

**BROOKS OF BONITA SPRINGS & BROOKS OF BONITA SPRINGS II  
COMMUNITY DEVELOPMENT DISTRICTS  
PROPOSED BUDGET  
FISCAL YEAR 2027**

**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 2027**

	Fiscal Year 2026				Proposed Budget FY 2027
	Adopted Budget FY 2026	Actual through 3/31/26	Projected through 9/30/2026	Total Actual & Projected	
<b>REVENUES</b>					
Assessment levy - gross	\$ 3,684,520				\$ 3,684,534
Allowable discounts (4%)	(147,381)				(147,381)
Assessment levy - net	3,537,139	\$ 3,382,313	\$ 154,826	\$ 3,537,139	3,537,153
Coconut Road- cost sharing: mall contribution	13,000	-	13,000	13,000	13,000
Interest & miscellaneous	44,999	21,584	23,416	45,000	45,000
Total revenues	3,595,138	3,403,897	191,242	3,595,139	3,595,153
<b>EXPENDITURES</b>					
<b>Professional &amp; admin</b>					
Supervisors	14,000	4,306	9,694	14,000	14,000
Management	91,526	45,763	45,763	91,526	91,526
Accounting	38,077	19,039	19,038	38,077	38,077
Audit	19,000	-	19,000	19,000	19,000
Legal	20,000	7,662	12,338	20,000	20,000
Field management	43,576	21,788	21,788	43,576	43,576
Engineering	50,000	67,291	50,000	117,291	50,000
Trustee	12,900	-	12,900	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	27,000	13,501	13,499	27,000	27,000
Telephone	1,035	517	518	1,035	1,035
Postage	1,200	578	622	1,200	1,200
Insurance	26,150	26,572	-	26,572	28,500
Printing & binding	2,277	1,139	1,138	2,277	2,277
Legal advertising	1,500	84	1,417	1,501	1,500
Contingencies	4,000	2,558	1,442	4,000	4,000
Capital outlay- 2023 note repayment	900,000	51,357	848,643	900,000	900,000
Annual District filing fee	350	350	-	350	350
ADA website compliance	810	-	810	810	810
Communication	1,000	-	1,000	1,000	1,000
Total professional & admin	1,262,401	263,505	1,066,610	1,330,115	1,264,751
<b>Water management</b>					
Contractual services	408,000	162,900	245,100	408,000	408,000
NPDES	20,000	8,797	11,203	20,000	20,000
Aquascaping	30,000	23,200	6,800	30,000	30,000
Aeration- capital outlay	65,000	290	64,710	65,000	65,000
Aeration - operating supplies	106,000	44,598	61,402	106,000	80,000
Culvert cleaning	88,500	129,300	81,500	210,800	117,500
Miscellaneous	5,000	195	4,805	5,000	7,500
Capital outlay - lake bank erosion repairs	100,000	12,096	87,904	100,000	100,000
Boundary exotic removal-Shared Ditch	42,000	36,000	6,000	42,000	42,000
Total water management	864,500	417,376	569,424	986,800	870,000
<b>Lighting</b>					
Contractual services	20,000	17,035	2,965	20,000	30,000
Electricity	46,000	23,101	22,899	46,000	50,000
Miscellaneous	2,500	1,301	1,200	2,501	2,500
Total lighting	68,500	41,437	27,064	68,501	82,500

**BROOKS OF BONITA SPRINGS & BROOKS OF BONITA SPRINGS II  
COMMUNITY DEVELOPMENT DISTRICTS  
COMBINED GENERAL FUND BUDGETS  
FISCAL YEAR 2027**

	Fiscal Year 2026				Proposed Budget FY 2027
	Adopted Budget FY 2026	Actual through 3/31/26	Projected through 9/30/2026	Total Actual & Projected	
<b>Maintenance</b>					
Railroad crossing lease	15,000	-	-	-	-
Total maintenance	15,000	-	-	-	-
<b>Landscape maintenance</b>					
<b>Coconut Rd. &amp; Three Oaks Parkway</b>					
Pine-straw/soil/sand	55,000	35,633	19,367	55,000	55,000
Plant replacement supplies	80,000	-	80,000	80,000	80,000
Maintenance supplies	10,000	6,254	3,746	10,000	10,000
Electricity	650	1,094	1,000	2,094	650
Irrigation water	110,000	54,268	55,732	110,000	110,000
Electric - 41 entry feature/irrigation	10,000	5,345	4,655	10,000	10,000
Contract services	4,500	-	4,501	4,501	11,000
Irrigation repair	25,000	31,408	10,000	41,408	25,000
Landscape maintenance contract	762,000	424,420	337,580	762,000	762,000
Capital Improvement 2023/2024/2025	-	318,180	300,000	618,180	-
Capital outlay- sidewalks	-	1,536,142	-	1,536,142	-
Irrigation management	13,300	5,513	7,787	13,300	13,300
Total Coconut Rd. & Three Oaks Parkway	1,070,450	2,418,257	824,368	3,242,625	1,076,950
<b>Other fees and charges</b>					
Tax collector & property appraiser	9,458	10,102	-	10,102	10,102
Total other fees and charges	9,458	10,102	-	10,102	10,102

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COMMUNITY DEVELOPMENT DISTRICTS  
COMBINED GENERAL FUND BUDGETS  
FISCAL YEAR 2027**

	Fiscal Year 2026				Proposed Budget FY 2027
	Adopted Budget FY 2026	Actual through 3/31/26	Projected through 9/30/2026	Total Actual & Projected	
Total expenditures	3,290,309	3,150,677	2,487,466	5,638,143	3,304,303
Excess/(deficiency) of revenues					
Net change in fund balances	304,829	253,220	(2,296,224)	(2,043,004)	290,850
Fund balance: beginning (unaudited)	828,921	2,849,960	3,103,180	2,849,960	806,956
Fund balance: ending (projected)					
Assigned: capital outlay projects	200,000	200,000	200,000	200,000	200,000
Unassigned	933,750	2,903,180	606,956	606,956	897,806
Fund balance: ending (projected)	<u>\$ 1,133,750</u>	<u>\$ 3,103,180</u>	<u>\$ 806,956</u>	<u>\$ 806,956</u>	<u>\$ 1,097,806</u>

	Cost Sharing Analysis		Assessments Per Unit		Total
	# of Units	Cost Allocation	FY '26 Per Unit	FY '27 Per Unit	
Brooks I	2,382	65.77%	\$ 1,017.25	\$ 1,017.25	\$2,423,139
Brooks II	1,240	34.23%	\$ 1,017.25	\$ 1,017.25	1,261,395
	<u>3,622</u>	<u>100%</u>			<u>\$3,684,534</u>

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

**EXPENDITURES**

Supervisors	\$ 14,000
<p>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.</p>	
Management	91,526
<p><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.</p>	
Accounting	38,077
<p>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.</p>	
Audit	19,000
<p>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.</p>	
Legal	20,000
<p>Coleman, Yovanovich and Koester, 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.</p>	
Field management	43,576
<p>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.</p>	
Engineering	50,000
<p>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.</p>	
Trustee	12,900
<p>Annual fees paid to U.S. Bank for acting as trustee, paying agent and registrar.</p>	
Dissemination agent	2,000
<p>The Districts must annually disseminate financial information in order to comply with the requirements of Rule 15c2-12 under the Securities &amp; Exchange Act of 1934.</p>	
Arbitrage	6,000
<p>To ensure the Districts' compliance with all tax regulations, annual computations are necessary to calculate arbitrage rebate liability.</p>	
Assessment roll preparation	27,000
<p>The Districts have contracts with <b>Wrathell, Hunt and Associates, LLC</b>, to prepare and maintain the annual assessment rolls.</p>	
Telephone	1,035
<p>Telephone and fax machine services.</p>	

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

**EXPENDITURES (continued)**

Postage	1,200
Mailing of agenda packages, overnight deliveries, correspondence, etc.	
Insurance	28,500
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.	
Capital outlay- 2023 note repayment	900,000
Annual District filing fees	350
Annual fees paid to the Department of Economic Opportunity.	
ADA website compliance	810
Communication	1,000
Periodic written communications to residents in addition to website design and maintenance.	
Contractual services	408,000
Contracts entered into by the Districts for water management related professional services and Cane Toad Management.	
NPDES	20,000
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- capital outlay	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	80,000
Electricity, service and maintenance of the Districts' existing aeration systems.	
Culvert cleaning	117,500
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	7,500
Miscellaneous expenses incurred relating to water management of the Districts including communication service and maintenance for the emergency outfall cameras.	
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	42,000
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 .	

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

**EXPENDITURES (continued)**

Contractual services	30,000
Expenses for hiring a sub-contractor for electrical maintenance and repair.	
Electricity	50,000
Monthly street lighting fees paid to Florida Power & Light.	
Miscellaneous	2,500
Unforeseen miscellaneous costs relating to lighting.	
Pine-straw/soil/sand	55,000
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 2023, 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	10,000
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	650
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	11,000
This is for the cost of pressure washing/painting the entry monuments and pressure washing cement sidewalks along Three Oaks and Coconut Roads.	
Irrigation repair	25,000
Costs associated with the repair of irrigation facilities that are not covered under the maintenance contract.	
Landscape maintenance contract	762,000
Covers the routine landscape maintenance cost associated with the District's current contract with Gulfscapes Landscape Services Inc., for all areas.	
Irrigation Management	13,300
Intended to cover the costs associated with the irrigation management contract with Irrigation Design Group.	
Tax collector & property appraiser	10,102
The tax collector's fee is 1.5% of the total assessments levied.	
Total expenditures	<b>\$ 3,304,303</b>

**BROOKS OF BONITA SPRINGS  
COMMUNITY DEVELOPMENT DISTRICT  
GENERAL FUND BUDGET  
FISCAL YEAR 2027**

	Fiscal Year 2026				Proposed Budget FY 2027
	Adopted Budget FY 2026	Actual through 3/31/26	Projected through 9/30/2026	Total Actual & Projected	
<b>REVENUES</b>					
Assessment levy - gross	\$ 2,420,730				\$ 2,420,739
Allowable discounts (4%)	(96,829)				(96,829)
Assessment levy - net	2,323,901	\$ 2,223,794	\$ 100,107	\$ 2,323,901	2,323,910
Coconut Road- cost sharing: mall contribution	8,541	-	8,541	8,541	8,541
Interest & miscellaneous	29,565	13,677	15,888	29,565	29,565
Total revenues	2,362,007	2,237,471	124,536	2,362,007	2,362,016
<b>EXPENDITURES</b>					
<b>Professional &amp; admin</b>					
Supervisors	9,198	2,829	6,369	9,198	9,198
Management	60,133	30,066	30,067	60,133	60,133
Accounting	25,017	12,509	12,508	25,017	25,017
Audit	12,483	-	12,483	12,483	12,483
Legal	13,140	5,034	8,106	13,140	13,140
Field management	28,629	14,314	14,315	28,629	28,629
Engineering	32,850	44,210	32,883	77,093	32,850
Trustee	8,475	-	8,475	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	17,739	8,870	8,869	17,739	17,739
Telephone	680	340	340	680	680
Postage	788	380	408	788	788
Insurance	17,181	17,458	-	17,458	18,725
Printing & binding	1,496	748	748	1,496	1,496
Legal advertising	986	55	931	986	986
Contingencies	2,628	1,534	1,094	2,628	2,628
Capital outlay- 2023 note repayment	591,300	33,742	557,558	591,300	591,300
Annual District filing fee	230	230	-	230	230
ADA website compliance	532	-	532	532	532
Communication	657	-	657	657	657
Total professional & admin	829,398	172,976	700,942	873,918	830,942
<b>Water management</b>					
Contractual services	268,056	107,025	161,031	268,056	268,056
NPDES	13,140	5,780	7,360	13,140	13,140
Aquascaping	19,710	15,242	4,468	19,710	19,710
Aeration	42,705	191	42,514	42,705	42,705
Aeration - operating supplies	69,642	29,301	40,341	69,642	52,560
Culvert cleaning	58,145	84,950	53,546	138,496	77,198
Miscellaneous	3,285	128	3,157	3,285	4,928
Capital outlay - lake bank erosion repairs	65,700	7,947	57,753	65,700	65,700
Boundary exotic removal-Shared Ditch	27,594	23,652	3,942	27,594	27,594
Total water management	567,977	274,216	374,112	648,328	571,591
<b>Lighting</b>					
Contractual services	13,140	11,192	1,948	13,140	19,710
Electricity	30,222	15,177	15,045	30,222	32,850
Miscellaneous	1,643	855	788	1,643	1,643
Total lighting	45,005	27,224	17,781	45,005	54,203

**BROOKS OF BONITA SPRINGS  
COMMUNITY DEVELOPMENT DISTRICT  
GENERAL FUND BUDGET  
FISCAL YEAR 2027**

	Fiscal Year 2026				Proposed Budget FY 2027
	Adopted Budget FY 2026	Actual through 3/31/26	Projected through 9/30/2026	Total Actual & Projected	
<b>Maintenance</b>					
Railroad crossing lease	9,855	-	-	-	-
Total maintenance	9,855	-	-	-	-
<b>Coconut Rd. &amp; Three Oaks Parkway</b>					
Pine-straw/soil/sand	36,135	23,411	12,724	36,135	36,135
Plant replacement supplies	52,560	-	52,560	52,560	52,560
Maintenance supplies	6,570	4,109	2,461	6,570	6,570
Electricity	427	719	657	1,376	427
Irrigation water	72,270	35,654	36,616	72,270	72,270
Electric - 41 entry feature/irrigation	6,570	3,512	3,058	6,570	6,570
Contract services	2,957	-	2,957	2,957	7,227
Irrigation repair	16,425	20,635	6,570	27,205	16,425
Landscape maintenance contract	500,634	278,844	221,790	500,634	500,634
Capital Improvement 2023/2024	-	209,044	197,295	406,339	-
Capital outlay- sidewalks	-	1,009,245	-	1,009,245	-
Irrigation management	8,738	3,622	5,116	8,738	8,738
Total Coconut Rd. & Three Oaks Parkway	703,286	1,588,795	541,804	2,130,599	707,556
<b>Other fees and charges</b>					
Tax collector & property appraiser	6,214	6,600	-	6,600	6,637
Total other fees and charges	6,214	6,600	-	6,600	6,637
Total expenditures	2,161,735	2,069,811	1,634,639	3,704,450	2,170,929
Excess/(deficiency) of revenues over/(under) expenditures	200,272	167,660	(1,510,103)	(1,342,443)	191,087
Fund balance: beginning (unaudited)	476,408	1,808,768	1,976,428	1,808,768	466,325
Fund balance: ending (projected)					
Assigned: capital outlay projects	131,400	131,400	131,400	131,400	131,400
Unreserved, undesignated	545,280	1,845,028	334,925	334,925	526,012
Fund balance: ending (projected)	\$ 676,680	\$ 1,976,428	\$ 466,325	\$ 466,325	\$ 657,412

**BROOKS OF BONITA SPRINGS II  
COMMUNITY DEVELOPMENT DISTRICT  
GENERAL FUND BUDGET  
FISCAL YEAR 2027**

	Fiscal Year 2026			Total Actual & Projected	Proposed Budget FY 2027
	Adopted Budget FY 2026	Actual through 3/31/26	Projected through 9/30/2026		
<b>REVENUES</b>					
Assessment levy - gross	\$ 1,263,790				\$ 1,263,795
Allowable discounts (4%)	(50,552)				(50,552)
Assessment levy - net	1,213,238	\$ 1,158,519	\$ 54,719	\$ 1,213,238	1,213,243
Coconut Road- cost sharing: mall contribution	4,459	-	4,459	4,459	4,459
Interest & miscellaneous	15,435	7,907	7,528	15,435	15,435
Total revenues	1,233,132	1,166,426	66,706	1,233,132	1,233,137
<b>EXPENDITURES</b>					
<b>Professional &amp; admin</b>					
Supervisors	4,802	1,477	3,325	4,802	4,802
Management	31,393	15,697	15,696	31,393	31,393
Accounting	13,060	6,530	6,530	13,060	13,060
Audit	6,517	-	6,517	6,517	6,517
Legal	6,860	2,628	4,232	6,860	6,860
Field management	14,947	7,474	7,473	14,947	14,947
Engineering	17,150	23,081	17,117	40,198	17,150
Trustee	4,425	-	4,425	4,425	4,425
Dissemination Agent	686	343	343	686	686
Arbitrage	2,058	-	2,058	2,058	2,058
Assessment roll preparation	9,261	4,631	4,630	9,261	9,261
Telephone	355	177	178	355	355
Postage	412	198	214	412	412
Insurance	8,969	9,114	-	9,114	9,776
Printing & binding	781	391	390	781	781
Legal advertising	515	29	486	515	515
Contingencies	1,372	1,024	348	1,372	1,372
Capital outlay- 2023 note repayment	308,700	17,615	291,085	308,700	308,700
Annual District filing fee	120	120	-	120	120
ADA website compliance	278	-	278	278	278
Communication	343	-	343	343	343
Total professional & admin	433,004	90,529	365,668	456,197	433,811
<b>Water management</b>					
Contractual services	139,944	55,875	84,069	139,944	139,944
NPDES	6,860	3,017	3,843	6,860	6,860
Aquascaping	10,290	7,958	2,332	10,290	10,290
Aeration	22,295	99	22,196	22,295	22,295
Aeration - operating supplies	36,358	15,297	21,061	36,358	27,440
Culvert cleaning	30,356	44,350	27,955	72,305	40,303
Miscellaneous	1,715	67	1,648	1,715	2,573
Capital outlay - lake bank erosion repairs	34,300	4,149	30,151	34,300	34,300
Boundary exotic removal-Shared Ditch	14,406	12,348	2,058	14,406	14,406
Total water management	296,524	143,160	195,313	338,473	298,411
<b>Lighting</b>					
Contractual services	6,860	5,843	1,017	6,860	10,290
Electricity	15,778	7,924	7,854	15,778	17,150
Miscellaneous	858	446	412	858	858
Total lighting	23,496	14,213	9,283	23,496	28,298

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COMMUNITY DEVELOPMENT DISTRICT  
GENERAL FUND BUDGET  
FISCAL YEAR 2027**

	Fiscal Year 2026				Proposed Budget FY 2027
	Adopted Budget FY 2026	Actual through 3/31/26	Projected through 9/30/2026	Total Actual & Projected	
<b>Maintenance</b>					
Railroad crossing lease	5,145	-	-	-	-
Total maintenance	5,145	-	-	-	-
<b>Coconut Rd. &amp; Three Oaks Parkway</b>					
Pine-straw/soil/sand	18,865	12,222	6,643	18,865	18,865
Plant replacement supplies	27,440	-	27,440	27,440	27,440
Maintenance supplies	3,430	2,145	1,285	3,430	3,430
Electricity	223	375	343	718	223
Irrigation water	37,730	18,614	19,116	37,730	37,730
Electric - 41 entry feature/irrigation	3,430	1,833	1,597	3,430	3,430
Contract services	1,544	-	1,544	1,544	3,773
Irrigation repair	8,575	10,773	3,430	14,203	8,575
Landscape maintenance contract	261,366	145,576	115,790	261,366	261,366
Capital Improvement 2023/2024	-	109,136	102,705	211,841	-
Capital outlay- sidewalks	-	526,897	-	526,897	-
Irrigation management	4,562	1,891	2,671	4,562	4,562
Total Coconut Rd. & Three Oaks Parkway	367,165	829,462	282,564	1,112,026	369,394
			-		
<b>Other fees and charges</b>					
Tax collector & property appraiser	3,244	3,502	-	3,502	3,465
Total other fees and charges	3,244	3,502	-	3,502	3,465
Total expenditures	1,128,578	1,080,866	852,828	1,933,694	1,133,379
Excess/(deficiency) of revenues over/(under) expenditures	104,554	85,560	(786,122)	(700,562)	99,758
Fund balance: beginning (unaudited)	352,513	1,041,192	1,126,752	1,041,192	340,630
Fund balance: ending (projected)					
Assigned: capital outlay projects	68,600	68,600	68,600	68,600	68,600
Unreserved, undesignated	388,467	1,058,152	272,030	272,030	371,788
Fund balance: ending (projected)	<u>\$ 457,067</u>	<u>\$ 1,126,752</u>	<u>\$ 340,630</u>	<u>\$ 340,630</u>	<u>\$ 440,388</u>

**BROOKS OF BONITA SPRINGS II  
COMMUNITY DEVELOPMENT DISTRICT  
DEBT SERVICE FUND BUDGET - SERIES 2017 BONDS (REFUNDED SERIES 2006)  
FISCAL YEAR 2027**

	Fiscal Year 2026				Proposed Budget FY 2027
	Adopted Budget FY 2026	Actual through 3/31/26	Projected through 9/30/2026	Total Actual & Projected	
<b>REVENUES</b>					
Assessment levy: on-roll - gross	\$ 1,138,500				\$ 1,138,500
Allowable discounts (4%)	(45,540)				(45,540)
Assessment levy: on-roll - net	1,092,960	\$ 1,044,048	\$ 48,912	\$ 1,092,960	1,092,960
Interest & miscellaneous	-	12,856	12,856	25,712	-
Total Revenues	<u>1,092,960</u>	<u>1,056,904</u>	<u>61,768</u>	<u>1,118,672</u>	<u>1,092,960</u>
<b>EXPENDITURES</b>					
<b>Debt Service</b>					
Principal	922,000	-	922,000	922,000	951,000
Interest	185,349	92,675	119,939	212,614	156,767
Total expenditures	<u>1,107,349</u>	<u>92,675</u>	<u>1,041,939</u>	<u>1,134,614</u>	<u>1,107,767</u>
Excess/(deficiency) of revenues over/(under) expenditures	(14,389)	964,229	(980,171)	(15,942)	(14,807)
Beginning fund balance (unaudited)	552,230	593,163	1,557,392	593,163	577,221
Ending fund balance (projected)	<u>\$ 537,841</u>	<u>\$ 1,557,392</u>	<u>\$ 577,221</u>	<u>\$ 577,221</u>	<u>562,414</u>
Use of fund balance					
Debt service reserve account balance (required)					(273,970)
Interest expense - November 1, 2027					(63,643)
Projected fund balance surplus/(deficit) as of September 30, 2027					<u>\$ 224,801</u>

## Brooks II

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

### Debt Service Schedule

Date	Principal	Coupon	Interest	Total P+I
11/01/2026	-	-	78,383.50	78,383.50
05/01/2027	951,000.00	3.100%	78,383.50	1,029,383.50
11/01/2027	-	-	63,643.00	63,643.00
05/01/2028	980,000.00	3.100%	63,643.00	1,043,643.00
11/01/2028	-	-	48,453.00	48,453.00
05/01/2029	1,010,000.00	3.100%	48,453.00	1,058,453.00
11/01/2029	-	-	32,798.00	32,798.00
05/01/2030	1,042,000.00	3.100%	32,798.00	1,074,798.00
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>\$5,979,000.00</b>		<b>\$665,198.00</b>	<b>\$6,644,198.00</b>

**BROOKS OF BONITA SPRINGS I  
COMMUNITY DEVELOPMENT DISTRICT  
DEBT SERVICE FUND BUDGET - SERIES 2021 LOAN (REFUNDED SERIES 2001)  
FISCAL YEAR 2027**

	Fiscal Year 2026				Proposed Budget FY 2027
	Adopted Budget FY 2026	Actual through 3/31/26	Projected through 9/30/2026	Total Actual & Projected	
<b>REVENUES</b>					
Assessment levy: on-roll - gross	\$ 75,457				\$ 75,457
Allowable discounts (4%)	(3,018)				(3,018)
Assessment levy: on-roll - net	<u>72,439</u>	\$ 61,241	\$ 3,806	\$ 65,047	<u>72,439</u>
Total revenues	<u>72,439</u>	<u>61,241</u>	<u>3,806</u>	<u>65,047</u>	<u>72,439</u>
<b>EXPENDITURES</b>					
<b>Debt service</b>					
Principal	50,000	-	50,000	50,000	55,000
Principal prepayment	40,000	-	40,000	40,000	-
Interest	<u>13,849</u>	<u>5,778</u>	<u>8,071</u>	<u>13,849</u>	<u>11,599</u>
Total debt service	<u>103,849</u>	<u>5,778</u>	<u>98,071</u>	<u>103,849</u>	<u>66,599</u>
Total expenditures	<u>103,849</u>	<u>5,778</u>	<u>98,071</u>	<u>103,849</u>	<u>66,599</u>
Excess/(deficiency) of revenues over/(under) expenditures	(31,410)	55,463	(94,265)	(38,802)	5,840
Net change in fund balances	(31,410)	55,463	(94,265)	(38,802)	5,840
Beginning fund balance (unaudited)	<u>79,086</u>	<u>66,393</u>	<u>121,856</u>	<u>66,393</u>	<u>27,591</u>
Ending fund balance (projected)	<u>\$47,676</u>	<u>\$121,856</u>	<u>\$ 27,591</u>	<u>\$ 27,591</u>	<u>33,431</u>
Use of Fund Balance					
Debt Service Reserve Account Balance (Required)					(19,000)
Interest Expense - November 1, 2027					(4,768)
Projected fund balance surplus/(deficit) as of September 30, 2027					<u>\$ 9,663</u>

**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>
11/01/2026	-	-	5,799.28	5,799.28
05/01/2027	55,000.00	3.750%	5,799.28	60,799.28
11/01/2027	-	-	4,768.03	4,768.03
05/01/2028	55,000.00	3.750%	4,768.03	59,768.03
11/01/2028	-	-	3,736.78	3,736.78
05/01/2029	55,000.00	3.750%	3,736.78	58,736.78
11/01/2029	-	-	2,705.53	2,705.53
05/01/2030	60,000.00	3.750%	2,705.53	62,705.53
11/01/2030	-	-	1,580.53	1,580.53
05/01/2031	84,294.76	3.750%	1,580.53	85,875.29
<b>Total</b>	<b>\$359,294.76</b>		<b>\$51,028.82</b>	<b>\$410,323.58</b>

**BROOKS OF BONITA SPRINGS II  
COMMUNITY DEVELOPMENT DISTRICT  
DEBT SERVICE FUND BUDGET - SERIES 2021 LOAN (REFUNDED SERIES 2003)  
FISCAL YEAR 2027**

	Fiscal Year 2026				
	Adopted Budget FY 2026	Actual through 3/31/26	Projected through 9/30/2026	Total Actual & Projected	Proposed Budget FY 2027
<b>REVENUES</b>					
Assessment levy: on-roll - gross	\$ 97,330				\$ 97,330
Allowable discounts (4%)	(3,893)				(3,893)
Assessment levy: on-roll - net	93,437	\$ 89,294	\$ 4,143	\$ 93,437	93,437
Total revenues	93,437	89,294	4,143	93,437	93,437
<b>EXPENDITURES</b>					
<b>Debt service</b>					
Principal	65,000	-	60,000	60,000	65,000
Interest	26,100	12,996	15,394	28,390	23,663
Total expenditures	91,100	12,996	75,394	88,390	88,663
Excess/(deficiency) of revenues over/(under) expenditures	2,337	76,298	(71,251)	5,047	4,774
Net change in fund balances	2,337	76,298	(71,251)	5,047	4,774
Beginning fund balance (unaudited)	47,258	43,916	120,214	43,916	48,963
Ending fund balance (projected)	\$ 49,595	\$120,214	\$ 48,963	\$48,963	53,737
Use of Fund Balance					
Debt Service Reserve Account Balance (Required)					(22,000)
Interest Expense - November 1, 2027					(10,613)
Projected fund balance surplus/(deficit) as of September 30, 2027					<u>\$ 21,124</u>

## Brooks II

Community Development District

Series 2021

\$1,025,000

### Debt Service Schedule

Date	Principal	Coupon	Interest	Total P+I
11/01/2026		-	11,831.25	11,831.25
05/01/2027	65,000.00	3.750%	11,831.25	76,831.25
11/01/2027		-	10,612.50	10,612.50
05/01/2028	70,000.00	3.750%	10,612.50	80,612.50
11/01/2028		-	9,300.00	9,300.00
05/01/2029	70,000.00	3.750%	9,300.00	79,300.00
11/01/2029		-	7,987.50	7,987.50
05/01/2030	75,000.00	3.750%	7,987.50	82,987.50
11/01/2030		-	6,581.25	6,581.25
05/01/2031	80,000.00	3.750%	6,581.25	86,581.25
11/01/2031		-	5,081.25	5,081.25
05/01/2032	80,000.00	3.750%	5,081.25	85,081.25
11/01/2032		-	3,581.25	3,581.25
05/01/2033	85,000.00	3.750%	3,581.25	88,581.25
11/01/2033		-	1,987.50	1,987.50
05/01/2034	106,000.00	3.750%	1,987.50	107,987.50
<b>Total</b>	<b>\$696,000.00</b>	<b>-</b>	<b>\$140,025.00</b>	<b>\$836,025.00</b>

**Brooks of Bonita Springs  
Community Development District  
2026 - 2027 Preliminary Assessments**

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

<b>Lee County PAID IN FULL</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 2026-2027 tax payment</b>
Orchid Ridge	Est SF	\$ -	\$ 1,017.25	\$ 1,017.25	\$ -
Magnolia Bend	Est SF 2	\$ -	\$ 1,017.25	\$ 1,017.25	\$ -
Summerfield	Stand SF	\$ -	\$ 1,017.25	\$ 1,017.25	\$ -
Cedar Glen	Stand SF	\$ -	\$ 1,017.25	\$ 1,017.25	\$ -
Sycamore Grove	Stand SF	\$ -	\$ 1,017.25	\$ 1,017.25	\$ -
Idlewilde	Stand SF 2	\$ -	\$ 1,017.25	\$ 1,017.25	\$ -
Tamarind Trace	Patio 1 (a)	\$ -	\$ 1,017.25	\$ 1,017.25	\$ -
Ginger Pointe	Patio 1 (b)	\$ -	\$ 1,017.25	\$ 1,017.25	\$ -
Sweet Bay	Patio 1 ( c )	\$ -	\$ 1,017.25	\$ 1,017.25	\$ -
Laurel Meadow	Patio 2	\$ -	\$ 1,017.25	\$ 1,017.25	\$ -
Oak Strand	Patio 2 (a)	\$ -	\$ 1,017.25	\$ 1,017.25	\$ -
Morningside	Coach 1	\$ -	\$ 1,017.25	\$ 1,017.25	\$ -
Cypress Hammock	Coach 2	\$ -	\$ 1,017.25	\$ 1,017.25	\$ -
Silver/Shady/Whisper/Willow Creek	D-Villa	\$ -	\$ 1,017.25	\$ 1,017.25	\$ -
Sabal Cove/Coral Cove	A-Villa	\$ -	\$ 1,017.25	\$ 1,017.25	\$ -
Autumn Lake/Hidden Lakes	Carriage H	\$ -	\$ 1,017.25	\$ 1,017.25	\$ -
Streamside/Sunset/Winding Stream	Garden C	\$ -	\$ 1,017.25	\$ 1,017.25	\$ -
Copperleaf - Wisteria Point Bldg 11	Carriage H	\$ -	\$ 1,017.25	\$ 1,017.25	\$ -
Lighthouse Bay	PAID IN FULL	\$ -	\$ 1,017.25	\$ 1,017.25	\$ -

**Brooks of Bonita Springs  
Community Development District  
2026 - 2027 Preliminary Assessments**

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

<b>Lee County 4 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 2026-2027 tax payment</b>
Foxtail Creek (lots 26-51)	D-Villa	\$ 853.83	\$ 1,017.25	\$ 1,871.08	\$ 3,047.19
Jasmine Lake (lots 7-30)	D-Villa	\$ 853.83	\$ 1,017.25	\$ 1,871.08	\$ 3,047.19
Winding Stream (Bldgs 30, 31, 32)	Garden C	\$ 556.84	\$ 1,017.25	\$ 1,574.09	\$ 1,987.28
Lighthouse Bay	PAID IN FULL	\$ -	\$ 1,017.25	\$ 1,017.25	\$ -
Town Ctr Bldg #1	PAID IN FULL	\$ -	\$ 20,345.08	\$ 20,345.08	\$ -
Fitness Center	PAID IN FULL	\$ -	\$ 5,086.27	\$ 5,086.27	\$ -
Restaurant	PAID IN FULL	\$ -	\$ 5,086.27	\$ 5,086.27	\$ -
Community Bldg	PAID IN FULL	\$ -	\$ 3,051.76	\$ 3,051.76	\$ -
Rental Apartments	PAID IN FULL	\$ -	\$ 23,498.57	\$ 23,498.57	\$ -
Balance of Town Ctr	Comm	\$ 7,462.14	\$ 14,179.90	\$ 21,642.05	\$ 26,631.27

**Brooks of Bonita Springs II  
Community Development District  
2026 - 2027 Preliminary Assessments**

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

<b>Lee County 4 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 2026-2027 tax payment</b>
Lake Forest	\$ 36,213.77	Estate SF	\$ 2,208.89	\$1,017.25	\$3,226.14	\$ 7,966.36
Oak Brook	\$ 36,213.77	Estate SF	\$ 2,208.89	\$1,017.25	\$3,226.14	\$ 7,966.36
The Reserve	\$ 36,213.77	Estate SF	\$ 2,208.89	\$1,017.25	\$3,226.14	\$ 7,966.36
Glen Lakes - C (lots 10-12)	\$ 30,178.14	Standard SF-IV	\$ 1,840.74	\$1,017.25	\$2,857.99	\$ 6,638.63
Glen Lakes - B (lots 7-9,13-22)	\$ 24,142.51	Standard SF-III	\$ 1,472.59	\$1,017.25	\$2,489.84	\$ 5,310.90
Glen Lakes - A (lots 1-6, 23-35)	\$ 19,314.01	Standard SF	\$ 1,178.08	\$1,017.25	\$2,195.33	\$ 4,248.75
Willow Walk	\$ 19,314.01	Standard SF	\$ 1,178.08	\$1,017.25	\$2,195.33	\$ 4,248.75
Banyan Cove	\$ 19,314.01	Standard SF	\$ 1,178.08	\$1,017.25	\$2,195.33	\$ 4,248.75
Chartwell	\$ 19,314.01	Standard SF	\$ 1,178.08	\$1,017.25	\$2,195.33	\$ 4,248.75
Fairview	\$ 19,314.01	Standard SF	\$ 1,178.08	\$1,017.25	\$2,195.33	\$ 4,248.75
Northridge	\$ 16,296.20	Villa 55	\$ 994.00	\$1,017.25	\$2,011.25	\$ 3,584.86
Glenview	\$ 13,881.94	SF I	\$ 846.74	\$1,017.25	\$1,863.99	\$ 3,053.77
Woodmont	\$ 13,881.94	SF I	\$ 846.74	\$1,017.25	\$1,863.99	\$ 3,053.77
Kenwood	\$ 14,485.51	SF II	\$ 883.56	\$1,017.25	\$1,900.81	\$ 3,186.56
Mahogany Cove	\$ 10,260.57	Patio	\$ 625.85	\$1,017.25	\$1,643.10	\$ 2,257.13
Hawthorne	\$ 12,071.26	Patio II	\$ 736.30	\$1,017.25	\$1,753.55	\$ 2,655.47
Longleaf	\$ 11,467.69	Patio I	\$ 699.48	\$1,017.25	\$1,716.73	\$ 2,522.68
Indigo Isle	\$ 9,053.44	Coach	\$ 552.22	\$1,017.25	\$1,569.47	\$ 1,991.58
Palmetto Ridge	\$ 9,053.44	Coach	\$ 552.22	\$1,017.25	\$1,569.47	\$ 1,991.58
Oak Hammock	\$ 9,053.44	Coach	\$ 552.22	\$1,017.25	\$1,569.47	\$ 1,991.58
Whispering Ridge	\$ 19,314.01	75" SF	\$ 1,178.07	\$1,017.25	\$2,195.32	\$ 4,248.71
Copper Lakes	\$ 19,314.01	75" SF	\$ 1,178.07	\$1,017.25	\$2,195.32	\$ 4,248.71
Stillwater Cay	\$ 18,106.88	65" SF	\$ 1,104.45	\$1,017.25	\$2,121.70	\$ 3,983.20
Juniper Walk	\$ 18,106.88	65" SF	\$ 1,104.45	\$1,017.25	\$2,121.70	\$ 3,983.20
Caraway Lakes	\$ 18,106.88	65" SF	\$ 1,104.45	\$1,017.25	\$2,121.70	\$ 3,983.20
Sage Meadow	\$ 16,899.76	D-Villas	\$ 1,030.82	\$1,017.25	\$2,048.07	\$ 3,717.65
Cinnamon Ridge	\$ 16,899.76	D-Villas	\$ 1,030.82	\$1,017.25	\$2,048.07	\$ 3,717.65
Foxtail Creek (lots 1-25, 52-68)	\$ 16,899.76	D-Villas	\$ 1,030.82	\$1,017.25	\$2,048.07	\$ 3,717.65
Jasmine Lakes (lots 1-6)	\$ 16,899.76	D-Villas	\$ 1,030.82	\$1,017.25	\$2,048.07	\$ 3,717.65
Wisteria Pointe (except bldg 11)	\$ 12,071.26	Carriage	\$ 736.30	\$1,017.25	\$1,753.55	\$ 2,655.47
Sago Pointe	\$ 12,071.26	Carriage	\$ 736.30	\$1,017.25	\$1,753.55	\$ 2,655.47

**Brooks of Bonita Springs II  
Community Development District  
2026 - 2027 Preliminary Assessments**

**2021 Series Loan**

<b>Lee County 7 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 2026-2027 tax payment</b>
Woodsedge (lots 1-5,11-17,24-26)	\$38,285.49	Estate SF A	\$ 2,284.75	\$1,017.25	\$3,302.00	\$ 13,286.43
Woodsedge (lots 7,10,18,19,20,21)	\$44,666.41	Estate SF B	\$ 2,665.55	\$1,017.25	\$3,682.80	\$ 15,500.89
Woodsedge (lots 6,8,9,22,23)	\$51,047.32	Estate SF C	\$ 3,046.34	\$1,017.25	\$4,063.59	\$ 17,715.28
Plumbago Pointe	\$14,038.01	SF - 65	\$ 837.74	\$1,017.25	\$1,854.99	\$ 4,871.68
Bay Crest	\$14,038.01	SF - 65	\$ 837.74	\$1,017.25	\$1,854.99	\$ 4,871.68