

**BROOKS OF BONITA SPRINGS & BROOKS OF BONITA SPRINGS II
COMMUNITY DEVELOPMENT DISTRICTS
ADOPTED BUDGET
FISCAL YEAR 2026**

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

Description	Page Number(s)
Combined General Fund Budgets	1-3
Definitions of General Fund Expenditures	4-6
General Fund Budget - Brooks of Bonita Springs	7-8
General Fund Budget - Brooks of Bonita Springs II	9-10
Debt Service Fund Budget - Brooks II - Series 2017 Bonds	11
Debt Service Fund - Brooks II - Series 2017 - Debt Service Schedule	12
Debt Service Fund Budget - Brooks of Bonita Springs - Series 2021 Loan	13
Debt Service Fund - Brooks of Bonita Springs - Series 2021 - Debt Service Schedule	14
Debt Service Fund Budget - Brooks II - Series 2021 Loan	15
Debt Service Fund - Brooks II - Series 2021 - Debt Service Schedule	16
Proposed Fiscal Year 2025 Assessments - Brooks I Series 2006	17
Proposed Fiscal Year 2025 Assessments - Brooks I Series 2021	18
Proposed Fiscal Year 2025 Assessments - Brooks II Series 2017	19
Proposed Fiscal Year 2025 Assessments - Brooks II Series 2021	20

BROOKS OF BONITA SPRINGS & BROOKS OF BONITA SPRINGS II
COMMUNITY DEVELOPMENT DISTRICTS
COMBINED GENERAL FUND BUDGETS
FISCAL YEAR 2026

	Fiscal Year 2025				Adopted Budget FY 2026
	Adopted Budget FY 2025	Actual through 2/28/25	Projected through 9/30/2025	Total Actual & Projected	
REVENUES					
Assessment levy - gross	\$ 3,677,375				\$ 3,684,520
Allowable discounts (4%)	(147,095)				(147,381)
Assessment levy - net	3,530,280	\$ 3,314,752	\$ 215,528	\$ 3,530,280	3,537,139
Coconut Road- cost sharing: mall contribution	13,000	-	13,000	13,000	13,000
Interest & miscellaneous	3,500	33,350	46,690	80,040	45,000
Total revenues	3,546,780	3,348,102	275,218	3,623,320	3,595,139
EXPENDITURES					
Professional & admin					
Supervisors	14,000	4,385	9,615	14,000	14,000
Management	91,526	38,135	53,391	91,526	91,526
Accounting	38,077	15,866	22,211	38,077	38,077
Audit	19,000	6,000	13,000	19,000	19,000
Legal	10,000	9,423	577	10,000	20,000
Field management	43,576	18,157	25,419	43,576	43,576
Engineering	35,000	43,516	50,000	93,516	50,000
Trustee	12,900	-	12,900	12,900	12,900
Dissemination agent	2,000	833	1,167	2,000	2,000
Arbitrage	6,000	-	6,000	6,000	6,000
Assessment roll preparation	27,000	11,250	15,750	27,000	27,000
Telephone	1,035	431	604	1,035	1,035
Postage	1,200	500	700	1,200	1,200
Insurance	20,000	26,151	-	26,151	26,150
Printing & binding	2,277	948	1,329	2,277	2,277
Legal advertising	1,500	542	959	1,501	1,500
Contingencies	4,000	1,433	2,567	4,000	4,000
Capital outlay- 2023 note repayment	900,000	65,636	834,364	900,000	900,000
Annual District filing fee	350	350	-	350	350
ADA website compliance	351	210	141	351	810
Communication	1,000	-	1,000	1,000	1,000
Total professional & admin	1,230,792	243,766	1,051,694	1,295,460	1,262,401
Water management					
Contractual services	376,500	328,579	47,922	376,501	408,000
NPDES	20,000	560	19,440	20,000	20,000
Aquascaping	30,000	-	30,000	30,000	30,000
Aeration	65,000	14,251	50,749	65,000	65,000
Aeration - operating supplies	41,380	28,656	12,724	41,380	106,000
Culvert cleaning	88,500	-	81,500	81,500	88,500
Miscellaneous	5,000	-	5,000	5,000	5,000
Capital outlay - lake bank erosion repairs	100,000	-	100,000	100,000	100,000
Boundary exotic removal-Shared Ditch	48,000	30,000	18,000	48,000	42,000
Total water management	774,380	402,046	365,335	767,381	864,500
Lighting					
Contractual services	20,000	3,463	16,537	20,000	20,000
Electricity	46,000	17,819	28,181	46,000	46,000
Miscellaneous	2,500	1,333	1,168	2,501	2,500
Total lighting	68,500	22,615	45,886	68,501	68,500

**BROOKS OF BONITA SPRINGS & BROOKS OF BONITA SPRINGS II
COMMUNITY DEVELOPMENT DISTRICTS
COMBINED GENERAL FUND BUDGETS
FISCAL YEAR 2026**

	Fiscal Year 2025				Adopted Budget FY 2026
	Adopted Budget FY 2025	Actual through 2/28/25	Projected through 9/30/2025	Total Actual & Projected	
Maintenance					
Railroad crossing lease	-	30	14,200	14,230	15,000
Total maintenance	-	30	14,200	14,230	15,000
Landscape maintenance					
Coconut Rd. & Three Oaks Parkway					
Pine-straw/soil/sand	55,000	39,847	15,153	55,000	55,000
Plant replacement supplies	80,000	-	80,000	80,000	80,000
Maintenance supplies	30,000	5,780	24,220	30,000	10,000
Electricity	650	864	-	864	650
Irrigation water	110,000	17,139	92,861	110,000	110,000
Electric - 41 entry feature/irrigation	10,000	3,985	6,015	10,000	10,000
Contract services	4,500	-	4,501	4,501	4,500
Irrigation repair	25,000	8,306	16,694	25,000	25,000
Landscape maintenance contract	717,000	117,741	599,259	717,000	762,000
Capital Improvement 2023/2024/2025	-	162,565	4,000,000	4,162,565	-
Irrigation management	13,000	3,150	9,850	13,000	13,300
Total Coconut Rd. & Three Oaks Parkway	1,045,150	359,377	4,848,553	5,207,930	1,070,450
Other fees and charges					
Tax collector & property appraiser	9,458	10,097	-	10,097	9,458
Total other fees and charges	9,458	10,097	-	10,097	9,458

**BROOKS OF BONITA SPRINGS & BROOKS OF BONITA SPRINGS II
COMMUNITY DEVELOPMENT DISTRICTS
COMBINED GENERAL FUND BUDGETS
FISCAL YEAR 2026**

	Fiscal Year 2025				Adopted Budget FY 2026
	Adopted Budget FY 2025	Actual through 2/28/25	Projected through 9/30/2025	Total Actual & Projected	
Total expenditures	3,128,280	1,037,931	6,325,668	7,363,599	3,290,309
Excess/(deficiency) of revenues					
Net change in fund balances	418,500	2,310,171	(6,050,450)	(3,740,279)	304,830
Fund balance: beginning (unaudited)	1,951,963	4,569,210	6,879,381	4,569,210	828,931
Fund balance: ending (projected)					
Assigned: capital outlay projects	200,000	296,264	296,264	296,264	200,000
Unassigned	2,170,463	6,583,117	532,667	532,667	933,761
Fund balance: ending (projected)	<u>\$ 2,370,463</u>	<u>\$ 6,879,381</u>	<u>\$ 828,931</u>	<u>\$ 828,931</u>	<u>\$ 1,133,761</u>

	Cost Sharing Analysis		Assessments Per Unit		Total
	# of Units	Cost Allocation	FY '25 Per Unit	FY '26 Per Unit	
Brooks I	2,382	65.77%	\$ 1,017.25	\$ 1,017.25	\$2,423,130
Brooks II	1,240	34.23%	\$ 1,017.25	\$ 1,017.25	1,261,390
	<u>3,622</u>	<u>100%</u>			<u>\$3,684,520</u>

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

EXPENDITURES

Supervisors	\$ 14,000
The amount paid to each Supervisor for time devoted to District business and monthly meetings. The amount paid is \$200 per meeting for each member of the board. The Districts anticipate five meetings, in addition to applicable taxes.	
Management	91,526
Wrathell, Hunt and Associates, LLC , specializes in managing community development districts in the State of Florida by combining the knowledge, skills and experience of a team of professionals to ensure compliance with all governmental requirements of the districts, develop financing programs, oversee the issuance of tax exempt bonds, and operate and maintain the assets of the communities.	
Accounting	38,077
Fees related to all aspects of accounting for the Districts' funds, including budget and financial statement preparation, cash management and accounts payable. These functions are performed by Wrathell, Hunt and Associates, LLC , on behalf of the districts.	
Audit	19,000
The Districts are required to complete annual, independent examinations of their accounting records and procedures. These audits are conducted pursuant to Florida Law and the Rules of the Florida Auditor General. The Districts currently have a contract with Grau and Associates to provide this service.	
Legal	20,000
Coleman, Yovanovich and Koester, PA., provides on-going general counsel and legal representation. Attorneys attend the noticed Board meetings in order to anticipate and deal with possible legal issues as they may arise and to respond to questions. In this capacity, as local government lawyers, realize that this type of local government is very limited in its scope - providing infrastructure and service to development.	
Field management	43,576
The Field Manager is responsible for day-to-day field operations. These responsibilities include preparing and bidding of services and commodities, contract administration, preparation and implementation of operating schedules and policies, ensuring compliance with operating permits, preparing field budgets, being a resource for the Districts' programs and attending board meetings.	
Engineering	50,000
Johnson Engineering provides an array of engineering and consulting services to the Districts, assists in developing infrastructure and improvement-related solutions, in addition to advising on facility maintenance.	
Trustee	12,900
Annual fees paid to U.S. Bank for acting as trustee, paying agent and registrar.	
Dissemination agent	2,000
The Districts must annually disseminate financial information in order to comply with the requirements of Rule 15c2-12 under the Securities & Exchange Act of 1934.	
Arbitrage	6,000
To ensure the Districts' compliance with all tax regulations, annual computations are necessary to calculate arbitrage rebate liability.	
Assessment roll preparation	27,000
The Districts have contracts with Wrathell, Hunt and Associates, LLC , to prepare and maintain the annual assessment rolls.	
Telephone	1,035
Telephone and fax machine services.	

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

EXPENDITURES (continued)

Postage	1,200
Mailing of agenda packages, overnight deliveries, correspondence, etc.	
Insurance	26,150
The Districts carry public officials liability, general liability and fire damage insurance. Each District has a general liability insurance limit of \$1,000,000 (\$2,000,000 general aggregate limit), a public officials liability limit of \$1,000,000 (\$2,000,000 general aggregate limit) and a fire damage liability limit of \$50,000.	
Printing & binding	2,277
Checks, letterhead, envelopes, copies, etc.	
Legal advertising	1,500
Required advertisements for monthly meetings, special meetings, public hearings, bidding, etc.	
Contingencies	4,000
Bank charges and miscellaneous expenses incurred throughout the year.	
Capital outlay- 2023 note repayment	900,000
Annual District filing fees	350
Annual fees paid to the Department of Economic Opportunity.	
ADA website compliance	810
Communication	1,000
Periodic written communications to residents in addition to website design and maintenance.	
Contractual services	408,000
Contracts entered into by the Districts for water management related professional services and Cane Toad Management.	
NPDES	20,000
Fees associated with maintaining water quality and compliance with the National Pollutant Discharge Elimination System's (NPDES) program standards.	
Aquascaping	30,000
Expenses incurred relating to supplemental planting of lakes and wetlands.	
Aeration	65,000
Expenses incurred in installing new aeration systems within the community. The Districts anticipate installing several new systems during the fiscal year.	
Aeration - operating supplies	106,000
Electricity, service and maintenance of the Districts' existing aeration systems.	
Culvert cleaning	88,500
Expenses for hiring a contractor to inspect and clean the Districts' drainage culvert system. This program intends to inspect and clean all pipes on a three year rotation.	
Miscellaneous	5,000
Miscellaneous expenses incurred relating to water management of the Districts.	
Capital outlay - lake bank erosion repairs	100,000
The District's has which began implemented a multi-year lake bank erosion repair program in Fiscal Year 2015. The program is geared towards insuring compliance with the District's surface water management permits and will continue to be implemented on a priority basis.	
Boundary exotic removal-Shared Ditch	42,000
Fees associated with, in accordance with regulatory permits, the removal of exotic material from the boundaries of the water management system on a periodic basis including the shared cost agreement with San Carlos Estates. Includes a quarterly bush-hogging program .	

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

EXPENDITURES (continued)

Contractual services	20,000
Expenses for hiring a sub-contractor for electrical maintenance and repair.	
Electricity	46,000
Monthly street lighting fees paid to Florida Power & Light.	
Miscellaneous	2,500
Unforeseen miscellaneous costs relating to lighting.	
Pine-straw/soil/sand	55,000
This expense is based on the actual cost for one application of pine straw and soil as needed.	
Plant replacement supplies	80,000
For fiscal year 2023, it is anticipated that the District will need to continue to replace dead, deteriorated plant materials that are determined not to be the result of negligence on the part of the maintenance contractor.	
Maintenance supplies	10,000
This cost is based on the actual out-of-pocket expenses to continue the holiday decorations program as well as costs associated with annual sidewalk repairs.	
Electricity	650
This cost is based on the metered expenses for various fountains, irrigation, lighting and entry features.	
Irrigation water	110,000
The annual budget assumes normal weather patterns. Cost is based on actual metered volume.	
Electric - 41 entry feature/irrigation	10,000
Contract Services	4,500
This is for the cost of pressure washing/painting the entry monuments.	
Irrigation repair	25,000
Costs associated with the repair of irrigation facilities that are not covered under the maintenance contract.	
Landscape maintenance contract	762,000
Covers the routine landscape maintenance cost associated with the District's current contract with Gulfscapes Landscape Services Inc., for all areas.	
Irrigation Management	13,300
Intended to cover the costs associated with the irrigation management contract with Irrigation Design Group.	
Tax collector & property appraiser	9,458
The tax collector's fee is 1.5% of the total assessments levied.	
Total expenditures	<u><u>\$ 3,290,309</u></u>

**BROOKS OF BONITA SPRINGS
COMMUNITY DEVELOPMENT DISTRICT
GENERAL FUND BUDGET
FISCAL YEAR 2026**

	Fiscal Year 2025				Adopted Budget FY 2026
	Adopted Budget FY 2025	Actual through 2/28/25	Projected through 9/30/2025	Total Actual & Projected	
REVENUES					
Assessment levy - gross	\$ 2,416,035				\$ 2,420,730
Allowable discounts (4%)	(96,641)				(96,829)
Assessment levy - net	2,319,394	\$ 2,169,189	\$ 150,205	\$ 2,319,394	2,323,901
Coconut Road- cost sharing: mall contribution	8,541	-	8,541	8,541	8,541
Interest & miscellaneous	2,300	22,305	31,227	53,532	29,565
Total revenues	2,330,235	2,191,494	189,973	2,381,467	2,362,007
EXPENDITURES					
Professional & admin					
Supervisors	9,198	2,881	6,317	9,198	9,198
Management	60,133	25,055	35,078	60,133	60,133
Accounting	25,017	10,424	14,593	25,017	25,017
Audit	12,483	3,942	8,541	12,483	12,483
Legal	6,570	6,191	379	6,570	13,140
Field management	28,629	11,929	16,700	28,629	28,629
Engineering	22,995	28,590	32,883	61,473	32,850
Trustee	8,475	-	8,475	8,475	8,475
Dissemination Agent	1,314	547	767	1,314	1,314
Arbitrage	3,942	-	3,942	3,942	3,942
Assessment roll preparation	17,739	7,391	10,348	17,739	17,739
Telephone	680	283	397	680	680
Postage	788	329	459	788	788
Insurance	13,140	17,181	-	17,181	17,181
Printing & binding	1,496	623	873	1,496	1,496
Legal advertising	986	356	630	986	986
Contingencies	2,628	818	1,810	2,628	2,628
Capital outlay- 2023 note repayment	591,300	43,123	548,177	591,300	591,300
Annual District filing fee	230	230	-	230	230
ADA website compliance	231	138	93	231	532
Communication	657	-	657	657	657
Total professional & admin	808,631	160,031	691,119	851,150	829,398
Water management					
Contractual services	247,361	215,876	31,485	247,361	268,056
NPDES	13,140	368	12,772	13,140	13,140
Aquascaping	19,710	-	19,710	19,710	19,710
Aeration	42,705	9,363	33,342	42,705	42,705
Aeration - operating supplies	27,187	18,827	8,360	27,187	69,642
Culvert cleaning	58,145	-	53,546	53,546	58,145
Miscellaneous	3,285	-	3,285	3,285	3,285
Capital outlay - lake bank erosion repairs	65,700	-	65,700	65,700	65,700
Boundary exotic removal-Shared Ditch	31,536	19,710	11,826	31,536	27,594
Total water management	508,769	264,144	240,026	504,170	567,977
Lighting					
Contractual services	13,140	2,275	10,865	13,140	13,140
Electricity	30,222	11,707	18,515	30,222	30,222
Miscellaneous	1,643	876	767	1,643	1,643
Total lighting	45,005	14,858	30,147	45,005	45,005

**BROOKS OF BONITA SPRINGS
COMMUNITY DEVELOPMENT DISTRICT
GENERAL FUND BUDGET
FISCAL YEAR 2026**

	Fiscal Year 2025				Adopted Budget FY 2026
	Adopted Budget FY 2025	Actual through 2/28/25	Projected through 9/30/2025	Total Actual & Projected	
Maintenance					
Railroad crossing lease	-	20	9,339	9,359	9,855
Total maintenance	-	20	9,339	9,359	9,855
Coconut Rd. & Three Oaks Parkway					
Pine-straw/soil/sand	36,135	26,179	9,956	36,135	36,135
Plant replacement supplies	52,560	-	52,560	52,560	52,560
Maintenance supplies	19,710	3,797	15,913	19,710	6,570
Electricity	427	568	-	568	427
Irrigation water	72,270	11,260	61,010	72,270	72,270
Electric - 41 entry feature/irrigation	6,570	2,618	3,952	6,570	6,570
Contract services	2,957	-	2,957	2,957	2,957
Irrigation repair	16,425	5,457	10,968	16,425	16,425
Landscape maintenance contract	471,069	77,356	393,713	471,069	500,634
Capital Improvement 2023/2024	-	106,805	2,630,606	2,737,411	-
Irrigation management	8,541	2,070	6,471	8,541	8,738
Total Coconut Rd. & Three Oaks Parkway	686,664	236,110	3,188,106	3,424,216	703,286
Other fees and charges					
Tax collector & property appraiser	6,214	6,596	-	6,596	6,214
Total other fees and charges	6,214	6,596	-	6,596	6,214
Total expenditures	2,055,283	681,759	4,158,736	4,840,495	2,161,735
Excess/(deficiency) of revenues over/(under) expenditures	274,952	1,509,735	(3,968,763)	(2,459,028)	200,272
Fund balance: beginning (unaudited)	1,207,387	2,935,436	4,445,171	2,935,436	476,408
Fund balance: ending (projected)					
Assigned: capital outlay projects	131,400	131,400	131,400	131,400	131,400
Unreserved, undesignated	1,350,939	4,313,771	345,008	345,008	545,280
Fund balance: ending (projected)	\$ 1,482,339	\$ 4,445,171	\$ 476,408	\$ 476,408	\$ 676,680

**BROOKS OF BONITA SPRINGS II
COMMUNITY DEVELOPMENT DISTRICT
GENERAL FUND BUDGET
FISCAL YEAR 2026**

	Fiscal Year 2025				Adopted Budget FY 2026
	Adopted Budget FY 2025	Actual through 2/28/25	Projected through 9/30/2025	Total Actual & Projected	
REVENUES					
Assessment levy - gross	\$ 1,261,340				\$ 1,263,790
Allowable discounts (4%)	(50,454)				(50,552)
Assessment levy - net	1,210,886	\$ 1,145,563	\$ 65,323	\$ 1,210,886	1,213,238
Coconut Road- cost sharing: mall contribution	4,459	-	4,459	4,459	4,459
Interest & miscellaneous	1,201	11,045	15,463	26,508	15,435
Total revenues	1,216,546	1,156,608	85,245	1,241,853	1,233,132
EXPENDITURES					
Professional & admin					
Supervisors	4,802	1,504	3,298	4,802	4,802
Management	31,393	13,080	18,313	31,393	31,393
Accounting	13,060	5,442	7,618	13,060	13,060
Audit	6,517	2,058	4,459	6,517	6,517
Legal	3,430	3,232	198	3,430	6,860
Field management	14,947	6,228	8,719	14,947	14,947
Engineering	12,005	14,926	17,117	32,043	17,150
Trustee	4,425	-	4,425	4,425	4,425
Dissemination Agent	686	286	400	686	686
Arbitrage	2,058	-	2,058	2,058	2,058
Assessment roll preparation	9,261	3,859	5,402	9,261	9,261
Telephone	355	148	207	355	355
Postage	412	171	241	412	412
Insurance	6,860	8,970	-	8,970	8,969
Printing & binding	781	325	456	781	781
Legal advertising	515	186	329	515	515
Contingencies	1,372	615	757	1,372	1,372
Capital outlay- 2023 note repayment	308,700	22,513	286,187	308,700	308,700
Annual District filing fee	120	120	-	120	120
ADA website compliance	120	72	48	120	278
Communication	343	-	343	343	343
Total professional & admin	422,162	83,735	360,575	444,310	433,004
Water management					
Contractual services	129,140	112,703	16,437	129,140	139,944
NPDES	6,860	192	6,668	6,860	6,860
Aquascaping	10,290	-	10,290	10,290	10,290
Aeration	22,295	4,888	17,407	22,295	22,295
Aeration - operating supplies	14,193	9,829	4,364	14,193	36,358
Culvert cleaning	30,356	-	27,955	27,955	30,356
Miscellaneous	1,715	-	1,715	1,715	1,715
Capital outlay - lake bank erosion repairs	34,300	-	34,300	34,300	34,300
Boundary exotic removal-Shared Ditch	16,464	10,290	6,174	16,464	14,406
Total water management	265,613	137,902	125,310	263,212	296,524
Lighting					
Contractual services	6,860	1,188	5,672	6,860	6,860
Electricity	15,778	6,112	9,666	15,778	15,778
Miscellaneous	858	457	401	858	858
Total lighting	23,496	7,757	15,739	23,496	23,496

**BROOKS OF BONITA SPRINGS II
COMMUNITY DEVELOPMENT DISTRICT
GENERAL FUND BUDGET
FISCAL YEAR 2026**

	Fiscal Year 2025				Adopted Budget FY 2026
	Adopted Budget FY 2025	Actual through 2/28/25	Projected through 9/30/2025	Total Actual & Projected	
Maintenance					
Railroad crossing lease	-	10	4,871	4,881	5,145
Total maintenance	-	10	4,871	4,881	5,145
Coconut Rd. & Three Oaks Parkway					
Pine-straw/soil/sand	18,865	13,668	5,197	18,865	18,865
Plant replacement supplies	27,440	-	27,440	27,440	27,440
Maintenance supplies	10,290	1,983	8,307	10,290	3,430
Electricity	223	296	-	296	223
Irrigation water	37,730	5,879	31,851	37,730	37,730
Electric - 41 entry feature/irrigation	3,430	1,367	2,063	3,430	3,430
Contract services	1,544	-	1,544	1,544	1,544
Irrigation repair	8,575	2,849	5,726	8,575	8,575
Landscape maintenance contract	245,931	40,385	205,546	245,931	261,366
Capital Improvement 2023/2024	-	55,760	1,369,394	1,425,154	-
Irrigation management	4,459	1,080	3,379	4,459	4,562
Total Coconut Rd. & Three Oaks Parkway	358,487	123,267	1,660,447	1,783,714	367,165
			-		
Other fees and charges					
Tax collector & property appraiser	3,244	3,501	-	3,501	3,244
Total other fees and charges	3,244	3,501	-	3,501	3,244
Total expenditures	1,073,002	356,172	2,166,942	2,523,114	1,128,578
Excess/(deficiency) of revenues over/(under) expenditures	143,544	800,436	(2,081,697)	(1,281,261)	104,554
Fund balance: beginning (unaudited)	744,576	1,633,774	2,434,210	1,633,774	352,513
Fund balance: ending (projected)					
Assigned: capital outlay projects	68,600	164,864	164,864	164,864	68,600
Unreserved, undesignated	819,520	2,269,346	187,649	187,649	388,467
Fund balance: ending (projected)	\$ 888,120	\$ 2,434,210	\$ 352,513	\$ 352,513	\$ 457,067

**BROOKS OF BONITA SPRINGS II
COMMUNITY DEVELOPMENT DISTRICT
DEBT SERVICE FUND BUDGET - SERIES 2017 BONDS (REFUNDED SERIES 2006)
FISCAL YEAR 2026**

	Fiscal Year 2025				Adopted Budget FY 2026
	Adopted Budget FY 2025	Actual through 2/28/25	Projected through 9/30/2025	Total Actual & Projected	
REVENUES					
Assessment levy: on-roll - gross	\$ 1,138,500				\$ 1,138,500
Allowable discounts (4%)	(45,540)				(45,540)
Assessment levy: on-roll - net	1,092,960	\$ 1,032,349	\$ 60,611	\$ 1,092,960	1,092,960
Interest & miscellaneous	-	11,991	-	11,991	-
Total Revenues	1,092,960	1,044,340	60,611	1,104,951	1,092,960
EXPENDITURES					
Debt Service					
Principal	891,000	-	891,000	891,000	922,000
Interest	212,970	106,485	119,939	226,424	185,349
Total expenditures	1,103,970	106,485	1,010,939	1,117,424	1,107,349
Excess/(deficiency) of revenues over/(under) expenditures	(11,010)	937,855	(950,328)	(12,473)	(14,389)
Beginning fund balance (unaudited)	532,950	564,703	1,502,558	564,703	552,230
Ending fund balance (projected)	\$ 521,940	\$ 1,502,558	\$ 552,230	\$ 552,230	537,841
Use of fund balance					
Debt service reserve account balance (required)					(273,970)
Interest expense - November 1, 2026					(78,384)
Projected fund balance surplus/(deficit) as of September 30, 2026					\$ 185,487

Brooks II

Community Development District

Series 2017 (Refunded Series 2006)

\$12,444,000

Debt Service Schedule

Date	Principal	Coupon	Interest	Total P+I
11/01/2025	-	-	92,674.50	92,674.50
05/01/2026	922,000.00	3.100%	92,674.50	1,014,674.50
11/01/2026	-	-	78,383.50	78,383.50
05/01/2027	951,000.00	3.100%	78,383.50	1,029,383.50
11/01/2027	-	-	63,643.00	63,643.00
05/01/2028	980,000.00	3.100%	63,643.00	1,043,643.00
11/01/2028	-	-	48,453.00	48,453.00
05/01/2029	1,010,000.00	3.100%	48,453.00	1,058,453.00
11/01/2029	-	-	32,798.00	32,798.00
05/01/2030	1,042,000.00	3.100%	32,798.00	1,074,798.00
11/01/2030	-	-	16,647.00	16,647.00
05/01/2031	1,074,000.00	3.100%	16,647.00	1,090,647.00
Total	\$5,979,000.00		\$665,198.00	\$6,644,198.00

**BROOKS OF BONITA SPRINGS I
COMMUNITY DEVELOPMENT DISTRICT
DEBT SERVICE FUND BUDGET - SERIES 2021 LOAN (REFUNDED SERIES 2001)
FISCAL YEAR 2026**

	Fiscal Year 2025				
	Adopted Budget FY 2025	Actual through 2/28/25	Projected through 9/30/2025	Total Actual & Projected	Adopted Budget FY 2026
REVENUES					
Assessment levy: on-roll - gross	\$ 75,457				\$ 75,457
Allowable discounts (4%)	(3,018)				(3,018)
Assessment levy: on-roll - net	72,439	\$ 110,833	\$ 3,806	\$ 114,639	72,439
Total revenues	72,439	110,833	3,806	114,639	72,439
EXPENDITURES					
Debt service					
Principal	55,000	-	55,000	55,000	50,000
Principal prepayment	-	-	-	-	40,000
Interest	16,286	8,706	7,580	16,286	13,849
Total debt service	71,286	8,706	62,580	71,286	103,849
Total expenditures	71,286	8,706	62,580	71,286	103,849
Excess/(deficiency) of revenues over/(under) expenditures	1,153	102,127	(58,774)	43,353	(31,410)
Net change in fund balances	1,153	102,127	(58,774)	43,353	(31,410)
Beginning fund balance (unaudited)	36,886	35,733	137,860	35,733	79,086
Ending fund balance (projected)	<u>\$38,039</u>	<u>\$137,860</u>	<u>\$ 79,086</u>	<u>\$ 79,086</u>	<u>47,676</u>
Use of Fund Balance					
Debt Service Reserve Account Balance (Required)					(19,000)
Interest Expense - November 1, 2026					(5,799)
Projected fund balance surplus/(deficit) as of September 30, 2026					<u>\$ 22,877</u>

Brooks I

Community Development District

Series 2021

\$740,000

Debt Service Schedule

Date	Principal	Coupon	Interest	Total P+I
11/01/2025		-	7,111.78	7,111.78
05/01/2026	50,000.00	3.750%	6,736.78	56,736.78
11/01/2026	-	-	5,799.28	5,799.28
05/01/2027	55,000.00	3.750%	5,799.28	60,799.28
11/01/2027	-	-	4,768.03	4,768.03
05/01/2028	55,000.00	3.750%	4,768.03	59,768.03
11/01/2028	-	-	3,736.78	3,736.78
05/01/2029	55,000.00	3.750%	3,736.78	58,736.78
11/01/2029	-	-	2,705.53	2,705.53
05/01/2030	60,000.00	3.750%	2,705.53	62,705.53
11/01/2030	-	-	1,580.53	1,580.53
05/01/2031	84,294.76	3.750%	1,580.53	85,875.29
Total	\$359,294.76		\$51,028.82	\$410,323.58

**BROOKS OF BONITA SPRINGS II
COMMUNITY DEVELOPMENT DISTRICT
DEBT SERVICE FUND BUDGET - SERIES 2021 LOAN (REFUNDED SERIES 2003)
FISCAL YEAR 2026**

	Fiscal Year 2025				
	Adopted Budget FY 2025	Actual through 2/28/25	Projected through 9/30/2025	Total Actual & Projected	Adopted Budget FY 2026
REVENUES					
Assessment levy: on-roll - gross	\$ 97,330				\$ 97,330
Allowable discounts (4%)	(3,893)				(3,893)
Assessment levy: on-roll - net	93,437	\$ 88,293	\$ 5,144	\$ 93,437	93,437
Total revenues	93,437	88,293	5,144	93,437	93,437
EXPENDITURES					
Debt service					
Principal	65,000	-	60,000	60,000	65,000
Interest	28,538	14,256	15,394	29,650	26,100
Total expenditures	93,538	14,256	75,394	89,650	91,100
Excess/(deficiency) of revenues over/(under) expenditures	(101)	74,037	(70,250)	3,787	2,337
Net change in fund balances	(101)	74,037	(70,250)	3,787	2,337
Beginning fund balance (unaudited)	42,868	43,471	117,508	43,471	47,258
Ending fund balance (projected)	\$ 42,767	\$ 117,508	\$ 47,258	\$ 47,258	49,595
Use of Fund Balance					
Debt Service Reserve Account Balance (Required)					(22,000)
Interest Expense - November 1, 2026					(11,831)
Projected fund balance surplus/(deficit) as of September 30, 2026					\$ 15,764

Brooks II

Community Development District

Series 2021

\$1,025,000

Debt Service Schedule

Date	Principal	Coupon	Interest	Total P+I
11/01/2025		-	13,050.00	13,050.00
05/01/2026	65,000.00	3.750%	13,050.00	78,050.00
11/01/2026		-	11,831.25	11,831.25
05/01/2027	65,000.00	3.750%	11,831.25	76,831.25
11/01/2027		-	10,612.50	10,612.50
05/01/2028	70,000.00	3.750%	10,612.50	80,612.50
11/01/2028		-	9,300.00	9,300.00
05/01/2029	70,000.00	3.750%	9,300.00	79,300.00
11/01/2029		-	7,987.50	7,987.50
05/01/2030	75,000.00	3.750%	7,987.50	82,987.50
11/01/2030		-	6,581.25	6,581.25
05/01/2031	80,000.00	3.750%	6,581.25	86,581.25
11/01/2031		-	5,081.25	5,081.25
05/01/2032	80,000.00	3.750%	5,081.25	85,081.25
11/01/2032		-	3,581.25	3,581.25
05/01/2033	85,000.00	3.750%	3,581.25	88,581.25
11/01/2033		-	1,987.50	1,987.50
05/01/2034	106,000.00	3.750%	1,987.50	107,987.50
Total	\$696,000.00	-	\$140,025.00	\$836,025.00

**Brooks of Bonita Springs
Community Development District
2025 - 2026 Preliminary Assessments**

2006 Series Bond Issue (REFINANCED Series 1998)

**Lee County
PAID IN FULL**

Neighborhood	Bond Designation	Debt Service Assessment	O & M Assessment	Total Assessment	Outstanding Principal after 2025-2026 tax payment
Orchid Ridge	Est SF	\$ -	\$ 1,017.25	\$ 1,017.25	\$ -
Magnolia Bend	Est SF 2	\$ -	\$ 1,017.25	\$ 1,017.25	\$ -
Summerfield	Stand SF	\$ -	\$ 1,017.25	\$ 1,017.25	\$ -
Cedar Glen	Stand SF	\$ -	\$ 1,017.25	\$ 1,017.25	\$ -
Sycamore Grove	Stand SF	\$ -	\$ 1,017.25	\$ 1,017.25	\$ -
Idlewilde	Stand SF 2	\$ -	\$ 1,017.25	\$ 1,017.25	\$ -
Tamarind Trace	Patio 1 (a)	\$ -	\$ 1,017.25	\$ 1,017.25	\$ -
Ginger Pointe	Patio 1 (b)	\$ -	\$ 1,017.25	\$ 1,017.25	\$ -
Sweet Bay	Patio 1 (c)	\$ -	\$ 1,017.25	\$ 1,017.25	\$ -
Laurel Meadow	Patio 2	\$ -	\$ 1,017.25	\$ 1,017.25	\$ -
Oak Strand	Patio 2 (a)	\$ -	\$ 1,017.25	\$ 1,017.25	\$ -
Morningside	Coach 1	\$ -	\$ 1,017.25	\$ 1,017.25	\$ -
Cypress Hammock	Coach 2	\$ -	\$ 1,017.25	\$ 1,017.25	\$ -
Silver/Shady/Whisper/Willow Creek	D-Villa	\$ -	\$ 1,017.25	\$ 1,017.25	\$ -
Sabal Cove/Coral Cove	A-Villa	\$ -	\$ 1,017.25	\$ 1,017.25	\$ -
Autumn Lake/Hidden Lakes	Carriage H	\$ -	\$ 1,017.25	\$ 1,017.25	\$ -
Streamside/Sunset/Winding Stream	Garden C	\$ -	\$ 1,017.25	\$ 1,017.25	\$ -
Copperleaf - Wisteria Point Bldg 11	Carriage H	\$ -	\$ 1,017.25	\$ 1,017.25	\$ -
Lighthouse Bay	PAID IN FULL	\$ -	\$ 1,017.25	\$ 1,017.25	\$ -

**Brooks of Bonita Springs
Community Development District
2025 - 2026 Preliminary Assessments**

2021 Series Loan (REFINANCED Series 2001)

Lee County 5 years remaining

Neighborhood	Bond Designation	Debt Service Assessment	O & M Assessment	Total Assessment	Outstanding Principal after 2025-2026 tax payment
Foxtail Creek (lots 26-51)	D-Villa	\$ 853.83	\$ 1,017.25	\$ 1,871.08	\$ 3,669.54
Jasmine Lake (lots 7-30)	D-Villa	\$ 853.83	\$ 1,017.25	\$ 1,871.08	\$ 3,669.54
Winding Stream (Bldgs 30, 31, 32)	Garden C	\$ 556.84	\$ 1,017.25	\$ 1,574.09	\$ 2,393.15
Lighthouse Bay	PAID IN FULL	\$ -	\$ 1,017.25	\$ 1,017.25	\$ -
Town Ctr Bldg #1	PAID IN FULL	\$ -	\$ 20,345.00	\$ 20,345.00	\$ -
Fitness Center	PAID IN FULL	\$ -	\$ 5,086.25	\$ 5,086.25	\$ -
Restaurant	PAID IN FULL	\$ -	\$ 5,086.25	\$ 5,086.25	\$ -
Community Bldg	PAID IN FULL	\$ -	\$ 3,051.75	\$ 3,051.75	\$ -
Rental Apartments	PAID IN FULL	\$ -	\$ 23,498.48	\$ 23,498.48	\$ -
Balance of Town Ctr	Comm	\$ 7,462.14	\$ 14,179.85	\$ 21,641.99	\$ 32,070.37

**Brooks of Bonita Springs II
Community Development District
2025 - 2026 Preliminary Assessments**

2017 Series Bond Issue (REFINANCED Series 2006)

Lee County 5 years remaining

Neighborhood	Original Assessment	Bond Designation	Debt Service Assessment	O & M Assessment	Total Assessment	Outstanding Principal after 2025-2026 tax payment
Lake Forest	\$ 36,213.77	Estate SF	\$ 2,208.89	\$1,017.25	\$3,226.14	\$ 9,811.47
Oak Brook	\$ 36,213.77	Estate SF	\$ 2,208.89	\$1,017.25	\$3,226.14	\$ 9,811.47
The Reserve	\$ 36,213.77	Estate SF	\$ 2,208.89	\$1,017.25	\$3,226.14	\$ 9,811.47
Glen Lakes - C (lots 10-12)	\$ 30,178.14	Standard SF-IV	\$ 1,840.74	\$1,017.25	\$2,857.99	\$ 8,176.22
Glen Lakes - B (lots 7-9,13-22)	\$ 24,142.51	Standard SF-III	\$ 1,472.59	\$1,017.25	\$2,489.84	\$ 6,540.97
Glen Lakes - A (lots 1-6, 23-35)	\$ 19,314.01	Standard SF	\$ 1,178.08	\$1,017.25	\$2,195.33	\$ 5,232.81
Willow Walk	\$ 19,314.01	Standard SF	\$ 1,178.08	\$1,017.25	\$2,195.33	\$ 5,232.81
Banyan Cove	\$ 19,314.01	Standard SF	\$ 1,178.08	\$1,017.25	\$2,195.33	\$ 5,232.81
Chartwell	\$ 19,314.01	Standard SF	\$ 1,178.08	\$1,017.25	\$2,195.33	\$ 5,232.81
Fairview	\$ 19,314.01	Standard SF	\$ 1,178.08	\$1,017.25	\$2,195.33	\$ 5,232.81
Northridge	\$ 16,296.20	Villa 55	\$ 994.00	\$1,017.25	\$2,011.25	\$ 4,415.16
Glenview	\$ 13,881.94	SF I	\$ 846.74	\$1,017.25	\$1,863.99	\$ 3,761.06
Woodmont	\$ 13,881.94	SF I	\$ 846.74	\$1,017.25	\$1,863.99	\$ 3,761.06
Kenwood	\$ 14,485.51	SF II	\$ 883.56	\$1,017.25	\$1,900.81	\$ 3,924.61
Mahogany Cove	\$ 10,260.57	Patio	\$ 625.85	\$1,017.25	\$1,643.10	\$ 2,779.91
Hawthorne	\$ 12,071.26	Patio II	\$ 736.30	\$1,017.25	\$1,753.55	\$ 3,270.51
Longleaf	\$ 11,467.69	Patio I	\$ 699.48	\$1,017.25	\$1,716.73	\$ 3,106.96
Indigo Isle	\$ 9,053.44	Coach	\$ 552.22	\$1,017.25	\$1,569.47	\$ 2,452.86
Palmetto Ridge	\$ 9,053.44	Coach	\$ 552.22	\$1,017.25	\$1,569.47	\$ 2,452.86
Oak Hammock	\$ 9,053.44	Coach	\$ 552.22	\$1,017.25	\$1,569.47	\$ 2,452.86
Whispering Ridge	\$ 19,314.01	75" SF	\$ 1,178.07	\$1,017.25	\$2,195.32	\$ 5,232.76
Copper Lakes	\$ 19,314.01	75" SF	\$ 1,178.07	\$1,017.25	\$2,195.32	\$ 5,232.76
Stillwater Cay	\$ 18,106.88	65" SF	\$ 1,104.45	\$1,017.25	\$2,121.70	\$ 4,905.76
Juniper Walk	\$ 18,106.88	65" SF	\$ 1,104.45	\$1,017.25	\$2,121.70	\$ 4,905.76
Caraway Lakes	\$ 18,106.88	65" SF	\$ 1,104.45	\$1,017.25	\$2,121.70	\$ 4,905.76
Sage Meadow	\$ 16,899.76	D-Villas	\$ 1,030.82	\$1,017.25	\$2,048.07	\$ 4,578.71
Cinnamon Ridge	\$ 16,899.76	D-Villas	\$ 1,030.82	\$1,017.25	\$2,048.07	\$ 4,578.71
Foxtail Creek (lots 1-25, 52-68)	\$ 16,899.76	D-Villas	\$ 1,030.82	\$1,017.25	\$2,048.07	\$ 4,578.71
Jasmine Lakes (lots 1-6)	\$ 16,899.76	D-Villas	\$ 1,030.82	\$1,017.25	\$2,048.07	\$ 4,578.71
Wisteria Pointe (except bldg 11)	\$ 12,071.26	Carriage	\$ 736.30	\$1,017.25	\$1,753.55	\$ 3,270.51
Sago Pointe	\$ 12,071.26	Carriage	\$ 736.30	\$1,017.25	\$1,753.55	\$ 3,270.51

**Brooks of Bonita Springs II
Community Development District
2025 - 2026 Preliminary Assessments**

2021 Series Loan

Lee County 8 years remaining

Neighborhood	Original Assessment	Bond Designation	Debt Service Assessment	O & M Assessment	Total Assessment	Outstanding Principal after 2025-2026 tax payment
Woodsedge (lots 1-5,11-17,24-26)	\$38,285.49	Estate SF A	\$ 2,284.75	\$1,017.25	\$3,302.00	\$ 14,812.26
Woodsedge (lots 7,10,18,19,20,21)	\$44,666.41	Estate SF B	\$ 2,665.55	\$1,017.25	\$3,682.80	\$ 17,281.02
Woodsedge (lots 6,8,9,22,23)	\$51,047.32	Estate SF C	\$ 3,046.34	\$1,017.25	\$4,063.59	\$ 19,749.72
Plumbago Pointe	\$14,038.01	SF - 65	\$ 837.74	\$1,017.25	\$1,854.99	\$ 5,431.15
Bay Crest	\$14,038.01	SF - 65	\$ 837.74	\$1,017.25	\$1,854.99	\$ 5,431.15