  
SEPTEMBER 30, 2020**

	Major Funds		Total Governmental Funds
	General	Debt Service	
<b>ASSETS</b>			
Cash	\$ 446,170	\$ -	\$ 446,170
Investments	-	110,624	110,624
Due from other funds	-	2,652	2,652
Assessments receivable	2,071	68	2,139
Accounts receivable	19,739	-	19,739
Prepays and deposits	525	-	525
Total assets	<u>\$ 468,505</u>	<u>\$ 113,344</u>	<u>\$ 581,849</u>
<b>LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES</b>			
Liabilities:			
Accounts payable	\$ 4,354	\$ -	\$ 4,354
Due to other government	48,148	-	48,148
Due to other funds	2,652	-	2,652
Total liabilities	<u>55,154</u>	<u>-</u>	<u>55,154</u>
Deferred inflows of resources:			
Unavailable revenue	19,739	-	19,739
Total deferred inflows of resources	<u>19,739</u>	<u>-</u>	<u>19,739</u>
Fund balances:			
Nonspendable:			
Prepaid items	525	-	525
Restricted for:			
Debt service	-	113,344	113,344
Assigned to:			
Capital reserves	315,788	-	315,788
Subsequent year's expenditures	47,171	-	47,171
Unassigned	30,128	-	30,128
Total fund balances	<u>393,612</u>	<u>113,344</u>	<u>506,956</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 468,505</u>	<u>\$ 113,344</u>	<u>\$ 581,849</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, 2020**

Fund balance - governmental funds \$ 506,956

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	22,074,027	
Accumulated depreciation	<u>(7,907,653)</u>	14,166,374

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.

19,739

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	(60,000)	
Accrued interest payable	(22,548)	
Bonds payable	<u>(790,000)</u>	<u>(872,548)</u>

Net position of governmental activities		<u>\$ 13,820,521</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, 2020**

	Major Funds		Total Governmental Funds
	General	Debt Service	
<b>REVENUES</b>			
Assessments	\$ 1,373,344	\$ 102,764	\$ 1,476,108
Interest income	410	833	1,243
Miscellaneous	201,414	-	201,414
Total revenues	<u>1,575,168</u>	<u>103,597</u>	<u>1,678,765</u>
<b>EXPENDITURES</b>			
Current:			
General government	240,946	-	240,946
Maintenance and operations	1,162,960	-	1,162,960
Debt service:			
Principal	-	50,000	50,000
Interest	-	57,369	57,369
Capital outlay	252,080	-	252,080
Total expenditures	<u>1,655,986</u>	<u>107,369</u>	<u>1,763,355</u>
Excess (deficiency) of revenues over (under) expenditures	(80,818)	(3,772)	(84,590)
Fund balances - beginning	<u>474,430</u>	<u>117,116</u>	<u>591,546</u>
Fund balances - ending	<u>\$ 393,612</u>	<u>\$ 113,344</u>	<u>\$ 506,956</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, 2020**

Net change in fund balances - total governmental funds	\$	(84,590)
Amounts reported for governmental activities in the statement of activities are different because:		
Governmental funds report capital outlays as expenditures; however, the cost of capital assets is eliminated in the statement of activities and capitalized in the statement of net position.		252,080
Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the governmental fund financial statements.		363
Depreciation of capital assets is not recognized in the governmental fund financial statements, but is reported as an expense in the statement of activities.		(325,078)
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.		50,000
Payment of Judgment and Claims 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.		30,000
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>1,427</u>
Change in net position of governmental activities	\$	<u>(75,798)</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 Fund**

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

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

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

### **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 acquisition value at the date of donation.

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

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

<u>Assets</u>	<u>Years</u>
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, 2020:

	Amortized Cost	Credit Risk	Maturities
First American Government Obligations - Class Y	\$ 110,624	S&P AAAM	Weighted average of the fund portfolio: 44 days
Total Investments	\$ 110,624		

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

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

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

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

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

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

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

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

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

## NOTE 5 – CAPITAL ASSETS

Capital asset activity for the fiscal year ended September 30, 2020 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	252,080	-	9,452,378
Total capital assets, being depreciated	10,978,845	252,080	-	11,230,925
Less accumulated depreciation for:				
Equipment	252,244	10,053	-	262,297
Buildings and improvements	1,416,582	-	-	1,416,582
Infrastructure	5,913,749	315,025	-	6,228,774
Total accumulated depreciation	7,582,575	325,078	-	7,907,653
Total capital assets, being depreciated, net	3,396,270	(72,998)	-	3,323,272
Governmental activities capital assets	\$ 14,239,372	\$ (72,998)	\$ -	\$ 14,166,374

Depreciation expense was charged to maintenance and operations function.

## NOTE 6 – 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.

### Claims and Judgements

During the prior fiscal year the District settled a claim which arose during the prior fiscal year whereby the District will pay \$30,000 per year for the fiscal years 2020 through 2022. See Note 8 for more details.

**NOTE 6 – LONG TERM LIABILITIES (Continued)**

**Long-term debt activity**

Changes in long-term liability activity for the fiscal year ended September 30, 2020 were as follows:

	Beginning Balance	Additions	Reductions	Ending Balance	Due Within One Year
<u>Governmental activities</u>					
Bonds payable:					
Series 2001	\$ 840,000	\$ -	\$ 50,000	\$ 790,000	\$ 50,000
Judgements and claims	90,000	-	30,000	60,000	30,000
Total	\$ 930,000	\$ -	\$ 80,000	\$ 850,000	\$ 80,000

At September 30, 2020, the scheduled debt service requirements on the long-term debt were as follows:

Year ending September 30:	Governmental Activities		
	Principal	Interest	Total
2021	\$ 50,000	\$ 54,115	\$ 104,115
2022	55,000	50,690	105,690
2023	55,000	46,923	101,923
2024	60,000	43,155	103,155
2025	65,000	39,045	104,045
2026-2030	405,000	121,588	526,588
2031	100,000	6,850	106,850
Total	\$ 790,000	\$ 362,366	\$ 1,152,366

**NOTE 7 – 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, 2020, the District reported \$83,259 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, 2020, CP Developer owes the Districts \$7,077 in FY19, \$6,525 in FY18, \$5,514 in FY17, \$5,360 in FY16 and \$5,568 in FY15 totaling \$30,044 of which \$19,739 was allocated to the District.

## **NOTE 8 – LITIGATION AND CLAIMS**

During a 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 prior 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. During the current fiscal year, the District paid Brightview \$42,500.

## **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 – SUBSEQUENT EVENTS**

### **Bond Refinancing**

Subsequent to fiscal year end, the District refunded the Series 2001 Bonds using proceeds from Series 2021 Bonds and funds held on hand. The Series 2021 Bonds were issued for \$740,000 and are due on May 1, 2031 with a fixed interest rate of 3.75%. The Series 2001 Bonds were redeemed in full in March 2021.

**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, 2020**

	Budgeted Amounts	Actual Amounts	Variance with Final Budget - Positive (Negative)
	<u>Original &amp; Final</u>	<u>Actual Amounts</u>	<u>(Negative)</u>
<b>REVENUES</b>			
Assessments	\$ 1,366,975	\$ 1,373,344	\$ 6,369
Interest	2,300	410	(1,890)
Miscellaneous	116,124	201,414	85,290
Total revenues	<u>1,485,399</u>	<u>1,575,168</u>	<u>89,769</u>
<b>EXPENDITURES</b>			
Current:			
General government	247,800	240,946	6,854
Maintenance and operations	1,136,945	1,162,960	(26,015)
Capital outlay	147,825	252,080	(104,255)
Total expenditures	<u>1,532,570</u>	<u>1,655,986</u>	<u>(123,416)</u>
Excess (deficiency) of revenues over (under) expenditures	(47,171)	(80,818)	(33,647)
<b>OTHER FINANCING SOURCES</b>			
Use of funds	47,171	-	(47,171)
	<u>47,171</u>	<u>-</u>	<u>(47,171)</u>
Net change in fund balances	<u>\$ -</u>	<u>(80,818)</u>	<u>\$ (80,818)</u>
Fund balance - beginning		<u>474,430</u>	
Fund balance - ending		<u>\$ 393,612</u>	

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 for the fiscal year ended September 30, 2020 exceeded appropriations by \$123,416. The over expenditures were funded by available fund balance.



**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, 2020, 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 3, 2021.

**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*.

We noted certain matters that we reported to management of the District in a separate letter dated June 3, 2021.

The District's response to the findings identified in our audit is described in the accompanying Management Letter. We did not audit the District's response and, accordingly, we express no opinion on it.



**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 3, 2021



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

To the Board of Supervisors  
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, 2020. 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, 2020.

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 3, 2021



**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, 2020, and have issued our report thereon dated June 3, 2021.

**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 3, 2021, 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 3, 2021

## REPORT TO MANAGEMENT

### I. CURRENT YEAR FINDINGS AND RECOMMENDATIONS

#### 2020-01 Budget:

Observation: Actual expenditures exceeded appropriations in the general fund for the fiscal year ended September 30, 2020.

Recommendation: The District should amend the budget during the fiscal year or within statutory guidelines to ensure that all expenditures are properly budgeted.

Management Response: Management will review current year spending to ensure that expenditures do not exceed appropriations.

### 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, 2019.

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, 2020, except as noted above.

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, 2020, except as noted above.

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, 2020. 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 2021-04**

**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, 2020**

**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 2020;

**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 2020, heretofore submitted to the Board, is hereby accepted for Fiscal Year 2020, for the period ending September 30, 2020; and
2. A verified copy of said Audited Financial Report for Fiscal Year 2020 shall be attached hereto as an exhibit to this Resolution, in the District's "Official Record of Proceedings".

**PASSED AND ADOPTED** this 28<sup>th</sup> day of July, 2021.

**BROOKS OF BONITA SPRINGS COMMUNITY  
DEVELOPMENT DISTRICT**

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Secretary/Assistant Secretary

---

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, 2020**



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

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**Grau & Associates**  
CERTIFIED PUBLIC ACCOUNTANTS

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**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, 2020, 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, 2020, 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 2, 2021, 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.



June 2, 2021

## 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, 2020. 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, 2020 resulting in a net position balance of \$15,076,031.
- The change in the District's total net position in comparison with the prior fiscal year was \$422,139, 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, 2020, the District's governmental funds reported combined ending fund balances of \$973,390, a decrease of (\$37,120) 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,	
	2020	2019
Current and other assets	\$ 986,093	\$ 1,053,294
Capital assets, net of depreciation	24,797,634	25,105,301
Total assets	25,783,727	26,158,595
Deferred outflows of resources	730,913	797,360
Total assets and deferred outflows of resources	26,514,640	26,955,955
Current liabilities	161,609	203,063
Long-term liabilities	11,277,000	12,099,000
Total liabilities	11,438,609	12,302,063
Net position		
Net investment in capital assets	14,251,547	13,803,661
Restricted	520,180	518,528
Unrestricted	304,304	331,703
Total net position	\$ 15,076,031	\$ 14,653,892

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,	
	2020	2019
Revenues:		
Program revenues		
Charges for services	\$ 1,931,614	\$ 1,950,067
Operating grants and contributions	110,791	76,762
General revenues		
Unrestricted investment earnings	393	577
Total revenues	<u>2,042,798</u>	<u>2,027,406</u>
Expenses:		
General government	110,253	107,529
Maintenance and operations	1,046,349	1,038,754
Interest	464,057	490,534
Total expenses	<u>1,620,659</u>	<u>1,636,817</u>
Change in net position	<u>422,139</u>	<u>390,589</u>
Net position - beginning	14,653,892	14,263,303
Net position - ending	<u>\$ 15,076,031</u>	<u>\$ 14,653,892</u>

As noted above and in the statement of activities, the cost of all governmental activities during the fiscal year ended September 30, 2020 was \$1,620,659. 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 which was greater than the increase in general government and maintenance and operations expenses 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 for the fiscal year ended September 30, 2020 exceeded appropriations by \$64,486. The over expenditures were funded by available fund balance.

## CAPITAL ASSETS AND DEBT ADMINISTRATION

### Capital Assets

At September 30, 2020, the District had \$34,280,631 invested in capital assets for its governmental activities. In the government-wide financial statements depreciation of \$9,482,997 has been taken, which resulted in a net book value of \$24,797,634. More detailed information about the District's capital assets is presented in the notes of the financial statements.

### Capital Debt

At September 30, 2020, the District had \$11,277,000 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

Subsequent to fiscal year end, the District refunded the Series 2003A Bonds using proceeds from Series 2021 Bonds and funds held on hand. The Series 2021 Bonds were issued for \$1,025,000 and are due on May 1, 2034 with a fixed interest rate of 3.75%. The Series 2003A Bonds were redeemed in full in March 2021.

## 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, 2020**

	Governmental Activities
<b>ASSETS</b>	
Cash	\$ 279,580
Accounts receivable	10,305
Assessments receivable	1,915
Due from other government	47,909
Restricted assets:	
Investments	646,384
Capital assets:	
Nondepreciable	20,166,074
Depreciable, net	4,631,560
Total assets	25,783,727
 <b>DEFERRED OUTFLOWS OF RESOURCES</b>	
Deferred charge on refunding	730,913
Total deferred outflows of resources	730,913
 <b>LIABILITIES</b>	
Accounts payable	2,398
Accrued interest payable	159,211
Non-current liabilities:	
Due within one year	841,000
Due in more than one year	10,436,000
Total liabilities	11,438,609
 <b>NET POSITION</b>	
Net investment in capital assets	14,251,547
Restricted for debt service	520,180
Unrestricted	304,304
Total net position	\$ 15,076,031

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, 2020**

<u>Functions/Programs</u>	Program Revenues			Net (Expense) Revenue and Changes in Net Position
<u>Expenses</u>	<u>Charges for Service</u>	Operating		<u>Governmental Activities</u>
<u>Primary government:</u>		<u>Grants and Contributions</u>		
Governmental activities:				
General government	\$ 110,253	\$ 110,253	\$ -	\$ -
Maintenance and operations	1,046,349	605,738	105,152	(335,459)
Interest on long-term debt	464,057	1,215,623	5,639	757,205
Total governmental activities	1,620,659	1,931,614	110,791	421,746
General revenues:				
Unrestricted investment earnings				393
Total general revenues				393
Change in net position				422,139
Net position - beginning				14,653,892
Net position - ending				\$ 15,076,031

See notes to the financial statements

**BROOKS OF BONITA SPRINGS II COMMUNITY DEVELOPMENT DISTRICT  
LEE COUNTY, FLORIDA  
BALANCE SHEET  
GOVERNMENTAL FUNDS  
SEPTEMBER 30, 2020**

	Major Funds			Total Governmental Funds
	General	Debt Service 2003	Debt Service 2017	
<b>ASSETS</b>				
Cash	\$ 279,580	\$ -	\$ -	\$ 279,580
Investments	-	134,613	511,771	646,384
Due from other funds	-	3,067	29,135	32,202
Due from other government	47,909	-	-	47,909
Assessments receivable	1,110	77	728	1,915
Accounts receivable	10,305	-	-	10,305
Total assets	<u>\$ 338,904</u>	<u>\$ 137,757</u>	<u>\$ 541,634</u>	<u>\$ 1,018,295</u>
<b>LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES</b>				
Liabilities:				
Accounts payable	\$ 2,398	\$ -	\$ -	\$ 2,398
Due to other funds	32,202	-	-	32,202
Total liabilities	<u>34,600</u>	<u>-</u>	<u>-</u>	<u>34,600</u>
Deferred inflows of resources:				
Unavailable revenue	10,305	-	-	10,305
Total deferred inflows of resources	<u>10,305</u>	<u>-</u>	<u>-</u>	<u>10,305</u>
Fund balances:				
Restricted for:				
Debt service	-	137,757	541,634	679,391
Assigned to:				
Capital reserves	164,864	-	-	164,864
Subsequent year's expenditures	8,750	-	-	8,750
Unassigned	120,385	-	-	120,385
Total fund balances	<u>293,999</u>	<u>137,757</u>	<u>541,634</u>	<u>973,390</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 338,904</u>	<u>\$ 137,757</u>	<u>\$ 541,634</u>	<u>\$ 1,018,295</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, 2020**

Fund balance - governmental funds \$ 973,390

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	34,280,631	
Accumulated depreciation	<u>(9,482,997)</u>	24,797,634

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.

730,913

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.

10,305

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	(159,211)	
Bonds and note payable	<u>(11,277,000)</u>	<u>(11,436,211)</u>

Net position of governmental activities		<u>\$ 15,076,031</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, 2020**

	Major Funds			Total Governmental Funds
	General	Debt Service 2003	Debt Service 2017	
<b>REVENUES</b>				
Assessments	\$ 715,802	\$ 115,774	\$ 1,099,849	\$ 1,931,425
Interest income	393	975	4,664	6,032
Miscellaneous	105,152	-	-	105,152
Total revenues	<u>821,347</u>	<u>116,749</u>	<u>1,104,513</u>	<u>2,042,609</u>
<b>EXPENDITURES</b>				
Current:				
General government	110,253	-	-	110,253
Maintenance and operations	607,079	-	-	607,079
Debt service:				
Principal	-	45,000	777,000	822,000
Interest	-	68,600	340,194	408,794
Capital outlay	131,603	-	-	131,603
Total expenditures	<u>848,935</u>	<u>113,600</u>	<u>1,117,194</u>	<u>2,079,729</u>
Excess (deficiency) of revenues over (under) expenditures	(27,588)	3,149	(12,681)	(37,120)
Fund balances - beginning	<u>321,587</u>	<u>134,608</u>	<u>554,315</u>	<u>1,010,510</u>
Fund balances - ending	<u>\$ 293,999</u>	<u>\$ 137,757</u>	<u>\$ 541,634</u>	<u>\$ 973,390</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, 2020**

Net change in fund balances - total governmental funds \$ (37,120)

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

Governmental funds report capital outlays as expenditures; however, the cost of capital assets is eliminated in the statement of activities and capitalized in the statement of net position.	131,603
Depreciation of capital assets is not recognized in the governmental fund financial statements, but is reported as an expense in the statement of activities.	(439,270)
Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the governmental fund financial statements.	189
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.	822,000
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.	<u>11,184</u>
Change in net position of governmental activities	<u>\$ 422,139</u>

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 acquisition value at the date of donation.

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

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

<u>Assets</u>	<u>Years</u>
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, 2020:

	Amortized Cost	Credit Risk	Maturities
First American Government Obligations Class Y	\$ 646,384	S&P AAAM	Weighted average of the fund portfolio: 44 days
Total Investments	<u>\$ 646,384</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, 2020 were as follows:

Fund	Receivable	Payable
General	\$ -	\$ 32,202
Debt service 2003	3,067	-
Debt service 2017	29,135	-
Total	\$ 32,202	\$ 32,202

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, 2020 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	131,603	-	12,292,449
Total capital assets, being depreciated	13,982,954	131,603	-	14,114,557
Less accumulated depreciation for:				
Building and improvements	1,681,319	15,876	-	1,697,195
Furniture, fixtures and equipment	50,645	5,239	-	55,884
Infrastructure - water control and other	7,311,763	418,155	-	7,729,918
Total accumulated depreciation	9,043,727	439,270	-	9,482,997
Total capital assets, being depreciated, net	4,939,227	(307,667)	-	4,631,560
Governmental activities capital assets	\$ 25,105,301	\$ (307,667)	\$ -	\$ 24,797,634

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, 2020.

**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, 2020.

**Long-term debt activity**

Changes in long-term liability activity for the fiscal year ended September 30, 2020 were as follows:

	Beginning Balance	Additions	Reductions	Ending Balance	Due Within One Year
<u>Governmental activities</u>					
Bonds payable:					
Series 2003	\$ 1,120,000	\$ -	\$ 45,000	\$ 1,075,000	\$ 50,000
Series 2017	10,979,000	-	777,000	10,202,000	791,000
Total	\$ 12,099,000	\$ -	\$ 822,000	\$ 11,277,000	\$ 841,000

At September 30, 2020, the scheduled debt service requirements on the long-term debt were as follows:

Year ending September 30:	Governmental Activities		
	Principal	Interest	Total
2021	\$ 841,000	\$ 382,106	\$ 1,223,106
2022	871,000	354,522	1,225,522
2023	897,000	325,858	1,222,858
2024	928,000	296,387	1,224,387
2025	956,000	265,804	1,221,804
2026-2030	5,305,000	830,404	6,135,404
2031-2034	1,479,000	97,300	1,576,300
Total	\$ 11,277,000	\$ 2,552,381	\$ 13,829,381

## **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, 2020, the District reported \$43,467 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, 2020, CP Developers owe the Districts \$7,077 for FY19, \$6,525 for FY18, \$5,514 for FY17, \$5,360 for FY16 and \$5,568 for FY15, totaling \$30,044 of which \$10,305 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 – SUBSEQUENT EVENTS**

### **Bond Refinancing**

Subsequent to fiscal year end, the District refunded the Series 2003A Bonds using proceeds from Series 2021 Bonds and funds held on hand. The Series 2021 Bonds were issued for \$1,025,000 and are due on May 1, 2034 with a fixed interest rate of 3.75%. The Series 2003A Bonds were redeemed in full in March 2021.

**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, 2020**

	Budgeted Amounts <u>Original &amp; Final</u>	Actual Amounts	Variance with Final Budget - Positive (Negative)
<b>REVENUES</b>			
Assessments	\$ 713,656	\$ 715,802	\$ 2,146
Interest	1,201	393	(808)
Miscellaneous	60,625	105,152	44,527
Total revenues	<u>775,482</u>	<u>821,347</u>	<u>45,865</u>
<b>EXPENDITURES</b>			
Current:			
General government	113,707	110,253	3,454
Maintenance and operations	593,567	607,079	(13,512)
Capital outlay	77,175	131,603	(54,428)
Total expenditures	<u>784,449</u>	<u>848,935</u>	<u>(64,486)</u>
Excess (deficiency) of revenues over (under) expenditures	(8,967)	(27,588)	(18,621)
<b>OTHER FINANCING SOURCES</b>			
Carry forward	8,967	-	-
Total other financing sources	<u>8,967</u>	<u>-</u>	<u>-</u>
Net change in fund balances	<u>\$ -</u>	<u>(27,588)</u>	<u>\$ (18,621)</u>
Fund balance - beginning		<u>321,587</u>	
Fund balance - ending		<u>\$ 293,999</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 for the fiscal year ended September 30, 2020 exceeded appropriations by \$64,486. The over expenditures were funded by available fund balance.





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**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, 2020, 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 2, 2021.

**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*.

We noted certain matters that we reported to management of the District in a separate letter dated June 2, 2021.

The District's response to the findings identified in our audit is described in the accompanying Management Letter. We did not audit the District's response and, accordingly, we express no opinion on it.

### **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 2, 2021



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

To the Board of Supervisors  
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, 2020. 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, 2020.

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 2, 2021



**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, 2020, and have issued our report thereon dated June 2, 2021.

**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 2, 2021, 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.

  
June 2, 2021

## REPORT TO MANAGEMENT

### I. CURRENT YEAR FINDINGS AND RECOMMENDATIONS

#### 2020-01 Budget:

Observation: Actual expenditures exceeded appropriations in the general fund for the fiscal year ended September 30, 2020.

Recommendation: The District should amend the budget during the fiscal year or within statutory guidelines to ensure that all expenditures are properly budgeted.

Management Response: Management will review current year spending to ensure that expenditures do not exceed appropriations.

### 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, 2019.

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, 2020, except as noted above.

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, 2020, except as noted above.

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, 2020. 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 2021-05**

**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, 2020**

**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 2020;

**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 2020, heretofore submitted to the Board, is hereby accepted for Fiscal Year 2020, for the period ending September 30, 2020; and
2. A verified copy of said Audited Financial Report for Fiscal Year 2020 shall be attached hereto as an exhibit to this Resolution, in the District's "Official Record of Proceedings".

**PASSED AND ADOPTED** this 28<sup>th</sup> day of July, 2021.

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

---

Secretary/Assistant Secretary

---

Chair/Vice Chair, Board of Supervisors

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

**7**



**CDD HOA President & GM  
Discussion  
7.13.2021**

CDD Park  
Land Use  
by  
4- Brooks Communities

# CDD HOA Discussion

Current Situation...

HOAs Land Locked

CDD Land Unused

CDD Public Entity

HOAs Amenity Need

Bringing Our Mutual Strengths Together...

# A Possible Solution

CDD Provides HOAs an Improved Land Lease

- Allows for Private Use
- CDD Builds Amenity HOAs Want
- HOA Pays CDDs' Build Cost
- Amenity Users Pay MRO
- HOA & Users PAY EOL Costs

Opportunity Exists for Proof of Concept....

# Testing Proof of Concept

Brooks PB Club Court Expansion Request...

BUT

CDD ....

Unsure of Usage ( Who, When, How Often, Skill Level)

Need Data to Justify HOAs Expansion Cost

So Let's Work Jointly to Find the Answers...

# Testing Proof of Concept

- Use Existing Courts for Next 12-24 Months
- CDD Will Lease Chelsea Software
  - Captures Play Demand- W;W;HO;& Skill
  - Captures Play by Community
  - Players Name & Skill Level ID
- CDD Contracts Chelsea to Manages User Re/De-gistration
- PB Play Only Thru Chelsea Reservation

# Testing Proof of Concept

CDD Implements Player Annual Usage Fee for

Courts' O,M,& R Expense

No Annual Fee Pro Ration for Home Sale

No Seasonal Usage Fee

Your Assistance Needed...

# Testing Proof of Concept

- To Ensure Private Play May Need HOA Contract / Lease
  - NO CDD Profit
- HOA Ensures HOA Owners' are the Only PB Players
  - Public Play Issue
- HOAs Owner Play Data to Justify More Courts
  - No Public Play

# Testing Proof of Concept

HOAs Need to

Collect Your Owners' Annual PB Usage Fee

Remit Usage Fee to CDD

Email Chelsea the Player's Information

Receive Chelsea Listing Confirmation

De-Register Upon Player's Home Sale

De-Register for PB Play Violations

No Annual Usage Fee Pro Ration for De-Registration



# Testing Proof of Concept

Unresolved issues....

- Guest & Renter Play
  - Public Play Issue
  - Fee Amount Renter
  - Monthly Member # Change(Renter)
- Public Play Fee..Who Collects
- How to Handle Singles vs Doubles Play
- Courts Access Using Magnetic Locks

# PB Player Chelsea Information

Player Name

Brook's Address

Master HOAs Name & Membership #

Email Address

PB Skill Rating (1.0, 1.5, 2.0, 2.5, 3.0 etc)

Play Preference \_\_Single \_\_Doubles

**From:** [Chuck Adams](#)  
**To:** [Daphne Gillyard](#); [Debbie Tudor](#)  
**Cc:** [Cleo Adams](#); [shane willis](#)  
**Subject:** FW: Brooks HOA GM & President Zoom Discussion  
**Date:** Thursday, July 15, 2021 9:43:19 AM  
**Attachments:** [CDD HOA Discussion 7.13.21.pptx](#)

---

Good morning

Attached for July meeting. Also, please include the below email as additional back up.

Thanks

Best Regards,

Chesley 'Chuck' Adams  
Director of Operations

**Wrathell, Hunt and Associates, LLC**

(239) 464-7114 ©

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

---

**From:** Joe Bartoletti <bar2jr@outlook.com>  
**Sent:** Tuesday, July 13, 2021 12:16 PM  
**To:** Chuck Adams <adamsc@whhassociates.com>; Cleo Adams <crismond@whhassociates.com>; Daniel Cox <dhcox@gtcom.net>  
**Cc:** Jim Merritt <jmerrittsw@gmail.com>  
**Subject:** Brooks HOA GM & President Zoom Discussion

To All

This morning a Zoom meeting was held with GMs from Lighthouse Bay, Shadow Wood Community Association and Spring Run and Presidents from Copperleaf, Shadow Wood Community Association, and Spring Run.

Discussion was about

1. How HOAs could enroll their Owner's in CDD PB Ball, collect player annual usage fee, remit annual fee less handling fee to CDD, email Chelsea with their owner's PB Player information in order to use Chelsea PB reservation system. All participants were supportive of the approach and willing to collect fees,, remit fees, and contact Chelsea.
2. All were supportive of the process recommended for their involvement in managing court access thru annual usage fee collection. The Shadow Wood Community Association has a resource issue to do collection. I advised that annual usage fee could be structured for a handling fee for any HOA needing compensation if required.
3. They stressed that PB Club needs to understand usage fee not negotiable as it represents the MRO and reserve expenses. However, CDD needs to supply details on MRO and reserve funding to support fee so PB Club can use to present to Brooks PB players.
4. All agreed that in order to restrict play that courts need to be magnetic locked and fence height

increased at both ends of current court facility plus 8 foot fence erected between courts to restrict access to only those who paid the annual usage fee.

5. The CDD needs to address

- if a contract established between HOAs and CDD for all court capacity for next two years how the HOAs would be indemnified for liability in case of court injuries.
- Guest play allow or not allow. If allowed, what fee to charge
- Renter play allow or not allow. If allowed, what fee to charge
- Can CDD fence and mag lock courts before October? If not, when can it be done?
- Has separating morning play into doubles vs singles been discussed with PB Club? I answered that not yet

6. Asked that slide presentation be sent to them to review and advise if any additional questions to Joe & Jim. Joe doing today

Joe

Sent from [Mail](#) for Windows 10

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

**9B**

## 2020/2021 Water Usage

8

### Clock 8 - US 41 to Railroad Track Coconut Rd. ( 26 Zones )

Total Average Per Meter

	October	November	December	January	February	March	April	May	June	July	August	September	
<b>5102752</b>	83,000	114,000	153,000	104,000	77,000	127,000	118,000	147,000	0	0	0	0	115,375
<b>5102776</b>	129,000	206,000	290,000	160,000	143,000	213,000	230,000	266,000	0	0	0	0	204,625
<b>5102777</b>	27,000	43,000	62,000	44,000	44,000	70,000	80,000	102,000	0	0	0	0	59,000
<b>86582846</b>	142,000	179,000	230,000	177,000	141,000	225,000	184,000	255,000	0	0	0	0	191,625

### Total Monthly Usage By Clock

Total Clock Average

Total Clock Usage	October	November	December	January	February	March	April	May	June	July	August	September	
	381,000	542,000	735,000	485,000	405,000	635,000	612,000	770,000	0	0	0	0	570,625
<b>Total Property Usage</b>	3,109,000	3,948,000	5,114,000	3,845,000	4,017,000	5,211,000	5,907,000	7,097,000	0	0	0	0	4,781,000
<b>% Clock Use</b>	12%	14%	14%	13%	10%	12%	10%	11%	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	12%

Comments:

### Clock 1 - Railroad Railroad Track to Sring Run Coconut Rd. ( 23 Zones )

Total Average Per Meter

	October	November	December	January	February	March	April	May	June	July	August	September	
<b>5522548</b>	63,000	122,000	172,000	86,000	84,000	133,000	135,000	176,000	0	0	0	0	121,375
<b>5522562</b>	210,000	228,000	318,000	235,000	186,000	274,000	327,000	382,000	0	0	0	0	270,000
<b>5522576</b>	129,000	193,000	309,000	149,000	129,000	195,000	216,000	269,000	0	0	0	0	198,625
<b>5522678</b>	126,000	189,000	300,000	124,000	119,000	171,000	186,000	283,000	0	0	0	0	187,250

### Total Monthly Usage By Clock

Total Clock Average

Total Clock Usage	October	November	December	January	February	March	April	May	June	July	August	September	
	528,000	732,000	1,099,000	594,000	518,000	773,000	864,000	1,110,000	0	0	0	0	777,250
<b>Total Property Usage</b>	3,109,000	3,948,000	5,114,000	3,845,000	4,017,000	5,211,000	5,907,000	7,097,000	0	0	0	0	4,781,000
<b>% Clock Use</b>	17%	19%	21%	15%	13%	15%	15%	16%	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	16%

Comments:

<b>Clock 2 - Spring Run to commons club Entrance Coconut Rd. ( 23 Zones CDD / 14 Zones Common Club )</b>													Total Average Per Meter
	October	November	December	January	February	March	April	May	June	July	August	September	
<b>2326252</b>	130,000	188,000	288,000	172,000	140,000	229,000	243,000	262,000	0	0	0	0	206,500
<b>2349020</b>	64,000	100,000	146,000	86,000	78,000	126,000	133,000	150,000	0	0	0	0	110,375
<b>2396688</b>	159,000	115,000	238,000	150,000	145,000	202,000	250,000	283,000	0	0	0	0	192,750

<b>Total Monthly Usage By Clock</b>													Total Clock Average
Total Clock Usage	October	November	December	January	February	March	April	May	June	July	August	September	
	353,000	403,000	672,000	408,000	363,000	557,000	626,000	695,000	0	0	0	0	509,625

<b>Total Property Usage</b>	3,109,000	3,948,000	5,114,000	3,845,000	4,017,000	5,211,000	5,907,000	7,097,000	0	0	0	0	4,781,000
<b>% Clock Use</b>	11%	10%	13%	11%	9%	11%	11%	10%	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	11%

**Comments:**

<b>Clock 3 - Commons Club Entrance to Lighthouse Bay Coconut Rd ( 37 zones )</b>													Total Average Per Meter
	October	November	December	January	February	March	April	May	June	July	August	September	
<b>2326249</b>	167,000	204,000	238,000	182,000	156,000	234,000	224,000	255,000	0	0	0	0	207,500
<b>2396687</b>	105,000	158,000	325,000	116,000	105,000	155,000	156,000	205,000	0	0	0	0	165,625
<b>2396690</b>	142,000	194,000	205,000	154,000	133,000	218,000	216,000	217,000	0	0	0	0	184,875

<b>Total Monthly Usage By Clock</b>													Total Clock Average
Total Clock Usage	October	November	December	January	February	March	April	May	June	July	August	September	
	414,000	556,000	768,000	452,000	394,000	607,000	596,000	677,000	0	0	0	0	558,000

<b>Total Property Usage</b>	3,109,000	3,948,000	5,114,000	3,845,000	4,017,000	5,211,000	5,907,000	7,097,000	0	0	0	0	4,781,000
<b>% Clock Use</b>	13%	14%	15%	12%	10%	12%	10%	10%	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	12%

**Comments:**

<b>Clock 4 - 4 Way Light South on Imperial to end of Brooks Maintenance ( 23 Zones )</b>													Total Average Per Meter
	October	November	December	January	February	March	April	May	June	July	August	September	
<b>2941475</b>	90,000	127,000	200,000	107,000	101,000	160,000	154,000	224,000	0	0	0	0	145,375
<b>5099371</b>	136,000	182,000	24,000	182,000	206,000	296,000	193,000	324,000	0	0	0	0	192,875

<b>Total Monthly Usage By Clock</b>													Total Clock Average
Total Clock Usage	October	November	December	January	February	March	April	May	June	July	August	September	
	226,000	309,000	224,000	289,000	307,000	456,000	347,000	548,000	0	0	0	0	338,250

<b>Total Property Usage</b>	3,109,000	3,948,000	5,114,000	3,845,000	4,017,000	5,211,000	5,907,000	7,097,000	0	0	0	0	4,781,000
<b>% Clock Use</b>	7%	8%	4%	8%	8%	9%	6%	8%	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	7%

Comments:

<b>Clock 5 - 4 Way Light North to Copperleaf Three Oaks Pkwy ( 31 Zones )</b>													Total Average Per Meter
	October	November	December	January	February	March	April	May	June	July	August	September	
<b>2731336</b>	60,000	82,000	53,000	52,000	125,000	104,000	109,000	130,000	0	0	0	0	89,375
<b>8403813</b>	230,000	356,000	219,000	248,000	325,000	382,000	466,000	632,000	0	0	0	0	357,250
<b>8870474</b>	191,000	296,000	179,000	195,000	272,000	310,000	402,000	502,000	0	0	0	0	293,375

<b>Total Monthly Usage By Clock</b>													Total Clock Average
Total Clock Usage	October	November	December	January	February	March	April	May	June	July	August	September	
	481,000	734,000	451,000	495,000	722,000	796,000	977,000	1,264,000	0	0	0	0	740,000

<b>Total Property Usage</b>	3,109,000	3,948,000	5,114,000	3,845,000	4,017,000	5,211,000	5,907,000	7,097,000	0	0	0	0	4,781,000
<b>% Clock Use</b>	15%	19%	9%	13%	18%	15%	17%	18%	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	15%

Comments:



<b>Clock 6 - Copperleaf North to Bridge Three Oaks Pkwy ( 32 Zones )</b>													Total Average Per Meter
	October	November	December	January	February	March	April	May	June	July	August	September	
<b>8110883</b>	138,000	190,000	207,000	138,000	151,000	199,000	264,000	283,000	0	0	0	0	196,250
<b>82260048</b>	2,000	0	138,000	139,000	158,000	170,000	217,000	233,000	0	0	0	0	132,125
<b>8870471</b>	130,000	167,000	186,000	118,000	128,000	156,000	224,000	228,000	0	0	0	0	167,125
<b>8870475</b>	88,000	32,000	117,000	130,000	143,000	132,000	238,000	193,000	0	0	0	0	134,125
<b>8870476</b>	131,000	46,000	149,000	144,000	170,000	170,000	256,000	238,000	0	0	0	0	163,000

<b>Total Monthly Usage By Clock</b>													Total Clock Average
Total Clock Usage	October	November	December	January	February	March	April	May	June	July	August	September	
	489,000	435,000	797,000	669,000	750,000	827,000	1,199,000	1,175,000	0	0	0	0	792,625
<b>Total Property Usage</b>	3,109,000	3,948,000	5,114,000	3,845,000	4,017,000	5,211,000	5,907,000	7,097,000	0	0	0	0	4,781,000
<b>% Clock Use</b>	16%	11%	16%	17%	19%	16%	20%	17%	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	17%

Comments:

<b>Clock 7 - Bridge North To Williams Light Three Oaks Pkwy ( 39 Zones )</b>													Total Average Per Meter
	October	November	December	January	February	March	April	May	June	July	August	September	
<b>6864734</b>	57,000	89,000	113,000	59,000	168,000	11,000	105,000	115,000	0	0	0	0	89,625
<b>6864737</b>	57,000	12,000	83,000	218,000	208,000	331,000	219,000	421,000	0	0	0	0	193,625
<b>8111558</b>	108,000	100,000	136,000	157,000	163,000	205,000	362,000	322,000	0	0	0	0	194,125
<b>82806008</b>	15,000	36,000	36,000	19,000	19,000	13,000	0	0	0	0	0	0	17,250

<b>Total Monthly Usage By Clock</b>													Total Clock Average
Total Clock Usage	October	November	December	January	February	March	April	May	June	July	August	September	
	237,000	237,000	368,000	453,000	558,000	560,000	686,000	858,000	0	0	0	0	494,625
<b>Total Property Usage</b>	3,109,000	3,948,000	5,114,000	3,845,000	4,017,000	5,211,000	5,907,000	7,097,000	0	0	0	0	4,781,000
<b>% Clock Use</b>	8%	6%	7%	12%	14%	11%	12%	12%	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	10%

Comments:

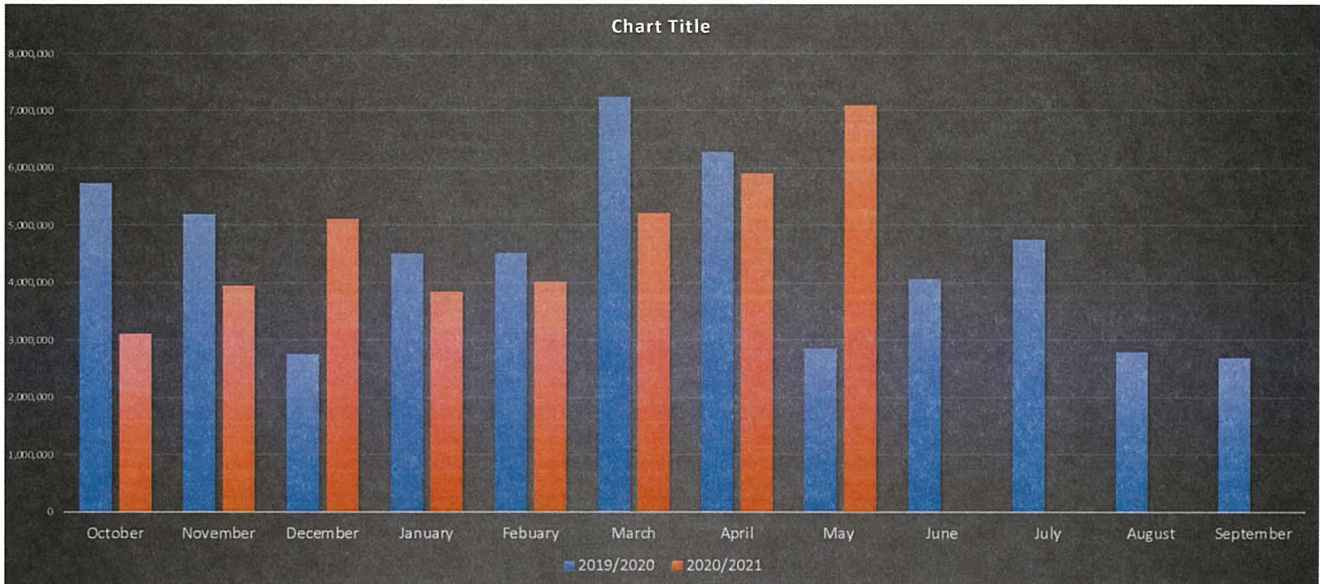
**BROOKS OF BONITA SPRINGS  
&  
BROOKS OF BONITA SPRINGS II  
COMMUNITY DEVELOPMENT DISTRICTS**

**9C**

## Brooks YOY Water Usage

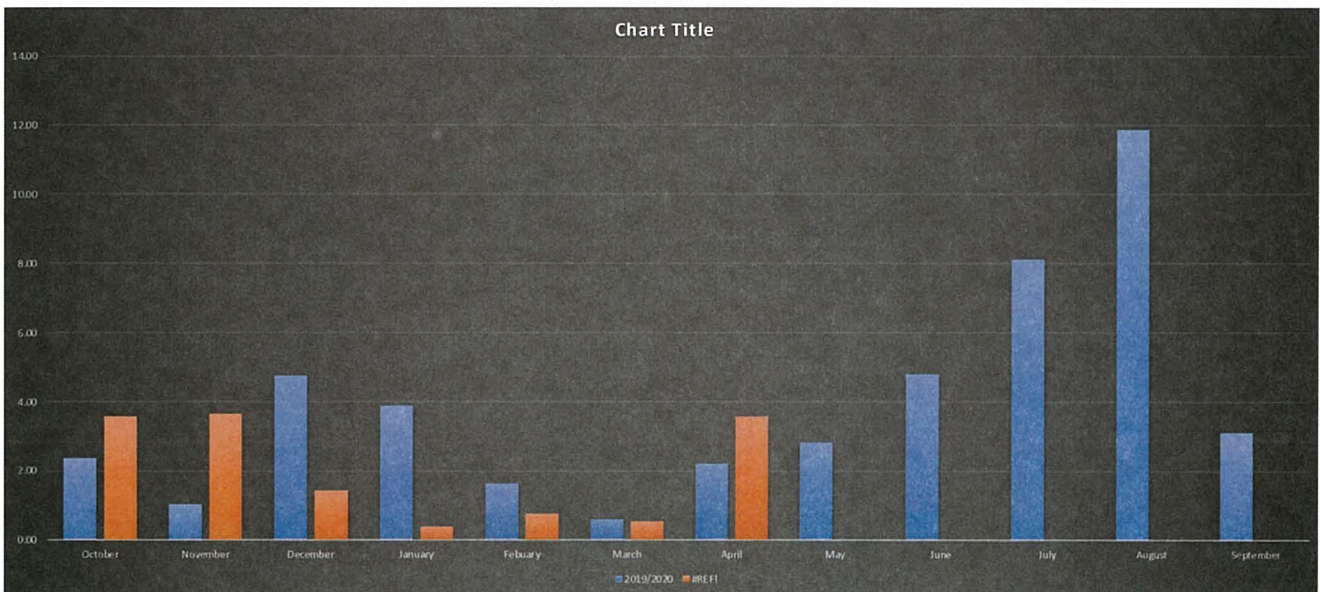
Brooks	October	November	December	January	February	March	April	May	June	July	August	September
2019/2020	5,742,000	5,197,000	2,755,000	4,508,000	4,518,000	7,242,000	6,282,000	2,853,000	4,070,000	4,753,000	2,795,000	2,690,000
2020/2021	3,109,000	3,948,000	5,114,000	3,845,000	4,017,000	5,211,000	5,907,000	7,097,000				
%	-46%	-24%	86%	-15%	-11%	-28%	-6%	149%	-100%	-100%	-100%	-100%

Comments:



## Yearly Rainfall

Brooks	October	November	December	January	February	March	April	May	June	July	August	September
2019/2020	2.37	1.04	4.76	3.88	1.63	0.60	2.21	2.82	4.80	8.12	11.88	3.11
2020/2021	3.57	3.64	1.41	0.38	0.74	0.52	3.56	0.00				
Inch Diff	1.20	2.60	-3.35	-3.50	-0.89	-0.08	1.35	-2.82	-4.80	-8.12	-11.88	-3.11



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

**10**

**BROOKS OF BONITA SPRINGS & BROOKS OF BONITA SPRINGS II  
COMMUNITY DEVELOPMENT DISTRICTS  
PROPOSED BUDGET  
FISCAL YEAR 2022**

**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 2022**

	Fiscal Year 2021				Proposed Budget FY 2022
	Adopted Budget FY 2021	Actual through 3/31/2021	Projected through 9/30/2021	Total Revenue & Expenditures	
<b>REVENUES</b>					
Assessment levy - gross	\$ 2,166,678				\$ 2,360,353
Allowable discounts (4%)	(86,667)				(94,414)
Assessment levy - net	2,080,011	\$ 1,989,001	\$ 91,010	\$ 2,080,011	2,265,939
Commons Club- share maint cost*	163,749	5,568	158,220	163,788	163,749
Coconut Road- cost sharing: mall contribution	13,000	5,360	7,640	13,000	13,000
Interest & miscellaneous	3,500	266	3,235	3,501	3,500
Total revenues	2,260,260	2,000,195	260,105	2,260,300	2,446,188
<b>EXPENDITURES</b>					
<b>Professional &amp; admin</b>					
Supervisors	14,000	6,428	7,572	14,000	14,000
Management	91,526	45,762	45,764	91,526	91,526
Accounting	38,077	19,038	19,039	38,077	38,077
Audit	19,000	2,501	16,499	19,000	19,000
Legal	10,000	2,874	7,126	10,000	10,000
Field management	43,576	21,788	21,788	43,576	43,576
Engineering	30,000	11,859	18,141	30,000	30,000
Trustee	12,900	4,090	8,810	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	27,000	10,500	37,500	37,500
Telephone	1,035	517	518	1,035	1,035
Postage	1,200	370	830	1,200	1,200
Insurance	15,092	21,741	-	21,741	24,500
Printing & binding	2,277	1,139	1,138	2,277	2,277
Legal advertising	1,500	606	894	1,500	1,500
Contingencies	4,000	1,945	2,055	4,000	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	210	-	210	351
Communication	1,000	-	1,000	1,000	1,000
Total professional & admin	361,384	169,218	198,674	367,892	370,792
<b>Water management</b>					
Contractual services	325,983	141,271	184,712	325,983	371,488
NPDES	17,000	19,574	5,000	24,574	17,000
Aquascaping	30,000	-	30,000	30,000	30,000
Aeration	65,000	-	65,000	65,000	65,000
Aeration - operating supplies	35,000	11,845	23,155	35,000	35,000
Culvert cleaning	30,000	41,400	-	41,400	45,000
Miscellaneous	5,000	-	5,000	5,000	5,000
Capital outlay - lake bank erosion repairs	200,000	6,406	193,594	200,000	100,000
Boundary exotic removal-Shared Ditch	35,000	3,344	44,000	47,344	48,000
Total water management	742,983	223,840	550,461	774,301	716,488
<b>Lighting</b>					
Contractual services	13,000	5,807	7,193	13,000	13,000
Electricity	28,000	13,071	14,929	28,000	28,000
Miscellaneous	2,500	884	1,616	2,500	2,500
Total lighting	43,500	19,762	23,738	43,500	43,500

**BROOKS OF BONITA SPRINGS & BROOKS OF BONITA SPRINGS II  
COMMUNITY DEVELOPMENT DISTRICTS  
COMBINED GENERAL FUND BUDGETS  
FISCAL YEAR 2022**

	Fiscal Year 2021			Total Revenue & Expenditures	Proposed Budget FY 2022
	Adopted Budget FY 2021	Actual through 3/31/2021	Projected through 9/30/2021		
<b>Maintenance</b>					
Railroad crossing lease	13,410	-	13,410	13,410	13,410
Total maintenance	13,410	-	13,410	13,410	13,410
<b>Landscape maintenance</b>					
<b>Coconut Rd. &amp; Three Oaks Parkway</b>					
Pine-straw/soil/sand	45,000	36,345	8,655	45,000	45,000
Plant replacement supplies	80,000	16,750	63,250	80,000	80,000
Maintenance supplies	7,500	4,200	3,300	7,500	30,000
Electricity	500	207	293	500	500
Irrigation water	75,000	34,088	40,912	75,000	110,000
Electric - 41 entry feature/irrigation	10,000	5,274	4,726	10,000	10,000
Contract services	8,000	865	7,135	8,000	8,000
Irrigation repair	10,000	15,300	10,000	25,300	15,000
Landscape maintenance contract	680,000	357,173	322,827	680,000	680,000
Irrigation management	1,150	2,300	8,000	10,300	12,600
Total Coconut Rd. & Three Oaks Parkway	917,150	472,502	469,098	941,600	991,100
<b>Parks and recreation</b>					
<b>Coconut Road Park</b>					
Capital outlay	20,000	-	20,000	20,000	20,000
License fees	150	-	150	150	1,050
Plant replacements	12,000	-	12,000	12,000	12,000
Other maintenance supplies	4,000	785	3,215	4,000	4,000
Electric	9,000	2,822	6,178	9,000	9,000
Irrigation water	6,000	2,393	3,607	6,000	6,000
Sewer/water	3,000	1,836	1,164	3,000	3,000
Contract services	45,000	16,211	28,789	45,000	45,000
Building R&M	5,000	583	4,417	5,000	5,000
Landscape maint contract	87,720	41,067	46,653	87,720	87,890
Hardscape repairs	13,000	-	13,000	13,000	13,000
Lighting repairs	5,000	13,186	1,000	14,186	5,000
Hardscape maintenance	6,500	-	3,500	3,500	4,000
CC building landscaping	11,500	-	11,500	11,500	11,500
Total parks and recreation	227,870	78,883	155,173	234,056	226,440
<b>Other fees and charges</b>					
Property appraiser	4,127	3,555	572	4,127	4,127
Tax collector	5,331	3,806	1,525	5,331	5,331
Total other fees and charges	9,458	7,361	2,097	9,458	9,458



**BROOKS OF BONITA SPRINGS & BROOKS OF BONITA SPRINGS II  
COMMUNITY DEVELOPMENT DISTRICTS  
COMBINED GENERAL FUND BUDGETS  
FISCAL YEAR 2022**

	Fiscal Year 2021				Proposed Budget FY 2022
	Adopted Budget FY 2021	Actual through 3/31/2021	Projected through 9/30/2021	Total Revenue & Expenditures	
Total expenditures	2,315,755	971,566	1,412,651	2,384,217	2,371,188
Excess/(deficiency) of revenues over/(under) expenditures	(55,495)	1,028,629	(1,152,546)	(123,917)	75,000
Fund balance: beginning (unaudited)	751,296	687,611	1,716,240	687,611	563,694
Fund balance: ending (projected)					
Assigned: capital outlay projects	480,652	480,652	466,119	466,119	480,652
Unassigned	215,149	1,235,588	97,575	97,575	158,042
Fund balance: ending (projected)	<u>\$ 695,801</u>	<u>\$ 1,716,240</u>	<u>\$ 563,694</u>	<u>\$ 563,694</u>	<u>\$ 638,694</u>

	Cost Sharing Analysis		Assessments Per Unit		Total
	# of Units	Cost Allocation	FY '21 Per Unit	FY '22 Per Unit	
Brooks I	2,375	65.70%	\$ 599.36	\$ 652.93	\$1,550,716
Brooks II	1,240	34.30%	\$ 599.36	\$ 652.93	809,637
	<u>3,615</u>	<u>100%</u>			<u>\$2,360,353</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	24,500
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	371,488
Contracts entered into by the Districts for water management related professional services and Cane Toad Management.	
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	45,000
Expenses for hiring a contractor to inspect and clean the Districts' drainage culvert system. This program intends to inspect and clean all pipes on a three year rotation.	
Miscellaneous	5,000
Miscellaneous expenses incurred relating to water management of the Districts.	
Capital outlay - lake bank erosion repairs	100,000
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	48,000
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	13,000
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	30,000
This cost is based on the actual out-of-pocket expenses to continue the holiday decorations program as well as costs associated with annual sidewalk repairs.	
Electricity	500
This cost is based on the metered expenses for various fountains, irrigation, lighting and entry features.	
Irrigation water	110,000
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	15,000
Costs associated with the repair of irrigation facilities that are not covered under the maintenance contract.	
Landscape maintenance contract	680,000
Covers the routine landscape maintenance cost associated with the District's current contract with Gulfscapes Landscape Services Inc., for all areas.	
Irrigation Management	12,600
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	1,050
Covers the annual cost of renewing the health department permit for the interactive fountain as well as \$900 for annual Chelsea reservation system.	
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	87,890
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	4,000
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>\$ 2,371,188</u></u>

**BROOKS OF BONITA SPRINGS  
COMMUNITY DEVELOPMENT DISTRICT  
GENERAL FUND BUDGET  
FISCAL YEAR 2022**

	Fiscal Year 2021				Proposed Budget FY 2022
	Adopted Budget FY 2021	Actual through 3/31/2021	Projected through 9/30/2021	Total Revenue & Expenditures	
<b>REVENUES</b>					
Assessment levy - gross	\$ 1,423,507				\$ 1,550,752
Allowable discounts (4%)	(56,940)				(62,030)
Assessment levy - net	1,366,567	\$ 1,304,990	\$ 61,577	\$ 1,366,567	1,488,722
Commons Club- share maint cost	107,583	3,658	103,925	107,583	107,583
Coconut Road- cost sharing: mall contribution	8,541	3,522	5,019	8,541	8,541
Interest & miscellaneous	2,300	121	2,179	2,300	2,300
Total revenues	1,484,991	1,312,291	172,700	1,484,991	1,607,146
<b>EXPENDITURES</b>					
<b>Professional &amp; admin</b>					
Supervisors	9,198	4,223	4,975	9,198	9,198
Management	60,133	30,066	30,067	60,133	60,133
Accounting	25,017	12,508	12,509	25,017	25,017
Audit	12,483	1,643	10,840	12,483	12,483
Legal	6,570	1,888	4,682	6,570	6,570
Field management	28,629	14,315	14,315	28,630	28,629
Engineering	19,710	7,791	11,919	19,710	19,710
Trustee	8,475	2,687	5,788	8,475	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	17,739	6,899	24,638	24,638
Telephone	680	340	340	680	680
Postage	788	243	545	788	788
Insurance	9,915	14,284	-	14,284	16,097
Printing & binding	1,496	748	748	1,496	1,496
Legal advertising	986	398	587	985	986
Contingencies	2,628	1,273	1,350	2,623	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	138	-	138	231
Communication	657	-	657	657	657
Total professional & admin	247,720	111,171	140,819	251,990	253,902
<b>Water management</b>					
Contractual services	214,171	92,815	121,356	214,171	244,068
NPDES	11,169	12,860	3,285	16,145	11,169
Aquascaping	19,710	-	19,710	19,710	19,710
Aeration	42,705	-	42,705	42,705	42,705
Aeration - operating supplies	22,995	7,782	15,213	22,995	22,995
Culvert cleaning	19,710	27,200	-	27,200	29,565
Miscellaneous	3,285	-	3,285	3,285	3,285
Capital outlay - lake bank erosion repairs	131,400	6,406	127,191	133,597	65,700
Boundary exotic removal-Shared Ditch	22,995	-	28,908	28,908	31,536
Total water management	488,140	147,063	361,653	508,716	470,733
<b>Lighting</b>					
Contractual services	8,541	3,815	4,726	8,541	8,541
Electricity	18,396	8,588	9,808	18,396	18,396
Miscellaneous	1,643	581	1,062	1,643	1,643
Total lighting	28,580	12,984	15,596	28,580	28,580

**BROOKS OF BONITA SPRINGS  
COMMUNITY DEVELOPMENT DISTRICT  
GENERAL FUND BUDGET  
FISCAL YEAR 2022**

	Fiscal Year 2021				Proposed Budget FY 2022
	Adopted Budget FY 2021	Actual through 3/31/2021	Projected through 9/30/2021	Total Revenue & Expenditures	
<b>Maintenance</b>					
Railroad crossing lease	8,810	-	8,810	8,810	8,810
Total maintenance	8,810	-	8,810	8,810	8,810
<b>Landscape maintenance</b>					
<b>Coconut Rd. &amp; Three Oaks Parkway</b>					
Pine-straw/soil/sand	29,565	23,879	5,686	29,565	29,565
Plant replacement supplies	52,560	11,005	41,555	52,560	52,560
Maintenance supplies	4,928	2,759	2,168	4,927	19,710
Electricity	329	136	193	329	329
Irrigation water	49,275	22,396	26,879	49,275	72,270
Electric - 41 entry feature/irrigation	6,570	3,465	3,105	6,570	6,570
Contract services	5,256	568	4,688	5,256	5,256
Irrigation repair	6,570	10,052	6,570	16,622	9,855
Landscape maintenance contract	446,760	234,663	212,097	446,760	446,760
Irrigation management	756	1,511	5,256	6,767	8,278
Total Coconut Rd. & Three Oaks Parkway	602,569	310,434	308,197	618,631	651,153
<b>Parks and recreation</b>					
<b>Coconut Road Park</b>					
Capital outlay	13,140	-	13,140	13,140	13,140
License Fees	99	-	99	99	690
Plant Replacements	7,884	-	7,884	7,884	7,884
Other Maintenance Supplies	2,628	516	2,112	2,628	2,628
Electric	5,913	1,854	4,059	5,913	5,913
Irrigation Water	3,942	1,572	2,370	3,942	3,942
Sewer/Water	1,971	1,206	765	1,971	1,971
Contract Services	29,565	10,651	18,914	29,565	29,565
Building R&M	3,285	383	2,902	3,285	3,285
Landscape Maint Contract	57,632	26,981	30,651	57,632	57,744
Hardscape Repairs	8,541	-	8,541	8,541	8,541
Lighting Repairs	3,285	8,663	657	9,320	3,285
Hardscape Maintenance	4,271	-	2,300	2,300	2,628
CC Building Landscaping	7,556	-	7,556	7,556	7,556
Total parks and recreation	149,712	51,826	101,949	153,775	148,772
<b>Other fees and charges</b>					
Property appraiser	2,711	2,336	376	2,712	2,711
Tax collector	3,502	3,132	1,002	4,134	3,502
Total other fees and charges	6,213	5,468	1,378	6,846	6,213
Total expenditures	1,531,744	638,946	938,402	1,577,348	1,568,163
Excess/(deficiency) of revenues over/(under) expenditures	(46,753)	673,345	(765,702)	(92,357)	38,983
Fund balance: beginning (unaudited)	435,843	393,612	1,066,957	393,612	301,255
Fund balance: ending (projected)					
Assigned: capital outlay projects	315,788	315,788	301,255	301,255	315,788
Unreserved, undesignated	73,302	751,169	-	-	24,450
Fund balance: ending (projected)	\$ 389,090	\$ 1,066,957	\$ 301,255	\$ 301,255	\$ 340,238

**BROOKS OF BONITA SPRINGS II  
COMMUNITY DEVELOPMENT DISTRICT  
GENERAL FUND BUDGET  
FISCAL YEAR 2022**

	Fiscal Year 2021			Total Revenue & Expenditures	Proposed Budget FY 2022
	Adopted Budget FY 2021	Actual through 3/31/2021	Projected through 9/30/2021		
<b>REVENUES</b>					
Assessment levy - gross	\$ 743,171				\$ 809,601
Allowable discounts (4%)	(29,727)				(32,384)
Assessment levy - net	713,444	\$ 684,011	\$ 29,433	\$ 713,444	777,217
Commons Club- share maint cost	56,166	1,910	54,295	56,205	56,166
Coconut Road- cost sharing: mall contribution	4,459	1,838	2,621	4,459	4,459
Interest & miscellaneous	1,201	145	1,056	1,201	1,201
Total revenues	775,270	687,904	87,405	775,309	839,043
<b>EXPENDITURES</b>					
<b>Professional &amp; admin</b>					
Supervisors	4,802	2,205	2,597	4,802	4,802
Management	31,393	15,696	15,697	31,393	31,393
Accounting	13,060	6,530	6,530	13,060	13,060
Audit	6,517	858	5,659	6,517	6,517
Legal	3,430	986	2,444	3,430	3,430
Field management	14,947	7,473	7,473	14,946	14,947
Engineering	10,290	4,068	6,222	10,290	10,290
Trustee	4,425	1,403	3,022	4,425	4,425
Dissemination Agent	686	343	343	686	686
Arbitrage	2,058	-	2,058	2,058	2,058
Assessment roll preparation	12,863	9,261	3,602	12,863	12,863
Telephone	355	177	178	355	355
Postage	412	127	285	412	412
Insurance	5,177	7,457	-	7,457	8,404
Printing & binding	781	391	390	781	781
Legal advertising	515	208	307	515	515
Contingencies	1,372	672	705	1,377	1,372
Annual District filing fee	120	120	-	120	120
ADA website compliance	120	72	-	72	120
Communication	343	-	343	343	343
Total professional & admin	113,666	58,047	57,855	115,902	116,893
<b>Water management</b>					
Contractual services	111,812	48,456	63,356	111,812	127,420
NPDES	5,831	6,714	1,715	8,429	5,831
Aquascaping	10,290	-	10,290	10,290	10,290
Aeration	22,295	-	22,295	22,295	22,295
Aeration - operating supplies	12,005	4,063	7,942	12,005	12,005
Culvert cleaning	10,290	14,200	-	14,200	15,435
Miscellaneous	1,715	-	1,715	1,715	1,715
Capital outlay - lake bank erosion repairs	68,600	-	66,403	66,403	34,300
Boundary exotic removal-Shared Ditch	12,005	3,344	15,092	18,436	16,464
Total water management	254,843	76,777	188,808	265,585	245,755
<b>Lighting</b>					
Contractual services	4,459	1,992	2,467	4,459	4,459
Electricity	9,604	4,483	5,121	9,604	9,604
Miscellaneous	858	303	554	857	858
Total lighting	14,921	6,778	8,142	14,920	14,921



**BROOKS OF BONITA SPRINGS II  
COMMUNITY DEVELOPMENT DISTRICT  
GENERAL FUND BUDGET  
FISCAL YEAR 2022**

	Fiscal Year 2021			Total Revenue & Expenditures	Proposed Budget FY 2022
	Adopted Budget FY 2021	Actual through 3/31/2021	Projected through 9/30/2021		
<b>Maintenance</b>					
Railroad crossing lease	4,600	-	4,600	4,600	4,600
Total maintenance	4,600	-	4,600	4,600	4,600
<b>Landscape maintenance</b>					
<b>Coconut Rd. &amp; Three Oaks Parkway</b>					
Pine-straw/soil/sand	15,435	12,466	2,969	15,435	15,435
Plant replacement supplies	27,440	5,745	21,695	27,440	27,440
Maintenance supplies	2,573	1,441	1,132	2,573	10,290
Electricity	172	71	100	171	172
Irrigation water	25,725	11,692	14,033	25,725	37,730
Electric - 41 entry feature/irrigation	3,430	1,809	1,621	3,430	3,430
Contract services	2,744	297	2,447	2,744	2,744
Irrigation repair	3,430	5,248	3,430	8,678	5,145
Landscape maintenance contract	233,240	122,510	110,730	233,240	233,240
Irrigation management	394	789	2,744	3,533	4,322
Total Coconut Rd. & Three Oaks Parkway	314,583	162,068	160,901	322,969	339,948
<b>Parks and recreation</b>					
<b>Coconut Road Park</b>					
Capital outlay	6,860	-	6,860	6,860	6,860
License Fees	51	-	51	51	360
Plant Replacements	4,116	-	4,116	4,116	4,116
Other Maintenance Supplies	1,372	269	1,103	1,372	1,372
Electric	3,087	968	2,119	3,087	3,087
Irrigation Water	2,058	821	1,237	2,058	2,058
Sewer/Water	1,029	630	399	1,029	1,029
Contract Services	15,435	5,560	9,875	15,435	15,435
Building R&M	1,715	200	1,515	1,715	1,715
Landscape Maint Contract	30,088	14,086	16,002	30,088	30,146
Hardscape Repairs	4,459	-	4,459	4,459	4,459
Lighting Repairs	1,715	4,523	343	4,866	1,715
Hardscape Maintenance	2,230	-	1,201	1,201	1,372
CC Building Landscaping	3,945	-	3,945	3,945	3,945
Total parks and recreation	78,160	27,057	53,224	80,281	77,669
<b>Other fees and charges</b>					
Property appraiser	1,416	1,219	196	1,415	1,416
Tax collector	1,829	674	523	1,197	1,829
Total other fees and charges	3,245	1,893	719	2,612	3,245
Total expenditures	784,018	332,620	474,249	806,869	803,031
Excess/(deficiency) of revenues over/(under) expenditures	(8,748)	355,284	(386,844)	(31,560)	36,012
Fund balance: beginning (unaudited)	315,453	293,999	649,283	293,999	262,439
Fund balance: ending (projected)					
Assigned: capital outlay projects	164,864	164,864	164,864	164,864	164,864
Unreserved, undesignated	141,841	484,419	97,575	97,575	133,587
Fund balance: ending (projected)	\$ 306,705	\$ 649,283	\$ 262,439	\$ 262,439	\$ 298,451

**BROOKS OF BONITA SPRINGS  
COMMUNITY DEVELOPMENT DISTRICT  
DEBT SERVICE FUND BUDGET - SERIES 2001 BONDS  
FISCAL YEAR 2022**

	Fiscal Year 2021			Total Revenue & Expenditures	Proposed Budget FY 2022
	Adopted Budget FY 2021	Actual through 3/31/2021	Projected through 9/30/2021		
<b>REVENUES</b>					
Assessment levy: on-roll - gross	\$ 108,453				\$ -
Allowable discounts (4%)	(4,338)				-
Assessment levy: on-roll - net	104,115	\$ 99,425	\$ 4,690	\$ 104,115	-
Interest Income	-	4	-	4	-
Total revenues	104,115	99,429	4,690	104,119	-
<b>EXPENDITURES</b>					
<b>Debt service</b>					
Principal	50,000	-	50,000	50,000	-
Principal prepayment	-	5,000	740,000	745,000	-
Interest	54,115	27,058	26,886	53,944	-
Total debt service	104,115	32,058	816,886	848,944	-
<b>Other fees &amp; charges</b>					
Tax collector	-	238	(238)	-	-
Total other fees & charges	-	238	(238)	-	-
Total expenditures	104,115	32,296	816,648	848,944	-
Excess/(deficiency) of revenues over/(under) expenditures	-	67,133	(811,958)	(744,825)	-
<b>OTHER FINANCING SOURCES/(USES)</b>					
Transfers in	-	735,250	-	735,250	-
Transfers out	-	-	(103,768)	(103,768)	-
Total other financing sources/(uses)	-	735,250	(103,768)	631,482	-
Net change in fund balances	-	802,383	(915,726)	(113,343)	-
Beginning fund balance (unaudited)	108,060	113,343	915,726	113,343	-
Ending fund balance (projected)	\$108,060	\$ 915,726	\$ -	\$ -	-
Use of fund balance					
Debt service reserve account balance (required)					-
Interest expense - November 1, 2022					-
Projected fund balance surplus/(deficit) as of September 30, 2022					\$ -

**BROOKS OF BONITA SPRINGS II  
COMMUNITY DEVELOPMENT DISTRICT  
DEBT SERVICE FUND BUDGET - SERIES 2003 BONDS  
FISCAL YEAR 2022**

	Fiscal Year 2021			Total Revenue & Expenditures	Proposed Budget FY 2022
	Adopted Budget FY 2021	Actual through 3/31/2021	Projected through 9/30/2021		
<b>REVENUES</b>					
Assessment levy: on-roll - gross	\$ 120,671				\$ -
Allowable discounts (4%)	(4,827)				-
Assessment levy: on-roll - net	115,844	\$ 111,050	\$ 4,794	\$ 115,844	-
Interest & miscellaneous	-	3	-	3	-
Total revenues	115,844	111,053	4,794	115,847	-
<b>EXPENDITURES</b>					
<b>Debt service</b>					
Principal	50,000	-	50,000	50,000	-
Principal prepayment	-	10,000	1,025,000	1,035,000	-
Interest	65,844	32,922	32,922	65,844	-
Total debt service	115,844	42,922	1,107,922	1,150,844	-
<b>Other fees &amp; charges</b>					
Tax collector	-	108	(108)	-	-
Total other fees & charges	-	108	(108)	-	-
Total expenditures	115,844	43,030	1,107,814	1,150,844	-
Excess/(deficiency) of revenues over/(under) expenditures	-	68,023	(1,103,020)	(1,034,997)	-
<b>OTHER FINANCING SOURCES/(USES)</b>					
Transfers in	-	1,020,250	-	1,020,250	-
Transfers out	-	-	(123,009)	(123,009)	-
Total other financing sources/(uses)	-	1,020,250	(123,009)	897,241	-
Net change in fund balances	-	1,088,273	(1,226,029)	(137,756)	-
Beginning fund balance (unaudited)	131,187	137,756	1,226,029	137,756	-
Ending fund balance (projected)	\$ 131,187	\$ 1,226,029	\$ -	\$ -	-
Use of Fund Balance					
Debt Service Reserve Account Balance (Required)					-
Interest Expense - November 1, 2022					-
Projected fund balance surplus/(deficit) as of September 30, 2022					\$ -

**BROOKS OF BONITA SPRINGS II  
COMMUNITY DEVELOPMENT DISTRICT  
DEBT SERVICE FUND BUDGET - SERIES 2017 BONDS (REFUNDED SERIES 2006)  
FISCAL YEAR 2022**

	Fiscal Year 2021			Total Revenue & Expenditures	Proposed Budget FY 2022
	Adopted Budget FY 2021	Actual through 3/31/2021	Projected through 9/30/2021		
<b>REVENUES</b>					
Assessment levy: on-roll - gross	\$ 1,140,414				\$ 1,140,414
Allowable discounts (4%)	(45,617)				(45,617)
Assessment levy: on-roll - net	1,094,797	\$ 1,049,627	\$ 45,170	\$ 1,094,797	1,094,797
Interest & miscellaneous	-	13	-	13	-
Total Revenues	1,094,797	1,049,640	45,170	1,094,810	1,094,797
<b>EXPENDITURES</b>					
<b>Debt Service</b>					
Principal	791,000	-	791,000	791,000	816,000
Interest	316,262	158,131	158,131	316,262	291,741
Total debt service	1,107,262	158,131	949,131	1,107,262	1,107,741
<b>Other fees &amp; charges</b>					
Tax collector	-	1,023	(1,023)	-	-
Total other fees & charges	-	1,023	(1,023)	-	-
Total expenditures	118,813	159,154	948,108	1,107,262	1,107,741
Excess/(deficiency) of revenues over/(under) expenditures	975,985	890,486	(902,938)	(12,452)	(12,944)
Beginning fund balance (unaudited)	511,711	541,635	-	541,635	529,183
Ending fund balance (projected)	<u>\$1,487,696</u>	<u>\$ 1,432,121</u>	<u>\$ (902,938)</u>	<u>\$ 529,183</u>	<u>529,183</u>
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					<u>\$ 109,342</u>

## Brooks II

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

### Debt Service Schedule

Date	Principal	Coupon	Interest	Total P+I
11/01/2021	-	-	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 I  
COMMUNITY DEVELOPMENT DISTRICT  
DEBT SERVICE FUND BUDGET - SERIES 2021 LOAN (REFUNDED SERIES 2001)  
FISCAL YEAR 2022**

	Fiscal Year 2021				Proposed Budget FY 2022
	Adopted Budget FY 2021	Actual through 3/31/2021	Projected through 9/30/2021	Total Revenue & Expenditures	
<b>REVENUES</b>					
Assessment levy: on-roll - gross	\$ -				\$ 86,198
Allowable discounts (4%)	-				(3,448)
Assessment levy: on-roll - net	-	\$ -	\$ -	\$ -	82,750
Total revenues	-	-	-	-	82,750
<b>EXPENDITURES</b>					
<b>Debt service</b>					
Principal	-	-	-	-	55,000
Interest	-	-	-	-	27,750
Total expenditures	-	-	-	-	82,750
Excess/(deficiency) of revenues over/(under) expenditures	-	-	-	-	-
<b>OTHER FINANCING SOURCES/(USES)</b>					
Proceeds on refunding bonds	-	740,000	-	740,000	-
Cost of issuance	-	(4,750)	(3,500)	(8,250)	-
Transfers out	-	(735,250)	-	(735,250)	-
Transfers in	-	-	103,768	103,768	-
Total other financing sources/(uses)	-	-	100,268	100,268	-
Net change in fund balances	-	-	100,268	100,268	-
Beginning fund balance (unaudited)	-	-	-	-	100,268
Ending fund balance (projected)	\$ -	\$ -	\$ 100,268	\$ 100,268	100,268
Use of Fund Balance					
Debt Service Reserve Account Balance (Required)					(19,000)
Interest Expense - November 1, 2022					(12,844)
Projected fund balance surplus/(deficit) as of September 30, 2022					\$ 68,424

**Brooks I**

Community Development District

Series 2021

\$740,000

**Debt Service Schedule**

<b>Date</b>	<b>Principal</b>	<b>Coupon</b>	<b>Interest</b>	<b>Total P+I</b>
05/01/2021			-	-
11/01/2021	-	-	13,875.00	13,875.00
05/01/2022	55,000.00	3.750%	13,875.00	68,875.00
11/01/2022	-	-	12,843.75	12,843.75
05/01/2023	55,000.00	3.750%	12,843.75	67,843.75
11/01/2023	-	-	11,812.50	11,812.50
05/01/2024	60,000.00	3.750%	11,812.50	71,812.50
11/01/2024	-	-	10,687.50	10,687.50
05/01/2025	65,000.00	3.750%	10,687.50	75,687.50
11/01/2025	-	-	9,468.75	9,468.75
05/01/2026	70,000.00	3.750%	9,468.75	79,468.75
11/01/2026	-	-	8,156.25	8,156.25
05/01/2027	75,000.00	3.750%	8,156.25	83,156.25
11/01/2027	-	-	6,750.00	6,750.00
05/01/2028	80,000.00	3.750%	6,750.00	86,750.00
11/01/2028	-	-	5,250.00	5,250.00
05/01/2029	85,000.00	3.750%	5,250.00	90,250.00
11/01/2029	-	-	3,656.25	3,656.25
05/01/2030	95,000.00	3.750%	3,656.25	98,656.25
11/01/2030	-	-	1,875.00	1,875.00
05/01/2031	100,000.00	3.750%	1,875.00	101,875.00
<b>Total</b>	<b>\$740,000.00</b>		<b>\$168,750.00</b>	<b>\$908,750.00</b>

**BROOKS OF BONITA SPRINGS II  
COMMUNITY DEVELOPMENT DISTRICT  
DEBT SERVICE FUND BUDGET - SERIES 2021 LOAN (REFUNDED SERIES 2003)  
FISCAL YEAR 2022**

	Fiscal Year 2021				Proposed Budget FY 2022
	Adopted Budget FY 2021	Actual through 3/31/2021	Projected through 9/30/2021	Total Revenue & Expenditures	
<b>REVENUES</b>					
Assessment levy: on-roll - gross	\$ -				\$ 97,331
Allowable discounts (4%)	-				(3,893)
Assessment levy: on-roll - net	-	\$ -	\$ -	\$ -	93,438
Total revenues	-	-	-	-	93,438
<b>EXPENDITURES</b>					
<b>Debt service</b>					
Principal	-	-	-	-	55,000
Interest	-	-	-	-	38,438
Total expenditures	-	-	-	-	93,438
Excess/(deficiency) of revenues over/(under) expenditures	-	-	-	-	-
<b>OTHER FINANCING SOURCES/(USES)</b>					
Proceeds on refunding bonds	-	1,025,000	-	1,025,000	-
Cost of issuance	-	(4,750)	(3,500)	(8,250)	-
Transfers out	-	(1,020,250)	-	(1,020,250)	-
Transfers in	-	-	123,009	123,009	-
Total other financing sources/(uses)	-	-	119,509	119,509	-
Net change in fund balances	-	-	119,509	119,509	-
Beginning fund balance (unaudited)	-	-	-	-	119,509
Ending fund balance (projected)	\$ -	\$ -	\$ 119,509	\$ 119,509	119,509
Use of Fund Balance					
Debt Service Reserve Account Balance (Required)					(22,000)
Interest Expense - November 1, 2022					(18,188)
Projected fund balance surplus/(deficit) as of September 30, 2022					\$ 79,321



## Brooks II

Community Development District

Series 2021

\$1,025,000

### Debt Service Schedule

Date	Principal	Coupon	Interest	Total P+I
05/01/2021				-
11/01/2021	-	-	19,218.75	19,218.75
05/01/2022	55,000.00	3.750%	19,218.75	74,218.75
11/01/2022	-	-	18,187.50	18,187.50
05/01/2023	55,000.00	3.750%	18,187.50	73,187.50
11/01/2023	-	-	17,156.25	17,156.25
05/01/2024	60,000.00	3.750%	17,156.25	77,156.25
11/01/2024	-	-	16,031.25	16,031.25
05/01/2025	65,000.00	3.750%	16,031.25	81,031.25
11/01/2025	-	-	14,812.50	14,812.50
05/01/2026	70,000.00	3.750%	14,812.50	84,812.50
11/01/2026	-	-	13,500.00	13,500.00
05/01/2027	75,000.00	3.750%	13,500.00	88,500.00
11/01/2027	-	-	12,093.75	12,093.75
05/01/2028	75,000.00	3.750%	12,093.75	87,093.75
11/01/2028	-	-	10,687.50	10,687.50
05/01/2029	80,000.00	3.750%	10,687.50	90,687.50
11/01/2029	-	-	9,187.50	9,187.50
05/01/2030	85,000.00	3.750%	9,187.50	94,187.50
11/01/2030	-	-	7,593.75	7,593.75
05/01/2031	90,000.00	3.750%	7,593.75	97,593.75
11/01/2031	-	-	5,906.25	5,906.25
05/01/2032	100,000.00	3.750%	5,906.25	105,906.25
11/01/2032	-	-	4,031.25	4,031.25
05/01/2033	105,000.00	3.750%	4,031.25	109,031.25
11/01/2033	-	-	2,062.50	2,062.50
05/01/2034	110,000.00	3.750%	2,062.50	112,062.50
<b>Total</b>	<b>\$1,025,000.00</b>	<b>-</b>	<b>\$300,937.50</b>	<b>\$1,325,937.50</b>

**Brooks of Bonita Springs  
Community Development District  
2021 - 2022 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 2021-2022 tax payment</b>
Orchid Ridge	Est SF	\$ -	\$ 652.93	\$ 652.93	\$ -
Magnolia Bend	Est SF 2	\$ -	\$ 652.93	\$ 652.93	\$ -
Summerfield	Stand SF	\$ -	\$ 652.93	\$ 652.93	\$ -
Cedar Glen	Stand SF	\$ -	\$ 652.93	\$ 652.93	\$ -
Sycamore Grove	Stand SF	\$ -	\$ 652.93	\$ 652.93	\$ -
Idlewilde	Stand SF 2	\$ -	\$ 652.93	\$ 652.93	\$ -
Tamarind Trace	Patio 1 (a)	\$ -	\$ 652.93	\$ 652.93	\$ -
Ginger Pointe	Patio 1 (b)	\$ -	\$ 652.93	\$ 652.93	\$ -
Sweet Bay	Patio 1 ( c )	\$ -	\$ 652.93	\$ 652.93	\$ -
Laurel Meadow	Patio 2	\$ -	\$ 652.93	\$ 652.93	\$ -
Oak Strand	Patio 2 (a)	\$ -	\$ 652.93	\$ 652.93	\$ -
Morningside	Coach 1	\$ -	\$ 652.93	\$ 652.93	\$ -
Cypress Hammock	Coach 2	\$ -	\$ 652.93	\$ 652.93	\$ -
Silver/Shady/Whisper/Willow Creek	D-Villa	\$ -	\$ 652.93	\$ 652.93	\$ -
Sabal Cove/Coral Cove	A-Villa	\$ -	\$ 652.93	\$ 652.93	\$ -
Autumn Lake/Hidden Lakes	Carriage H	\$ -	\$ 652.93	\$ 652.93	\$ -
Streamside/Sunset/Winding Stream	Garden C	\$ -	\$ 652.93	\$ 652.93	\$ -
Copperleaf - Wisteria Point Bldg 11	Carriage H	\$ -	\$ 652.93	\$ 652.93	\$ -
Lighthouse Bay	PAID IN FULL	\$ -	\$ 652.93	\$ 652.93	\$ -

**Brooks of Bonita Springs  
Community Development District  
2021 - 2022 Preliminary Assessments**

**2021 Series Loan (REFINANCED Series 2001)**

<b>Lee County 9 years remaining</b>
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<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 2021-2022 tax payment</b>
Foxtail Creek (lots 26-51)	D-Villa	\$ 853.83	\$ 652.93	\$1,506.76	\$ 6,785.23
Jasmine Lake (lots 7-30)	D-Villa	\$ 853.83	\$ 652.93	\$1,506.76	\$ 6,785.23
Winding Stream (Bldgs 30, 31, 32)	Garden C	\$ 556.84	\$ 652.93	\$1,209.77	\$ 4,425.14
Lighthouse Bay	PAID IN FULL	\$	\$ 652.93	\$652.93	\$
Town Ctr Bldg #1	Comm	\$ 10,741.35	\$ 13,058.66	\$23,800.01	\$ 85,359.60
Fitness Center	PAID IN FULL	\$	\$ 3,264.67	\$3,264.67	\$
Restaurant	PAID IN FULL	\$	\$ 3,264.67	\$3,264.67	\$
Community Bldg	PAID IN FULL	\$	\$ 1,958.80	\$1,958.80	\$
Balance of Town Ctr	Comm	\$ 16,059.85	\$ 19,587.99	\$ 35,647.84	\$ 127,624.70

**Brooks of Bonita Springs II  
Community Development District  
2021 - 2022 Preliminary Assessments**

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

<b>Lee County 9 years remaining</b>
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<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 2021-2022 tax payment</b>
Lake Forest	\$ 36,213.77	Estate SF	\$ 2,208.89	\$652.93	\$2,861.82	<b>\$ 16,648.07</b>
Oak Brook	\$ 36,213.77	Estate SF	\$ 2,208.89	\$652.93	\$2,861.82	<b>\$ 16,648.07</b>
The Reserve	\$ 36,213.77	Estate SF	\$ 2,208.89	\$652.93	\$2,861.82	<b>\$ 16,648.07</b>
Glen Lakes - C (lots 10-12)	\$ 30,178.14	Standard SF-IV	\$ 1,840.74	\$652.93	\$2,493.67	<b>\$ 13,873.39</b>
Glen Lakes - B (lots 7-9,13-22)	\$ 24,142.51	Standard SF-III	\$ 1,472.59	\$652.93	\$2,125.52	<b>\$ 11,098.71</b>
Glen Lakes - A (lots 1-6, 23-35)	\$ 19,314.01	Standard SF	\$ 1,178.08	\$652.93	\$1,831.01	<b>\$ 8,878.97</b>
Willow Walk	\$ 19,314.01	Standard SF	\$ 1,178.08	\$652.93	\$1,831.01	<b>\$ 8,878.97</b>
Banyan Cove	\$ 19,314.01	Standard SF	\$ 1,178.08	\$652.93	\$1,831.01	<b>\$ 8,878.97</b>
Chartwell	\$ 19,314.01	Standard SF	\$ 1,178.08	\$652.93	\$1,831.01	<b>\$ 8,878.97</b>
Fairview	\$ 19,314.01	Standard SF	\$ 1,178.08	\$652.93	\$1,831.01	<b>\$ 8,878.97</b>
Northridge	\$ 16,296.20	Villa 55	\$ 994.00	\$652.93	\$1,646.93	<b>\$ 7,491.63</b>
Glenview	\$ 13,881.94	SF I	\$ 846.74	\$652.93	\$1,499.67	<b>\$ 6,381.75</b>
Woodmont	\$ 13,881.94	SF I	\$ 846.74	\$652.93	\$1,499.67	<b>\$ 6,381.75</b>
Kenwood	\$ 14,485.51	SF II	\$ 883.56	\$652.93	\$1,536.49	<b>\$ 6,659.23</b>
Mahogany Cove	\$ 10,260.57	Patio	\$ 625.85	\$652.93	\$1,278.78	<b>\$ 4,716.95</b>
Hawthorne	\$ 12,071.26	Patio II	\$ 736.30	\$652.93	\$1,389.23	<b>\$ 5,549.36</b>
Longleaf	\$ 11,467.69	Patio I	\$ 699.48	\$652.93	\$1,352.41	<b>\$ 5,271.89</b>
Indigo Isle	\$ 9,053.44	Coach	\$ 552.22	\$652.93	\$1,205.15	<b>\$ 4,162.01</b>
Palmetto Ridge	\$ 9,053.44	Coach	\$ 552.22	\$652.93	\$1,205.15	<b>\$ 4,162.01</b>
Oak Hammock	\$ 9,053.44	Coach	\$ 552.22	\$652.93	\$1,205.15	<b>\$ 4,162.01</b>
Whispering Ridge	\$ 19,314.01	75" SF	\$ 1,178.07	\$652.93	\$1,831.00	<b>\$ 8,878.97</b>
Copper Lakes	\$ 19,314.01	75" SF	\$ 1,178.07	\$652.93	\$1,831.00	<b>\$ 8,878.97</b>
Stillwater Cay	\$ 18,106.88	65" SF	\$ 1,104.45	\$652.93	\$1,757.38	<b>\$ 8,324.03</b>
Juniper Walk	\$ 18,106.88	65" SF	\$ 1,104.45	\$652.93	\$1,757.38	<b>\$ 8,324.03</b>
Caraway Lakes	\$ 18,106.88	65" SF	\$ 1,104.45	\$652.93	\$1,757.38	<b>\$ 8,324.03</b>
Sage Meadow	\$ 16,899.76	D-Villas	\$ 1,030.82	\$652.93	\$1,683.75	<b>\$ 7,769.10</b>
Cinnamon Ridge	\$ 16,899.76	D-Villas	\$ 1,030.82	\$652.93	\$1,683.75	<b>\$ 7,769.10</b>
Foxtail Creek (lots 1-25, 52-68)	\$ 16,899.76	D-Villas	\$ 1,030.82	\$652.93	\$1,683.75	<b>\$ 7,769.10</b>
Jasmine Lakes (lots 1-6)	\$ 16,899.76	D-Villas	\$ 1,030.82	\$652.93	\$1,683.75	<b>\$ 7,769.10</b>
Wisteria Pointe (except bldg 11)	\$ 12,071.26	Carriage	\$ 736.30	\$652.93	\$1,389.23	<b>\$ 5,549.36</b>
Sago Pointe	\$ 12,071.26	Carriage	\$ 736.30	\$652.93	\$1,389.23	<b>\$ 5,549.36</b>

**Brooks of Bonita Springs II  
Community Development District  
2021 - 2022 Preliminary Assessments**

**2021 Series Loan**

<b>Lee County 12 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 2021-2022 tax payment</b>
Woodsedge (lots 1-5,11-17,24-26)	\$38,285.49	Estate SF A	\$ 2,284.75	\$652.93	\$2,937.68	\$ 22,769.95
Woodsedge (lots 7,10,18,19,20,21)	\$44,666.41	Estate SF B	\$ 2,665.55	\$652.93	\$3,318.48	\$ 26,564.95
Woodsedge (lots 6,8,9,22,23)	\$51,047.32	Estate SF C	\$ 3,046.34	\$652.93	\$3,699.27	\$ 30,359.94
Plumbago Pointe	\$14,038.01	SF - 65	\$ 837.74	\$652.93	\$1,490.67	\$ 8,348.98
Bay Crest	\$14,038.01	SF - 65	\$ 837.74	\$652.93	\$1,490.67	\$ 8,348.98

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

**11**



# Pesky Varmints, LLC

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July 21, 2021

## Cane Toad Control Summary for the Brooks CDD (Lakes): Year-to-date Summary

### The Brooks Overview –

- Approximately 7505 Cane toads removed between all four communities.
- Approximately 33 gallons of Cane toad tadpoles removed from the lakes between the daytime and nighttime visits for all four communities.

### Shadow Wood Overview – **Very High Cane Toad Population**

- Approximately 3730 Cane toads removed to date.
- Approximately 12 gallons of Cane toad tadpoles removed from the lakes.

### Copperleaf Overview – **High Cane Toad Population**

- Approximately 1450 Cane toads removed to date.
- Approximately 10.5 gallons of Cane toad tadpoles removed from the lakes.

### Spring Run Overview – **High Cane Toad Population**

- Approximately 1425 Cane toads removed to date.
- Approximately 8.5 gallons of Cane toad tadpoles removed from the lakes.

### Lighthouse Bay Overview – **Moderate Cane Toad Population**

- Approximately 900 Cane toads removed to date.
- Approximately 2 gallons of Cane toad tadpoles removed from the lakes.

The second round of breeding for the Cane toads will begin in the upcoming weeks, where the tadpoles start to emerge again. We will keep a close watch on the lakes as we move into our August night visits. If additional day visits are needed for removal of Cane toad tadpoles, we will notify Management and schedule as needed. We encourage Residents to report sightings of tadpoles in the lakes so we can identify them to be Cane toads and schedule accordingly for removal before they start to morph into the tiny toads and hop out of the water.



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## The next scheduled nightly visits;

### August;

Monday night, Aug 2<sup>nd</sup> into Aug 3<sup>rd</sup> - ½ Night at Lighthouse Bay / ½ Night at Shadow Wood

Tuesday night, Aug 3<sup>rd</sup> into Aug 4<sup>th</sup> – Shadow Wood

Wednesday night, Aug 4<sup>th</sup> into Aug 5<sup>th</sup> – Spring Run

Thursday night, Aug 5<sup>th</sup> into Aug 6<sup>th</sup> – Copperleaf

### September;

Tuesday night, Aug 31<sup>st</sup> into Sept 1<sup>st</sup> - ½ Night at Lighthouse Bay / ½ Night at Shadow Wood

Wednesday night, Sept 1<sup>st</sup> into Sept 2<sup>nd</sup> – Shadow Wood

Thursday night, Sept 2<sup>nd</sup> into Sept 3<sup>rd</sup> – Spring Run

Friday night, Sept 3<sup>rd</sup> into Sept 4<sup>th</sup> – Copperleaf

### October;

Tuesday night, Sept 28<sup>th</sup> into Sept 29<sup>th</sup> - ½ Night at Lighthouse Bay / ½ Night at Shadow Wood

Wednesday night, Sept 29<sup>th</sup> into Sept 30<sup>th</sup> – Shadow Wood

Thursday night, Sept 30<sup>th</sup> into Oct 1<sup>st</sup> – Spring Run

Friday night, October 1<sup>st</sup> into October 2<sup>nd</sup> – Copperleaf

### November;

Tuesday night, November 2<sup>nd</sup> into November 3<sup>rd</sup> – Hot Spot areas throughout The Brooks

Tuesday night, November 3<sup>rd</sup> into November 4<sup>th</sup> – Hot Spot areas throughout The Brooks

(The areas worked on this night will be based on the Cane toad activity we have seen throughout the year. We will notify you of which communities as the time gets closer.)



**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  
FINANCIAL STATEMENTS  
UNAUDITED  
JUNE 30, 2021**

**BROOKS OF BONITA SPRINGS & BROOKS OF BONITA SPRINGS II  
COMMUNITY DEVELOPMENT DISTRICTS  
COMBINED BALANCE SHEET  
JUNE 30, 2021**

	<u>General Funds</u>	<u>Debt Service Funds</u>	<u>Total Governmental Funds</u>
<b>ASSETS</b>			
Cash & investments	\$1,474,793	\$ 483,005	\$ 1,957,798
Deposits	525	-	525
Accounts receivable	160,183	-	160,183
Due from other funds			
Brooks I			
General fund	-	104,846	104,846
Brooks II			
General fund	-	174,233	174,233
Due from other governments			
Brooks I			
General Fund	29	-	29
Total assets	<u>\$ 1,635,530</u>	<u>\$ 762,084</u>	<u>\$ 2,397,614</u>
<b>LIABILITIES &amp; FUND BALANCES</b>			
<b>Liabilities:</b>			
Due to other funds			
Brooks I			
Debt service - series 2021	\$ 104,846	\$ -	\$ 104,846
Brooks II			
Debt service - series 2021	129,639	-	129,639
Debt service - series 2017	44,594	-	44,594
Due to other governments			
Brooks II			
General fund	29	-	29
Due to clearing fund	364	-	364
Total liabilities	<u>279,472</u>	<u>-</u>	<u>279,472</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>			
Deferred receipts	<u>160,183</u>	<u>-</u>	<u>160,183</u>
Total deferred inflows of resources	<u>160,183</u>	<u>-</u>	<u>160,183</u>
<b>Fund balances:</b>			
Restricted for:			
Debt service	-	762,084	762,084
Unassigned	<u>1,195,875</u>	<u>-</u>	<u>1,195,875</u>
Total fund balances	<u>1,195,875</u>	<u>762,084</u>	<u>1,957,959</u>
Total liabilities, deferred inflows of resources and fund balances	<u>\$ 1,635,530</u>	<u>\$ 762,084</u>	<u>\$ 2,397,614</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, 2021**

	Current Month	Year to Date	Budget	% of Budget
<b>REVENUES</b>				
Assessment levy	\$ 5,204	\$ 2,078,499	\$ 2,080,006	100%
Commons Club - share maint cost	-	5,568	163,749	3%
Coconut Road - cost sharing (mall contribution)	-	5,360	13,000	41%
Interest & miscellaneous	25	348	3,500	10%
Total revenues	<u>5,229</u>	<u>2,089,775</u>	<u>2,260,255</u>	92%
<b>EXPENDITURES</b>				
<b>Administrative</b>				
Supervisors	2,153	12,888	14,000	92%
Management	7,627	68,644	91,526	75%
Accounting	3,173	28,557	38,077	75%
Audit	14,500	19,000	19,000	100%
Legal	1,757	5,231	10,000	52%
Field management	3,631	32,682	43,576	75%
Engineering	-	14,379	30,000	48%
Trustee	-	8,553	12,900	66%
Dissemination agent	167	1,500	2,000	75%
Arbitrage rebate calculation	-	-	6,000	0%
Assessment roll preparation	-	27,000	37,500	72%
Telephone	87	777	1,035	75%
Postage	274	916	1,200	76%
Insurance	-	21,741	15,092	144%
Printing and binding	190	1,707	2,277	75%
Legal advertising	260	866	1,500	58%
Contingencies	305	2,626	3,999	66%
Settlement payment-lighthouse bay	-	30,000	30,000	100%
Annual district filing fee	-	350	350	100%
ADA website compliance	-	210	351	60%
Communication	-	-	1,000	0%
Total administrative	<u>34,124</u>	<u>277,627</u>	<u>361,383</u>	77%
<b>Water management</b>				
Contractual services	52,748	239,216	325,983	73%
NPDES permit	85	21,792	17,000	128%
Aquascaping	-	-	30,000	0%
Aeration	-	-	65,000	0%
Aeration operating supplies	13,178	29,779	35,000	85%
Culvert cleaning	-	41,400	30,000	138%
Capital outlay-lake bank erosion	51,967	67,637	200,000	34%
Boundary exotic removal	-	33,944	35,000	97%
Miscellaneous	-	-	5,000	0%
Total water management	<u>117,978</u>	<u>433,768</u>	<u>742,983</u>	58%

**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, 2021**

	Current Month	Year to Date	Budget	% of Budget
<b>Lighting services</b>				
Contractual services	5,442	11,249	13,000	87%
Electricity	225	18,642	28,000	67%
Miscellaneous	577	1,461	2,500	58%
Total lighting services	<u>6,244</u>	<u>31,352</u>	<u>43,500</u>	72%
<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	-	36,345	45,000	81%
Plant replacement supplies	-	16,750	80,000	21%
Maintenance supplies	-	4,200	7,500	56%
Electricity	43	332	500	66%
Irrigation water	11,042	62,148	75,000	83%
Electric - 41 entry feature/irrigation	1,076	8,423	10,000	84%
Contract services	-	865	8,000	11%
Irrigation repairs	630	26,851	9,999	269%
Landscape maintenance contract	67,412	522,055	680,000	77%
Irrigation management	-	3,451	1,150	300%
Total Coconut Rd. & Three Oaks Parkway	<u>80,203</u>	<u>681,420</u>	<u>917,149</u>	74%
<b>Coconut Road Park</b>				
Capital outlay - lighting	-	3,763	20,000	19%
License fees	125	250	150	167%
Plant replacements	-	-	12,000	0%
Other maintenance supplies	-	785	4,000	20%
Electric	686	4,774	9,000	53%
Irrigation water	976	4,704	6,000	78%
Sewer/water	69	2,107	3,000	70%
Contract services	3,410	25,456	45,000	57%
Building R&M	-	498	5,000	10%
Landscape maint contract	5,617	62,846	87,720	72%
Hardscape repairs	-	-	13,000	0%
Lighting repairs	-	20,520	5,000	410%
Hardscape maintenance	-	22,913	6,500	353%
CC building landscaping	-	-	11,500	0%
Total parks and recreation	<u>10,883</u>	<u>148,616</u>	<u>227,870</u>	65%

**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, 2021**

	Current Month	Year to Date	Budget	% of Budget
<b>Other fees and charges</b>				
Property appraiser	-	3,555	4,127	86%
Tax collector	-	5,173	5,331	97%
Total other fees and charges	-	8,728	9,458	92%
Total expenditures	249,432	1,581,511	2,315,753	68%
 Excess/(deficiency) of revenues over/(under) expenditures	 (244,203)	 508,264	 (55,498)	
 Fund balances - beginning	 1,440,078	 687,611	 751,296	
Assigned: capital outlay projects	480,652	480,652	480,652	
Unassigned	715,223	715,223	215,138	
Fund balances - ending	<u>\$ 1,195,875</u>	<u>\$ 1,195,875</u>	<u>\$ 695,798</u>	

**BROOKS OF BONITA SPRINGS  
COMMUNITY DEVELOPMENT DISTRICT  
BALANCE SHEET  
GENERAL FUND  
JUNE 30, 2021**

	Balance
<b>ASSETS</b>	
SunTrust	\$ 764,829
Centennial Bank	26,682
Finemark: MMF	29,017
Deposits	525
Accounts receivable	105,240
Total assets	\$ 926,293
 <b>LIABILITIES &amp; FUND BALANCES</b>	
<b>Liabilities:</b>	
Due to other funds	
Brooks I	
Debt service - series 2021	104,846
Brooks II	
General fund	29
Due to clearing fund	239
Total liabilities	105,114
 <b>DEFERRED INFLOWS OF RESOURCES</b>	
Deferred receipts	105,240
Total deferred inflows of resources	105,240
 <b>Fund balances:</b>	
Unassigned	715,939
Total fund balances	715,939
Total liabilities, deferred inflows of resources and fund balances	\$ 926,293

**BROOKS OF BONITA SPRINGS  
COMMUNITY DEVELOPMENT DISTRICT  
STATEMENT OF REVENUES, EXPENDITURES,  
AND CHANGES IN FUND BALANCES  
GENERAL FUND  
FOR THE PERIOD ENDED JUNE 30, 2021**

	Current Month	Year to Date	Budget	% of Budget
<b>REVENUES</b>				
Assessment levy	\$ 4,015	\$ 1,364,297	\$ 1,366,564	100%
Commons Club - share maint cost	-	3,658	107,583	3%
Coconut Road - cost sharing (mall contribution)	-	3,522	8,541	41%
Interest & miscellaneous	10	154	2,300	7%
Total revenues	<u>4,025</u>	<u>1,371,631</u>	<u>1,484,988</u>	92%
<b>EXPENDITURES</b>				
<b>Administrative</b>				
Supervisors	1,415	8,468	9,198	92%
Management	5,011	45,100	60,133	75%
Accounting	2,085	18,763	25,017	75%
Audit	9,527	12,483	12,483	100%
Legal	1,154	3,436	6,570	52%
Field management	2,386	21,472	28,629	75%
Engineering	-	9,447	19,710	48%
Trustee	-	5,619	8,475	66%
Dissemination agent	110	986	1,314	75%
Arbitrage rebate calculation	-	-	3,942	0%
Assessment roll preparation	-	17,739	24,638	72%
Telephone	57	510	680	75%
Postage	180	602	788	76%
Insurance	-	14,284	9,915	144%
Printing and binding	125	1,121	1,496	75%
Legal advertising	171	569	986	58%
Contingencies	199	1,716	2,628	65%
Settlement payment-lighthouse bay	-	30,000	30,000	100%
Annual district filing fee	-	230	230	100%
ADA website compliance	-	138	231	60%
Communication	-	-	657	0%
Total administrative	<u>22,420</u>	<u>192,683</u>	<u>247,720</u>	78%
<b>Water management</b>				
Contractual services	34,655	157,165	214,171	73%
NPDES permit	56	14,317	11,169	128%
Aquascaping	-	-	19,710	0%
Aeration	-	-	42,705	0%
Aeration operating supplies	8,658	19,565	22,995	85%
Culvert cleaning	-	27,200	19,710	138%
Capital outlay-lake bank erosion	34,142	44,437	131,400	34%
Boundary exotic removal	-	22,301	22,995	97%
Miscellaneous	-	-	3,285	0%
Total water management	<u>77,511</u>	<u>284,985</u>	<u>488,140</u>	58%



**BROOKS OF BONITA SPRINGS  
COMMUNITY DEVELOPMENT DISTRICT  
STATEMENT OF REVENUES, EXPENDITURES,  
AND CHANGES IN FUND BALANCES  
GENERAL FUND  
FOR THE PERIOD ENDED JUNE 30, 2021**

	Current Month	Year to Date	Budget	% of Budget
<b>Lighting services</b>				
Contractual services	3,575	7,390	8,541	87%
Electricity	148	12,248	18,396	67%
Miscellaneous	379	960	1,643	58%
Total lighting services	<u>4,102</u>	<u>20,598</u>	<u>28,580</u>	72%
<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	-	23,879	29,565	81%
Plant replacement supplies	-	11,005	52,560	21%
Maintenance supplies	-	2,759	4,928	56%
Electricity	28	218	329	66%
Irrigation water	7,255	40,832	49,275	83%
Electric - 41 entry feature/irrigation	707	5,534	6,570	84%
Contract services	-	568	5,256	11%
Irrigation repairs	414	17,641	6,570	269%
Landscape maintenance contract	44,290	342,990	446,760	77%
Irrigation management	-	2,267	756	300%
Total Coconut Rd. & Three Oaks Parkway	<u>52,694</u>	<u>447,693</u>	<u>602,569</u>	74%
<b>Coconut Road Park</b>				
Capital outlay - lighting	-	2,472	13,140	19%
License fees	82	164	99	166%
Plant replacements	-	-	7,884	0%
Other maintenance supplies	-	516	2,628	20%
Electric	451	3,137	5,913	53%
Irrigation water	641	3,090	3,942	78%
Sewer/water	45	1,384	1,971	70%
Contract services	2,240	16,724	29,565	57%
Building R&M	-	327	3,285	10%
Landscape maint contract	3,690	41,290	57,632	72%
Hardscape repairs	-	-	8,541	0%
Lighting repairs	-	13,482	3,285	410%
Hardscape maintenance	-	15,054	4,271	352%
CC building landscaping	-	-	7,556	0%
Total parks and recreation	<u>7,149</u>	<u>97,640</u>	<u>149,712</u>	65%

**BROOKS OF BONITA SPRINGS  
COMMUNITY DEVELOPMENT DISTRICT  
STATEMENT OF REVENUES, EXPENDITURES,  
AND CHANGES IN FUND BALANCES  
GENERAL FUND  
FOR THE PERIOD ENDED JUNE 30, 2021**

	Current Month	Year to Date	Budget	% of Budget
<b>Other fees &amp; charges</b>				
Property appraiser	-	2,336	2,711	86%
Tax collector	-	3,369	3,502	96%
Total other fees & charges	-	5,705	6,213	92%
Total expenditures	<u>163,876</u>	<u>1,049,304</u>	<u>1,531,744</u>	69%
Excess/(deficiency) of revenues over/(under) expenditures	(159,851)	322,327	(46,756)	
Fund balances - beginning	875,790	393,612	435,843	
Assigned: capital outlay projects	315,788	315,788	315,788	
Unassigned	400,151	400,151	73,299	
Fund balances - ending	<u>\$ 715,939</u>	<u>\$ 715,939</u>	<u>\$ 389,087</u>	

**BROOKS OF BONITA SPRINGS II  
COMMUNITY DEVELOPMENT DISTRICT  
BALANCE SHEET  
GENERAL FUND  
JUNE 30, 2021**

	Balance
<b>ASSETS</b>	
BankUnited	\$ 101,075
SunTrust	501,410
Centennial Bank	51,780
Accounts receivable	54,943
Due from other governments	
Brooks I	
General fund	29
Total assets	\$ 709,237
 <b>LIABILITES &amp; FUND BALANCES</b>	
<b>Liabilities:</b>	
Due to other funds	
Brooks II	
Debt service - series 2017	44,594
Debt service - series 2021	129,639
Due to clearing fund	125
Total liabilities	174,358
 <b>DEFERRED INFLOWS OF RESOURCES</b>	
Deferred receipts	54,943
Total deferred inflows of resources	54,943
 <b>Fund balances:</b>	
Unassigned	479,936
Total fund balances	479,936
 Total liabilities, deferred inflows of resources and fund balances	 \$ 709,237

**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, 2021**

	Current Month	Year to Date	Budget	% of Budget
<b>REVENUES</b>				
Assessment levy	\$ 1,189	\$ 714,202	\$ 713,442	100%
Commons Club - share maint cost	-	1,910	56,166	3%
Coconut Road - cost sharing (mall contribution)	-	1,838	4,459	41%
Interest & miscellaneous	15	194	1,201	16%
Total revenues	<u>1,204</u>	<u>718,144</u>	<u>775,268</u>	93%
<b>EXPENDITURES</b>				
<b>Administrative</b>				
Supervisors	738	4,420	4,802	92%
Management	2,616	23,544	31,393	75%
Accounting	1,088	9,794	13,060	75%
Audit	4,973	6,517	6,517	100%
Legal	603	1,795	3,430	52%
Field management	1,245	11,210	14,947	75%
Engineering	-	4,932	10,290	48%
Trustee	-	2,934	4,425	66%
Dissemination agent	57	514	686	75%
Arbitrage rebate calculation	-	-	2,058	0%
Assessment roll preparation	-	9,261	12,863	72%
Telephone	30	267	355	75%
Postage	94	314	412	76%
Insurance	-	7,457	5,177	144%
Printing and binding	65	586	781	75%
Legal advertising	89	297	515	58%
Contingencies	106	910	1,372	66%
Annual district filing fee	-	120	120	100%
ADA website compliance	-	72	120	60%
Communication	-	-	343	0%
Total administrative	<u>11,704</u>	<u>84,944</u>	<u>113,666</u>	75%
<b>Water management</b>				
Contractual services	18,093	82,051	111,812	73%
NPDES permit	29	7,475	5,831	128%
Aquascaping	-	-	10,290	0%
Aeration	-	-	22,295	0%
Aeration operating supplies	4,520	10,214	12,005	85%
Culvert cleaning	-	14,200	10,290	138%
Capital outlay-lake bank erosion	17,825	23,200	68,600	34%
Boundary exotic removal	-	11,643	12,005	97%
Miscellaneous	-	-	1,715	0%
Total water management	<u>40,467</u>	<u>148,783</u>	<u>254,843</u>	58%

**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, 2021**

	Current Month	Year to Date	Budget	% of Budget
<b>Lighting services</b>				
Contractual services	1,867	3,859	4,459	87%
Electricity	77	6,394	9,604	67%
Miscellaneous	198	501	858	58%
Total lighting services	<u>2,142</u>	<u>10,754</u>	<u>14,921</u>	72%
<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	-	12,466	15,435	81%
Plant replacement supplies	-	5,745	27,440	21%
Maintenance supplies	-	1,441	2,573	56%
Electricity	15	114	172	66%
Irrigation water	3,787	21,316	25,725	83%
Electric - 41 entry feature/irrigation	369	2,889	3,430	84%
Contract services	-	297	2,744	11%
Irrigation repairs	216	9,210	3,430	269%
Landscape maintenance contract	23,122	179,065	233,240	77%
Irrigation management	-	1,184	394	301%
Total Coconut Rd. & Three Oaks Parkway	<u>27,509</u>	<u>233,727</u>	<u>314,583</u>	74%
<b>Coconut Road Park</b>				
Capital outlay - lighting	-	1,291	6,860	19%
License fees	43	86	51	169%
Plant replacements	-	-	4,116	0%
Other maintenance supplies	-	269	1,372	20%
Electric	235	1,637	3,087	53%
Irrigation water	335	1,614	2,058	78%
Sewer/water	24	723	1,029	70%
Contract services	1,170	8,732	15,435	57%
Building R&M	-	171	1,715	10%
Landscape maint contract	1,927	21,556	30,088	72%
Hardscape repairs	-	-	4,459	0%
Lighting repairs	-	7,038	1,715	410%
Hardscape maintenance	-	7,859	2,230	352%
CC building landscaping	-	-	3,945	0%
Total parks and recreation	<u>3,734</u>	<u>50,976</u>	<u>78,160</u>	65%

**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, 2021**

	<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	-	1,804	1,829	99%
Total other fees & charges	<u>-</u>	<u>3,023</u>	<u>3,245</u>	93%
Total expenditures	<u>85,556</u>	<u>532,207</u>	<u>784,018</u>	68%
Excess/(deficiency) of revenues over/(under) expenditures	(84,352)	185,937	(8,750)	
Fund balances - beginning	<u>564,288</u>	<u>293,999</u>	<u>315,453</u>	
Assigned: capital outlay projects	<u>164,864</u>	<u>164,864</u>	<u>164,864</u>	
Unassigned	<u>315,072</u>	<u>315,072</u>	<u>141,839</u>	
Fund balances - ending	<u>\$ 479,936</u>	<u>\$ 479,936</u>	<u>\$ 306,703</u>	

**BROOKS OF BONITA SPRINGS  
COMMUNITY DEVELOPMENT DISTRICT  
BALANCE SHEET  
DEBT SERVICE FUND SERIES 2001  
JUNE 30, 2021**

	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 2001  
FOR THE PERIOD ENDED JUNE 30, 2021**

	Current Month	Year to Date	Budget	% of Budget
<b>REVENUES</b>				
Special assessment: on-roll	\$ 306	\$ 103,688	\$ 104,115	100%
Interest	-	9	-	N/A
Total revenues	<u>306</u>	<u>103,697</u>	<u>104,115</u>	100%
<b>EXPENDITURES</b>				
<b>Debt service</b>				
Principal	-	-	50,000	0%
Interest	-	53,944	54,115	100%
Principal prepayment	-	790,000	-	N/A
Total debt service	<u>-</u>	<u>843,944</u>	<u>104,115</u>	811%
<b>Other fees and charges</b>				
Cost issuance	-	3,500	-	N/A
Total other fees and charges	<u>-</u>	<u>3,500</u>	<u>-</u>	N/A
Total expenditures	<u>-</u>	<u>847,444</u>	<u>104,115</u>	814%
Excess/(deficiency) of revenues over/(under) expenditures	306	(743,747)	-	
<b>OTHER FINANCING SOURCES/(USES)</b>				
Transfers out	(306)	(104,846)	-	N/A
Transfer in	-	735,250	-	N/A
Total other financing sources/(uses)	<u>(306)</u>	<u>630,404</u>	<u>-</u>	N/A
Net change in fund balances	-	(113,343)	-	
Fund balances - beginning	-	113,343	111,485	
Fund balances - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 111,485</u>	



**BROOKS OF BONITA SPRINGS  
COMMUNITY DEVELOPMENT DISTRICT  
BALANCE SHEET  
DEBT SERVICE FUND SERIES 2021 (REFUNDED SERIES 2001)  
JUNE 30, 2021**

	Balance
<b>ASSETS</b>	
Due from other funds	
Brooks I	
General Fund	\$ 104,846
Total assets	\$ 104,846
 <b>LIABILITIES &amp; FUND BALANCES</b>	
<b>Liabilities:</b>	\$ -
Total liabilities	-
 <b>Fund balances:</b>	
Restricted for:	
Debt service	104,846
Total fund balances	104,846
 Total liabilities & fund balances	\$ 104,846

**BROOKS OF BONITA SPRINGS  
COMMUNITY DEVELOPMENT DISTRICT  
STATEMENT OF REVENUES, EXPENDITURES,  
AND CHANGES IN FUND BALANCES  
DEBT SERVICE FUND SERIES 2021 (REFUNDED SERIES 2001)  
FOR THE PERIOD ENDED JUNE 30, 2021**

	Current Month	Year to Date
<b>REVENUES</b>	<u>\$ -</u>	<u>\$ -</u>
Total revenues	<u>-</u>	<u>-</u>
 <b>EXPENDITURES</b>		
<b>Debt service</b>		
Cost of issuance	-	4,750
Total debt service	<u>-</u>	<u>4,750</u>
 Excess/(deficiency) of revenues over/(under) expenditures	-	(4,750)
 <b>OTHER FINANCING SOURCES/(USES)</b>		
Transfers in	306	104,846
Transfers out	-	(735,250)
Proceeds of refunding bonds	-	740,000
Total other financing sources/(uses)	<u>306</u>	<u>109,596</u>
 Net change in fund balances	306	104,846
 Fund balances - beginning	104,540	-
Fund balances - ending	<u>\$ 104,846</u>	<u>\$ 104,846</u>

**BROOKS OF BONITA SPRINGS II  
COMMUNITY DEVELOPMENT DISTRICT  
BALANCE SHEET  
DEBT SERVICE FUND SERIES 2003  
JUNE 30, 2021**

	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 II  
COMMUNITY DEVELOPMENT DISTRICT  
STATEMENT OF REVENUES, EXPENDITURES,  
AND CHANGES IN FUND BALANCES  
DEBT SERVICE FUND SERIES 2003  
FOR THE PERIOD ENDED JUNE 30, 2021**

	Current Month	Year to Date	Budget	% of Budget
<b>REVENUES</b>				
Special assessment: on-roll	\$ 193	\$ 115,660	\$ 115,844	100%
Interest	-	11	-	N/A
Total revenues	<u>193</u>	<u>115,671</u>	<u>115,844</u>	100%
<b>EXPENDITURES</b>				
<b>Debt service</b>				
Principal	-	-	50,000	0%
Interest	-	65,538	65,844	100%
Principal prepayment	-	1,075,000	-	N/A
Total debt service	<u>-</u>	<u>1,140,538</u>	<u>115,844</u>	985%
<b>Other fees and charges</b>				
Cost of Issuance	-	3,500	-	N/A
Total other fees and charges	<u>-</u>	<u>3,500</u>	<u>-</u>	N/A
Total expenditures	<u>-</u>	<u>1,144,038</u>	<u>115,844</u>	988%
Excess/(deficiency) of revenues over/(under) expenditures	193	(1,028,367)	-	
<b>OTHER FINANCING SOURCES/(USES)</b>				
Transfers out	(193)	(129,639)	-	N/A
Transfer in	-	1,020,250	-	N/A
Total other financing sources/(uses)	<u>(193)</u>	<u>890,611</u>	<u>-</u>	N/A
Net change in fund balances	-	(137,756)	-	
Fund balances - beginning	-	137,756	133,943	
Fund balances - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 133,943</u>	

**BROOKS OF BONITA SPRINGS II  
COMMUNITY DEVELOPMENT DISTRICT  
BALANCE SHEET  
DEBT SERVICE FUND SERIES 2017 (REFUNDED SERIES 2006)  
JUNE 30, 2021**

	Balance
<b>ASSETS</b>	
Investments:	
Revenue	\$ 208,385
Prepayment	649
Reserve	273,970
Interest	1
Brooks II	
General fund	44,594
Total assets	\$ 527,599
 <b>LIABILITIES &amp; FUND BALANCES</b>	
<b>Liabilities:</b>	\$ -
Total liabilities	-
 <b>Fund balances:</b>	
Restricted for:	
Debt service	527,599
Total fund balances	527,599
Total liabilities & fund balances	\$ 527,599

**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, 2021**

	<u>Current Month</u>	<u>Year to Date</u>	<u>Budget</u>	<u>% of Budget</u>
<b>REVENUES</b>				
Special assessment: on-roll	\$ 1,824	\$ 1,093,198	\$ 1,094,797	100%
Interest	3	28	-	N/A
Total revenues	<u>1,827</u>	<u>1,093,226</u>	<u>1,094,797</u>	100%
<b>EXPENDITURES</b>				
<b>Debt service</b>				
Principal	-	791,000	791,000	100%
Interest	-	316,262	316,262	100%
Total debt service	<u>-</u>	<u>1,107,262</u>	<u>1,107,262</u>	100%
Excess/(deficiency) of revenues over/(under) expenditures	1,827	(14,036)	(12,465)	
Fund balances - beginning	<u>525,772</u>	<u>541,635</u>	<u>536,771</u>	
Fund balances - ending	<u>\$ 527,599</u>	<u>\$ 527,599</u>	<u>\$ 524,306</u>	

**BROOKS OF BONITA SPRINGS II  
COMMUNITY DEVELOPMENT DISTRICT  
BALANCE SHEET  
DEBT SERVICE FUND SERIES 2021 (REFUNDED SERIES 2003)  
JUNE 30, 2021**

	Balance
<b>ASSETS</b>	
Due from other funds	
Brooks II	
General fund	\$ 129,639
Total assets	\$ 129,639
 <b>LIABILITIES &amp; FUND BALANCES</b>	
<b>Liabilities:</b>	\$ -
Total liabilities	-
 <b>Fund balances:</b>	
Restricted for:	
Debt service	129,639
Total fund balances	129,639
 Total liabilities & fund balances	\$ 129,639

**BROOKS OF BONITA SPRINGS II  
COMMUNITY DEVELOPMENT DISTRICT  
STATEMENT OF REVENUES, EXPENDITURES,  
AND CHANGES IN FUND BALANCES  
DEBT SERVICE FUND SERIES 2021 (REFUNDED SERIES 2003)  
FOR THE PERIOD ENDED JUNE 30, 2021**

	Current Month	Year to Date
<b>REVENUES</b>	\$ -	\$ -
Total revenues	<u>-</u>	<u>-</u>
 <b>EXPENDITURES</b>		
<b>Debt service</b>		
Cost of issuance	-	4,750
Total debt service	<u>-</u>	<u>4,750</u>
 Excess/(deficiency) of revenues over/(under) expenditures	-	(4,750)
 <b>OTHER FINANCING SOURCES/(USES)</b>		
Transfers in	193	129,639
Transfers out	-	(1,020,250)
Proceeds of refunding bonds	<u>-</u>	<u>1,025,000</u>
Total other financing sources/(uses)	<u>193</u>	<u>134,389</u>
 Net change in fund balances	193	129,639
 Fund balances - beginning	129,446	-
Fund balances - ending	<u>\$ 129,639</u>	<u>\$ 129,639</u>



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

**13A**

**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 Regular Meeting on April 28, 2021 at 1:00 p.m., at The Commons Club at The Brooks Enrichment Center, 9930 Coconut Road, Bonita Springs, Florida 34135.

**Present for Brooks CDD were:**

James Merritt	Chair
Sandra Varnum	Vice Chair
Phil Douglas	Assistant Secretary
Rollin Crawford	Assistant Secretary
Bill Docherty	Assistant Secretary

**Present for Brooks II CDD were:**

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

**Also present were:**

Chuck Adams	District Manager
Cleo Adams (via telephone)	Assistant District Manager
Dan H. Cox	District Counsel
Brent Burford	District Engineer
Blake Grimes	GulfScapes (GS)
Mark Grimes	GulfScapes (GS)
Jim Ward	Commons Club President
Bill Hollister	Resident
Cindy Nielsen	Resident
Alex Meserley	Resident

**FIRST ORDER OF BUSINESS**

**Call to Order/Roll Call**

42 Mr. Adams called the meeting to order at 1:00 p.m. All Supervisors were present, in  
43 person for both Brooks of Bonita Springs CDD and for Brooks of Bonita Springs II CDD.

44

45 **SECOND ORDER OF BUSINESS**

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

46

47 Referencing slides, Resident Bill Hollister outlined pickleball court issues and reviewed  
48 examples of updated, cutting-edge pickleball courts. He discussed nets, a wind tunnel, screens,  
49 new court construction, a gel surface designed to accommodate players with joint issues, large  
50 viewing areas between courts, maintenance costs, staff and impact on real estate values. He  
51 urged the Boards to consider conveying the pickleball courts to an entity that is more  
52 knowledgeable about amenities and to pay close attention to the needs of its tax paying  
53 constituents.

54 Resident Cindy Nielsen questioned how many attendees were tax payers and pickleball  
55 players.

56

57 **JOINT BOARD BUSINESS ITEMS**

58 **THIRD ORDER OF BUSINESS**

**Landscape Report: GulfScapes**

59

60 Mr. Blake Grimes reported the following:

- 61 ➤ Yearly cutbacks commenced after Easter.
- 62 ➤ The medjool plants would be trimmed in May.
- 63 ➤ Fertilizer applications would commence in May.

64 Discussion ensued regarding elevating or changing the flower beds for a stronger  
65 blossom, line of sight (LOS) issues on Three Oaks and the uneven appearance of the sod.

66

67 **FOURTH ORDER OF BUSINESS**

**Irrigation Report**

68

69 **A. Meter Usage by Clock**

70 **B. Year-Over-Year Water Usage**

- 71 • **Rainfall Comparison**

72 These items were provided for informational purposes.

73           Regarding the sod, Mr. Blake Grimes stated that Mr. Perkins was emailed about it. He  
74 discussed the grounding out of Clock 5 on Coconut and Three Oaks, the cable issues on Clock 6  
75 from Copperleaf to the Bridge and the ongoing cable issues on Clocks 6 and 7. He concluded  
76 that, overall, everything has operated well in recent weeks and the grasses are fairly green.  
77 Asked if there would be issues if GulfScapes could no longer park its equipment near the  
78 pickleball courts, if the area is used to construct additional courts, Mr. Grimes stated there  
79 would be no issues and the equipment would be parked near the fitness center or wherever  
80 there is room. He reviewed the 2020/2021 Water Usage Report, the Brooks Year-Over-Year  
81 (YOY) Water Usage and Yearly Rainfall charts and noted that Clock 6 has the most usage of all.

82           Referencing the proposed Fiscal Year 2022 budget, Mr. Bartoletti voiced his opinion that  
83 the CDDs are not going to make their budgets no matter how hard they try; he reviewed  
84 irrigation costs for Fiscal Year 2021. He stated that the CDDs are overbudget by approximately  
85 \$4,000 and, unless the CDDs find a way to stop using over 2.7 million gallons of water, it will be  
86 very difficult to remain within budget so the CDDs would most likely have to increase the water  
87 budget. Mr. Bartoletti thought that the CDDs are probably overcharging The Commons Club  
88 (CC) for irrigation and under-billing the Coconut Road Mall, assuming all linear footage is  
89 maintained at an equal price. It was noted that the cost-sharing formulas must be re-examined.  
90 Mr. Gould stated the Boards and Staff must follow up to determine if charges should be  
91 adjusted for the CC and the mall. Mr. Bartoletti asked Mr. Adams to email the charts to the  
92 Boards, review the billings for the CC and the mall and present his findings at the next meeting.

93

94 **FIFTH ORDER OF BUSINESS**

**Consideration of SOLitude Lake  
Management Services Contracts for  
Aeration Installation**

97 **A. Lakes 105 – 108 and Lake 110**

98 **B. Lakes 111 – 113**

99           Mrs. Adams presented the SOLitude Services Contracts for aeration installation in Lakes  
100 105 – 108, 110 and 111 – 113 for a total cost of \$63,770. The project was put on hold in the  
101 previous fiscal year, due to budget constraints; \$65,000 was budgeted for the expenditures.

102 Discussion ensued regarding a funding source, the number of remaining lakes to be  
103 aerated and a past study about the value of aeration.

104

105 **On MOTION for Brooks of Bonita Springs by Mr. Merritt and seconded by Mr.**  
106 **Douglas, with all in favor, SOLitude Lake Management Services Contracts for**  
107 **Aeration Installation in Lakes 105 – 108, 110 and 111 - 113, in a total not-to-**  
108 **exceed amount of \$63,770, was approved.**

109

110

111 **On MOTION for Brooks of Bonita Springs II by Mr. Bartoletti and seconded by**  
112 **Mr. Pierce, with all favor, SOLitude Lake Management Services Contracts for**  
113 **Aeration Installation in Lakes 105 – 108, 110 and 111 - 113, in a total not-to-**  
114 **exceed amount of \$63,770, was approved.**

115

116

117 **▪ District Engineer: *Johnson Engineering Inc.***

118 **This item, previously the Seventh Order of Business, was presented out of order.**

119 Mr. Burford presented the Order of Magnitude Cost Estimate for The Brooks Pickleball  
120 Court Expansion and noted the following:

121 ➤ A conceptual site plan for nine additional courts, with adequate water retention and  
122 room for 27 parking spaces, was created.

123 ➤ The improvements could be adjusted to better accommodate the community's needs.

124 ➤ Parking: At the previous meeting, there was mention of needing three parking spaces  
125 per court, equating to 27 parking spaces. A review of the Village of Estero's Codes found that  
126 the parking requirement is at the discretion of the Director of Community Development.

127 Discussion ensued regarding the parking requirement, the markup for construction  
128 management fees, widening the pickleball court sizes to meet current pickleball standards,  
129 eliminating the basketball courts, cost of permitting and the public land issue. Mr. Burford  
130 would contact the Village of Estero for more information regarding the parking requirements.

131 Ms. Varnum asked how the CDDs would pay for the pickleball improvements. Mr.  
132 Bartoletti stated either through imposing a one-time assessment or taking out a loan. He  
133 pointed out that, once the improvements are made, the Boards must ensure that the new  
134 pickleball facility is operated and managed in a sustainable, high-quality way. In his opinion, the

135 CC would be the ideal entity to own and operate the pickleball facility because it is in the  
136 business of amenities; however, the CC indicated that it is not interested in joining the CDDs in  
137 this venture. He wanted to know the basis for the CC's decision.

138 Commons Club President Jim Ward stated the CC Board considered managing the  
139 project but ultimately decided that it was in the best interest of the Brooks community that the  
140 pickleball courts remain an amenity of the CDDs. A decision was made years ago that the  
141 pickleball amenity would be the CDDs' responsibility and be available to 3,500 CDD residents  
142 within the Brooks, as opposed only the 2,400 members of the CC. The CC Board did not want to  
143 be in the position of telling pickleball players that are not CC members that, in order to play  
144 pickleball, they must join the CC and pay initiation and annual fees, in order to play pickleball.

145 Mr. Ward discussed the CC's consideration of different memberships for pickleball only  
146 players, the CC Board alerting the CDDs that the land could possibly be sold to a third party, the  
147 sale of the property for about \$830,000 and the strong financial position of the CC. Mr. Ward  
148 recalled that the CDDs decided to install pickleball courts on its properties and the CC had no  
149 input on that decision.

150 A Board Member voiced his opinion that the proper way to proceed would be to obtain  
151 an appraisal and, if there are any other interests in the property that could be suitable for the  
152 Districts, the property should be sold; the Boards should hold off on the pickleball  
153 improvements until the court sizes and parking details are worked out.

154 Ms. Varnum stated the CDDs' responsibility is to maintain the infrastructure of the  
155 Brooks; she doubted that the Boards ever approved constructing six additional pickleball courts.

156 Mr. Bartoletti stated there was a vote and the Boards decided to engage in a  
157 recreational amenity and construct additional courts.

158 **▪ Update: Pickleball**

159 Resident Alex Meserley stated the Brooks Pickleball Club (PBC) used members'  
160 experiences, consulted a retired attorney on the content and wording of the documents and  
161 sought the advice of a tax professional, a CPA and a community general manager regarding the  
162 fiscal details of the Implementation Plan. He presented the BPC Implementation Plan (IP) and

163 reviewed the BPC bylaws, Rules of Play, BPC Incorporation, financial aspects of the BPC and the  
164 liability waiver. In closing, the PBC believed the following:

- 165 ➤ It addressed the issues previously expressed by the Supervisors.
- 166 ➤ The IP has a legal basis for success.
- 167 ➤ The IP is complete on the assumption of administrating the pickleball amenities
- 168 ➤ There are more than a sufficient number of qualified and motivated Brooks pickleball  
169 players to continue to oversee the administrative tasks, indefinitely.
- 170 ➤ The financial tasks of the amenity are recognized and covered
- 171 ➤ If wanted by the CDDs, the PBC could provide the specific documents that have been  
172 developed.

173 Mr. Meserley reviewed the following the timing for the elements of the IP:

- 174 ➤ In June and July, the PBC would gather feedback from members about the proposed  
175 rules of play and finalize those rules and the bylaws.
- 176 ➤ In August, the PBC would file for incorporation, open a bank account and assign  
177 committee leadership positions within the BPC.
- 178 ➤ In September, the PBC would initiate the Chelsea Reservation system and develop  
179 structures for drop-in play, league play and social events.
- 180 ➤ Everything would be in place to commence operations on October 1, 2021.
- 181 ➤ Relative to engineering, the pickleball courts are currently 20' long by 10' wide. The PBC  
182 is proposing that the width be increased from 10' to 16', on the two eastern ends of the courts  
183 to accommodate social gatherings.

184 Mr. Meserley responded to questions regarding the use of CC administration to issue  
185 new BPC cards, \$20 BPC membership fee, \$500 non-resident annual membership fee, Chelsea  
186 Reservation System, liability waiver, pickleball professional that would be engaged and the  
187 CDDs' responsibility to maintain, repair and replace the courts.

188 Mr. Crawford voiced his opinion that the total cost of the pickleball improvements  
189 would be \$750,000 to \$800,000, which is substantial. He noted that the Boards have yet to  
190 discuss the costly ongoing maintenance. Discussion ensued regarding construction costs,  
191 amortization, ongoing operational costs, potential assessment increase of \$250 to \$300 per

192 door, the need for financial and legal oversight and the need for additional, accurate  
193 information in order to make a final decision.

194         Asked to provide his insight based on his knowledge and today’s discussions, Mr. Cox  
195 stated, when the property was purchased several years ago, the CDD Boards were blended with  
196 officers and members of the CC and the transaction was ethical and legal. Staff solicited an  
197 opinion from the Department of Ethics, which was confirmed and later adopted by the  
198 Legislature into the Florida Ethics Code. There was a proposal to sell the property and take back  
199 a note. Mr. Cox stated his preference would be for a long-term lease, which could be for as little  
200 as \$1 per year, to make it a binding contract, and Staff could stipulate the responsibilities of the  
201 lessee for day-to-day maintenance, including sweeping the courts and painting the courts every  
202 three to five years.

203

**DUE TO TECHNICAL DIFFICULTIES, AUDIO WAS NOT AVAILABLE**

204

**THE REMAINDER OF THE MINUTES TRANSCRIBED FROM THE MEETING NOTES**

205

206

**SIXTH ORDER OF BUSINESS**

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**Consideration of Resolutions Approving  
the Districts’ Proposed Budgets for Fiscal  
Year 2021/2022 and Setting a Public  
Hearing Thereon Pursuant to Florida Law;  
Addressing Transmittal, Posting and  
Publication Requirements; and Providing  
an Effective Date**

Mr. Adams explained the annual budget preparation, deliberation, public hearing and  
adoption process and reviewed the proposed Fiscal Year 2022 budget, highlighting any line item  
increases, decreases and modifications, compared to the Fiscal Year 2021 budget, and  
explained the reasons for any adjustments.

**A. Resolution 2021-03, Brooks of Bonita Springs Community Development District**

Mr. Adams presented Resolution 2021-03.



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**On MOTION for Brooks of Bonita Springs by Mr. Merritt and seconded by Mr. Douglas, with all in favor, Resolution 2021-03, Approving the Districts' Proposed Budgets for Fiscal Year 2021/2022 and Setting a Public Hearing Thereon Pursuant to Florida Law; Addressing Transmittal, Posting and Publication Requirements; and Providing an Effective Date, was adopted.**

- B. Resolution 2021-04, Brooks of Bonita Springs II Community Development District**  
Mr. Adams presented Resolution 2021-04.

**On MOTION for Brooks of Bonita Springs II by Mr. Bartoletti and seconded by Mr. Pierce, with all favor, 2021-04, Approving the Districts' Proposed Budgets for Fiscal Year 2021/2022 and Setting a Public Hearing Thereon Pursuant to Florida Law; Addressing Transmittal, Posting and Publication Requirements; and Providing an Effective Date, was adopted.**

**SEVENTH ORDER OF BUSINESS**

**Update: Pickleball**

This item was addressed following the Fifth Order of Business.

**EIGHTH ORDER OF BUSINESS**

**Update: Cane Toad Reduction Program**

The audio was not available.

**NINTH ORDER OF BUSINESS**

**Continued Business Items**

- A. Coconut Point Overdue Payment – Dan Cox**

Mr. Cox was waiting for an invoice to be sent.

- B. Pickleball Club Update – Alex Meserley**

This item was discussed following the Fifth Order of Business.

- C. Coconut CDD Park Continued Discussion – Board of Supervisors**

- D. Irrigation Water Usage by Coconut Road and Three Oaks – GulfScapes**

- E. Clock 7 Base Water Usage from Zone and Head Analysis – GulfScapes**

An update would be provided at the next meeting.

259 **TENTH ORDER OF BUSINESS** **New Business Items**

260

261 **A. Irrigation Water Billing Analysis – Joe Bartoletti**

262 **B. 2022 Budget Discussion – Joe Bartoletti**

263 **C. Services to TCO, CP and TCC**

264 **D. Usage of RCS for BSU Recycled Water**

265 Mr. Badessa would contact Bonita Springs Utilities (BSU) regarding recycled water.

266

267 **ELEVENTH ORDER OF BUSINESS** **Acceptance of Unaudited Financial**  
268 **Statements as of March 31, 2021**

269

270 Mr. Adams presented the Unaudited Financial Statements as of March 31, 2021. The  
271 financials were accepted.

272

273 **TWELFTH ORDER OF BUSINESS** **Approval of Minutes**

274

275 **A. January 27, 2021 Joint Regular Meeting**

276 Mr. Adams present the January 27, 2021 Joint Regular Meeting minutes.

277

278 **On MOTION for Brooks of Bonita Springs by Mr. Merritt and seconded by Mr.**  
279 **Douglas, with all in favor, the January 27, 2021 Joint Regular Meeting Minutes,**  
280 **as presented, were approved.**

281

282 **On MOTION for Brooks of Bonita Springs II by Mr. Bartoletti and seconded by**  
283 **Mr. Pierce, with all favor, the January 27, 2021 Joint Regular Meeting Minutes,**  
284 **as presented, were approved.**

285

286

287 **B. February 24, 2021 Joint Special Meeting**

288 Mr. Adams present the February 24, 2021 Joint Special Meeting Minutes.

289

290 **On MOTION for Brooks of Bonita Springs by Ms. Varnum and seconded by Mr.**  
291 **Douglas, with all in favor, the February 24, 2021 Joint Special Meeting Minutes,**  
292 **as presented, were approved.**

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On MOTION for Brooks of Bonita Springs II by Mr. Bartoletti and seconded by Mr. Pierce, with all favor, the February 24, 2021 Joint Special Meeting Minutes, as presented, were approved.

**THIRTEENTH ORDER OF BUSINESS**

**Staff Reports**

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

- **Update: Status of Simon Group Payment**

The Board’s consensus was to file a complaint against the Simon Group.

On MOTION for Brooks of Bonita Springs by Mr. Douglas and seconded by Ms. Varnum, with all in favor, authorizing Staff to file a legal complaint against the Simon Group to recover funds owed to the CDDs, was approved.

On MOTION for Brooks of Bonita Springs II by Mr. Brown and seconded by Mr. Bartoletti, with all favor, authorizing Staff to file a legal complaint against the Simon Group to recover funds owed to the CDDs, was approved.

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

There being no report, the next item followed.

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

- **Status Report – Field Operations**

The April Field Operations Report was provided for informational purposes.

**D. District Manager: *Wrathell, Hunt and Associates, LLC***

**I. Registered Voters in Districts as of April 15, 2021**

- **Brooks of Bonita Springs: 2,225**
- **Brooks of Bonita Springs II: 1,453**

**II. NEXT MEETING DATE: July 28, 2021 at 1:00 P.M.**

- **QUORUM CHECK – BROOKS OF BONITA SPRINGS**
- **QUORUM CHECK – BROOKS OF BONITA SPRINGS II**

The next meeting will be held on July 28, 2021 at 1:00 p.m.

328 **FOURTEENTH ORDER OF BUSINESS** **Supervisors' Requests**

329

330 There being no Supervisors' requests, the next item followed.

331

332 **FIFTEENTH ORDER OF BUSINESS** **Public Comments (*non-agenda items, only;***  
333 ***four (4)-minute time limit*)**

334

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

336

337 **SIXTEENTH ORDER OF BUSINESS** **Adjournment**

338

339 There being nothing further to discuss, the meeting adjourned at 4:47 p.m.

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[SIGNATURES APPEAR ON THE FOLLOWING PAGE]

344 **FOR BROOKS OF BONITA SPRINGS:**

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Secretary/Assistant Secretary

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

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352 **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**

**13B**

**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 Special Meeting on May 26, 2021 at 1:00 p.m., at The Commons Club at The Brooks Enrichment Center, 9930 Coconut Road, Bonita Springs, Florida 34135.

**Present for Brooks CDD were:**

James Merritt	Chair
Sandra Varnum	Vice Chair
Phil Douglas	Assistant Secretary
Rollin Crawford	Assistant Secretary
Bill Docherty (via telephone)	Assistant Secretary

**Present for Brooks II CDD were:**

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

**Also present were:**

Chuck Adams	District Manager
Cleo Adams	Assistant District Manager
Shane Willis	Operations Manager
Dan H. Cox	District Counsel
Brent Burford	District Engineer
Betsy Lucas	Resident
Bill Hollister	Resident
Tom Stitchberg	Resident

**FIRST ORDER OF BUSINESS**

**Call to Order/Roll Call**

Mr. Adams called the meeting to order at 1:01 p.m. For Brooks of Bonita Springs, Supervisors Merritt, Varnum, Douglas and Crawford were present, in person. Supervisor

42 Docherty was attending via telephone. For Brooks of Bonita Springs II, all Supervisors were  
43 present, in person.

44

45 **SECOND ORDER OF BUSINESS**

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

46

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

48

49 **THIRD ORDER OF BUSINESS**

**Discussion: Pickleball**

50

51 Mr. Bartoletti stated the PowerPoint presentation represented the best attempt by Mr.  
52 Merritt and himself to impart structure to the pickleball conversation and reach a conclusion.  
53 Referencing slides Mr. Bartoletti highlighted the following:

54 ➤ The Commons Club (CC) Board expressed that it was “not interested” in partaking in the  
55 pickleball expansion project in the Brooks due to a privacy issue, an access issue and a Human  
56 Resources on site issue, which are not issues for the CDDs.

57 ➤ The CC manages access to a Beach Club in Tampa, through an outside sport-oriented  
58 entity and it was suggested that the CDDs consider engaging a local outside sport-oriented  
59 contractor to manage the pickleball facility, as it was necessary to create a physical presence to  
60 manage the courts, manage access and ensure that the pickleball courts look great.

61 ➤ The CDDs’ park/land is a valuable asset that should be maintained and kept, as it offers  
62 several opportunities. The area would be the potential home of new pickleball courts.

63 ➤ A proposal to offer an upgraded pickleball facility under a triple-net land lease to the  
64 Homeowners Association (HOA) for each of the four Brooks communities; Shadow Wood,  
65 Spring Run, Lighthouse Bay and Copper Leaf. The land lease would allow the CDDs private use  
66 of the land and provide resident ownership use of the park.

67 ➤ The land lease would grant the CDDs retention of a very valuable resource that can be  
68 utilized in the present day and in the future, as needs change. Ownership of the land enables  
69 the CDDs to make it usable for the next amenity needed within the Brooks, where land-locking  
70 prevents it from being offered in each community’s area.

71 ➤ The Board Chairs coordinated with District Staff to reconfigure the park to fit 12  
72 pickleball courts.



73 ➤ Privacy in management is the goal and providing a land-lease to each HOA would enable  
74 the community to be the resource that manages the courts, which solves the main problem of  
75 managing the courts with no physical presence. If the HOAs accept the burden, the privacy and  
76 management issues related to the pickleball project would be solved.

77 To pay for the construction of the facility, Mr. Bartoletti recommended assessing all  
78 3,615 units within the Brooks and the Brooks Pickleball Club (BPC) members would be charged  
79 an annual triple net lease fee, which would consist of a facility access cost, a Chelsea  
80 Reservation System cost, annual and periodic pickleball costs and an end-of-life pickleball  
81 replacement cost. Mr. Bartoletti reviewed each cost individually and stated it was imperative  
82 for the CDDs to have the support of the homeowners, as they would be utilizing the new  
83 amenity, and of the PBC members in each of the four communities, as they would be asked to  
84 sell the concept to their respective HOAs.

85 Mr. Bartoletti discussed pickleball membership management by the Masters HOA,  
86 including processing BPC usage fees, granting pickleball access to guests by issuing credentials  
87 for the maglock entry, purchase of a software module from Chelsea, issuing a Chelsea access  
88 number, cancelling Chelsea credentials upon the sale of a home, the PBC establishing the rules  
89 of play and setting up a fining committee to penalize players who violate the rules.

90 Mr. Bartoletti stated that the annual fee per 100 members per community would be  
91 \$105. He recommended that the Brooks pickleball players provide feedback on the annual fee  
92 decision. He reviewed the timeline for the expansion project; construction of the additional  
93 courts would likely commence in the summer of 2023. He discussed the need to circulate a  
94 survey and obtaining a majority vote from homeowners and the requirement of the City of  
95 Bonita Springs for special fencing at the courts at Pelican Landing.

96 Mr. Pierce asked if the land lease would absolve the CDDs of the privacy issue and if  
97 certain individuals could be excluded from playing pickleball. Mr. Cox stated the CDDs could  
98 exclude based on residency, if it were challenged, and graduated rates could be instituted and  
99 there is no case in point that says that a residential recreational facility was started by a CDD or  
100 any other local government that serves just their community. Asked if the four HOAs were

101 contacted, Mr. Bartoletti stated no; the PBC members would present the concept to their  
102 respective HOAs in 2022.

103 Mr. Bartoletti responded to questions regarding the land lease, billing, prospective  
104 contractor, compensation to the CDDs, terms of the lease, contents of the survey, who would  
105 be the lessor, how the transaction would be structured, access and easement documents and  
106 the \$1 million estimated cost of the project.

107 Asked if there would be a way for the CDDs to recover the construction costs, Mr.  
108 Merritt stated there are trigger points that could end the project, including the HOAs' approval  
109 and agreement to manage the courts, the PBC's acceptance of the fees and its responsibility to  
110 obtain approval of the majority of Brooks residents to proceed with the project. Mr. Bartoletti  
111 stated a realistic survey must have a reasonable cost estimate. He asked Mr. Burford to give a  
112 brief overview of the Engineering conceptual plan for the project.

113 Mr. Burford stated, so far, Engineering has been able to provide everything that the  
114 Boards requested and created a conceptual plan for 12 courts, with room for stormwater  
115 retention and 16 to 18 additional parking spaces. Asked if the plan addressed the existing  
116 courts and brings them to the standard that the new courts will have, Mr. Burford replied  
117 affirmatively and confirmed that the existing courts would be raised and the basketball courts  
118 would be eliminated but the restrooms would be retained.

119 Ms. Varnum suggested that the Boards obtain authorization from the Village of Estero,  
120 prior to polling or surveying the residents. Mr. Crawford stated the pickleball amenity should be  
121 first-rate and should adequately address the demand for pickleball in the community. He  
122 commended Mr. Bartoletti and Mr. Merritt on their presentation.

123 The Board and Staff discussed the costs versus benefits, roadblocks that may be  
124 encountered, construction costs, assessments, timing of the final estimate, scheduling a  
125 meeting with officials from the Village of Estero, Chelsea Reservation System (CRS), noise  
126 factor and whether to ask the CC to join the CDDs in the expansion project and to provide some  
127 administration, in conjunction with the HOAs.

128 Mr. Bartoletti stated the plan is workable and the only entity that presents a challenge is  
129 the Shadow Wood Community Association because it has had no involvement in any sports  
130 activities.

131 Asked for his opinion on the plan, Mr. Meserley voiced his opinion that the plan is a  
132 positive step for the PBC. He took copious notes of today's meeting and would schedule a  
133 Zoom call for PBC members to discuss the plan. The primary objective is to have pickleball  
134 courts that are safe and social and he felt that Mr. Bartoletti's plan included that.

135 Resident Bill Hollister commended the Board Chairs on their presentation and stated,  
136 although the plan is acceptable, he felt that there are significant obstacles that must be  
137 considered. He commented on access to the property, shared agreements with the HOAs, the  
138 right of first refusal, the Shadow Wood Community Association, the survey and a 2010 meeting  
139 wherein the land was purchased from the CC. He concluded that the land lease proposal is  
140 creative, desirable and adequately represents pickleball players.

141 Resident Tom Stitchberg stated, that he is a new member of the CC and asked why the  
142 CC was not included in the pickleball expansion project. Mr. Bartoletti stated the CDDs  
143 proposed an owner-type involvement to the CC in February and followed up with another  
144 discussion in April and, in both cases, the CC expressed no interest in the project. He stated  
145 that Engineering would make sure the maximum number of courts are available and the  
146 pickleball Manager from Pelican Landing would be asked to advise the CDDs on the layout of  
147 the courts. He discussed the congregation areas on the site plan, fencing, determining if a  
148 majority vote is acceptable versus a super-majority vote and what would be an acceptable level  
149 for the CDDs to move forward with the plan.

150 Resident and CC member Betsy Lucas voiced her opinion that the presentation to the CC  
151 Board did not provide enough information and no solid estimate was given and no appraisal of  
152 the property. Mr. Bartoletti stated that he provided a rough approximation, which should have  
153 been sufficient. Mr. Docherty stated that the CC did not want anything to do with the plan so  
154 he, personally, wrote off the CC.

155 Discussion ensued regarding whether to include the CC in the pickleball project and  
156 selling the property to the CC for \$2 million. Mr. Crawford concurred with Mr. Merritt that it

157 was too late to include the CC in the project and expressed his opinion that the steps taken thus  
158 far are the correct ones and that the CDDs should proceed with the project.

159

160 **FOURTH ORDER OF BUSINESS**

**Discussion: Proposed Budget for Fiscal Year  
2021/2022**

161

162

163 Mr. Adams stated that there is no budget impact for pickleball; the proposed Fiscal Year  
164 2022 budget was adjusted based on the discussions at the previous meeting, as reflected in the  
165 proposed Fiscal Year 2022 budget in the agenda packet. The final assessment levels would be  
166 set at the June meeting.

167

168 **FIFTH ORDER OF BUSINESS**

**Supervisors' Requests**

169

170 There being no Supervisors requests, the next item followed.

171

172 **SIXTH ORDER OF BUSINESS**

**Public Comments**

173

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

175

176 **SEVENTH ORDER OF BUSINESS**

**Adjournment**

177

178 There being nothing further to discuss, the meeting adjourned at 3:22 p.m.

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[SIGNATURES APPEAR ON THE FOLLOWING PAGE]

183 **FOR BROOKS OF BONITA SPRINGS:**

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Secretary/Assistant Secretary

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

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

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

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

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

**13C**

**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 Special Meeting on June 23, 2021 at 1:00 p.m., at The Commons Club at The Brooks Enrichment Center, 9930 Coconut Road, Bonita Springs, Florida 34135.

**Present for Brooks CDD were:**

James Merritt	Chair
Sandra Varnum	Vice Chair
Phil Douglas	Assistant Secretary
Rollin Crawford	Assistant Secretary
Bill Docherty (via telephone)	Assistant Secretary

**Present for Brooks II CDD were:**

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

**Also present were:**

Chuck Adams	District Manager
Cleo Adams	Assistant District Manager
Shane Willis	Operations Manager
Dan H. Cox	District Counsel
Andy Tilton	District Engineer
Brent Burford	Johnson Engineering
Alex Meserley	Resident
Bill Hollister	Resident
Bill Stoehr	Resident

**FIRST ORDER OF BUSINESS**

**Call to Order/Roll Call**

40 Mr. Adams called the meeting to order at 1:01 p.m. For Brooks of Bonita Springs,  
41 Supervisors Merritt, Varnum, Douglas and Crawford were present, in person. Supervisor  
42 Docherty was attending via telephone. For Brooks of Bonita Springs II, all Supervisors were  
43 present, in person.

44

45 **SECOND ORDER OF BUSINESS**

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

46

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

48

49 **JOINT BUSINESS ITEMS**

50 **THIRD ORDER OF BUSINESS**

**Continued Discussion: Pickleball  
Compound Development and Operation**

51

52

53 Mr. Bartoletti gave a revised PowerPoint presentation that included items he and Mr.  
54 Merritt discussed with the HOA Board Presidents. The following bullet point discussion items  
55 and concerns were mentioned regarding proceeding with the pickleball expansion project; Mr.  
56 Bartoletti highlighted the following topics:

- 57 ➤ All four communities are landlocked and cannot provide any additional amenities.
- 58 ➤ The Commons Club Board expressed that it was “not interested”, so it will not be  
59 participating.
- 60 ➤ New homebuyers demand that pickleball be available to them in the community.
- 61 ➤ Proceeding with the CDDs financing and building to order any amenity needed, in the  
62 future, for the HOA, under a 10-year lease with renewal options. The HOA would choose  
63 financing options and would be responsible for maintenance and management of facility.
- 64 ➤ The CDDs would provide specific build out costs once the HOA determines what is being  
65 built.
- 66 ➤ Recommended shared cost approach and leaving enough room to build additional  
67 courts.
- 68 ➤ Initiate a usage fee.



69 ➤ The Pickleball Club, HOA and CDDs would develop an owner presentation. The Pickleball  
70 Club would be responsible for selling this amenity to the communities. The HOAs would  
71 designate two representatives to participate in the process.

72 ➤ Work assignments were designated as follows:

73 ✓ Lease Agreement: Mr. Crawford, Mr. Gould and Mr. Cox

74 ✓ Finance: Mr. Merritt, Mr. Bartoletti and Staff

75 ✓ Prepare HOA Presentation: Ms. Varnum

76 ✓ Access Control in addition to Chelsea Software/Court Management: Mr. Bertucci  
77 and Mr. Docherty

78 Court usage, how to identify nonresident usage, disconnecting from The Commons Club  
79 and having the Pickleball Club disperse all communication, were discussed.

80 Mr. Bartoletti wanted to present usage data at the next meeting, have the Pickleball  
81 Club manage pickleball and disconnect The Commons Club from all association and  
82 responsibility for communication. Mr. Meserley stated they already identified the need for a  
83 Publicity Director to disseminate information to the communities and asked to prepare a  
84 master mailing list centralizing the message but with each community using its internal  
85 messaging approach to distribute the message so it is identified through the HOA. Specifically,  
86 indicating what is going on with pickleball and that Mr. Bartoletti is not responsible any longer.

87

88 **On MOTION for Brooks of Bonita Springs by Mr. Merritt and seconded by Mr.**  
89 **Crawford, with all in favor, purchasing the Chelsea Reservation System**  
90 **software and the annual lease fees for the Fiscal Year 2022/2023 Season, in the**  
91 **amount of \$500 upfront and \$900 yearly, and transferring the account to an**  
92 **entity that exists at the end of the period, was approved.**

93

94 **On MOTION for Brooks of Bonita Springs II by Mr. Bartoletti and seconded by**  
95 **Mr. Bertucci, with Mr. Bartoletti, Mr. Bertucci, Mr. Gould in favor and Mr.**  
96 **Pierce and Mr. Brown dissenting, purchasing the Chelsea Reservation System**  
97 **software and the annual lease fees for the Fiscal Year 2022/23 Season, in the**  
98 **amount of \$500 upfront and \$900 yearly, and transferring the account to an**  
99 **entity that exists at the end of the period, was approved. [Motion passed 3-2]**

100

101 As Mr. Cox confirmed that The Commons Club had the right of first refusal and rejected  
102 the opportunity, Mr. Gould asked about returning funds to the property owners for the  
103 underlying land, if the property were to be sold. Discussion ensued regarding preparing a  
104 mechanism for participants to contribute funds to participate in a program the HOA is not  
105 interested in participating in, developing a user fee for nonresident play and an outside user fee  
106 for nonparticipating HOAs, adding a fee for the use of the land into the lease structure to  
107 reimburse CDD taxpayers, determining the maximum number of courts to build and preparing  
108 equitable assessment methodology.

109 Mr. Docherty wanted to proceed with constructing three courts and decide about  
110 enlarging the amenity at another time. A Board Member suggested letting the HOAs make the  
111 decision as to what amenities they want to provide to the community and then selling that to  
112 its residents. Mr. Bartoletti was discouraged by the letter received from the HOA today and  
113 proceeding further; however, Mr. Meserley stated he was confident in selling the plan to the  
114 HOAs and homeowners.

115 A Board Member commended Johnson Engineering Staff on their work on this project  
116 and hoped the work was not in vain.

117

118 **FOURTH ORDER OF BUSINESS**

**Continued Discussion: Proposed Budget for  
Fiscal Year 2021/2022**

119

120

121 Mr. Adams presented the proposed Fiscal Year 2022 budget, highlighting any line item  
122 increases, decreases and modifications based on the discussions at the last meeting. The  
123 Chelsea software license fee would need to be added. If the Boards decided to proceed with  
124 the planning, design and construction, most of the design work was already completed and  
125 those costs were absorbed in the Fiscal Year 2021 budget. The Fiscal Year 2022 budget did not  
126 include costs for permit applications or possible adjustments from the Village, as part of the  
127 process.

128 Mr. Burford agreed that the conceptual site plan was completed but noted that some  
129 engineering items for stormwater and permitting, on top of that, would still need to be done.  
130 Parking requirements were met; however, they may have to take some of the retention and put

131 it underneath the parking lot. Unless directed otherwise, no other engineering costs were  
132 expected for the remainder of Fiscal Year 2021.

133 Mr. Bartoletti shared a spreadsheet of projections for irrigation water usage for the  
134 remainder of Fiscal Year 2021 that omitted usage for the next four months, during wet season,  
135 and may still cause the CDDs to exceed budget. He commented that the landscaping firm was  
136 the best one so far and voiced his opinion that the Districts are inadequately budgeting for this  
137 line item.

138 Discussion ensued regarding the current drought causing the CDDs to exceed budget  
139 and a suggestion to increase the line item for Fiscal Year 2022, with any unused funds reverting  
140 back to rebuilding the fund balance, which is needed. To comply with a prior request from  
141 Accounting, Mr. Adams would send Mr. Bartoletti copies of the three separate RCS monthly  
142 irrigation invoices, from October to the current invoice.

143 Mr. Bartoletti shared a spreadsheet of costs associated with Town Center and  
144 monuments on 41 and Coconut Road and showed the locations using the GIS map. He wanted  
145 to negotiate assessments for the monument at 41 and ensure that The Commons Club was  
146 being charged fairly. Mr. Adams explained that the Assessment Methodology for the bonds  
147 was used and it was based on the commercial, not the residential property equivalent resident  
148 units (ERUs). Benefits were measured primarily for stormwater, landscape and lighting use.  
149 Discussion ensued regarding the methodology used, the formula being based on the  
150 percentage of overall program costs that fluctuates annually and a suggestion to renegotiate  
151 contract. Invoices and the Shared Cost Agreement between The Commons Club and the  
152 Districts would be emailed to the Boards.

153 The following revisions would be made to the Fiscal Year 2022 budget:

154 Page 2, "Landscape maintenance/Irrigation water": Change "95,000" to "110,000"

155 Page 2, "License Fees": Change "150" to "900"

156 The Boards agreed to the assessment levels for noticing purposes.

157

158 **FIFTH ORDER OF BUSINESS**

**Supervisors' Requests**

159

160 Mr. Gould asked for the intersections where the line of sight (LOS) issues were  
161 addressed to be inspected again, as he was concerned about regrowth. Mrs. Adams would ask  
162 GulfScapes to inspect and adjust the podocarpus shrubs accordingly.

163 A Board Member asked Mr. Douglas if the flower selections for the next plantings were  
164 finalized. Mr. Douglas replied affirmatively. Discussion ensued regarding choice, a Board  
165 Member's disappointment with the begonias used in this rotation, the vendor's plan to make  
166 other suggestions and the suggestion of preparing a list of materials used that did not last.

167

168 **SIXTH ORDER OF BUSINESS**

**Public Comments**

169

170 Resident Bill Hollister stated that he has attended meetings for over 10 years. He  
171 recognized Mr. Merritt's efforts concerning landscaping and wanted to extend that recognition  
172 and commend Mr. Bartoletti for his willingness, persistence and creativity in bringing new,  
173 clever approaches to pickleball.

174

175 **SEVENTH ORDER OF BUSINESS**

**Adjournment – BROOKS OF BONITA  
SPRINGS II CDD**

176

177

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

179

180 **On MOTION for Brooks of Bonita Springs II by Mr. Bartoletti and seconded by**  
181 **Mr. Bertucci, with all in favor, the meeting adjourned at 2:49 p.m.**

182

183

184 **BROOKS OF BONITA SPRINGS ITEM**

185 **EIGHTH ORDER OF BUSINESS**

**Acceptance of Resignation of Supervisor  
Phil Douglas, Seat 1, Term Expires  
November, 2024**

186

187

188

189 Mr. Douglas submitted his resignation letter.

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**On MOTION for Brooks of Bonita Springs by Ms. Varnum and seconded by Mr. Crawford, with all in favor, the resignation of Supervisor Phil Douglas from Seat 1, effective immediately, was approved.**

The Board wished Mr. Douglas the best, hoped he visits, thanked him and presented him with a plaque commending him for his service on the Board. Mr. Douglas recommended Mr. Bill Stoehr, of Lighthouse Bay, as his replacement, and encouraged the remaining Board Members to appoint Mr. Stoehr as it promotes fair representation from every community to promote strength, although it is not legally required.

Mr. Adams stated that resumes to fill Mr. Douglas' seat were received from Mr. Stoehr and Mr. Hollister. The Board chose to defer this item to the next meeting. A decision on whether to cancel the July meeting would be made closer to the meeting date.

**NINTH ORDER OF BUSINESS**

**Adjournment – BROOKS OF BONITA  
SPRINGS CDD**

There being nothing further to discuss, the meeting adjourned.

**On MOTION for Brooks of Bonita Springs by Mr. Crawford and seconded by Ms. Varnum, with all in favor, the meeting adjourned at 2:56 p.m.**

[SIGNATURES APPEAR ON THE FOLLOWING PAGE]

216 **FOR BROOKS OF BONITA SPRINGS:**

217

218

219

220

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

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

222

223

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

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226

227

228

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

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

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

**14C**



**Wrathell, Hunt and Associates, LLC**

TO: Brooks I & II Board of Supervisors  
FROM: Cleo Adams – Assistant District Manager  
DATE: July 28, 2021  
SUBJECT: Status Report – Field Operations

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**Bank Restoration Projects:** Required washout repairs to Lakes 71 & 72 were completed during the month of July for a total cost of \$40,527.00 – waiting for schedule date to install the littorals.

**Lake 139:** Bank restoration required to this pond due to sever washouts that occurred after the improvements had been completed due to heavy rain events. Cost \$6,250.00. This project was completed in May by GulfScapes.

**Note:** The Five-year restoration projects have been completed. On October 14<sup>th</sup> Staff will commence on reviewing each community as well as LHB, as outlined in the agreement for additional required restoration projects.

**Littoral Plantings:** Planting of Lakes 62 – 64; 67 – 70 and 73. Specific to LHB for a cost of \$18,900.00. Delays due to bank restoration projects. Proposal has been requested to install Littorals on Lake 47. Staff awaiting a proposal.

**Cane Toad Projects:** As approved at the January 27<sup>th</sup> Board meeting at a cost not to exceed \$53,650.00. Expense to be paid out of the Capital Outlay-Bank Restoration line item of the Budget - \$200K.

**Note:** Cane Toad Updates is an agenda item and a report is included in the agenda package.

**Culvert Inspections/Cleaning:** Spring Run and Lighthouse Bay Drainage cleaning was completed in November 2020 for a cost of \$41,400.00 as approved by the Board's on August 26, 2020. The current budget allocates \$30K for this exercise placing us over budget by \$11,400.00.

**Lake Maintenance Contract:** For Budget purposes, the Board's approved Solitude Lake Maintenance in August of last year for a two-year contract at a cost of \$316,488.00. This contract is set to expire August 30, 2022.



**Aeration New Installs:** As approved at the April 28<sup>th</sup> meeting; these projects are in progress. To include Lakes 105/108, 110 thru 113 – cost \$63,770 against a budget of \$65K.

**Note:** attached please find Aeration Summary Replacement Schedule, list of remaining installs and catalog of current systems installed.

**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:** San Carlos Estates Water Control District: Reimbursement for the annual canal cleaning, exotic removals, etc. \$20K has been paid. This is the drainage ditch located on the South side of Spring Run and LHB and adjacent to Bonita Bill St.

**Note:** For Budget purposes, we have allocated \$35K and will need to adjust to reflect \$48K.

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

**Landscape Maintenance Contract:** For Budget purposes: Expires November 30, 2022.

- Three Oaks/Coconut Road: \$679,271.00
- Enrichment Center/Commons: \$87,878.00

**Work-order Request:** At the June meeting Staff was requested to revisit the Porto Carpus shrubs that have been planted in the medians @ the intersections due to line-of-sight concerns. This has been addressed by GulfScapes.

**Irrigation Manager:** Gulfscapes Management contract as approved at the January meeting – February 1, 2021 thru January 31, 2022 - \$12,600.00.

- Scope of services include programming and monitoring of IQ Cloud based irrigation controllers. Provide necessary irrigation management reports including year over year water usage, monthly water usage, monthly weather data and monitor and evaluate flow sensors.

**Sidewalk Repairs:** This project has been broken out into two phases due to cost. Required repairs were completed by Collier Paving the first week of June for a cost of \$16,728.00. The total quote \$43,000.00 – second phase of repairs will be scheduled under the 2021/22 budget, with a line item added to the budget recognizing on-going needs for repairs due to tree roots damaging both asphalt and concrete. Coconut Rd/Three Oaks Parkway/Maintenance Supplies - \$22K

# THE BROOKS I & II CDD'S

Aeration Summary Replacement Schedule

Jul-21

<b>BUDGET</b>	<b>CABINETS</b>	<b>DIFFUSERS</b>	<b>COMPRESSORS</b>	<b>ANNUAL BUDGET</b>
<b><u>Implementation Dates</u></b>	<b><u>10 Year Life Expectancy</u></b>	<b><u>10 Year Life Expectancy</u></b>	<b><u>8 Year Life Expectancy</u></b>	<b><u>Required</u></b>
2021/22	\$30,000.00	\$0.00	\$10,400.00	\$40,400.00
2022/23	\$11,000.00	\$22,680.00	\$8,000.00	\$41,680.00
2023/24	\$4,000.00	\$3,570.00	\$3,200.00	\$10,770.00
2024/25	\$6,000.00	\$3,360.00	\$7,200.00	\$16,560.00
2025/26	\$6,000.00	\$5,460.00	\$16,000.00	\$27,460.00
			<b>5 yr total</b>	<b>\$136,870.00</b>

BROOKS CDD

Average life 10 years

Average life 10 years

Average life 8 years

Lake #	Install Date:	# of cabinets	cost per cabinet	total cabinet cost	Install Date:	# of diffusers	cost per diffuser	total diffuser cost	Install Date:2	# of comp	cost per comp	total comp. cost
4 and 5	Not Known	1	\$1,000.00	\$1,000.00	2013	2	\$210.00	\$420.00	2020	1	\$800.00	\$800.00
6	Not Known	1	\$1,000.00	\$1,000.00	2013	4	\$210.00	\$840.00		2	\$800.00	\$1,600.00
7	Not Known	1	\$1,000.00	\$1,000.00	2013	6	\$210.00	\$1,260.00	2017	1	\$1,100.00	\$1,100.00
8	Not Known	1	\$1,000.00	\$1,000.00	2013	4	\$210.00	\$840.00	2013	1	\$1,100.00	\$1,100.00
9		1	\$1,000.00	\$1,000.00	2013	3	\$210.00	\$630.00	2017	1	\$800.00	\$800.00
10	Not Known	1	\$1,000.00	\$1,000.00	2013	6	\$210.00	\$1,260.00	2017	2	\$800.00	\$1,600.00
12	Not Known	1	\$1,000.00	\$1,000.00	2013	2	\$210.00	\$420.00	2014	1	\$800.00	\$800.00
13		1	\$1,000.00	\$1,000.00	2013	3	\$210.00	\$630.00	2017	1	\$800.00	\$800.00
14	2013	1	\$1,000.00	\$1,000.00	2013		\$210.00	\$0.00	2016	1	\$800.00	\$800.00
15	2013	1	\$1,000.00	\$1,000.00	2013	2	\$210.00	\$420.00	2017	1	\$800.00	\$800.00
16		1	\$1,000.00	\$1,000.00	2013	1	\$210.00	\$210.00	2014	1	\$600.00	\$600.00
17		1	\$1,000.00	\$1,000.00	2013	1	\$210.00	\$210.00		1	\$600.00	\$600.00
18	Not Known	1	\$1,000.00	\$1,000.00	2013	5	\$210.00	\$1,050.00	2014	1	\$800.00	\$800.00
19		1	\$1,000.00	\$1,000.00	2013	1	\$210.00	\$210.00		1	\$600.00	\$600.00
20	Not Known	1	\$1,000.00	\$1,000.00	2013	3	\$210.00	\$630.00	2020	1	\$800.00	\$800.00
21		1	\$1,000.00	\$1,000.00	2013	2	\$210.00	\$420.00		1	\$600.00	\$600.00
22		1	\$1,000.00	\$1,000.00	2013	4	\$210.00	\$840.00	2017	2	\$800.00	\$1,600.00
23		1	\$1,000.00	\$1,000.00	2013	2	\$210.00	\$420.00	2017	1	\$800.00	\$800.00
25 and 26		1	\$1,000.00	\$1,000.00	2013	4	\$210.00	\$840.00	2013	2	\$800.00	\$1,600.00
27		1	\$1,000.00	\$1,000.00		2	\$210.00	\$420.00	2017	1	\$800.00	\$800.00
28		1	\$1,000.00	\$1,000.00	2013	3	\$210.00	\$630.00		1	\$800.00	\$800.00
29	2013	1	\$1,000.00	\$1,000.00	2017	4	\$210.00	\$840.00	2014	1	\$800.00	\$800.00
30 and 31	Not Known	1	\$1,000.00	\$1,000.00	2013	4	\$210.00	\$840.00	2014	2	\$800.00	\$1,600.00
32	2016	1	\$1,000.00	\$1,000.00	2016	4	\$210.00	\$840.00	2016	1	\$1,100.00	\$1,100.00
36	2016	1	\$1,000.00	\$1,000.00	2016	5	\$210.00	\$1,050.00	2016	3	\$800.00	\$2,400.00
38	2016	1	\$1,000.00	\$1,000.00	2016	5	\$210.00	\$1,050.00	2016	2	\$800.00	\$1,600.00
39	2016	1	\$1,000.00	\$1,000.00	2016	3	\$210.00	\$630.00	2020	3	\$800.00	\$2,400.00
41	2013	1	\$1,000.00	\$1,000.00	2013	2	\$210.00	\$420.00	2013	1	\$800.00	\$800.00
42		1	\$1,000.00	\$1,000.00	2013	2	\$210.00	\$420.00	2017	1	\$800.00	\$800.00
43	2013	1	\$1,000.00	\$1,000.00	2013	3	\$210.00	\$630.00	2017	1	\$1,100.00	\$1,100.00
44,49 and 50	2013	1	\$1,000.00	\$1,000.00	2013	6	\$210.00	\$1,260.00	2013	2	\$800.00	\$1,600.00
46			\$1,000.00	\$0.00	2013	3	\$210.00	\$630.00				\$0.00
48	2014	1	\$1,000.00	\$1,000.00	2014	4	\$210.00	\$840.00	2020	2	\$800.00	\$1,600.00
54		1	\$1,000.00	\$1,000.00		2	\$210.00	\$420.00	2017	1	\$800.00	\$800.00
55	2013	1	\$1,000.00	\$1,000.00	2013	2	\$210.00	\$420.00	2017	1	\$800.00	\$800.00
56	Not Known	1	\$1,000.00	\$1,000.00	2013	5	\$210.00	\$1,050.00	2014	2	\$800.00	\$1,600.00
57		1	\$1,000.00	\$1,000.00	2013	1	\$210.00	\$210.00		1	\$600.00	\$600.00
58	Not Known	1	\$1,000.00	\$1,000.00	2013	3	\$210.00	\$630.00		1	\$600.00	\$600.00
74	2019	1	\$1,000.00	\$1,000.00	\$2,019.00	1	\$210.00	\$210.00	2019	1	\$800.00	\$800.00
79	2015	1	\$1,000.00	\$1,000.00		1	\$210.00	\$210.00	2015	1	\$600.00	\$600.00
119	2015	1	\$1,000.00	\$1,000.00	2015	2	\$210.00	\$420.00	2017	1	\$600.00	\$600.00
120	2015	1	\$1,000.00	\$1,000.00	2015	5	\$210.00	\$1,050.00	2015	1	\$600.00	\$600.00

80	2016	1	\$1,000.00	\$1,000.00	2016	5	\$210.00	\$1,050.00	2020	2	\$800.00	\$1,600.00
82	2016	1	\$1,000.00	\$1,000.00	2016	4	\$210.00	\$840.00	2016	2	\$800.00	\$1,600.00
89	2014	1	\$1,000.00	\$1,000.00	2014	6	\$210.00	\$1,260.00	2017	2	\$1,100.00	\$2,200.00
90	2019	1	\$1,000.00	\$1,000.00	2019	6	\$210.00	\$1,260.00	2019	1	\$1,100.00	\$1,100.00
91	2019	1	\$1,000.00	\$1,000.00	2019	4	\$210.00	\$840.00	2019	1	\$1,100.00	\$1,100.00
92	2014	1	\$1,000.00	\$1,000.00	2014	3	\$210.00	\$630.00	2020	1	\$800.00	\$800.00
93	2015	1	\$1,000.00	\$1,000.00	2015	3	\$210.00	\$630.00	2015	1	\$1,100.00	\$1,100.00
94	2015	1	\$1,000.00	\$1,000.00	2015	3	\$210.00	\$630.00	2015	1	\$1,100.00	\$1,100.00
95	2015	1	\$1,000.00	\$1,000.00	2015	3	\$210.00	\$630.00	2015	1	\$800.00	\$800.00
96	2019	1	\$1,000.00	\$1,000.00	2019	3	\$210.00	\$630.00	2019	1	\$800.00	\$800.00
97	2019	1	\$1,000.00	\$1,000.00	2019	4	\$210.00	\$840.00	2019	1	\$800.00	\$800.00
98	2014	1	\$1,000.00	\$1,000.00	2014	4	\$210.00	\$840.00	2014	1	\$1,100.00	\$1,100.00
114	Not Known	1	\$1,000.00	\$1,000.00	2013	3	\$210.00	\$630.00				\$0.00
119				\$0.00				\$0.00	2017	1	\$800.00	\$800.00
129	2013	1	\$1,000.00	\$1,000.00	2013	5	\$210.00	\$1,050.00	2017	2	\$800.00	\$1,600.00
131	2013	1	\$1,000.00	\$1,000.00	2013	1	\$210.00	\$210.00		1	\$600.00	\$600.00
136	2013	1	\$1,000.00	\$1,000.00	2013	5	\$210.00	\$1,050.00	2016	1	\$600.00	\$600.00
138	2013	1	\$1,000.00	\$1,000.00	2013	5	\$210.00	\$1,050.00	2017	2	\$800.00	\$1,600.00
141	2013	1	\$1,000.00	\$1,000.00	2013		\$210.00	\$0.00	2016	1	\$800.00	\$800.00
149	Not Known	1	\$1,000.00	\$1,000.00	2013	2	\$210.00	\$420.00		1	\$800.00	\$800.00
			\$1,000.00	\$0.00			\$210.00	\$0.00				\$0.00
			\$1,000.00	\$0.00			\$210.00	\$0.00				\$0.00
			\$1,000.00	\$0.00			\$210.00	\$0.00				\$0.00
			\$1,000.00	\$0.00			\$210.00	\$0.00				\$0.00
Lake #		# of cabinets	cost per cabinet	total cabinet cost		# of diffusers	cost per diffuser	total diffuser cost		# of comp	cost per comp	total comp. cost
<b>Total</b>				<b>\$60,000.00</b>				<b>\$41,160.00</b>			<b>\$48,800.00</b>	<b>\$63,500.00</b>

Brooks of Bonita Springs I & II CDD's  
 Priority Lake Aeration List - 2017  
 Updated July 2021

I.D. #	I.D. #	I.D. #
Lake 90	Lake 81	Lake 148
Lake 91	Lake 84	Lake 124
Lake 96	Lake 85	Lake 130
Lake 97	Lake 86	Lake 133
Lake 107	Lake 87	Lake 134
Lake 74	Lake 88	Lake 135
Lake 28A	Lake 83	Lake 139
Lake 1	Lake 65	Lake 140
Lake 2	Lake 67	Lake 137
Lake 75	Lake 69	Lake 150
Lake 76	Lake 63	Lake 102
Lake 77	Lake 64	
Lake 78	Lake 66	
Lake 40	Lake 68	
Lake 11	Lake 116	
Lake 24	Lake 117	
Lake 33	Lake 132	
Lake 34	Lake 121	
Lake 35	Lake 122	
Lake 37	Lake 125	
Lake 45	Lake 126	
Lake 51	Lake 127	
Lake 52	Lake 128	
Lake 53	Lake 99	
Lake 59	Lake 100	
Lake 60	Lake 101	
Lake 62	Lake 47	
Lake 73	Lake 104	
Lake 72	Lake 61	
Lake 71	Lake 118	
Lake 70	Lake 123	
	Lake 142	
	Lake 143	
	Lake 144	
	Lake 147	
Total of 77		

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

**14D**

<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>
Join Zoom Meeting: <a href="https://us02web.zoom.us/j/84445658997">https://us02web.zoom.us/j/84445658997</a> Meeting ID: <b>844 4565 8997</b> Dial by your location: <b>1-929-205-6099</b> Meeting ID: <b>844 4565 8997</b>		
<b>January 27, 2021</b>	<b>Regular Meeting</b>	<b>1:00 PM</b>
<b>February 24, 2021</b>	<b>Special Meeting</b>	<b>1:00 PM</b>
<b>April 28, 2021</b>	<b>Regular Meeting</b>	<b>1:00 PM</b>
<b>May 26, 2021</b>	<b>Special Meeting</b>	<b>1:00 PM</b>
<b>June 23, 2021</b>	<b>Special 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>

\* **Meeting location:** *The Village of Estero, 2<sup>nd</sup> Floor Executive Conference Room, 9401 Corkscrew Palms Circle, Estero, Florida 33928*

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

**18A**



I would appreciate the Board of CDD #1 considering me to complete the term of Supervisor Phil Douglas. I served with Phil for years and heard him repeatedly say that he considered every decision based on what was the best course for the entire Brooks Community. I agree and that would be my objective as a Supervisor and I would run again when his term is completed.

***I hope that your selection of a person to fill Phil Douglas' seat will be based on their experience, capacity for work and assets. Hopefully, your choice will be based on choosing the person who would bring the knowledge and commitment to deal with issues the Brooks CDD needs to address, and not be based on personal relationships or artificial and irrelevant geographic or other divisions. I believe I am such a person.***

The work of the CDD is very important to the Brooks. I am convinced that ambiance created by the CDD landscaping is a vital real estate asset of our four communities. Less well understood, but more important, is maintenance of the difficult pattern of water management to protect 3449 residential units spread over 2472 acres. Continual reconstruction and even political maneuvering with Southwest Florida Water Management District and our neighboring communities is required to create flow and outfall for the excess water during torrential rains. The Boards should be commended for their successes in all areas.

I have watched as Jim Merritt visited the SWCA at every meeting of their Board to advocate for the CDD and listen to the needs of the community. If appointed I would commit to playing a similar role...in Spring Run, if Sandy Varnum

welcomed my attendance, at Light House Bay and at Copperleaf, if Joe Bartoletti invited me. I would listen to the homeowners' concerns in every community.

I served as a CDD #2 Supervisor from 2006 to 2010 and resigned only when we moved to CDD #1. I was a candidate for the Douglas seat last November and though unsuccessful, that does indicate my willingness to serve the Brooks Community. I am familiar with the CDD Board protocol, the water management system and its history. Also, I have been one of the most frequent members of the audience at your meetings over the past ten years.

I am well known at Shadow Wood as a golfer and tennis player and have led the SWCC Board's 42 neighborhood County Club Neighborhood Committee. Its role was to share neighborhood concerns with the Shadow Wood Board so I understand the importance of feedback and listening. I have also been a member of the SWCC Board's Strategic Planning Committee, the Membership and Communications Committees.

At the Commons Club, I worked with Bill Petrarca on the Commons Club Board in 2014 on their strategic plan. I enjoy working in a participatory way with others to establish and execute short and long term plans. I served as a member of the Commons Club Search Committee when we hired General Manager Joe Archazki. I use the gym, pool, beach and play pickleball. I have been the Chair of the Commons Club Beach Committee, pioneered the Living a Healthy Life program with Harry Gaines and have been involved in the successful Talents In Common venture.

I hope you will favorably consider my willingness to serve the Brooks Community.

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COMMUNITY DEVELOPMENT DISTRICTS**

**18B**

# William Stoehr

239-992-7192

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<b>Experience</b>	<ul style="list-style-type: none"><li>▪ President of Lighthouse Bay 3<ul style="list-style-type: none"><li>▪ Responsible for overseeing the lake bank project to include gutters, bank remediation and littorals</li></ul></li><li>▪ Member of Harbour Club Board of Directors</li><li>▪ Worked with Habitat for Humanities in Immokalee, FL for 4 years</li><li>▪ Member of Board of Director for Capri Condominiums in Ocean City, MD</li><li>▪ President of Westinghouse Valley Chamber of Commerce</li><li>▪ Member of Pennsylvania Steel Caucus</li><li>▪ President of Allegheny County Pharmacy Association</li><li>▪ School Board Member of Christ Lutheran School –<ul style="list-style-type: none"><li>▪ Responsible for hiring Principals, Teachers, Staff</li><li>▪ Responsible for expanding school to include 7<sup>th</sup> and 8<sup>th</sup> grade classes</li></ul></li></ul>
<b>Education</b>	<p><b>University of Pittsburgh School of Pharmacy</b> Graduated 1972 Adjunct Faculty Member for the University of Pittsburgh, Duquesne University and Temple University.</p>
<b>Leadership</b>	Thirty-five years management experience. Responsible and hardworking.
<b>Work</b>	Happy Harry's/Walgreen Pharmacy – 2003 – 2005 Manager  Medicine Shoppe Pharmacy – 1977 – 2000 Owner/Manager  Thrift Drug Pharmacy – 1968 – 1977 Manager

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**20**



**Adopted this 28<sup>th</sup> day of July, 2021.**

**ATTEST:**

**BROOKS OF BONITA SPRINGS COMMUNITY  
DEVELOPMENT DISTRICT**

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Secretary/Assistant Secretary

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Chair/Vice Chair, Board of Supervisors