

**BROOKS OF BONITA
SPRINGS & BROOKS OF
BONITA SPRINGS II**

**COMMUNITY DEVELOPMENT
DISTRICTS**

June 25, 2025

BOARD OF SUPERVISORS

**JOINT REGULAR
MEETING AGENDA**

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

**AGENDA
LETTER**

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

June 18, 2025

ATTENDEES:

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

NOTE: Meeting Location

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 June 25, 2025 at 1:00 p.m., at the Estero Community Church, 21115 Design Parc Ln., Estero, Florida 33928. The agenda is as follows:

1. Call to Order/Roll Call
2. Public Comments: *Agenda items only [3 minutes per person]*

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, 2024, Prepared by Grau & Associates *(to be provided under separate cover)*
 - A. Consideration of Resolution 2025-05, Hereby Accepting the Audited Financial Report for the Fiscal Year Ended September 30, 2024

BROOKS OF BONITA SPRINGS II ITEMS

4. Presentation of Brooks of Bonita Springs II Community Development District's Audited Financial Report for Fiscal Year Ended September 30, 2024, Prepared by Grau & Associates *(to be provided under separate cover)*
 - A. Consideration of Resolution 2025-04, Hereby Accepting the Audited Financial Report for the Fiscal Year Ended September 30, 2024

JOINT BUSINESS ITEMS

5. Discussion: Premier Lakes May 2025 Quality Control Lake Report
6. Landscape Report: *GulfScapes Landscape Management Services*

- Irrigation Reports
 - A. Meter Usage by Clock
 - B. Year-Over-Year Water Usage
- 7. Update: Lakes Bank Restoration Projects
- 8. Continued Discussion: Aeration Services
- 9. Discussion: Street Light Project
- 10. Discussion: Fence Installation Project
- 11. Acceptance of Unaudited Financial Statements as of May 31, 2025
- 12. Approval of April 23, 2025 Joint Regular Meeting Minutes
- 13. Staff Reports
 - A. District Counsel: *Coleman, Yovanovich & Koester, P.A.*
 - B. District Engineer: *Johnson Engineering, Inc.*
 - C. Field Operations: *Wrathell, Hunt and Associates, LLC*
 - Monthly Status Report - Field Operations
 - D. District Manager: *Wrathell, Hunt and Associates, LLC*
 - NEXT MEETING DATE: July 23, 2025 at 1:00 PM

○ QUORUM CHECK: BROOKS OF BONITA SPRINGS

SEAT 1	ED FRANKLIN	<input type="checkbox"/> IN PERSON	<input type="checkbox"/> PHONE	<input type="checkbox"/> NO
SEAT 2	JAMES MERRITT	<input type="checkbox"/> IN PERSON	<input type="checkbox"/> PHONE	<input type="checkbox"/> NO
SEAT 3	SANDRA VARNUM	<input type="checkbox"/> IN PERSON	<input type="checkbox"/> PHONE	<input type="checkbox"/> NO
SEAT 4	JOHN (ROD) WOOLSEY	<input type="checkbox"/> IN PERSON	<input type="checkbox"/> PHONE	<input type="checkbox"/> NO
SEAT 5	DAVID GARNER	<input type="checkbox"/> IN PERSON	<input type="checkbox"/> PHONE	<input type="checkbox"/> NO

○ QUORUM CHECK: BROOKS OF BONITA SPRINGS II

SEAT 1	LYNN BUNTING	<input type="checkbox"/> IN PERSON	<input type="checkbox"/> PHONE	<input type="checkbox"/> NO
SEAT 2	KEN D. GOULD	<input type="checkbox"/> IN PERSON	<input type="checkbox"/> PHONE	<input type="checkbox"/> NO
SEAT 3	MARY O'CONNOR	<input type="checkbox"/> IN PERSON	<input type="checkbox"/> PHONE	<input type="checkbox"/> NO
SEAT 4	THOMAS BERTUCCI	<input type="checkbox"/> IN PERSON	<input type="checkbox"/> PHONE	<input type="checkbox"/> NO
SEAT 5	JOSEPH BARTOLETTI	<input type="checkbox"/> IN PERSON	<input type="checkbox"/> PHONE	<input type="checkbox"/> NO

14. Supervisors' Requests
15. Public Comments: *Non-Agenda items only [3 minutes per person]*
16. Adjournment

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

Sincerely,



Chesley E. Adams, Jr.
District Manager

FOR BOARD MEMBERS AND STAFF TO ATTEND BY TELEPHONE

CALL IN NUMBER: 1-888-354-0094

PARTICIPANT PASSCODE: 709 724 7992

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

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**BROOKS OF BONITA SPRINGS
COMMUNITY DEVELOPMENT DISTRICT
LEE COUNTY, FLORIDA
FINANCIAL REPORT
FOR THE FISCAL YEAR ENDED
SEPTEMBER 30, 2024**

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

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Grau & Associates

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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 Audit of the Financial Statements

Opinions

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, 2024, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities and each major fund of the District as of September 30, 2024, and the respective changes in financial position thereof for the fiscal year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

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

Responsibilities of Management for the Financial Statements

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

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

Auditor's Responsibilities for the Audit of the Financial Statements

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

In performing an audit in accordance with GAAS, we:

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

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

Required Supplementary Information


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

Other Information Included in the Financial Report

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

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated June 23, 2025, 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 23, 2025

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, 2024. 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 most recent fiscal year resulting in a net position balance of \$13,000,968.
- The change in the District's total net position in comparison with the prior fiscal year was \$141,796, 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, 2024, the District's governmental funds reported combined ending fund balances of \$2,967,454, an increase of \$532,366 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 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,		
	2024	2023
Current and other assets	\$ 3,142,205	\$ 2,942,950
Capital assets, net of depreciation	12,652,235	13,375,327
Total assets	15,794,440	16,318,277
Current liabilities	231,474	351,810
Long-term liabilities	2,561,998	3,107,295
Total liabilities	2,793,472	3,459,105
Net position		
Net investment in capital assets	10,090,237	10,268,032
Restricted	24,063	28,258
Unrestricted	2,886,668	2,562,882
Total net position	\$ 13,000,968	\$ 12,859,172

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 the ongoing program revenue exceeded 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,		
	2024	2023
Revenues:		
Program revenues		
Charges for services	\$ 2,179,201	\$ 1,717,544
Operating grants and contributions	237,017	87,559
General revenues		
Unrestricted investment earnings	26,718	325
Gain on land sale	19,000	-
Total revenues	2,461,936	1,805,428
Expenses:		
General government	292,779	253,356
Maintenance and operations	1,921,433	2,186,269
Interest	105,928	106,600
Cost of issuance	-	15,570
Total expenses	2,320,140	2,561,795
Change in net position	141,796	(756,367)
Net position - beginning	12,859,172	13,615,539
Net position - ending	\$ 13,000,968	\$ 12,859,172

As noted above and in the statement of activities, the cost of all governmental activities during the fiscal year ended September 30, 2024, was \$2,320,140. Program revenues are comprised primarily of assessments. The remainder of the current fiscal year revenue includes interest revenue and miscellaneous income. Revenues increased due to an increase in assessments levied in the current year. In total, expenses decreased due to a decrease in maintenance costs in the current 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. The general fund budget for the fiscal year ended September 30, 2024, was amended to increase revenues by \$178,960 and increase appropriations by \$302,064. Actual general fund expenditures did not exceed appropriations for the fiscal year ended September 30, 2024.

CAPITAL ASSETS AND DEBT ADMINISTRATION

Capital Assets

At September 30, 2024, the District had \$21,882,613 invested in capital assets for its governmental activities. In the government-wide financial statements depreciation of \$9,230,378 has been taken, which resulted in a net book value of \$12,652,235. More detailed information about the District's capital assets is presented in the notes of the financial statements.

Capital Debt

At September 30, 2024, the District had \$2,561,998 in capital debt outstanding for its governmental activities. More detailed information about the District's capital debt is presented in the notes of the financial statements.

ECONOMIC FACTORS AND NEXT YEAR'S BUDGETS AND OTHER EVENTS

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

CONTACTING THE DISTRICT'S FINANCIAL MANAGEMENT

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

**BROOKS OF BONITA SPRINGS COMMUNITY DEVELOPMENT DISTRICT
LEE COUNTY, FLORIDA
STATEMENT OF NET POSITION
SEPTEMBER 30, 2024**

	<u>Governmental Activities</u>
ASSETS	
Cash	\$ 3,103,186
Accounts receivable	30,987
Assessments receivable	7,507
Prepays and deposits	525
Capital assets:	
Nondepreciable	10,567,850
Depreciable, net	<u>2,084,385</u>
Total assets	<u>15,794,440</u>
 LIABILITIES	
Accounts payable	150,568
Accrued interest payable	80,468
Due to other governments	438
Non-current liabilities:	
Due within one year	559,660
Due in more than one year	<u>2,002,338</u>
Total liabilities	<u>2,793,472</u>
 NET POSITION	
Net investment in capital assets	10,090,237
Restricted for debt service	24,063
Unrestricted	<u>2,886,668</u>
Total net position	<u><u>\$ 13,000,968</u></u>

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, 2024**

Functions/Programs	Expenses	Program Revenues		Net (Expense)
		Charges for Services	Operating Grants and Contributions	Revenue Changes in and Net Position
Primary government:				
Governmental activities:				
General government	\$ 292,779	\$ 292,779	\$ -	\$ -
Maintenance and operations	1,921,433	1,813,595	237,017	129,179
Interest on long-term debt	105,928	72,827	-	(33,101)
Total governmental activities	2,320,140	2,179,201	237,017	96,078
General revenues:				
Gain on land sale				19,000
Unrestricted investment earnings				26,718
Total general revenues				45,718
Change in net position				141,796
Net position - beginning				12,859,172
Net position - ending				\$ 13,000,968

See notes to the financial statements

**BROOKS OF BONITA SPRINGS COMMUNITY DEVELOPMENT DISTRICT
LEE COUNTY, FLORIDA
BALANCE SHEET
GOVERNMENTAL FUNDS
SEPTEMBER 30, 2024**

	Major Funds		Total Governmental Funds
	General	Debt Service	
ASSETS			
Cash	\$ 3,103,186	\$ -	\$ 3,103,186
Due from other funds	-	30,402	30,402
Assessments receivable	7,305	202	7,507
Accounts receivable	30,987	-	30,987
Prepays and deposits	525	-	525
Total assets	<u>\$ 3,142,003</u>	<u>\$ 30,604</u>	<u>\$ 3,172,607</u>
 LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES			
Liabilities:			
Accounts payable	\$ 150,568	\$ -	\$ 150,568
Due to Brooks II	438	-	438
Due to other funds	30,402	-	30,402
Total liabilities	<u>181,408</u>	<u>-</u>	<u>181,408</u>
 Deferred inflows of resources:			
Unavailable revenue	23,745	-	23,745
Total deferred inflows of resources	<u>23,745</u>	<u>-</u>	<u>23,745</u>
 Fund balances:			
Nonspendable:			
Prepaid items	525	-	525
Restricted for:			
Debt service	-	30,604	30,604
Assigned to:			
Capital reserves	131,400	-	131,400
Unassigned	2,804,925	-	2,804,925
Total fund balances	<u>2,936,850</u>	<u>30,604</u>	<u>2,967,454</u>
 Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 3,142,003</u>	<u>\$ 30,604</u>	<u>\$ 3,172,607</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, 2024**

Fund balance - governmental funds		\$ 2,967,454
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Amounts reported for governmental activities in the statement of net position are different because:

Capital assets used in governmental activities are not financial resources and, therefore, are not reported as assets in the governmental funds. The statement of net position includes those capital assets, net of any accumulated depreciation, in the net position of the government as a whole.

Cost of capital assets	21,882,613	
Accumulated depreciation	<u>(9,230,378)</u>	12,652,235

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.	23,745
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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	(80,468)	
Notes payable	<u>(2,561,998)</u>	<u>(2,642,466)</u>

Net position of governmental activities	<u>\$ 13,000,968</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, 2024**

	Major Funds		Total Governmental Funds
	General	Debt Service	
REVENUES			
Assessments	\$ 2,336,034	\$ 72,827	\$ 2,408,861
Interest income	26,718	-	26,718
Miscellaneous	237,017	-	237,017
Total revenues	2,599,769	72,827	2,672,596
EXPENDITURES			
Current:			
General government	292,779	-	292,779
Maintenance and operations	1,588,062	-	1,588,062
Debt service:			
Principal	485,297	60,000	545,297
Interest	104,857	17,956	122,813
Capital outlay	275,493	-	275,493
Total expenditures	2,746,488	77,956	2,824,444
Excess (deficiency) of revenues over (under) expenditures	(146,719)	(5,129)	(151,848)
OTHER FINANCING SOURCES			
Proceeds from land sale	684,214	-	684,214
Total other financing sources	684,214	-	684,214
Net change in fund balances	537,495	(5,129)	532,366
Fund balances - beginning	2,399,355	35,733	2,435,088
Fund balances - ending	\$ 2,936,850	\$ 30,604	\$ 2,967,454

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, 2024**

Net change in fund balances - total governmental funds	\$ 532,366
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.	275,493
Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the governmental fund financial statements.	(229,660)
Governmental funds report the proceeds from the sale of land as financial resources whereas these amounts are eliminated in the statement of activities.	(684,214)
Depreciation of capital assets is not recognized in the governmental fund financial statements, but is reported as an expense in the statement of activities.	(333,371)
The gain on sale of land is reported on the government wide financial statements but not on the fund financial statements.	19,000
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.	545,297
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.	16,885
Change in net position of governmental activities	<u>\$ 141,796</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

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 5 – INTERFUND RECEIVABLES AND PAYABLES

Interfund receivables and payables at September 30, 2024 were as follows:

Fund	Receivable	Payable
General	\$ -	\$ 30,402
Debt service	30,402	-
Total	<u>\$ 30,402</u>	<u>\$ 30,402</u>

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

NOTE 6 – CAPITAL ASSETS

Capital asset activity for the fiscal year ended September 30, 2024 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	\$ -	\$ 665,214	\$ 10,177,888
Infrastructure under construction	114,469	275,493	-	389,962
Total capital assets, not being depreciated	<u>10,957,571</u>	<u>275,493</u>	<u>665,214</u>	<u>10,567,850</u>
Capital assets, being depreciated				
Equipment	361,965	-	-	361,965
Buildings and improvements	1,458,523	-	-	1,458,523
Infrastructure	9,494,275	-	-	9,494,275
Total capital assets, being depreciated	<u>11,314,763</u>	<u>-</u>	<u>-</u>	<u>11,314,763</u>
Less accumulated depreciation for:				
Equipment	292,456	10,053	-	302,509
Buildings and improvements	1,416,582	-	-	1,416,582
Infrastructure	7,187,969	323,318	-	7,511,287
Total accumulated depreciation	<u>8,897,007</u>	<u>333,371</u>	<u>-</u>	<u>9,230,378</u>
Total capital assets, being depreciated, net	<u>2,417,756</u>	<u>(333,371)</u>	<u>-</u>	<u>2,084,385</u>
Governmental activities capital assets	<u>\$ 13,375,327</u>	<u>\$ (57,878)</u>	<u>\$ 665,214</u>	<u>\$ 12,652,235</u>

Depreciation expense was charged to maintenance and operations function.

NOTE 7 – LONG TERM LIABILITIES

Series 2021

On March 31, 2021, the District issued \$740,000 of Capital Improvement Revenue Refunding Bond Series 2021 due May 1, 2031, with a fixed interest rate of 3.750%. The Bonds were issued to refund a portion of the District's outstanding Capital Improvements Revenue Bonds, Series 2001 (the "Refunded 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, 2022, through May 1, 2031.

The Series 2021 Bonds are subject to redemption at the option of the District prior to maturity. The Series 2021 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.

NOTE 7 – LONG TERM LIABILITIES (Continued)

Series 2021 (Continued)

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, 2024.

Series 2023

On June 14, 2023, the District issued \$2,628,000 Revenue Improvement Note, Series 2023, due on June 14, 2028 with a fixed interest rate of 3.99%. The Note was issued in order to finance certain capital improvements for the benefit of the District. Interest is to be paid semiannually on each June 14 and December 14. Principal on the Note is to be paid serially commencing May 14, 2024, through May 14, 2028.

Long-term debt activity

Changes in long-term liability activity for the fiscal year ended September 30, 2024 were as follows:

	Beginning Balance	Additions	Reductions	Ending Balance	Due Within One Year
<u>Governmental activities</u>					
Bonds payable:					
Series 2021	\$ 479,295	\$ -	\$ 60,000	\$ 419,295	\$ 55,000
Series 2023	2,628,000	-	485,297	2,142,703	504,660
Total	<u>\$ 3,107,295</u>	<u>\$ -</u>	<u>\$ 545,297</u>	<u>\$ 2,561,998</u>	<u>\$ 559,660</u>

At September 30, 2024, the scheduled debt service requirements on the long-term debt were as follows:

Year ending September 30:	Governmental Activities		
	Principal	Interest	Total
2025	\$ 559,660	\$ 101,780	\$ 661,440
2026	579,796	79,582	659,378
2027	600,736	56,580	657,316
2028	627,511	32,743	660,254
2029	60,000	7,849	67,849
2030 - 2031	134,295	8,760	143,055
Total	<u>\$ 2,561,998</u>	<u>\$ 287,294</u>	<u>\$ 2,849,292</u>

NOTE 8 – 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 9 – RISK MANAGEMENT

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

NOTE 10 – LAND SALE

During the current fiscal year, the District sold certain parcels of land consisting of approximately 3.73 acres to the Commons Club at the Brooks, Inc. for a total of \$655,213, recognizing a gain on the sale of land of \$19,000.

**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, 2024**

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES				
Assessments	\$ 2,319,386	\$ 2,336,034	\$ 2,336,034	\$ -
Interest & miscellaneous	2,300	43,718	26,718	(17,000)
Miscellaneous	116,124	237,018	237,017	(1)
Total revenues	2,437,810	2,616,770	2,599,769	(17,001)
EXPENDITURES				
Current:				
General government	809,945	862,116	292,779	569,337
Maintenance and operations	1,385,448	1,635,341	1,588,062	47,279
Debt service:				
Principal	-	-	485,297	(485,297)
Interest	-	-	104,857	(104,857)
Capital outlay	1,626,075	1,626,075	275,493	1,350,582
Total expenditures	3,821,468	4,123,532	2,746,488	1,377,044
Excess (deficiency) of revenues over (under) expenditures	(1,383,658)	(1,506,762)	(146,719)	1,360,043
OTHER FINANCING SOURCES (USES)				
Proceeds from sale of property	-	648,730	684,214	35,484
Use of fund balance	1,383,658	858,032	-	(1,383,658)
Total other financing sources (uses)	1,383,658	1,506,762	684,214	(1,348,174)
Net change in fund balances	\$ -	\$ -	537,495	\$ 11,869
Fund balance - beginning			2,399,355	
Fund balance - ending			\$ 2,936,850	

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. The general fund budget for the fiscal year ended September 30, 2024, was amended to increase revenues by \$178,960 and increase appropriations by \$302,064. Actual general fund expenditures did not exceed appropriations for the fiscal year ended September 30, 2024.

**BROOKS OF BONITA SPRINGS COMMUNITY DEVELOPMENT DISTRICT
LEE COUNTY, FLORIDA
OTHER INFORMATION – DATA ELEMENTS
REQUIRED BY FL STATUTE 218.39(3)(C)
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2024
UNAUDITED**

<u>Element</u>	<u>Comments</u>
Number of District employees compensated in the last pay period of the District's fiscal year being reported.	5
Number of independent contractors compensated to whom nonemployee compensation was paid in the last month of the District's fiscal year being reported.	5
Employee compensation	\$10,391
Independent contractor compensation	\$186,334
Construction projects to begin on or after October 1; (\$65K)	None
Budget variance report	See the Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual - General Fund
Non ad valorem special assessments;	Not applicable
Special assessment rate	Operations and maintenance: \$1,017 - \$30,517 Debt service: \$556.84 - \$16,059.83
Special assessments collected	\$2,408,861
Outstanding Bonds:	see Note 7 for details



**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, 2024, 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 23, 2025.

Report on Internal Control Over Financial Reporting

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

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

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

Report on Compliance and Other Matters

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

Purpose of this Report

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

Gray & Associates

June 23, 2025



Grau & Associates

CERTIFIED PUBLIC ACCOUNTANTS

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

To the Board of Supervisors
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, 2024. 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.

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

In our opinion, the District complied, in all material respects, with the aforementioned requirements for the fiscal year ended September 30, 2024.

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 23, 2025



Grau & Associates

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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, 2024, and have issued our report thereon dated June 23, 2025.

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 23, 2025, 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 23, 2025

REPORT TO MANAGEMENT

I. CURRENT YEAR FINDINGS AND RECOMMENDATIONS

None

II. PRIOR YEAR FINDINGS AND RECOMMENDATIONS

2021-01 Series 2021 Reserve Account: Matter has been resolved

2022-01 Series 2021 Reserve Account: Matter has been resolved

2023-01 Series 2021 Reserve Account: Matter has been resolved

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, 2023, except as noted above.

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, 2024.

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, 2024.

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, 2024. It is management's responsibility to monitor financial condition, and our financial condition assessment was based in part on representations made by management and the review of financial information provided by same.
7. Management has provided the specific information required by Section 218.39(3)(c) in the Other Information section of the financial statements on page 22.

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

3A

RESOLUTION 2025-05

**A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE BROOKS OF
BONITA SPRINGS COMMUNITY DEVELOPMENT DISTRICT HEREBY
ACCEPTING THE AUDITED FINANCIAL REPORT FOR THE FISCAL YEAR
ENDED SEPTEMBER 30, 2024**

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 2024;

**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 2024, heretofore submitted to the Board, is hereby accepted for Fiscal Year 2024, for the period ending September 30, 2024; and
2. A verified copy of said Audited Financial Report for Fiscal Year 2024 shall be attached hereto as an exhibit to this Resolution, in the District's "Official Record of Proceedings".

PASSED AND ADOPTED this 25th day of June, 2025.

ATTEST:

**BROOKS OF BONITA SPRINGS COMMUNITY
DEVELOPMENT DISTRICT**

Secretary/Assistant Secretary

Chair/Vice Chair, Board of Supervisors

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

4

**BROOKS OF BONITA SPRINGS II
COMMUNITY DEVELOPMENT DISTRICT
LEE COUNTY, FLORIDA
FINANCIAL REPORT
FOR THE FISCAL YEAR ENDED
SEPTEMBER 30, 2024**

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

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Grau & Associates

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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 Audit of the Financial Statements

Opinions

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, 2024, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities and each major fund of the District as of September 30, 2024, and the respective changes in financial position thereof for the fiscal year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

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

Responsibilities of Management for the Financial Statements

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

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

Auditor's Responsibilities for the Audit of the Financial Statements

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

In performing an audit in accordance with GAAS, we:

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

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

Required Supplementary Information

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

Other Information Included in the Financial Report

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

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated June 23, 2025, 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 23, 2025

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, 2024. 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 most recent fiscal year resulting in a net position balance of \$16,907,105.
- The change in the District's total net position in comparison with the prior fiscal year was \$739,655, 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, 2024, the District's governmental funds reported combined ending fund balances of \$2,242,686, an increase of \$295,598 in comparison with the prior fiscal year. A portion of the fund balance is restricted for debt service, assigned for capital reserves, 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 2021 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,		
	2024	2023
Current and other assets	\$ 2,332,916	\$ 2,211,798
Capital assets, net of depreciation	23,050,289	23,616,224
Total assets	25,383,205	25,828,022
Deferred outflow s of resources	465,125	531,572
Total assets and deferred outflow s of resources	25,848,330	26,359,594
Current liabilities	191,584	261,144
Long-term liabilities	8,749,641	9,931,000
Total liabilities	8,941,225	10,192,144
Net position		
Net investment in capital assets	14,765,773	14,216,796
Restricted	494,423	447,459
Unrestricted	1,646,909	1,503,195
Total net position	\$ 16,907,105	\$ 16,167,450

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,		
	2024	2023
Revenues:		
Program revenues		
Charges for services	\$ 2,293,226	\$ 2,067,317
Operating grants and contributions	161,013	66,917
General revenues		
Unrestricted investment earnings	13,042	419
Total revenues	2,467,281	2,134,653
Expenses:		
General government	153,076	132,300
Maintenance and operations	1,197,690	1,359,733
Interest	376,860	368,188
Debt issue costs	-	12,430
Total expenses	1,727,626	1,872,651
Change in net position	739,655	262,002
Net position - beginning	16,167,450	15,905,448
Net position - ending	\$ 16,907,105	\$ 16,167,450

As noted above and in the statement of activities, the cost of all governmental activities during the fiscal year ended September 30, 2024, was \$1,727,626. 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 maintenance expenses.

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. The general fund budget for the fiscal year ended September 30, 2024, was amended to increase revenues by \$83,836 and increase appropriations by \$164,090. Actual general fund expenditures for the fiscal year ended September 30, 2024, did not exceed appropriations for the current year.

CAPITAL ASSETS AND DEBT ADMINISTRATION

Capital Assets

At September 30, 2024, the District had \$34,220,233 invested in capital assets for its governmental activities. In the government-wide financial statements depreciation of \$11,169,944 has been taken, which resulted in a net book value of \$23,050,289. More detailed information about the District's capital assets is presented in the notes of the financial statements.

Capital Debt

At September 30, 2024, the District had \$8,749,641 in capital debt outstanding for its governmental activities. More detailed information about the District's capital debt is presented in the notes of the financial statements.

ECONOMIC FACTORS AND NEXT YEAR'S BUDGETS AND OTHER EVENTS

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

CONTACTING THE DISTRICT'S FINANCIAL MANAGEMENT

This financial report is designed to provide our citizens, landowners, 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, 2024**

	Governmental Activities
ASSETS	
Cash	\$ 1,746,054
Accounts receivable	16,177
Assessments receivable	7,056
Due from other government	1,921
Restricted assets:	
Investments	561,708
Capital assets:	
Nondepreciable	19,900,446
Depreciable, net	3,149,843
Total assets	<u>25,383,205</u>
DEFERRED OUTFLOWS OF RESOURCES	
Deferred charge on refunding	465,125
Total deferred outflows of resources	<u>465,125</u>
LIABILITIES	
Accounts payable	77,833
Accrued interest payable	113,751
Non-current liabilities:	
Due within one year	1,181,359
Due in more than one year	7,568,282
Total liabilities	<u>8,941,225</u>
NET POSITION	
Net investment in capital assets	14,765,773
Restricted for debt service	494,423
Unrestricted	1,646,909
Total net position	<u>\$ 16,907,105</u>

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, 2024**

<u>Functions/Programs</u>	Program Revenues			Net (Expense)
	Expenses	Charges for Service	Operating Grants and Contributions	Revenue and Changes in Net Position
Primary government:				
Governmental activities:				
General government	\$ 153,076	\$ 153,076	\$ -	\$ -
Maintenance and operations	1,197,690	946,783	123,746	(127,161)
Interest on long-term debt	376,860	1,193,367	37,267	853,774
Debt issue costs	-	-	-	-
Total governmental activities	1,727,626	2,293,226	161,013	726,613
General revenues:				
Unrestricted investment earnings				13,042
Total general revenues				13,042
Change in net position				739,655
Net position - beginning				16,167,450
Net position - ending				\$ 16,907,105

See notes to the financial statements

**BROOKS OF BONITA SPRINGS II COMMUNITY DEVELOPMENT DISTRICT
LEE COUNTY, FLORIDA
BALANCE SHEET
GOVERNMENTAL FUNDS
SEPTEMBER 30, 2024**

	Major Funds			Total
	General	Debt Service 2021	Debt Service 2017	Governmental Funds
ASSETS				
Cash	\$ 1,746,054	\$ -	\$ -	\$ 1,746,054
Investments	-	-	561,708	561,708
Due from other funds	-	43,215	-	43,215
Due from other government	1,921	-	-	1,921
Assessments receivable	3,805	257	2,994	7,056
Accounts receivable	16,177	-	-	16,177
Total assets	<u>\$ 1,767,957</u>	<u>\$ 43,472</u>	<u>\$ 564,702</u>	<u>\$ 2,376,131</u>
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES				
Liabilities:				
Accounts payable	\$ 77,833	\$ -	\$ -	\$ 77,833
Due to other funds	43,215	-	-	43,215
Total liabilities	<u>121,048</u>	<u>-</u>	<u>-</u>	<u>121,048</u>
Deferred inflows of resources:				
Unavailable revenue	12,397	-	-	12,397
Total deferred inflows of resources	<u>12,397</u>	<u>-</u>	<u>-</u>	<u>12,397</u>
Fund balances:				
Restricted for:				
Debt service	-	43,472	564,702	608,174
Assigned to:				
Capital reserves	164,864	-	-	164,864
Unassigned	1,469,648	-	-	1,469,648
Total fund balances	<u>1,634,512</u>	<u>43,472</u>	<u>564,702</u>	<u>2,242,686</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 1,767,957</u>	<u>\$ 43,472</u>	<u>\$ 564,702</u>	<u>\$ 2,376,131</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, 2024**

Fund balance - governmental funds \$ 2,242,686

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	34,220,233	
Accumulated depreciation	<u>(11,169,944)</u>	23,050,289

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. 465,125

statements that are not available to pay for current-period expenditures are unavailable revenue in the governmental funds. 12,397

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	(113,751)	
Bonds and note payable	<u>(8,749,641)</u>	<u>(8,863,392)</u>
Net position of governmental activities		<u><u>\$ 16,907,105</u></u>

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, 2024**

	Major Funds			Total
	General	Debt Service 2021	Debt Service 2017	Governmental Funds
REVENUES				
Assessments	\$ 1,219,757	\$ 94,023	\$ 1,099,344	\$ 2,413,124
Interest income	13,042	-	37,267	50,309
Miscellaneous	123,746	-	-	123,746
Total revenues	1,356,545	94,023	1,136,611	2,587,179
EXPENDITURES				
Current:				
General government	153,076	-	-	153,076
Maintenance and operations	795,683	-	-	795,683
Debt service:				
Principal	253,359	60,000	868,000	1,181,359
Interest	54,743	30,770	239,878	325,391
Capital outlay	183,357	-	-	183,357
Total expenditures	1,440,218	90,770	1,107,878	2,638,866
Excess (deficiency) of revenues over (under) expenditures	(83,673)	3,253	28,733	(51,687)
OTHER FINANCING SOURCES (USES)				
Proceeds from land sale	347,285	-	-	347,285
Total other financing sources (uses)	347,285	-	-	347,285
Net change in fund balances	263,612	3,253	28,733	295,598
Fund balances - beginning	1,370,900	40,219	535,969	1,947,088
Fund balances - ending	\$ 1,634,512	\$ 43,472	\$ 564,702	\$ 2,242,686

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, 2024**

Net change in fund balances - total governmental funds	\$ 295,598
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.	183,357
Depreciation of capital assets is not recognized in the governmental fund financial statements, but is reported as an expense in the statement of activities.	(402,007)
Certain revenues were unavailable for the governmental fund financial statements in the prior fiscal year. In the current fiscal year, these revenues were recorded in the governmental fund financial statements.	(119,898)
The value of land sold is shown as a reduction to net position in the government-wide financial statements	(347,285)
Repayment of long-term liabilities are reported as expenditures in the governmental fund financial statements, but such repayments reduce liabilities in the statement of net position and are eliminated in the statement of activities.	1,181,359
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.	14,978
Change in net position of governmental activities	<u>\$ 739,655</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 2021, 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 2021 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 asset 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	8 - 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, 2024:

	Amortized Cost	Credit Risk	Maturities
First American Government Obligations Class Y	\$ 561,708	S&P AAAm	Weighted average of the fund
Total Investments	<u>\$ 561,708</u>		portfolio: 31 days

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, 2024 were as follows:

Fund	Receivable	Payable
General	\$ -	\$ 43,215
Debt service Series 2021	43,215	-
Total	<u>\$ 43,215</u>	<u>\$ 43,215</u>

The outstanding balances between funds result primarily from the time lag between the dates that transactions are recorded in the accounting system and payments between funds are made. In the case of the District, the balances between the general fund and the debt service funds relate to assessments collected in the general fund that have not yet been transferred to the Series 2021 debt service fund.

NOTE 6 – CAPITAL ASSETS

Capital asset activity for the fiscal year ended September 30, 2024 was as follows:

	Beginning Balance	Additions	Reductions	Ending Balance
<u>Governmental activities</u>				
Capital assets, not being depreciated				
Land and improvement	\$ 20,166,074	\$ -	\$ (347,285)	\$ 19,818,789
Infrastructure under construction	81,657	-	-	81,657
Total capital assets, not being depreciated	20,247,731	-	(347,285)	19,900,446
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	12,314,322	183,357	-	12,497,679
Total capital assets, being depreciated	14,136,430	183,357	-	14,319,787
Less accumulated depreciation for:				
Building and improvements	1,713,801	-	-	1,713,801
Furniture, fixtures and equipment	71,601	5,811	-	77,412
Infrastructure - water control and other	8,982,535	396,196	-	9,378,731
Total accumulated depreciation	10,767,937	402,007	-	11,169,944
Total capital assets, being depreciated, net	3,368,493	(218,650)	-	3,149,843
Governmental activities capital assets	\$ 23,616,224	\$ (218,650)	\$ (347,285)	\$ 23,050,289

Depreciation expense was charged to maintenance and operations function.

NOTE 7 – LONG TERM LIABILITIES

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, 2024.

NOTE 7 – LONG TERM LIABILITIES (Continued)

Series 2021

On March 31, 2021, the District issued \$1,025,000 of Capital Improvement Revenue Refunding Bonds, Series 20121 due May 1, 2034, with a fixed interest rate of 3.75%. The Bonds were issued to refund the District's outstanding Capital Improvements Revenue Refunding Bonds, Series 2003 (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, 2021, through May 1, 2034.

The Series 2021 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, 2024.

Series 2023 Note

On June 14, 2023, the District issued \$1,372,000 Revenue Improvement Note, Series 2023, due on June 14, 2028, with a fixed interest rate of 3.99%. The Note was issued in order to finance certain capital improvements for the benefit of the District. Interest is to be paid semiannually on each June 14 and December 14. Principal on the Note is to be paid serially commencing May 14, 2024, through May 14, 2028.

Long-term debt activity

Changes in long-term liability activity for the fiscal year ended September 30, 2024, were as follows:

	Beginning Balance	Additions	Reductions	Ending Balance	Due Within One Year
<u>Governmental activities</u>					
Bonds payable:					
Series 2017	\$ 7,738,000	\$ -	\$ 868,000	\$ 6,870,000	\$ 868,000
Series 2021	821,000	-	60,000	761,000	60,000
Series 2023 Note	1,372,000	-	253,359	1,118,641	253,359
Total	<u>\$ 9,931,000</u>	<u>\$ -</u>	<u>\$ 1,181,359</u>	<u>\$ 8,749,641</u>	<u>\$ 1,181,359</u>

At September 30, 2024, the scheduled debt service requirements on the long-term debt were as follows:

Year ending September 30:	Governmental Activities		
	Principal	Interest	Total
2025	\$ 1,219,468	\$ 286,140	\$ 1,505,608
2026	1,260,980	245,570	1,506,550
2027	1,300,913	203,619	1,504,532
2028	1,346,280	160,332	1,506,612
2029	1,080,000	115,507	1,195,507
2030-2034	2,542,000	149,324	2,691,324
Total	<u>\$ 8,749,641</u>	<u>\$ 1,160,492</u>	<u>\$ 9,910,133</u>

NOTE 8 – OTHER TRANSACTIONS

The District and Brooks of Bonita Springs (“Districts”) entered into a cost share agreement with Commons Club at the Brooks, Inc. (“Commons Club”) on September 29, 2010. The Commons Club is the owner of certain parcel of real property within the District. The maintenance costs associated with the landscape, hardscape and fixtures on both parties’ properties are allocated between the Commons Club and the Districts based on the actual expenditures incurred for each party. The Districts has the primary responsibility for the day-to-day maintenance and then invoices the Commons Club for its portion of the shared costs. As of September 30, 2024, the District reported \$107,179 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, 2024, \$16,560 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 – LAND SALE

During the current fiscal year, the District sold certain parcels of land consisting of approximately 3.73 acres to The Common Club at the Brooks, Inc for a total amount of \$347,287.

**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, 2024**

	Budgeted Amounts		Actual	Variance with Final Budget - Positive (Negative)
	Original	Final	Amounts	
REVENUES				
Assessments	\$ 1,210,882	\$ 1,219,757	\$ 1,219,757	\$ -
Interest	1,201	13,047	13,042	(5)
Miscellaneous	60,625	123,740	123,746	6
Total revenues	1,272,708	1,356,544	1,356,545	1
EXPENDITURES				
Current:				
General government	426,093	450,291	153,076	297,215
Maintenance and operations	682,328	657,917	795,683	(137,766)
Debt service:				
Principal	-	-	253,359	(253,359)
Interest	-	-	54,743	(54,743.00)
Capital outlay	886,655	1,050,958	183,357	867,601
Total expenditures	1,995,076	2,159,166	1,440,218	718,948
Excess (deficiency) of revenues over (under) expenditures	(722,368)	(802,622)	(83,673)	718,949
OTHER FINANCING SOURCES (USES)				
Proceeds from land sale	-	338,680	347,285	8,605
Use of fund balance	722,368	463,942	-	(463,942)
Total other financing sources (uses)	722,368	802,622	347,285	(455,337)
Net change in fund balances	\$ -	\$ -	263,612	\$ 263,612
Fund balance - beginning			1,370,900	
Fund balance - ending			\$ 1,634,512	

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. The general fund budget for the fiscal year ended September 30, 2024, was amended to increase revenues by \$83,836 and increase appropriations by \$164,090. Actual general fund expenditures for the fiscal year ended September 30, 2024, did not exceed appropriations for the current year.

**BROOKS OF BONITA SPRINGS II COMMUNITY DEVELOPMENT DISTRICT
LEE COUNTY, FLORIDA
OTHER INFORMATION – DATA ELEMENTS
REQUIRED BY FL STATUTE 218.39(3)(C)
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2024
UNAUDITED**

<u>Element</u>	<u>Comments</u>
Number of District employees compensated in the last pay period of the District's fiscal year being reported.	5
Number of independent contractors compensated to whom nonemployee compensation was paid in the last month of the District's fiscal year being reported.	5
Employee compensation	\$5,425
Independent contractor compensation	\$97,279
Construction projects to begin on or after October 1; (\$65K)	None
Budget variance report	See the Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual - General Fund
Ad Valorem taxes;	Not applicable
Non ad valorem special assessments;	
Special assessment rate	Operations and maintenance - \$1,017.25 Debt service - \$552.22 - \$3,046.34
Special assessments collected	\$2,413,124
Outstanding Bonds:	see Note 7 for details



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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, 2024, 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 23, 2025.

Report on Internal Control Over Financial Reporting

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

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

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

Report on Compliance and Other Matters

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

Purpose of this Report

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

Bhav & Associates

June 23, 2025



Grau & Associates
CERTIFIED PUBLIC ACCOUNTANTS

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

To the Board of Supervisors
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, 2024. 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.

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

In our opinion, the District complied, in all material respects, with the aforementioned requirements for the fiscal year ended September 30, 2024.

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 23, 2025



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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, 2024, and have issued our report thereon dated June 23, 2025.

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 23, 2025, should be considered in conjunction with this management letter.

Purpose of this Letter

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

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

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

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

Grau & Associates

June 23, 2025

REPORT TO MANAGEMENT

I. CURRENT YEAR FINDINGS AND RECOMMENDATIONS

None

II. PRIOR YEAR FINDINGS AND RECOMMENDATIONS

2021-01 Series 2021 Reserve Account: Matter has been resolved.

2022-01 Series 2021 Reserve Account: Matter has been resolved.

2023-01 Series 2021 Reserve Account: Matter has been resolved.

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, 2023, except as noted above.

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, 2024.

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, 2024.

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, 2024. It is management's responsibility to monitor financial condition, and our financial condition assessment was based in part on representations made by management and the review of financial information provided by same.

7. Management has provided the specific information required by Section 218.39(3)(c) in the Other Information section of the financial statements on page 24.

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

4A

RESOLUTION 2025-04

**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, 2024**

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 2024;

**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 2024, heretofore submitted to the Board, is hereby accepted for Fiscal Year 2024, for the period ending September 30, 2024; and
2. A verified copy of said Audited Financial Report for Fiscal Year 2024 shall be attached hereto as an exhibit to this Resolution, in the District's "Official Record of Proceedings".

PASSED AND ADOPTED this 25th day of June, 2025.

ATTEST:

**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**

5

The Brooks CDD May 2025 Quality Control Lake Report

Lake #	Brooks Community	Treatment or Inspection Performed	Target	Treatment Date	Observations/ Add'l Tasks
L1	Front Entrance 1	Inspected			
L2	Front Entrance 1	Inspected			
L3	Spring Run 1	Inspected			
L4	Spring Run 1	Treated	Grasses & shoreline weeds	5/6/2025, 5/20/2025	
L5	Spring Run 1	Inspected			
L6	Spring Run 1	Treated	Grasses & shoreline weeds	5/6/2025, 5/20/2025	
L7	Spring Run 1	Treated	Grasses & shoreline weeds	5/20/2025	
L8	Spring Run 1	Treated	Grasses & shoreline weeds	5/6/2025	
L9	Spring Run 1	Treated	Grasses & shoreline weeds	5/6/2025, 5/20/2025	
L10	Spring Run 1	Treated	Grasses & shoreline weeds	5/20/2025	
L11	Spring Run 1	Inspected			
L12	Spring Run 1	Inspected			
L13	Spring Run 1	Inspected			
L14	Spring Run 1	Inspected			
L15	Spring Run 1	Treated	Grasses & shoreline weeds	5/6/2025	
L16	Spring Run 1	Treated	Grasses & shoreline weeds	5/6/2025	

L17	Spring Run 1	Treated	Grasses & shoreline weeds	5/6/2025	
L18	Spring Run 1	Inspected			
L19	Spring Run 1	Treated	Grasses & shoreline weeds	5/6/2025, 5/20/2025	
L20	Spring Run 1	Treated	Grasses & shoreline weeds	5/20/2025	
L21	Spring Run 1	Treated	Grasses & shoreline weeds	5/6/2025, 5/20/2025	
L22	Spring Run 1	Treated	Grasses & shoreline weeds	5/6/2025	
L23	Spring Run 1	Inspected			
L24	Spring Run 1	Treated	Grasses & shoreline weeds	5/20/2025	
L150	Spring 1	Treated	Grasses & shoreline weeds	5/20/2025	
L25	Shadow Wood 1	Inspected			
L26	Shadow Wood 1	Treated	Grasses & shoreline weeds	5/27/2025	
L27	Shadow Wood 1	Treated	Torpedo grass, broadleaf weeds & Grasses	5/6/2025, 5/27/2025	
L28	Shadow Wood 1	Treated	Torpedo grass and broadleaf weeds	5/6/2025	
L28A	Shadow Wood 1	Inspected			5/6/2025 Tested Disolved Oxygen DO-7
L29	Shadow Wood 1	Treated	Torpedo grass and broadleaf weeds	5/6/2025	
L30	Shadow Wood 1	Treated	Torpedo grass and broadleaf weeds	5/6/2025	

L31	Shadow Wood 1	Treated	Torpedo grass and broadleaf weeds	5/6/2025	
L32	Shadow Wood 1	Treated	Torpedo grass and broadleaf weeds	5/6/2025	
L33	Shadow Wood 1	Inspected			
L34	Shadow Wood 1	Treated	Torpedo grass and broadleaf weeds	5/6/2025	
L35	Shadow Wood 1	Treated	Torpedo grass and broadleaf weeds	5/6/2025	
L36	Shadow Wood 1	Inspected			
L37	Shadow Wood 1	Inspected			
L38	Shadow Wood 1	Treated	Grasses & shoreline weeds	5/27/2025	
L39	Shadow Wood 1	Inspected			
L40	Shadow Wood 1	Treated	Torpedo grass and broadleaf weeds	5/6/2025	
L41	Shadow Wood 1	Treated	Torpedo grass and broadleaf weeds	5/6/2025	
L42	Shadow Wood 1	Treated	Torpedo grass and broadleaf weeds	5/6/2025	
L43	Shadow Wood 1	Treated	Torpedo grass and broadleaf weeds	5/6/2025	
L44	Shadow Wood 1	Inspected			

L45	Shadow Wood 1	Treated	Torpedo grass and broadleaf weeds	5/6/2025	
L46	Shadow Wood 1	Inspected			
L47	Shadow Wood 1	Inspected			
L48	Shadow Wood 1	Inspected			
L49	Shadow Wood 1	Treated	Torpedo grass and broadleaf weeds	5/6/2025	
L50	Shadow Wood 1	Treated	Torpedo grass and broadleaf weeds	5/6/2025	
L51	Shadow Wood 1	Inspected			
L52	Shadow Wood 1	Inspected			
L53	Shadow Wood 1	Treated	Grasses & shoreline weeds	5/27/2025	
L54	Shadow Wood 1	Inspected			
L55	Shadow Wood 1	Inspected			
L56	Shadow Wood 1	Inspected			
L57	Shadow Wood 1	Treated	Grasses & shoreline weeds	5/27/2025	
L58	Shadow Wood 1	Treated	Grasses & shoreline weeds	5/27/2025	

L59	Shadow Wood 1	Inspected			
L60	Lighthouse Bay 1	Inspected			
L61	Lighthouse Bay 1	Treated	Grasses & shoreline weeds	5/27/2025	
L62	Lighthouse Bay 1	Treated	Grasses & shoreline weeds	5/14/2025, 5/27/2025	
L63	Lighthouse Bay 1	Treated	Grasses & shoreline weeds	5/14/2025, 5/27/2025	
L64	Lighthouse Bay 1	Treated	Grasses & shoreline weeds	5/14/2025, 5/27/2025	
L65	Lighthouse Bay 1	Treated	Grasses & shoreline weeds	5/14/2025, 5/27/2025	
L66	Lighthouse Bay 1	Treated	Grasses & shoreline weeds	5/14/2025, 5/27/2025	
L67	Lighthouse Bay 1	Treated	Grasses & shoreline weeds	5/14/2025, 5/27/2025	
L68	Lighthouse Bay 1	Treated	Grasses & shoreline weeds	5/14/2025, 5/27/2025	5/6/2025 hand pulled & removed vegetation at structure
L69	Lighthouse Bay 1	Treated	Grasses & shoreline weeds	5/14/2025, 5/27/2025	
L70	Lighthouse Bay 1	Treated	Grasses & shoreline weeds	5/14/2025, 5/27/2025	
L71	Lighthouse Bay 1	Treated	Grasses & shoreline weeds	5/14/2025	
L72	Lighthouse Bay 1	Inspected			

L73	Lighthouse Bay 1	Inspected			
L74	ShadowWood 2	Inspected			
L75	Shadow Wood 2	Inspected			
L76	Shadow Wood 2	Inspected			
L77	Shadow Wood 2	Inspected			
L78	Shadow Wood 2	Inspected			
L79	Shadow Wood 2	Treated	Grasses & shoreline weeds	5/20/2025	
L80	Shadow Wood 2	Treated	Grasses & shoreline weeds	5/27/2025	
L81	Shadow Wood 2	Inspected			
L82	Shadow Wood 2	Treated	Grasses & shoreline weeds	5/6/2025	
L83	Shadow Wood 2	Inspected			
L84	Shadow Wood 2	Treated	Grasses & shoreline weeds	5/6/2025	
L85	Shadow Wood 2	Treated	Grasses & shoreline weeds	5/20/2025	
L86	Shadow Wood 2	Treated	Grasses & shoreline weeds	5/20/2025	
L87	Shadow Wood 2	Treated	Grasses & shoreline weeds	5/6/2025	
L88	Shadow Wood 2	Treated	Grasses, shoreline weeds & Algae	5/20/2025	
L89	Shadow Wood 2	Treated	Grasses & shoreline weeds	5/6/2025	
L90	Shadow Wood 2	Treated	Grasses & shoreline weeds	5/6/2025	
L91	Shadow Wood 2	Treated	Grasses & shoreline weeds	5/6/2025	
L92	Shadow Wood 2	Treated	Grasses & shoreline weeds	5/6/2025	

L93	Shadow Wood 2	Inspected			
L94	Shadow Wood 2	Inspected			
L95	Shadow Wood 2	Inspected			
L96	Shadow Wood 2	Treated	Grasses & shoreline weeds	5/6/2025	
L97	Shadow Wood 2	Treated	Grasses & shoreline weeds	5/6/2025	
L98	Shadow Wood 2	Treated	Grasses, shoreline weeds & Algae	5/20/2025	
L99	Shadow Wood 2	Treated	Algae, Grasses & shoreline weeds	5/20/2025, 5/27/2025	
L100	Shadow Wood 2	Treated	Grasses & shoreline weeds	5/20/2025, 5/27/2025	
L101	Shadow Wood 2	Treated	Grasses & shoreline weeds	5/27/2025	
L102	Shadow Wood 2	Treated	Grasses & shoreline weeds	5/27/2025	
L103	Shadow Wood 2	Inspected			
L104	Shadow Wood 2	Inspected			
L105/108	Shadow Wood 2	Inspected			
L106	Shadow Wood 2	Inspected			
L107	Shadow Wood 2	Inspected			
L109	Shadow Wood 2	Treated	Algae	5/27/2025	
L110	Shadow Wood 2	Inspected			
L111	Shadow Wood 2	Inspected			
L112	Shadow Wood 2	Inspected			
L113	Shadow Wood 2	Inspected			

L114	Shadow Wood 2	Inspected			
L115	Shadow Wood 2	Inspected			
L116	Shadow Wood 2	Inspected			
L117	Shadow Wood 2	Inspected			
L118	Shadow Wood 2	Treated	Grasses & shoreline weeds	5/27/2025	
L119	Shadow Wood 2	Treated	Grasses & shoreline weeds	5/20/2025	
L120	Shadow Wood 2	Treated	Grasses & shoreline weeds	5/20/2025	
L121	Shadow Wood 2	Treated	Grasses & shoreline weeds	5/20/2025	
L147	Shadow Wood 2	Treated	Algae, Grasses & shoreline weeds	5/20/2025, 5/27/2025	
L148	Shadow Wood 2	Inspected			
L122	Copperleaf 2	Treated	Grasses & Broadleaves	5/14/2025, 5/27/2025	
L123	Copperleaf 2	Treated	Shoreline weeds	5/27/2025	
L124	Copperleaf 2	Treated	Grasses & Broadleaves	5/14/2025, 5/27/2025	
L125	Copperleaf 2	Treated	Grasses & Broadleaves	5/14/2025, 5/27/2025	
L126	Copperleaf 2	Inspected			
L127	Copperleaf 2	Treated	Shoreline weeds	5/27/2025	
L128	Copperleaf 2	Treated	Shoreline weeds	5/27/2025	
L129	Copperleaf 2	Treated	Grasses, Broadleaves & Algae	5/6/2025, 5/14/2025, 5/20/2025, 5/27/2025	5/14/2025 SONAR bump

L130	Copperleaf 2	Treated	Shoreline wweeds	5/27/2025	
L131	Copperleaf 2	Treated	Grasses	5/6/2025, 5/27/2025	
L132	Copperleaf 2	Treated	Grasses, Broadleaves & Algae	5/14/2025, 5/20/2025	
L133	Copperleaf 2	Treated	Shoreline	5/27/2025	
L134	Copperleaf 2	Treated	Shoreline	5/27/2025	
L135	Copperleaf 2	Treated	Grasses & Broadleaves	5/6/2025, 5/14/2025, 5/27/2025	
L136	Copperleaf 2	Treated	Shoreline	5/27/2025	
L137	Copperleaf 2	Treated	Shoreline	5/27/2025	
L138	Copperleaf 2	Treated	Grasses	5/6/2025	
L139	Copperleaf 2	Inspected			
L140	Copperleaf 2	Treated	Grasses	5/6/2025	
L141	Copperleaf 2	Inspected			
L142	Copperleaf 2	Treated	Grasses & Broadleaves	5/6/2025, 5/14/2025	
L146	Copperleaf 2	Inspected			
L143	Copperleaf 1	Inspected			
L144	Copperleaf 1	Inspected			

L145	Copperleaf 1	Inspected			
L149	Commons Club	Inspected			

The Brooks I & II Community Development District Monthly Summary & Next Steps

Our activities have been mostly routine maintenance, spraying weeds on exposed lake banks, and preparing for the rainy season. Algae growth has been minimal and has been treated as needed. We did respond to a few minor issues, hand pulling weeds from a drainage structure in Lighthouse Bay lake 68, We also removed tree limbs near an outfall in Shadow Wood. The only submerged weed treatment currently is in Copperleaf driving range lake, 129, we bumped the Sonar herbicide to finish off the hydrilla and southern naiad.

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

6A

2024/2025 Water Usage													5
Clock 8 - US 41 to Railroad Track Coconut Rd. (26 Zones / 4 Meters)													Averages
Total Monthly Usage By Clock													
Total Clock Usage	October	November	December	January	February	March	April	May	June	July	August	September	
	790,000	870,000	768,000	1,049,000	953,000	1,052,000	1,089,000	0	0	0	0	0	
Total Property Usage	2,188,000	2,741,000	2,747,000	2,827,000	2,730,000	3,760,000	4,621,000	0	0	0	0	0	4,322,800
% Clock Use/Total	36%	32%	28%	37%	35%	28%	24%	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	30%
\$ By Clock	\$1,651.10	\$1,818.30	\$1,605.12	\$2,192.41	\$1,991.77	\$2,198.68	\$2,276.01	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!

Clock 1 - Railroad Railroad Track to Spring Run Coconut Rd. (23 Zones / 4 Meters)													Averages
Total Monthly Usage By Clock													
Total Clock Usage	October	November	December	January	February	March	April	May	June	July	August	September	
	455,000	228,000	266,000	272,000	209,000	465,000	628,000	0	0	0	0	0	
Total Property Usage	2,188,000	2,741,000	2,747,000	2,827,000	2,730,000	3,760,000	4,621,000	0	0	0	0	0	4,322,800
% Clock Use/Total	21%	8%	10%	10%	8%	12%	14%	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	12%
\$ By Clock	\$950.95	\$476.52	\$555.94	\$568.48	\$436.81	\$971.85	\$1,312.52	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!

Clock 2 - Spring Run to Commons Club Entrance Coconut Rd. (23 Zones CDD / 3 Meters CDD / 14 Zones Common Club)													Averages
Total Monthly Usage By Clock													
Total Clock Usage	October	November	December	January	February	March	April	May	June	July	August	September	
	47,000	155,000	139,000	144,000	149,000	527,000	598,000	0	0	0	0	0	
Total Property Usage	2,188,000	2,741,000	2,747,000	2,827,000	2,730,000	3,760,000	4,621,000	0	0	0	0	0	4,322,800
% Clock Use/Total	2%	6%	5%	5%	5%	14%	13%	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	8%
\$ By Clock	\$98.23	\$323.95	\$290.51	\$300.96	\$311.41	\$1,101.43	\$1,249.82	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!

Clock 3 - Commons Club Entrance to Lighthouse Bay Coconut Rd (37 zones / 3 Meters)													Averages
Total Monthly Usage By Clock													
Total Clock Usage	October	November	December	January	February	March	April	May	June	July	August	September	
	46,000	186,000	142,000	175,000	150,000	427,000	361,000	0	0	0	0	0	

Total Property Usage	2,188,000	2,741,000	2,747,000	2,827,000	2,730,000	3,760,000	4,621,000	0	0	0	0	0	4,322,800
% Clock Use/Total	2%	7%	5%	6%	5%	11%	8%	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	7%
\$ By Clock	\$96.14	\$388.74	\$296.78	\$365.75	\$313.50	\$892.43	\$754.49	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!

Clock 4 - 4 Way Light South on Imperial to end of Brooks Maintenance (23 Zones / 2 Meters)													Averages
Total Monthly Usage By Clock													
Total Clock Usage	October	November	December	January	February	March	April	May	June	July	August	September	
	134,000	423,000	289,000	227,000	283,000	281,000	444,000	0	0	0	0	0	416,200

Total Property Usage	2,188,000	2,741,000	2,747,000	2,827,000	2,730,000	3,760,000	4,621,000	0	0	0	0	0	4,322,800
% Clock Use/Total	6%	15%	11%	8%	10%	7%	10%	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	10%
\$ By Clock	\$280.06	\$884.07	\$604.01	\$474.43	\$591.47	\$587.29	\$927.96	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!

Clock 5 - 4 Way Light North to Copperleaf Three Oaks Pkwy (31 Zones / 3 Meters)													Averages
Total Monthly Usage By Clock													
Total Clock Usage	October	November	December	January	February	March	April	May	June	July	August	September	
	128,000	107,000	112,000	97,000	253,000	353,000	438,000	0	0	0	0	0	297,600

Total Property Usage	2,188,000	2,741,000	2,747,000	2,827,000	2,730,000	3,760,000	4,621,000	0	0	0	0	0	4,322,800
% Clock Use/Total	6%	4%	4%	3%	9%	9%	9%	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	7%
\$ By Clock	\$267.52	\$223.63	\$234.08	\$202.73	\$528.77	\$737.77	\$915.42	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!

Clock 6 - Copperleaf North to Bridge Three Oaks Pkwy (32 Zones / 5 Meters)													Averages
Total Monthly Usage By Clock													
Total Clock Usage	October	November	December	January	February	March	April	May	June	July	August	September	
	106,000	198,000	263,000	227,000	201,000	327,000	397,000	0	0	0	0	0	343,800

Total Property Usage	2,188,000	2,741,000	2,747,000	2,827,000	2,730,000	3,760,000	4,621,000	0	0	0	0	0	4,322,800
% Clock Use/Total	5%	7%	10%	8%	7%	9%	9%	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	8%

\$ By Clock	\$221.54	\$413.82	\$549.67	\$474.43	\$420.09	\$683.43	\$829.73	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
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Clock 7 - Bridge North To Williams Light Three Oaks Pkwy (39 Zones / 4 Meters)													Averages
Total Monthly Usage By Clock													
Total Clock Usage	October	November	December	January	February	March	April	May	June	July	August	September	
	482,000	574,000	768,000	636,000	532,000	328,000	666,000	0	0	0	0	0	797,200

Total Property Usage	2,188,000	2,741,000	2,747,000	2,827,000	2,730,000	3,760,000	4,621,000	0	0	0	0	0	4,322,800
% Clock Use/Total	22%	21%	28%	22%	19%	9%	14%	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	18%

\$ By Clock	\$1,007.38	\$1,199.66	\$1,605.12	\$1,329.24	\$1,111.88	\$685.52	\$1,391.94	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
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Complete Property Totals

Total Property Usage From Clock Usages	October	November	December	January	February	March	April	May	June	July	August	September	Total Average
	2,188,000	2,741,000	2,747,000	2,827,000	2,730,000	3,760,000	4,621,000	0	0	0	0	0	4,322,800

Total % Added	October	November	December	January	February	March	April	May	June	July	August	September	Total
	100%	100%	100%	100%	100%	100%	100%	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	100%

Total Property \$ By Clock	October	November	December	January	February	March	April	May	June	July	August	September	Total AVG
	\$4,572.92	\$5,728.69	\$5,741.23	\$5,908.43	\$5,705.70	\$7,858.40	\$9,657.89	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!

Actual Total Property \$	October	November	December	January	February	March	April	May	June	July	August	September	Total AVG
Coconut Rd	\$2,796.42	\$3,007.51	\$2,748.35	\$3,427.60	\$3,053.49	\$5,164.39	\$5,592.84	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!

Three Oaks	October	November	December	January	February	March	April	May	June	July	August	September	Total AVG
	\$1,776.50	\$2,721.18	\$2,992.88	\$2,480.83	\$2,652.21	\$2,694.01	\$4,065.05	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!

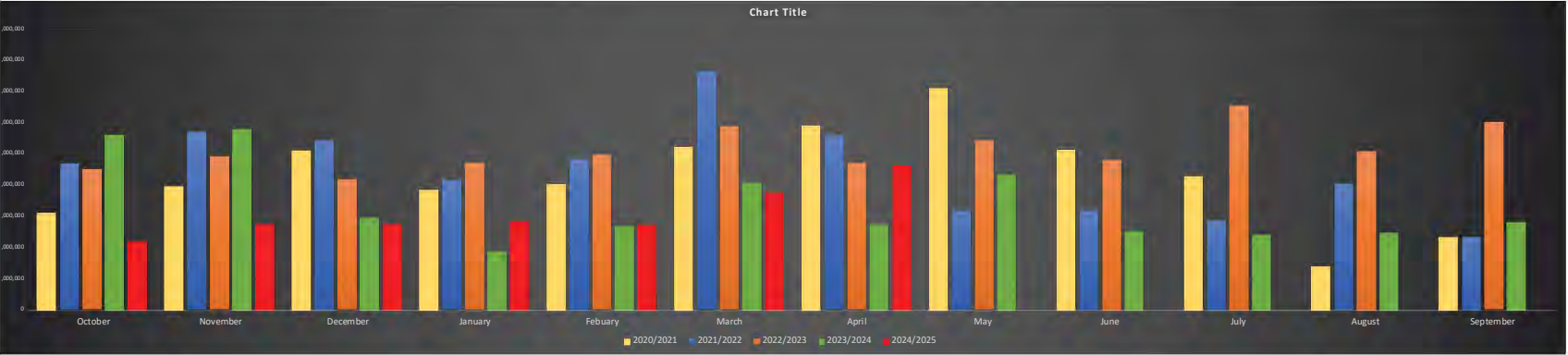
**BROOKS OF BONITA SPRINGS
&
BROOKS OF BONITA SPRINGS II
COMMUNITY DEVELOPMENT DISTRICTS**

6B

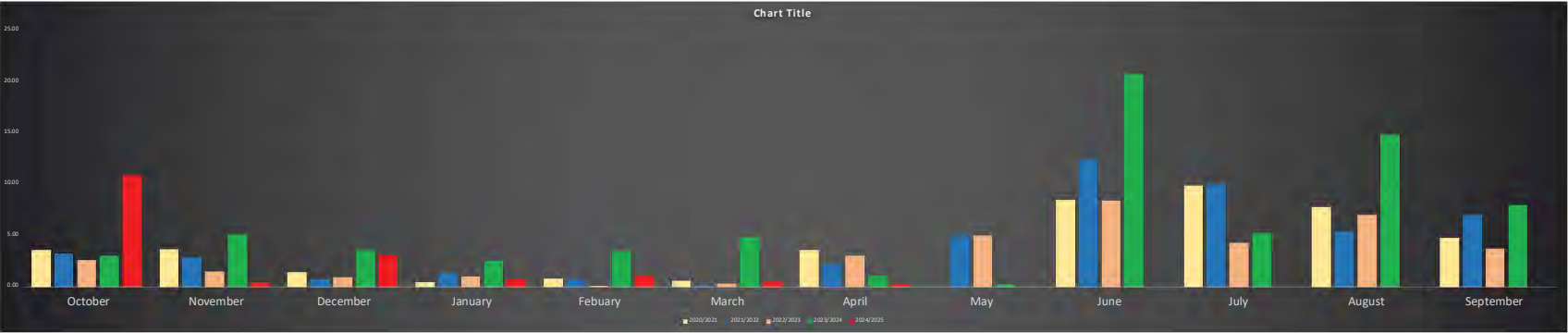
Brooks YOY Water Usage

Brooks	October	November	December	January	February	March	April	May	June	July	August	September	Average Monthly Use	YOY Usage
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	5,117,000	4,273,000	1,389,000	2,328,000	4,279,583	51,355,000
2021/2022	4,698,000	5,709,000	5,441,000	4,169,000	4,830,000	7,654,000	5,591,000	3,188,000	3,172,000	2,867,000	4,043,000	2,335,000	4,474,750	53,697,000
2022/2023	4,509,000	4,929,000	4,182,000	4,725,000	4,979,000	5,894,000	4,716,000	5,442,000	4,815,000	6,560,000	5,077,000	6,025,000	5,154,417	61,853,000
2023/2024	5,607,000	5,785,000	2,952,000	1,874,000	2,673,000	4,064,000	2,750,000	4,327,000	2,512,000	2,390,000	2,479,000	2,814,000	3,352,250	40,227,000
2024/2025	2,188,000	2,741,000	2,747,000	2,827,000	2,730,000	3,760,000	4,621,000						4,322,800	21,614,000
% YOY	-61%	-53%	-7%	51%	2%	-7%	68%	-100%	-100%	-100%	-100%	-100%	29%	-46%

2021/2022	\$3,014.68	\$3,837.88	\$2,373.76	\$3,438.04	\$9,204.02	\$14,908.50	\$10,741.24	\$5,887.18	\$5,854.86	\$5,308.37	\$7,614.28	\$4,590.17	\$6,397.75	\$76,772.96
2022/2023	\$8,555.60	\$9,404.00	\$7,895.06	\$8,991.92	\$10,293.98	\$12,297.83	\$9,762.12	\$11,373.78	\$9,967.05	\$13,702.20	\$10,509.39	\$12,584.72	\$10,444.80	\$125,337.65
2023/2024	\$11,718.63	\$12,090.65	\$6,169.68	\$3,916.66	\$5,586.57	\$8,493.76	\$5,747.50	\$9,043.43	\$5,250.08	\$4,995.10	\$5,181.11	\$5,881.26	\$7,006.20	\$84,074.43
2024/2025	\$4,572.92	\$5,728.69	\$5,741.23	\$5,908.43	\$5,705.70	\$7,858.40	\$9,657.89	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$9,034.65	\$45,173.26
	\$0.00209	\$0.00209	\$0.00209	\$0.00209	\$0.00209	\$0.00209	\$0.00209	\$0.00209	\$0.00209	\$0.00209	\$0.00209	\$0.00209	\$0.00209	



Brooks	October	November	December	January	February	March	April	May	June	July	August	September	Average Monthly	YOY Total
2020/2021	3.57	3.64	1.41	0.38	0.74	0.52	3.56	0.00	8.41	9.83	7.75	4.73	3.71	44.54
2021/2022	3.20	2.87	0.70	1.28	0.66	0.16	2.17	4.94	12.37	9.96	5.36	7.00	4.22	50.67
2022/2023	2.57	1.46	0.93	0.99	0.09	0.28	3.02	4.92	8.38	4.27	6.94	3.69	3.13	37.54
2023/2024	3.00	5.08	3.52	2.48	3.44	4.83	1.05	0.22	20.68	5.25	14.80	7.92	6.02	72.27
2024/2025	10.84	0.39	3.09	0.77	1.03	0.47	0.22						3.36	16.81
Inch Diff	7.84	-4.69	-0.43	-1.71	-2.41	-4.36	-0.83	-0.22	-20.68	-5.25	-14.80	-7.92	-2.66	-55.46



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

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June 13, 2025

Mr. Shane Willis
Brooks & Brooks II CDD
c/o Wrathell, Hunt & Associates
9220 Bonita Beach Rd, Suite 214
Bonita Springs, FL 34135

Subject: The Brooks Lake Bank Repairs
Village of Estero LDO2022-E036
Lee County

Dear Mr. Adams,

Johnson Engineering, LLC conducted a site visit to perform an observation of the Lake Banks Repair Project on June 4, 2025. The remaining thirteen (13) lakes that have not been previously accepted were observed by Chris Zimmerly and a brief description of the identified deficiencies for each lake and accompanying photos are shown below.

Lake work that has been completed:

- Lake 9
- Lake 37
- Lake 54
- Lake 57
- Lake 86

Lake work that has **NOT** been completed (see attached pictures):

- Lake 27
- Lake 31
- Lake 36
- Lake 40
- Lake 41
- Lake 53
- Lake 55
- Lake 93

Should you have any questions or comments regarding this submittal, please do not hesitate to contact me at (239) 334-0046.

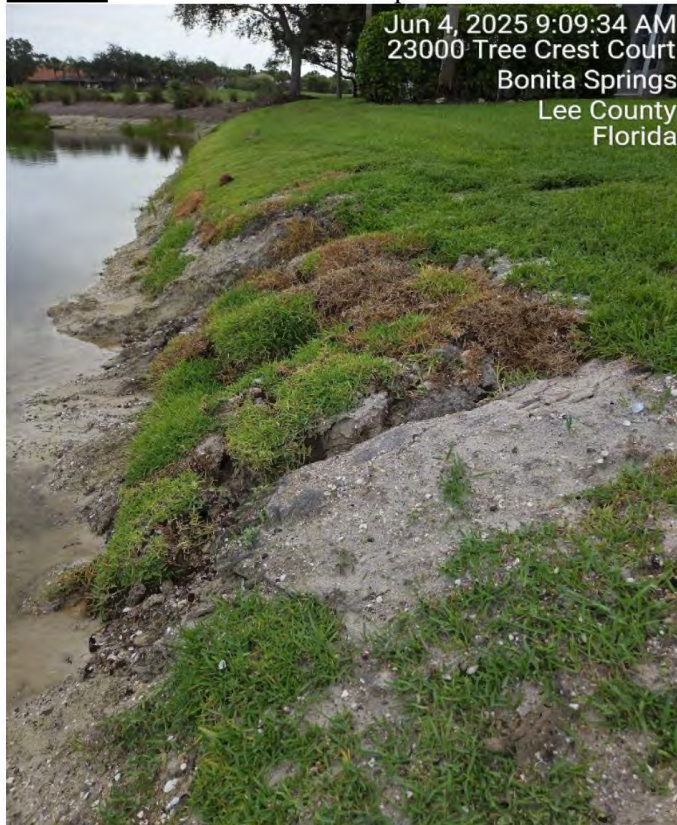
Sincerely,

JOHNSON ENGINEERING, LLC.

Erik Howard, P.E

File: 20023646-000/ELH.jwg

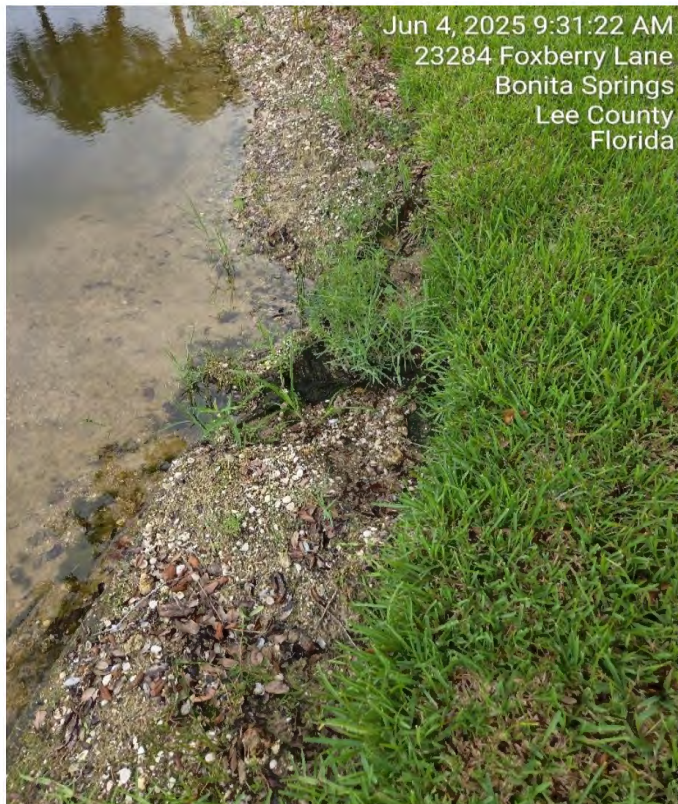
Lake 27 – Lake work is not completed. Washouts need repair.



Lake 31 – Lake work is not complete. Washouts need repair.



Lake 36 – Lake work is not completed. Washouts need repairs.



Lake 40 – Lake work is not completed. Washouts need repairs.



Lake 41 – Lake work is not completed. Washouts need repairs.



Lake 53 – Lake work is not completed. Washouts need repairs.



Lake 55 - Lake is not completed. Washouts need repair.



Lake 93 – Lake work is not completed. Washouts need repairs.





June 13, 2025

Mr. Shane Willis
Brooks & Brooks II CDD
c/o Wrathell, Hunt & Associates
9220 Bonita Beach Rd, Suite 214
Bonita Springs, FL 34135

Subject: The Brooks Lake Bank Observation Lakes 46 and 130
Village of Estero LDO2022-E036
Lee County

Dear Mr. Adams,

Johnson Engineering, LLC conducted a site visit to perform a lake bank observation of Lakes #46 & #130 on June 4, 2025. Chris Zimmerly provided a brief description of the identified deficiencies for each lake and accompanying photos are shown below.

Lake 46 – Greater than 50% of the lake has a drop-off that is between 9” and 12”. This drop-off is at the juncture between the high-water table and the grass. It is not severe and if worked on quickly should be a simple repair. There are also multiple small washouts/gullies beginning to form where roof runoff drains are connecting to the lake. This should also be a quick remedy if they are addressed soon before they turn into serious issues.



Lake 130 – Overall, this lake is in good condition with a few areas that will need to be addressed soon to keep from having major repairs in the future. There are some minor drop-offs at the juncture of the high-water table and the grass. These should be simple and quick repairs. Along the south-east quarter of the lake there are some minor gullies beginning to form from run-off between the houses. There are also some minor gullies forming on the west side of the lake coming from the golf course. These are small, but deep and could take hold quickly if they are not remedied soon.





Should you have any questions or comments regarding this submittal, please do not hesitate to contact me at (239) 334-0046.

Sincerely,

JOHNSON ENGINEERING, LLC.



Erik Howard, P.E

File: 20023646-000/ELH.jwg

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

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Lake ID	System Install	Total Electric	Boring/Trenching	Total Install Cost
1	\$6,791.76	\$785.40	\$0.00	\$7,577.16
2	\$8,362.33	\$785.40	\$0.00	\$9,147.73
40	\$12,535.99	\$2,750.00	\$5,400.00	\$20,685.99
53	\$14,579.48	\$7,542.85	\$0.00	\$22,122.34
59	\$12,300.58	\$7,542.85	\$8,227.80	\$28,071.23
60	\$25,839.61	\$0.00	\$0.00	\$25,839.61
61	\$8,899.24	\$0.00	\$0.00	\$8,899.24
62	\$11,481.25	\$7,542.85	\$0.00	\$19,024.11
63	\$9,500.06	\$10,842.85	\$7,200.00	\$27,542.92
64	\$13,330.56	\$7,542.85	\$7,200.00	\$28,073.41
65	\$10,014.82	\$10,017.85	\$7,200.00	\$27,232.67
99	\$6,917.27	\$0.00	\$1,114.62	\$8,031.89
104	\$8,294.46	\$7,542.85	\$3,429.60	\$19,266.91
117	\$6,956.08	\$0.00	\$0.00	\$6,956.08
118	\$18,649.90	\$10,017.85	\$7,200.00	\$35,867.75
121	\$9,663.94	\$0.00	\$857.40	\$10,521.34
130	\$9,488.45	\$9,192.85	\$7,200.00	\$25,881.30
137	\$8,318.46	\$785.72	\$0.00	\$9,104.18
144	\$7,472.22	\$10,842.85	\$12,016.86	\$30,331.93
145	\$9,381.20	\$7,542.85	\$0.00	\$16,924.06
148	\$7,963.27	\$220.00	\$0.00	\$8,183.27
150	\$24,304.49	\$785.40	\$0.00	\$25,089.89

Lake ID	System Install	Total Electric	Boring/Trenching	Total Install Cost
10 & 11	\$29,265.79	\$7,542.85	\$15,084.30	\$51,892.95
100 N	\$25,731.28	\$0.00	\$0.00	\$25,731.28
100 S	\$24,564.29	\$0.00	\$3,258.12	\$27,822.41
109 N	\$17,362.21	\$0.00	\$3,258.12	\$20,620.33
109 S	\$16,391.22	\$0.00	\$0.00	\$16,391.22
122 N	\$25,850.50	\$0.00	\$0.00	\$25,850.50
122 S	\$25,351.27	\$10,842.85	\$8,227.80	\$44,421.93
123, 125	\$14,105.92	\$7,542.85	\$9,873.36	\$31,522.13
125, 126	\$18,587.15	\$10,017.85	\$4,800.00	\$33,405.00
127, 128	\$9,815.44	\$10,842.85	\$10,421.88	\$31,080.17
132, 134, 135	\$22,327.76	\$10,842.85	\$10,421.88	\$43,592.50
139, 143, 146	\$27,748.61	\$10,842.85	\$7,679.28	\$46,270.74
140, 142	\$26,461.25	\$7,542.85	\$857.40	\$34,861.50
147 N	\$17,117.39	\$0.00	\$1,114.62	\$18,232.01
147 S	\$16,419.66	\$220.00	\$1,200.36	\$17,840.02
45 and 47 W	\$24,769.28	\$7,542.85	\$0.00	\$32,312.17
47 NE	\$33,505.56	\$7,542.85	\$857.40	\$41,905.81
47 NW	\$18,270.37	\$2,750.00	\$1,286.10	\$22,306.47
47 SE	\$21,009.37	\$7,542.85	\$0.00	\$28,552.23
47 SW	\$26,719.39	\$12,492.85	\$13,113.90	\$52,326.15
51 and 52	\$23,354.99	\$7,542.85	\$5,759.46	\$36,657.30
66, 67	\$22,850.34	\$7,542.85	\$0.00	\$30,393.19
68, 69	\$16,670.98	\$0.00	\$0.00	\$16,670.98

Lake ID	System Install	Total Electric	Boring/Trenching	Total Install Cost
70, 71	\$19,858.86	\$12,492.85	\$19,198.20	\$51,549.91
72, 73 SW	\$24,963.94	\$7,542.85	\$17,826.90	\$50,333.69
73 N	\$24,806.69	\$0.00	\$0.00	\$24,806.69
73 SE	\$17,329.62	\$0.00	\$0.00	\$17,329.62
75, 76, 77	\$25,179.37	\$785.40	\$21,392.28	\$47,357.05
85, 86	\$15,627.37	\$9,192.85	\$9,087.00	\$33,907.23
87, 88 SW	\$33,916.61	\$12,492.85	\$27,426.00	\$73,835.46
88 Center	\$24,744.30	\$7,542.85	\$6,001.80	\$38,288.95
88 N	\$20,358.30	\$0.00	\$0.00	\$20,358.30
Electric for 88N, 99, 100N , 121, 147N		\$13,592.85	\$12,514.80	\$26,107.65
Electric for 100S, 109N		\$10,842.85	\$12,341.70	\$23,184.55
Electric for 60, 61,73N		\$12,492.85	\$19,198.20	\$31,691.05
Electric for 109S, 117,122N		\$8,328.57	\$0.00	\$8,328.57
Electric for 68,69, 73 SE		\$8,328.57	\$0.00	\$8,328.57
Totals	\$962,080.48	\$333,714.45	\$309,247.14	\$1,605,042.26

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

**UNAUDITED
FINANCIAL
STATEMENTS**

**BROOKS OF BONITA SPRINGS & BROOKS OF BONITA SPRINGS II
COMMUNITY DEVELOPMENT DISTRICTS
FINANCIAL STATEMENTS
UNAUDITED
MAY 31, 2025**

**BROOKS OF BONITA SPRINGS & BROOKS OF BONITA SPRINGS II
COMMUNITY DEVELOPMENT DISTRICTS
COMBINED BALANCE SHEET
MAY 31, 2025**

	General Funds	Debt Service Funds	Total Governmental Funds
ASSETS			
Cash & investments	\$5,546,479	\$ 557,505	\$ 6,103,984
Deposits	525	-	525
Due from clearing fund	-	8,466	8,466
Accounts receivable	47,164	-	47,164
Due from other funds			
Brooks I			
General fund	-	21,730	21,730
Brooks II			
General fund	2,010	42,200	44,210
Undeposited fund	-	43,217	43,217
Total assets	<u>\$ 5,596,178</u>	<u>\$ 673,118</u>	<u>\$ 6,269,296</u>
LIABILITIES & FUND BALANCES			
Liabilities:			
Accounts payable	\$ 19,510	\$ -	\$ 19,510
Due to other funds			
Brooks I			
Debt service - series 2021	21,730	-	21,730
Brooks II			
Debt service - series 2021	42,200	-	42,200
Debt service - series 2017	8,466	-	8,466
Brooks II			
General fund	2,010	-	2,010
Due to clearing fund	2,350	-	2,350
Total liabilities	<u>96,266</u>	<u>-</u>	<u>96,266</u>
DEFERRED INFLOWS OF RESOURCES			
Deferred receipts	36,142	-	36,142
Total deferred inflows of resources	<u>36,142</u>	<u>-</u>	<u>36,142</u>
Fund balances:			
Restricted for:			
Debt service	-	673,118	673,118
Capital outlay projects	296,264	-	296,264
Unassigned	5,167,506	-	5,167,506
Total fund balances	<u>5,463,770</u>	<u>673,118</u>	<u>6,136,888</u>
Total liabilities, deferred inflows of resources and fund balances	<u>\$ 5,596,178</u>	<u>\$ 673,118</u>	<u>\$ 6,269,296</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 MAY 31, 2025

	Current Month	Year to Date	Budget	% of Budget
REVENUES				
Assessment levy	\$ 38,316	\$ 3,485,794	\$ 3,530,280	99%
Coconut Road - cost sharing (mall contribution)	-	-	13,000	0%
Interest & miscellaneous	6,755	53,352	3,500	1524%
Total revenues	45,071	3,539,146	3,546,780	100%
EXPENDITURES				
Administrative				
Supervisors	2,154	6,539	14,000	47%
Management	7,627	61,018	91,526	67%
Accounting	3,173	25,385	38,077	67%
Audit	-	19,000	19,000	100%
Legal	1,729	15,248	10,000	152%
Field management	3,631	29,051	43,576	67%
Engineering	81,309	139,645	35,000	399%
Trustee	-	4,463	12,900	35%
Dissemination agent	167	1,333	2,000	67%
Arbitrage rebate calculation	-	-	6,000	0%
Assessment roll preparation	2,250	18,000	26,999	67%
Telephone	87	690	1,035	67%
Postage	174	967	1,200	81%
Insurance	-	26,151	20,000	131%
Printing and binding	190	1,518	2,277	67%
Legal advertising	-	542	1,500	36%
Contingencies	516	2,279	3,999	57%
Capital outlay - 2023 note repayment	-	65,636	899,999	7%
Annual district filing fee	-	350	350	100%
ADA website compliance	-	210	351	60%
Communication	-	-	1,000	0%
Total administrative	103,007	418,025	1,230,789	34%
Water management				
Contractual services	37,122	462,444	376,501	123%
NPDES permit	110	670	20,000	3%
Aquascaping	-	1,050	30,000	4%
Aeration	19,500	33,750	65,000	52%
Aeration operating supplies	8,773	45,247	41,380	109%
Culvert cleaning	-	7,000	88,501	8%
Capital outlay-lake bank erosion	-	25,000	100,000	25%
Boundary exotic removal	-	35,000	48,000	73%
Miscellaneous	-	-	5,000	0%
Total water management	65,505	610,161	774,382	79%

**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 MAY 31, 2025**

	Current Month	Year to Date	Budget	% of Budget
Lighting services				
Contractual services	2,087	25,674	20,000	128%
Electricity	8,286	30,253	46,000	66%
Miscellaneous	222	1,778	2,500	71%
Total lighting services	<u>10,595</u>	<u>57,705</u>	<u>68,500</u>	84%
Maintenance				
Railroad crossing lease	-	30	-	N/A
Total maintenance	<u>-</u>	<u>30</u>	<u>-</u>	N/A
Coconut Rd. & Three Oaks Parkway				
Pine straw/soil/sand	3,377	43,224	55,000	79%
Plant replacement supplies	-	-	80,000	0%
Maintenance supplies	3,082	8,863	29,999	30%
Electricity	184	1,215	649	187%
Irrigation water	23,790	51,581	110,000	47%
Electric - 41 entry feature/irrigation	1,353	6,021	10,000	60%
Contract services	-	520	4,501	12%
Irrigation repairs	-	8,306	24,999	33%
Landscape maintenance contract	42,978	322,870	717,000	45%
Capital Improvement 2023/2024	38,518	286,964	-	N/A
Capital outlay	811,444	811,444	-	N/A
Irrigation management	-	7,560	13,000	58%
Total Coconut Rd. & Three Oaks Parkway	<u>924,726</u>	<u>1,548,568</u>	<u>1,045,148</u>	148%

**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 MAY 31, 2025**

	Current Month	Year to Date	Budget	% of Budget
Other fees and charges				
Property appraiser	-	3,555	4,522	79%
Tax collector	-	6,542	4,936	133%
Total other fees and charges	-	10,097	9,458	107%
Total expenditures	1,103,833	2,644,586	3,128,275	85%
Excess/(deficiency) of revenues over/(under) expenditures	(1,058,762)	894,560	418,505	
Fund balances - beginning	6,522,532	4,569,210	1,951,963	
Assigned: capital outlay projects	296,264	296,264	200,000	
Unassigned	5,865,255	5,167,506	2,170,459	
Fund balances - ending	<u>\$ 5,463,770</u>	<u>\$ 5,463,770</u>	<u>\$ 2,370,468</u>	

**BROOKS OF BONITA SPRINGS
COMMUNITY DEVELOPMENT DISTRICT
BALANCE SHEET
GENERAL FUND
MAY 31, 2025**

	<u>Balance</u>
ASSETS	
BankUnited	\$ 140,000
Bank United ICS	1,419,471
SunTrust	626,398
Finemark: MMF	31,363
SunTrust - reserve	10,458
Series 2023 B1	1,325,456
Deposits	525
Accounts receivable	30,987
Total assets	<u><u>\$ 3,584,658</u></u>
LIABILITIES & FUND BALANCES	
Liabilities:	
Accounts payable	\$ 12,818
Due to other funds	
Brooks I	
Debt service - series 2021	21,730
Brooks II	
General fund	2,010
Due to clearing fund	1,544
Total liabilities	<u>38,102</u>
DEFERRED INFLOWS OF RESOURCES	
Deferred receipts	23,745
Total deferred inflows of resources	<u>23,745</u>
Fund balances:	
Reserved for:	
Capital outlay projects	131,400
Unassigned	3,391,411
Total fund balances	<u>3,522,811</u>
 Total liabilities, deferred inflows of resources and fund balances	 <u><u>\$ 3,584,658</u></u>

**BROOKS OF BONITA SPRINGS
COMMUNITY DEVELOPMENT DISTRICT
STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
GENERAL FUND
FOR THE PERIOD ENDED MAY 31, 2025**

	Current Month	Year to Date	Budget	% of Budget
REVENUES				
Assessment levy	\$ 28,940	\$ 2,288,948	\$ 2,319,394	99%
Coconut Road - cost sharing (mall contribution)	-	-	8,541	0%
Interest & miscellaneous	4,515	35,673	2,300	1551%
Total revenues	<u>33,455</u>	<u>2,324,621</u>	<u>2,330,235</u>	100%
EXPENDITURES				
Administrative				
Supervisors	1,415	4,296	9,198	47%
Management	5,011	40,089	60,133	67%
Accounting	2,085	16,678	25,017	67%
Audit	-	12,483	12,483	100%
Legal	1,136	10,018	6,570	152%
Field management	2,386	19,086	28,629	67%
Engineering	53,420	91,747	22,995	399%
Trustee	-	2,932	8,475	35%
Dissemination agent	110	876	1,314	67%
Arbitrage rebate calculation	-	-	3,942	0%
Assessment roll preparation	1,478	11,826	17,739	67%
Telephone	57	453	680	67%
Postage	114	635	788	81%
Insurance	-	17,181	13,140	131%
Printing and binding	125	997	1,496	67%
Legal advertising	-	356	986	36%
Contingencies	310	1,289	2,628	49%
Capital outlay - 2023 note repayment	-	43,123	591,300	7%
Annual district filing fee	-	230	230	100%
ADA website compliance	-	138	231	60%
Communication	-	-	657	0%
Total administrative	<u>67,647</u>	<u>274,433</u>	<u>808,631</u>	34%
Water management				
Contractual services	24,389	303,826	247,361	123%
NPDES permit	72	440	13,140	3%
Aquascaping	-	690	19,710	4%
Aeration	12,812	22,174	42,705	52%
Aeration operating supplies	5,764	29,727	27,187	109%
Culvert cleaning	-	4,599	58,145	8%
Capital outlay-lake bank erosion	-	16,425	65,700	25%
Boundary exotic removal	-	22,995	31,536	73%
Miscellaneous	-	-	3,285	0%
Total water management	<u>43,037</u>	<u>400,876</u>	<u>508,769</u>	79%

**BROOKS OF BONITA SPRINGS
COMMUNITY DEVELOPMENT DISTRICT
STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
GENERAL FUND
FOR THE PERIOD ENDED MAY 31, 2025**

	Current Month	Year to Date	Budget	% of Budget
Lighting services				
Contractual services	1,371	16,868	13,140	128%
Electricity	5,444	19,876	30,222	66%
Miscellaneous	146	1,168	1,643	71%
Total lighting services	<u>6,961</u>	<u>37,912</u>	<u>45,005</u>	84%
Maintenance				
Railroad crossing lease	-	20	-	N/A
Total maintenance	<u>-</u>	<u>20</u>	<u>-</u>	N/A
Coconut Rd. & Three Oaks Parkway				
Pine straw/soil/sand	2,219	28,398	36,135	79%
Plant replacement supplies	-	-	52,560	0%
Maintenance supplies	2,025	5,823	19,710	30%
Electricity	121	798	427	187%
Irrigation water	15,630	33,889	72,270	47%
Electric - 41 entry feature/irrigation	889	3,956	6,570	60%
Contract services	-	341	2,957	12%
Irrigation repairs	-	5,457	16,425	33%
Landscape maintenance contract	28,236	212,126	471,069	45%
Capital Improvement 2023/2024	25,306	188,535	-	N/A
Capital outlay	533,119	533,119	-	N/A
Irrigation management	-	4,967	8,541	58%
Total Coconut Rd. & Three Oaks Parkway	<u>607,545</u>	<u>1,017,409</u>	<u>686,664</u>	148%

**BROOKS OF BONITA SPRINGS
COMMUNITY DEVELOPMENT DISTRICT
STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
GENERAL FUND
FOR THE PERIOD ENDED MAY 31, 2025**

	Current Month	Year to Date	Budget	% of Budget
Other fees & charges				
Property appraiser	-	2,336	3,107	75%
Tax collector	-	4,260	3,107	137%
Total other fees & charges	-	6,596	6,214	106%
Total expenditures	725,190	1,737,246	2,055,283	85%
 Excess/(deficiency) of revenues over/(under) expenditures	 (691,735)	 587,375	 274,952	
Fund balances - beginning	4,214,546	2,935,436	1,207,387	
Assigned: capital outlay projects	131,400	131,400	131,400	
Unassigned	3,391,411	3,391,411	1,350,939	
Fund balances - ending	<u>\$ 3,522,811</u>	<u>\$ 3,522,811</u>	<u>\$ 1,482,339</u>	

**BROOKS OF BONITA SPRINGS II
COMMUNITY DEVELOPMENT DISTRICT
BALANCE SHEET
GENERAL FUND
MAY 31, 2025**

	<u>Balance</u>
ASSETS	
BankUnited	\$ 223,705
BankUnited ICS	709,687
SunTrust	361,804
Series 2023 BII	687,679
Finemark: MMF	10,458
Accounts receivable	16,177
Brooks II	
General Fund	2,010
Total assets	<u><u>\$ 2,011,520</u></u>
LIABILITIES & FUND BALANCES	
Liabilities:	
Accounts payable	\$ 6,692
Due to other funds	
Brooks II	
Debt service - series 2017	8,466
Debt service - series 2021	42,200
Due to clearing fund	806
Total liabilities	<u>58,164</u>
DEFERRED INFLOWS OF RESOURCES	
Deferred receipts	12,397
Total deferred inflows of resources	<u>12,397</u>
Fund balances:	
Reserved for:	
Capital outlay projects	164,864
Unassigned	1,776,095
Total fund balances	<u><u>1,940,959</u></u>
 Total liabilities, deferred inflows of resources and fund balances	 <u><u>\$ 2,011,520</u></u>

**BROOKS OF BONITA SPRINGS II
COMMUNITY DEVELOPMENT DISTRICT
STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
GENERAL FUND
FOR THE PERIOD ENDED MAY 31, 2025**

	Current Month	Year to Date	Budget	% of Budget
REVENUES				
Assessment levy	\$ 9,376	\$1,196,846	\$1,210,886	99%
Coconut Road - cost sharing (mall contribution)	-	-	4,459	0%
Interest & miscellaneous	2,240	17,679	1,201	1472%
Interfund Transfer In	-	61,021	-	N/A
Total revenues	<u>11,616</u>	<u>1,275,546</u>	<u>1,216,546</u>	105%
EXPENDITURES				
Administrative				
Supervisors	739	2,243	4,802	47%
Management	2,616	20,929	31,393	67%
Accounting	1,088	8,707	13,060	67%
Audit	-	6,517	6,517	100%
Legal	593	5,230	3,430	152%
Field management	1,245	9,965	14,947	67%
Engineering	27,889	47,898	12,005	399%
Trustee	-	1,531	4,425	35%
Dissemination agent	57	457	686	67%
Arbitrage rebate calculation	-	-	2,058	0%
Assessment roll preparation	772	6,174	9,261	67%
Telephone	30	237	355	67%
Postage	60	332	412	81%
Insurance	-	8,970	6,860	131%
Printing and binding	65	521	781	67%
Legal advertising	-	186	515	36%
Contingencies	206	990	1,372	72%
Capital outlay - 2023 note repayment	-	22,513	308,700	7%
Annual district filing fee	-	120	120	100%
ADA website compliance	-	72	120	60%
Communication	-	-	343	0%
Total administrative	<u>35,360</u>	<u>143,592</u>	<u>422,162</u>	34%
Water management				
Contractual services	12,733	158,618	129,140	123%
NPDES permit	38	230	6,860	3%
Aquascaping	-	360	10,290	3%
Aeration	6,688	11,576	22,295	52%
Aeration operating supplies	3,009	15,520	14,193	109%
Culvert cleaning	-	2,401	30,356	8%
Capital outlay-lake bank erosion	-	8,575	34,300	25%
Boundary exotic removal	-	12,005	16,464	73%
Miscellaneous	-	-	1,715	0%
Total water management	<u>22,468</u>	<u>209,285</u>	<u>265,613</u>	79%

**BROOKS OF BONITA SPRINGS II
COMMUNITY DEVELOPMENT DISTRICT
STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
GENERAL FUND
FOR THE PERIOD ENDED MAY 31, 2025**

	Current Month	Year to Date	Budget	% of Budget
Lighting services				
Contractual services	716	8,806	6,860	128%
Electricity	2,842	10,377	15,778	66%
Miscellaneous	76	610	858	71%
Total lighting services	3,634	19,793	23,496	84%
Maintenance				
Railroad crossing lease	-	10	-	N/A
Total maintenance	-	10	-	N/A
Coconut Rd. & Three Oaks Parkway				
Pine straw/soil/sand	1,158	14,826	18,865	79%
Plant replacement supplies	-	-	27,440	0%
Maintenance supplies	1,057	3,040	10,290	30%
Electricity	63	417	223	187%
Irrigation water	8,160	17,692	37,730	47%
Electric - 41 entry feature/irrigation	464	2,065	3,430	60%
Contract services	-	179	1,544	12%
Irrigation repairs	-	2,849	8,575	33%
Landscape maintenance contract	14,742	110,744	245,931	45%
Capital Improvement 2023/2024	13,212	98,429	-	N/A
Capital outlay	278,325	278,325	-	N/A
Irrigation management	-	2,593	4,459	58%
Total Coconut Rd. & Three Oaks Parkway	317,181	531,159	358,487	148%

**BROOKS OF BONITA SPRINGS II
COMMUNITY DEVELOPMENT DISTRICT
STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
GENERAL FUND
FOR THE PERIOD ENDED MAY 31, 2025**

	Current Month	Year to Date	Budget	% of Budget
Other fees & charges				
Property appraiser	-	1,219	1,415	86%
Tax collector	-	2,282	1,829	125%
Transfer out	-	61,021	-	N/A
Total other fees & charges	-	64,522	3,244	1989%
Total expenditures	378,643	968,361	1,073,002	90%
 Excess/(deficiency) of revenues over/(under) expenditures	 (367,027)	 307,185	 143,544	
 Fund balances - beginning	 2,307,986	 1,633,774	 744,576	
Assigned: capital outlay projects	164,864	164,864	68,600	
Unassigned	2,473,844	1,776,095	819,520	
Fund balances - ending	\$1,940,959	\$1,940,959	\$ 888,120	

**BROOKS OF BONITA SPRINGS
COMMUNITY DEVELOPMENT DISTRICT
BALANCE SHEET
DEBT SERVICE FUND SERIES 2021 (REFUNDED SERIES 2001)
MAY 31, 2025**

	<u>Balance</u>
ASSETS	
Due from other funds	
Brooks I	
General fund	\$ 21,730
Undeposited fund	43,217
Total assets	<u>\$ 64,947</u>
LIABILITIES & FUND BALANCES	
Liabilities:	-
Total liabilities	<u>-</u>
Fund balances:	
Restricted for:	
Debt service	64,947
Total fund balances	<u>64,947</u>
Total liabilities & fund balances	<u>\$ 64,947</u>

**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 MAY 31, 2025**

	Current Month	Year to Date	Budget	% of Budget
REVENUES				
Special assessment: on-roll	\$ 903	\$ 71,356	\$ 72,439	99%
Assessment prepayments	-	43,217	-	N/A
Total revenues	<u>903</u>	<u>114,573</u>	<u>72,439</u>	158%
EXPENDITURES				
Debt service				
Principal	-	65,000	55,000	118%
Interest	-	15,229	16,286	94%
Total debt service	<u>-</u>	<u>80,229</u>	<u>71,286</u>	113%
Excess/(deficiency) of revenues over/(under) expenditures	903	34,344	1,153	
Fund balances - beginning	64,044	30,603	40,011	
Fund balances - ending	<u>\$ 64,947</u>	<u>\$ 64,947</u>	<u>\$ 41,164</u>	

**BROOKS OF BONITA SPRINGS II
COMMUNITY DEVELOPMENT DISTRICT
BALANCE SHEET
DEBT SERVICE FUND SERIES 2017 (REFUNDED SERIES 2006)
MAY 31, 2025**

	<u>Balance</u>
ASSETS	
Investments:	
Revenue	\$ 282,990
Prepayment	209
Reserve	273,970
Sinking	336
Due from general fund	8,466
Total assets	<u>\$ 565,971</u>
 LIABILITIES & FUND BALANCES	
Liabilities:	\$ -
Total liabilities	<u>-</u>
 Fund balances:	
Restricted for:	
Debt service	565,971
Total fund balances	<u>565,971</u>
 Total liabilities & fund balances	<u>\$ 565,971</u>

**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 MAY 31, 2025**

	Current Month	Year to Date	Budget	% of Budget
REVENUES				
Special assessment: on-roll	\$ 8,466	\$ 1,078,656	\$ 1,092,960	99%
Interest	5,172	26,582	-	N/A
Total revenues	<u>13,638</u>	<u>1,105,238</u>	<u>1,092,960</u>	101%
EXPENDITURES				
Debt service				
Principal	891,000	891,000	891,000	100%
Interest	106,485	212,970	212,970	100%
Total debt service	<u>997,485</u>	<u>1,103,970</u>	<u>1,103,970</u>	100%
Excess/(deficiency) of revenues over/(under) expenditures	(983,847)	1,268	(11,010)	
Fund balances - beginning	<u>1,549,818</u>	<u>564,703</u>	<u>532,950</u>	
Fund balances - ending	<u>\$ 565,971</u>	<u>\$ 565,971</u>	<u>\$ 521,940</u>	

**BROOKS OF BONITA SPRINGS II
COMMUNITY DEVELOPMENT DISTRICT
BALANCE SHEET
DEBT SERVICE FUND SERIES 2021 (REFUNDED SERIES 2003)
MAY 31, 2025**

	<u>Balance</u>
ASSETS	
Due from other funds	
Brooks II	
General fund	\$ 42,200
Total assets	<u>\$ 42,200</u>
LIABILITIES & FUND BALANCES	
Liabilities:	-
Total liabilities	<u>-</u>
Fund balances:	
Restricted for:	
Debt service	42,200
Total fund balances	<u>42,200</u>
Total liabilities & fund balances	<u>\$ 42,200</u>

**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 MAY 31, 2025**

	Current Month	Year to Date	Budget	% of Budget
REVENUES				
Special assessment: on-roll	\$ 724	\$ 92,254	\$ 93,437	99%
Total revenues	<u>724</u>	<u>92,254</u>	<u>93,437</u>	99%
EXPENDITURES				
Debt service				
Principal	-	65,000	65,000	100%
Interest	-	28,525	28,538	100%
Total debt service	<u>-</u>	<u>93,525</u>	<u>93,538</u>	100%
Excess/(deficiency) of revenues over/(under) expenditures	724	(1,271)	(101)	
Fund balances - beginning	41,476	43,471	42,869	
Fund balances - ending	<u>\$ 42,200</u>	<u>\$ 42,200</u>	<u>\$ 42,768</u>	

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

MINUTES

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 23, 2025 at 1:00 p.m., at the Estero Community Church, 21115 Design Parc Ln., Estero, Florida 33928.

Present for Brooks CDD:

James Merritt	Chair
Sandra Varnum	Vice Chair
David Garner (via telephone)	Assistant Secretary
John (Rod) Woolsey	Assistant Secretary
Edward Franklin	Assistant Secretary

Present for Brooks II CDD:

Joseph Bartoletti	Chair
Ken D. Gould	Vice Chair
Thomas Bertucci	Assistant Secretary
Mary O'Connor	Assistant Secretary
Lynn Bunting	Assistant Secretary

Also present:

Chuck Adams	District Manager
Cleo Adams	District Manager
Shane Willis	Operations Manager
Meagan Magaldi	District Counsel
Mark Zordan	Johnson Engineering, Inc. (JEI)
Blake Grimes	GulfScapes Landscape Mgmt Services
Andy Nott	Superior Waterway Services, Inc.
Bill Kurth	Premier Lakes, Inc. (Premier)
Josh Petrosky	Copperleaf General Manager
Lisa Mason	Lighthouse Bay General Manager
Lisa Luster	Shadow Wood General Manager
George Pittman	Shadow Wood Operations Manager
Wayne Adaska	Resident
Other Residents	

FIRST ORDER OF BUSINESS

Call to Order/Roll Call

Mr. Adams called the meeting to order at 1:03 p.m.

For Brooks of Bonita Springs, Supervisors Woolsey, Varnum, Franklin and Merritt were present. Supervisor Garner attended via telephone.

For Brooks of Bonita Springs II, Supervisors Bartoletti, Bertucci, O'Connor, Bunting and Supervisor-Elect Ken Gould were present.

On MOTION for Brooks of Bonita Springs by Mr. Merritt and seconded by Ms. Varnum, with all in favor, authorizing Mr. Garner's attendance and full participation, via telephone, due to exceptional circumstances, was approved.

SECOND ORDER OF BUSINESS

Public Comments: Agenda items only [3 minutes per person]

Mrs. Adams stated that Resident Wayne Adaska will reserve his comments until the topic is addressed in the Agenda.

BROOKS OF BONITA SPRINGS II ITEMS

THIRD ORDER OF BUSINESS

Administration of Oath of Office to Elected Supervisor, Kenneth Gould - Seat 2] (the following to be provided in a separate package)

Mrs. Adams, a Notary of the State of Florida and duly authorized, administered the Oath of Office to Mr. Kenneth Gould. She provided the following:

- A. Updates and Reminders: Ethics Training for Special District Supervisors and Form 1**
- B. Membership, Obligations and Responsibilities**
- C. Guide to Sunshine Amendment and Code of Ethics for Public Officers and Employees**
- D. Form 8B: Memorandum**

FOURTH ORDER OF BUSINESS

Ratification of Resolution 2025-01, Electing and Removing Officers of the District, and Providing for an Effective Date

Mr. Bartoletti presented Resolution 2025-01. The slate was as follows:

80	Joseph R. Bartoletti	Chair
81	Kenneth Dean Gould	Vice Chair
82	Lynn Bunting	Assistant Secretary
83	Mary V. O'Connor	Assistant Secretary
84	Thomas J. Bertucci	Assistant Secretary

85 No other nominations were made.

86 The following prior appointments by the Board remain unaffected by this Resolution:

87	Chesley "Chuck" Adams	Secretary
88	Craig Wrathell	Assistant Secretary
89	Craig Wrathell	Treasurer
90	Jeff Pinder	Assistant Treasurer

91

92 **On MOTION for Brooks of Bonita Springs II Mr. Bartoletti and seconded by Ms.**
93 **O'Connor, with all in favor, Resolution 2025-01, Electing and Removing Officers**
94 **of the District, and Providing for an Effective Date, was ratified.**

95

96

97 **▪ Discussion: Premier Lakes December 2024 Quality Control Lake Report**

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

99 The February 2025 Quality Control Lake Report was included for informational purposes.

100 Referring to a slide presentation with photos, resident Wayne Adaska expressed
101 dissatisfaction with the littorals on several lakes. He presented a photo of a fish caught by a
102 resident in Morningside in 2024 and stated that the resident is unable to fish in Oak Hammock
103 due to the vegetation. He presented a photo of amphibious equipment used to rake out littorals
104 at Cypress Hammock in 2024 and a photo of Cypress Hammock L-46 after the cleanup and noted
105 that it looked very clean and left very little vegetation floating. He expressed dissatisfaction with
106 the use of sprayed herbicides on vegetation, which leaves floating vegetation and can necessitate
107 spraying for algae.

108 Mr. Adaska presented photos of Cypress Hammock condominium association Lake 45 and
109 Lake 46 and voiced his opinion that both have very clean lake shores with no Spike Rush. He
110 provided photos of Gatehouse Lake 33 and Golf Course Lake 32 which were very clean, and
111 displayed photographs of Oak Hammock Lake 112 and Lake 115, which have 25' and 15',

respectively, and voiced his opinion that these lakes are unsightly and spraying is ineffective and the fishing area is unacceptable. He presented before and after photographs of Spike Rush removal at Oak Hammock L-115 and expressed support for physical removal of littorals versus spraying, and voiced his opinion that spraying and maintenance should have been done after the removal of vegetation to eliminate the regrowth shown in the recent photos. Mr. Adaska asked for Spike Rush to be physically removed, leaving vegetation not more than 8' from the shoreline.

Mr. Kurth stated that opinions vary regarding Spike Rush and littorals. In his experience, the littoral shelves at L-115 and L-112 extend further out than in other lakes because the lakes are very shallow. The L-115 littoral shelf on which plants will grow extends 25' into the lake, and L-112 has areas of littoral shelf that extend halfway across the lake; while they are not currently covered with plants, they once were. While there is a need to avoid setting a precedent related to removing littorals, there have been some accommodations. Some treatments were applied on L-115 and L-112 last week; however, any healthy plants that are currently not treated are sitting on a dry littoral shelf. With Board direction, Premier Lakes (Premier) can maintain the specified width at no extra charge.

Ms. Bunting asked about littorals and why Spike Rush was used. Mr. Kurth discussed why Spike Rush outcompetes most other littorals in Southwest Florida, including its effectiveness in lake bank stabilization to prevent erosion and its tolerance of water level fluctuations.

Discussion ensued regarding littorals planted in Lighthouse Bay, including Canna, which also tolerates water fluctuations and survives dry conditions; the littoral shelf width; and establishing uniform littoral shelf width guidelines applicable throughout the CDDs.

On MOTION for Brooks of Bonita Springs by Mr. Merritt and seconded by Ms. Varnum, with all in favor, directing Premier Lakes to establish and maintain littoral shelves 15' outward from the edge of the lake, was approved.

**On MOTION for Brooks of Bonita Springs II by Mr. Gould and seconded by Mr. Bertucci, with Mr. Gould, Mr. Bertucci and Mr. Bartoletti in favor and Ms. Bunting and Ms. O'Connor dissenting, directing Premier Lakes to establish and maintain littoral shelves 15' outward from the edge of the lake was approved.
[Motion passed 3-2]**

It was noted that removal of vegetation beyond 15' by spraying was approved in a not-to-exceed amount of \$11,000. Mr. Willis will request a revised proposal from Premier to reflect a reduction in the scope of work for reducing littoral shelves to 15'.

JOINT BUSINESS ITEMS

FIFTH ORDER OF BUSINESS

**Landscape Report: GulfScapes Landscape
Management Services**

• **Irrigation Reports**

A. Meter Usage by Clock

B. Year-Over-Year Water Usage

Mr. Bartoletti asked Mr. Grimes to limit his report to the Coconut Road irrigation repairs needed as a result of the construction of the concrete sidewalks.

Mr. Grimes stated the costs were much less than the original, worst-case scenario. Overall, the irrigation repairs including those completed in April, cost approximately \$36,000; approximately three miles of the roadway was affected. Four miles of roadway will likely be affected entering Three Oaks; he estimated that up to 20% more irrigation heads will need to be replaced due to heavy use. The cost for the next phase, including a 15% contingency, will total approximately \$55,000. RCS is flushing irrigation lines and fewer clogs can be expected as a result.

The Board Members commended Mr. Grimes on his work and the CDD's appearance.

SIXTH ORDER OF BUSINESS

**Discussion: Premier Lakes December 2024
Quality Control Lake Report**

This item was presented following the Fourth Order of Business.

SEVENTH ORDER OF BUSINESS

**Discussion/Consideration: 2025 Littoral
Projects Overview**

Mr. Bartoletti stated that the General Managers from all four master communities gave their requirements for littorals.

Mr. Willis presented the Littoral Projects Overview PowerPoint presentation and noted the following:

➤ The project includes two phases. Phase 1 is dictated by the Development Order and Phase 2 is the requested plantings from the General Managers.

➤ The Phase 1 cost is \$14,050, as dictated by the permit, to ensure passing inspections. The contract was executed and planting is scheduled for late June.

➤ The Phase 2 cost is \$88,250. The CDDs currently budget \$30,000 for annual Aquascaping; the project will utilize \$60,000 budgeted in Fiscal Years 2025 and 2026. An unfunded variance of \$28,250 requires partial Board approval in order to plant 89,000 littoral plants in Phases 1 and 2.

Discussion ensued regarding lake counts, scope of work, growth of littoral shelves and County and South Florida Water Management District (SFWMD) permitting.

Mr. Kurth responded to questions and suggested additional plants be added in those areas where sand was regraded to enhance stabilization of lake bank erosion repairs.

Mr. Adams discussed available funding and advised against delaying Phase 2.

Mr. Bartoletti suggested doubling Phase 1 to \$30,000. He presented a slide showing geotube erosion repairs at Copperleaf Hole #2, Lake 130, two years ago, where no littorals were planted and all the sand washed away. It was noted that the deficit can be funded now using unassigned fund balance.

A. Consideration: EarthBalance Price Quote for Littoral Enhancement

On MOTION for Brooks of Bonita Springs II by Mr. Bartoletti and seconded by Ms. Bunting, with all in favor, completing the entire Phase 1 and Phase 2 Littoral Enhancement Project, increasing Phase 1 to \$30,00, and funding the deficit from unassigned fund balance, was approved.

On MOTION for Brooks of Bonita Springs by Mr. Merritt and seconded by Ms. Varnum, with all in favor, completing the entire Phase 1 and Phase 2 Littoral Enhancement Project, increasing Phase 1 to \$30,00, and funding the deficit from unassigned fund balance, was approved.

EIGHTH ORDER OF BUSINESS

**Discussion/ Consideration: Brooks
Hardwood Removals**

Ms. Bunting reviewed the presentation in the agenda and distributed and reviewed the presentation that she, Mr. Woolsey and Mr. Grimes presented to Mr. David Wilhelm and Ms. Mary Gibb, of the Village of Estero, after the January meeting. In discussing the proposed removal

of damaged and overcrowded trees and trees too close to the curb or the sidewalk, Mr. Wilhelm and Ms. Gibb were quick to approve the project. They stated that they wanted to review the trees proposed for removal individually. Of the 28 trees originally proposed for removal, 27 were approved. Mr. Grimes revised the proposal further to remove only 25 trees. Mr. Wilhelm and Ms. Gibb suggested that, when the proposal is presented for final approval, the nine additional trees in close proximity to light posts be included. Mr. Wilhelm and Ms. Gibb were supportive of the project and agreed that the area was overplanted; they asked for each tree's proximity to the curb to be included.

Ms. Bunting noted that some trees are closer to the sidewalk than to the curb. She thanked Mr. Grimes for his assistance and stated they did the best they could to focus on maintaining the aesthetic of the tree canopy. GulfScapes bid \$55,000. The Village asked for bushes or hedges to be installed wherever trees are removed.

Mrs. Adams stated that Johnson's Tree Service bid \$19,450 for removal of 34 trees; with stump grinding, the bid increased to \$22,850. GulfScapes bid \$4,719 to replant shrubs.

Mr. Woolsey recommended waiting to remove the trees by the light posts, because it is unclear what the Village will approve and the total number of lights needed.

Mr. Merritt asked if the removal will impact the newly installed sidewalks on Coconut Road. Mr. Adams stated it will not, as the work will be done from the side of the road.

Mrs. Adams stated that Staff will obtain updated pricing to reflect the removal of 25 trees.

On MOTION for Brooks of Bonita Springs II by Mr. Bartoletti and seconded by Ms. Bunting, with all in favor, the proposals discussed for removal of 25 trees, and replanting shrubs, in an amount not-to-exceed \$28,000, were approved.

On MOTION for Brooks of Bonita Springs by Mr. Woolsey and seconded by Mr. Merritt, with all in favor, the proposals discussed for removal of 25 trees, and replanting of shrubs, in an amount not-to-exceed \$28,000, were approved.

Mr. Gould asked for a communication to be sent to the CDDs.

Mr. Bartoletti asked for an updated map to be included and stated that he and Mr. Woolsey will draft a communication and submit it to Staff.

▪ **Discussion Resumed: Premier Lakes December 2024 Quality Control Lake Report**

Mr. Kurth presented the February 2025 Quality Control Lake Report. All Vallisneria weeds that were treated are no longer present in the nine lakes. Some littoral plants are propagating well in Copperleaf. No submersed weed issues exist other than at the driving range, which was treated.

Mr. Kurth asked which irrigation lake has snail issues. Mr. Grimes stated snails were discovered between Williams and Shadow Wood, adjacent to Three Oaks Parkway. Mr. Kurth stated he performs snail treatments for RCS; since treatments began, there are significantly fewer issues in Shadow Wood.

NINTH ORDER OF BUSINESS

Consideration of Resolutions Approving the Districts' Proposed Budgets for Fiscal Year 2025/2026 and Setting a Public Hearing Thereon Pursuant to Florida Law; Addressing Transmittal, Posting and Publication Requirements; Addressing Severability; and Providing an Effective Date

A. Resolution 2025-03, Brooks of Bonita Springs Community Development District

B. Resolution 2025-02, Brooks of Bonita Springs II Community Development District

Mr. Adams stated that the proposed Fiscal Year 2026 budget, in its current form, does not anticipate any assessment increase. The increase to fund balance was initiated last year. Revisions can be made between now and the Public Hearing. Contractual line items match the contracts awarded, including Premier and GulfScapes.

The Board and Staff discussed various line items and expenditures.

Mrs. Adams stated that, as of March 31, 2025, Assessments are 95% collected.

Mr. Adams will check on the payment for the Coconut Road cost sharing contribution.

The following changes were made to the proposed Fiscal Year 2026 budget:

- Page 3: Delete entire note: “*A portion of “operation and maintenance...”
- Page 1: Increase “Legal” to “20,000”

Ms. Bunting stated that pictures are being taken of every lake in Shadow Wood. She expressed concern about budgeting adequately for lake bank repairs. It was noted that vertical drops of 9” or greater are restored and lake banks are maintained at a 4:1 slope. Each year,

\$100,000 is allocated for lake bank restoration. Mr. Adams stated, if the scope of work is expanded, additional funds can be budgeted.

Discussion ensued regarding ensuring a quorum for the Public Hearing. It was noted that, if a CDD #1 Board Member needs to fly in to ensure quorum, reimbursement can be made. Between now and the June meeting, the Public Hearing can be rescheduled if necessary.

The consensus was to keep the assessments flat, year-over-year.

On MOTION for Brooks of Bonita Springs II by Mr. Bartoletti and seconded by Ms. O'Connor, with all in favor, Resolution 2025-02, Approving the Districts' Proposed Budgets for Fiscal Year 2025/2026 and Setting a Public Hearing Thereon Pursuant to Florida Law on August 27, 2025 at 1:00 p.m., at the Estero Community Church, 21115 Design Parc Ln., Estero, Florida 33928; Addressing Transmittal, Posting and Publication Requirements; Addressing Severability; and Providing an Effective Date, was adopted.

On MOTION for Brooks of Bonita Springs by Mr. Merritt and seconded by Mr. Woolsey, with all in favor, Resolution 2025-03, Approving the Districts' Proposed Budgets for Fiscal Year 2025/2026 and Setting a Public Hearing Thereon Pursuant to Florida Law on August 27, 2025 at 1:00 p.m., at the Estero Community Church, 21115 Design Parc Ln., Estero, Florida 33928; Addressing Transmittal, Posting and Publication Requirements; Addressing Severability; and Providing an Effective Date, was adopted.

TENTH ORDER OF BUSINESS

Discussion/Consideration of Johnson Engineering, Inc. Proposal for Annual Lake Bank Restoration/25 Lakes Bank Observation/Littoral Audit)

Mr. Willis presented the review of 25 lakes requested at the previous meeting. It is anticipated that the restorations noted will be completed by the end of the month.

Mr. Merritt discussed his photos of Lakes 28-A and 52. He voiced his opinion that Lake 28-A looks terrible and that trip hazards are present at Lake 52.

Mr. Bartoletti voiced his opinion that the dropoff at Lake 130, Hole #2, needs to be addressed due to drop off and exposed geotube. Mr. Willis stated that Lake 130 was never a part of this project; he will inspect the area.

Discussion ensued regarding the need to inspect the lake banks frequently and to bring in sand or pump sand from the lake bottom for lake bank remediations.

Mr. Willis will inspect Lake 130; when the project is completed next week, all the lakes will have been pumped and the sod replaced. There are areas in need of mitigation for erosion and irrigation breaks, and some areas where the sod died. These items are tracked on a punchlist; when complete, field inspections are performed to track progress. When the permit is reported complete, the State and the County perform a final review.

Mr. Merritt commended Mr. Kurth on the progress of the lakes and asked for his opinion regarding lakes such as Lakes 28-A and 52. Mr. Kurth stated that it is difficult for him to comment because he was not there since the beginning of the project. He noted the difficulty achieving a 4:1 slope at Lake 52, given the 5' vertical drop, and voiced his opinion that some banks were not built to 4:1 specifications. He supports installing littorals to address the erosion issues.

It was noted that Mr. Zordan and Mr. Willis will review the lake bank restoration projects, evaluate the status of the project and develop a schedule for the next phase of work when work resumes following the end of the rainy season.

ELEVENTH ORDER OF BUSINESS

Discussion: Bid Results for Aeration Services

The Board and Staff discussed the proposal, for bidding purposes. Mr. Nott discussed factors that contributed to the cost for each lake's installation price, including the number of diffusers and compressors, size of the lake, number of points of electricity needed, lot size, proximity of the lot to the transformers, etc. Aeration prevents stagnation and contributes to the long-term health of the lakes, benefits the fish populations, helps with odors and phosphorus and helps reduce algae blooms.

Mr. Bartoletti noted the need to justify installing aeration in every lake. Mr. Adams stated that a very voluminous report was developed years ago; he will share the report, which can be linked on the CDD website.

Mr. Kurth discussed the benefits of installing aerators for lake health and noted that he and/or Mr. Nott will provide a summary report to Mr. Bartoletti.

Mr. Bartoletti noted a discrepancy between the heading of the Twelfth Order of Business and the information included in the agenda related to the Magnolia Bend Fence Install Request/Presentation. He asked for an update.

Ms. Magaldi stated she had several email correspondences with Attorney Jane Graham. At the last meeting, approval was given for Staff to work with Shadow Wood to draft and enter into an Agreement that would allow Shadow Wood to do the installation, provided they agree to the ongoing maintenance. Her understanding is that Shadow Wood has not agreed yet or negotiations might still be underway. She will not draft an Agreement until clarification is received.

Ms. Bunting stated the Community Association is waiting for a response from Magnolia Bend.

TWELFTH ORDER OF BUSINESS

Update: Sidewalk Replacement Project

Mr. Zordan stated the Coconut Road portion of the project is complete. The contractor had to stop and wait for the Lee County Limited Development Order (LDO), which was finally approved and issued. Only then could the Right-of-Way (ROW) Permit be applied for. Lee County has now requested a bond be issued to Lee County. However, Bonness already secured a bond with the Village of Estero, and the bond company will not issue two bonds for the same project. As of this morning, the Lee County Attorney is reviewing the matter. The ROW Permit will not be issued until the matter is resolved.

Mr. Adams stated the CDD actually has responsibility for the sidewalk, lighting, upgraded landscaping, maintaining the roadway and drainage serving that roadway so, for the County to seek a bond, seems a bit out of bounds.

It was noted that Bonness is staged and unable to proceed and the clock on the 180-day limit has stopped for now.

Mr. Bartoletti thanked Mr. Zordan for the results of the compression test. He asked for the concrete mix test data. It was noted that further clarification is needed.

Mr. Adams stated that he forwarded the Interlocal Agreement to Ms. Magaldi. The CDD retained responsibility for sidewalks, landscaping and upgraded lighting. The County is

responsible for the asphalt and the drainage that serves the asphalt. He suggested the Agreement be forwarded to the County in order to proceed with the permit.

Mr. Zordan read from an email from the CDI Director stating that the inspector is verifying the concrete mix design every day, for every load; he concluded that the testing was done. Mr. Bartoletti asked for someone to confirm that the bid contract included all the required testing. Mr. Zordan stated that he will check on it.

THIRTEENTH ORDER OF BUSINESS

Update: Roadway Lighting Project

Mr. Bartoletti distributed and displayed a presentation and gave an update on the project. He and Mr. Bertucci met with Madrid CPWG (Madrid) several times. Madrid has developed a proposal and cost estimates for several infrastructure replacement scenarios. The meetings served to develop the project to the point that a Request for Proposals (RFP) can be developed. He discussed the scope of work, benefits of being grandfathered in and the three scopes of work and cost proposals.

Discussion ensued regarding the wind rating of the light poles, the proposals and potential future expansion of the roadways, including Three Oaks.

Mr. Merritt expressed support for accepting the recommendation of Mr. Bartoletti and Mr. Bertucci and suggested the consultant meet with Lee County to determine its specifications and requirements and to determine the future plans for Three Oaks.

Mr. Bartoletti stated they will meet with Lee County. He suggested eliminating the first cost proposal and noted that the base cost would be for replacing 127 new poles, arms and hardware. According to the August 24, 2024 minutes, the Boards agreed to design for the wind load specification of both the Village and the County.

On MOTION for Brooks of Bonita Springs by Mr. Merritt and seconded by Ms. Varnum, with all in favor, progressing as recommended, absent Item 1A, was approved.

On MOTION for Brooks of Bonita Springs II by Mr. Bertucci and seconded by Mr. Bartoletti, with all in favor, progressing as recommended, absent Item 1A, was approved.

FOURTEENTH ORDER OF BUSINESS

**Consideration of Resolutions Relating to
the Amendment of the Annual Budget for
the Fiscal Year Beginning October 1, 2023
and Ending September 30, 2024; and
Providing for an Effective Date**

A. Resolution 2025-04, Brooks of Bonita Springs Community Development District

B. Resolution 2025-03, Brooks of Bonita Springs II Community Development District

Mr. Adams stated these Resolutions and the Budget Amendment will help the avoid an
audit finding. Appropriations need to be adjusted upward due to unbudgeted expenses; financing
was issued during the year to offset those capital projects.

**On MOTION for Brooks of Bonita Springs by Mr. Merritt and seconded by Ms.
Varnum, with all in favor, Resolution 2025-04, Relating to the Amendment of the
Annual Budget for the Fiscal Year Beginning October 1, 2023 and Ending
September 30, 2024; and Providing for an Effective Date, was adopted.**

**On MOTION for Brooks of Bonita Springs II by Mr. Bartoletti and seconded by
Ms. O'Connor, with all in favor, Resolution 2025-03, Relating to the Amendment
of the Annual Budget for the Fiscal Year Beginning October 1, 2023 and Ending
September 30, 2024; and Providing for an Effective Date, was adopted.**

Ms. O'Connor left the meeting.

FIFTEENTH ORDER OF BUSINESS

**Acceptance of Unaudited Financial
Statements as of March 31, 2025**

**On MOTION for Brooks of Bonita Springs by Mr. Merritt and seconded by Ms.
Varnum, with all in favor, the Unaudited Financial Statements as of March 31,
2025, were accepted.**

**On MOTION for Brooks of Bonita Springs II by Mr. Bartoletti and seconded by
Mr. Gould, with all in favor, the Unaudited Financial Statements as of March 31,
2025, were accepted.**

SIXTEENTH ORDER OF BUSINESS

**Approval of January 22, 2025 Joint Regular
Meeting Minutes**

- The following changes were made:
- Line 34: Change “Shadow Wood” to “Manolia Bend”
 - Lines 12 and 109: Change “Vice Chair” to “Assistant Secretary”
 - Line 13 and 112: Change “Assistant Secretary” to “Vice Chair”
 - Line 178: Insert “Master” before “HOAs”
 - Line 166: Change “Village of Estero” to “Developer”
 - Line 169: Insert “existing” after “two”
 - Line 162: Change “slanting” to “a barrier”
 - Line 196: Insert “assigning an Easement Agreement to the Shadow Wood Community Association,” after “favor,”
 - Line 246: Change “hurting” to “herding”
 - Line 269: Insert “irrigation” before “project”
 - Line 298: Change “discuss a meeting he attended” to “attend a meeting”

On MOTION for Brooks of Bonita Springs II by Mr. Bartoletti and seconded by Mr. Bertucci, with all in favor, the January 22, 2025 Joint Regular Meeting Minutes, as amended and to include any additional changes submitted to Management, were approved.

On MOTION for Brooks of Bonita Springs by Mr. Merritt and seconded by Ms. Bunting, with all in favor, the January 22, 2025 Joint Regular Meeting Minutes, as amended and to include any additional changes submitted to Management, were approved.

SEVENTEENTH ORDER OF BUSINESS

Staff Reports

- A. District Counsel: Coleman, Yovanovich & Koester, P.A.**
- B. District Engineer: Johnson Engineering, Inc.**

There were no District Counsel or District Engineer reports.

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

- Monthly Status Report – Field Operations**

The Field Operations Report was included for informational purposes.

Several Board Members did not recall approving 50% cleaning of Culvert Inspections. Mrs. Adams noted that percentages have varied. Mr. Bartoletti thinks it should be based on what is correct and not what the budget allows. He thinks 35% is what the Boards have always stated.

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

- **NEXT MEETING DATE: June 25, 2025 at 1:00 PM [Presentation of Annual Audit]**
 - **QUORUM CHECK – BROOKS OF BONITA SPRINGS**
 - **QUORUM CHECK – BROOKS OF BONITA SPRINGS II**

EIGHTEENTH ORDER OF BUSINESS

Supervisors' Requests

There were no Supervisors' requests.

NINETEENTH ORDER OF BUSINESS

**Public Comments: Non-Agenda items only
[3 minutes per person]**

No members of the public spoke.

TWENTIETH ORDER OF BUSINESS

Adjournment

On MOTION for Brooks of Bonita Springs by Mr. Merritt and seconded by Ms. Varnum, with all in favor, the meeting adjourned at 3:52 p.m.

On MOTION for Brooks of Bonita Springs II by Mr. Bartoletti and seconded by Ms. Bunting with all in favor, the meeting adjourned at 3:52 p.m.

[SIGNATURES APPEAR ON THE FOLLOWING PAGE]

511 **FOR BROOKS OF BONITA SPRINGS:**

512

513

514

515

516 _____
Secretary/Assistant Secretary

Chair/Vice Chair

517

518

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

520

521

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523

524 _____
Secretary/Assistant Secretary

Chair/Vice Chair

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

**STAFF
REPORTS
C**



Wrathell, Hunt and Associates, LLC

TO: Brooks of Bonita Springs I & II CDD Board of Supervisors
FROM: Shane Willis – Operations Manager
DATE: June 25, 2025
SUBJECT: Status Report – Field Operations

Aquatics & Wetlands:

- Lake Bank Restoration Projects: All pumping for all phases has been completed, vendor is currently cutting and grading geo tubes for phases 2 thru 4 to the required 4:1 slope. Once that is complete sod will be installed.

1. Phase II: Lakes 27, 28A, 30,31,36, 37, 38
2. Phase III: Lakes 40, 41, 52, 53,54,55,57,58,81
3. Phase IV: Lakes 82, 86, 89, 93, 110

Status as of 5/13/25: 5 JEI conducted punch list review, 8 lakes need additional repairs as a result of washouts caused by runoff from downspouts.

- JEI conducted progress review and produced observation report on the lake bank project 5/13/25, included in the June agenda package.
- Littoral Planting Projects:
 - Phase 1 Restoration Littorals – \$30,000.00, installation expected to start mid to late July 2025 pending water levels.
 - Phase 2 Enhancement Littorals – \$88,250.00, installation expected to start early August 2025 pending water levels.

Misc.

- Three Oaks Parkway weir outfall camera installed 2/15/25

Street Light Repairs

- 10/9/24 - \$1,628.00
- 11/14/24 - \$1,835.00
- 12/16/24 - \$17,654.00 (Hurricane Milton & Helene repairs)
- 12/18/24 - \$2,176.00
- 3/10/25 - \$2,470.00
- 5/17/25 - \$2,087.00

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

**STAFF
REPORTS
D**

BROOKS OF BONITA SPRINGS AND BROOKS OF BONITA SPRINGS II COMMUNITY DEVELOPMENT DISTRICTS		
BOARD OF SUPERVISORS FISCAL YEAR 2024/2025 JOINT MEETING SCHEDULE		
LOCATION		
<i>The Commons Club at The Brooks Enrichment Center</i> 9930 Coconut Road Bonita Springs, Florida 34135 ¹ Estero Community Church, 21115 Design Parc Ln., Estero, Florida 33928		
DATE	POTENTIAL DISCUSSION/FOCUS	TIME
October 23, 2024	Regular Meeting	1:00 PM
January 22, 2025 ¹	Regular Meeting	1:00 PM
April 23, 2025 ¹	Regular Meeting <i>Presentation of FY26 Proposed Budget</i>	1:00 PM
June 25, 2025 ¹	Regular Meeting <i>Presentation of Annual Audit</i>	1:00 PM
July 23, 2025 ¹	Regular Meeting	1:00 PM
August 27, 2025 ¹	Public Hearings & Regular Meeting <i>Adoption of FY26 Proposed Budget</i>	1:00 PM