

*Stoneybrook South at ChampionsGate
Community Development District*

Agenda

October 7, 2019

AGENDA

Stoneybrook South at ChampionsGate

Community Development District

135 W. Central Blvd., Suite 320, Orlando, Florida 32801

Phone: 407-841-5524 – Fax: 407-839-1526

September 30, 2019

Board of Supervisors
Stoneybrook South at ChampionsGate
Community Development District

Dear Board Members:

The meeting of the Board of Supervisors of the Stoneybrook South at ChampionsGate Community Development District will be held **Monday, October 7, 2019 at 11:30 a.m. at the Oasis Club at ChampionsGate, 1520 Oasis Club Blvd., ChampionsGate, Florida.** Following is the advance agenda for the meeting:

1. Roll Call
2. Public Comment Period
3. Approval of Minutes of the September 9, 2019 Meeting
4. Consideration of Agreement with Berger, Toombs, Elam, Gaines & Frank to Provide Auditing Services for the Fiscal Year 2019
5. Staff Reports
 - A. Attorney
 - B. Engineer
 - C. District Manager's Report
 - i. Balance Sheet and Income Statement
 - ii. Ratification of Funding Request #12
6. Other Business
7. Supervisor's Requests
8. Adjournment

The second order of business is the Public Comment Period where the public has an opportunity to be heard on propositions coming before the Board as reflected on the agenda, and any other items.

The third order of business is the approval of the minutes of the September 9, 2019 meeting. The minutes are enclosed for your review.

The fourth order of business is the consideration of agreement with Berger, Toombs, Elam, Gaines & Frank to provide auditing services for the Fiscal Year 2019. A copy of the agreement is enclosed for your review.

The fifth order of business is Staff Reports. Section 1 of the District Manager's Report includes the balance sheet and income statement for review and Section 2 is the ratification of Funding Request #12. The funding request with supporting documentation is enclosed for your review.

The balance of the agenda will be discussed at the meeting. In the meantime, if you should have any questions, please contact me.

Sincerely,

A handwritten signature in blue ink, appearing to read 'G. Flint', with a stylized flourish at the end.

George S. Flint
District Manager

Cc: Jan Carpenter, District Counsel
David Reid, District Engineer

Enclosures

MINUTES

MINUTES OF MEETING
STONEYBROOK SOUTH AT CHAMPIONSGATE
COMMUNITY DEVELOPMENT DISTRICT

The regular meeting of the Board of Supervisors of the Stoneybrook South at ChampionsGate Community Development District was held Monday, September 9, 2019 at 11:30 a.m. at the Oasis Club at ChampionsGate, 1520 Oasis Club Blvd., ChampionsGate, Florida 33896.

Present and constituting a quorum were:

Adam Morgan	Chairman
Lane Register	Vice Chairman
Rob Bonin	Assistant Secretary
Tim Smith	Assistant Secretary
Dominick English	Assistant Secretary

Also present were:

George Flint	District Manager
Andrew d'Adesky	District Counsel
Dave Reid	District Engineer
Alan Scheerer	Field Manager

FIRST ORDER OF BUSINESS

Roll Call

Mr. Flint called the meeting to order and called the roll, a quorum was present.

SECOND ORDER OF BUSINESS

Public Comment Period

Mr. Flint: Only the Board and staff is currently present, so we will move on to the next item.

THIRD ORDER OF BUSINESS

Approval of Minutes of the August 5, 2019 Meeting

Mr. Flint: Included in your agenda package is a copy of the minutes of the August 5, 2019 meeting. Are there any additions, corrections or deletions? Hearing none.

Mr. Morgan: I read through them and they looked good.

On MOTION by Mr. Morgan seconded by Mr. English with all in favor the Minutes of the August 5, 2019 Meeting were approved.
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FOURTH ORDER OF BUSINESS

Public Hearing

Mr. Flint: I will open the public hearing. We are having the public hearing to consider imposing assessments on the Baxter Tract and Parcel B.

A. Consideration of Engineer's Report

Mr. Flint: The first item is the Engineer's Report. This is the Supplemental Engineer's Report for the expansion property and the 2019 Assessment Area. The District Engineer prepared a report to cover the 2019 Assessment Area and Tract B. Part of the 2019 Assessment Area wasn't actually within the District, and that's the Baxter Parcel. You already went through this process when you issued the bonds. Because Baxter wasn't in the District, we issued bonds for the improvements in Baxter but those were set aside in an escrow account until the land was annexed into the District. Now that it is annexed into the District, we actually have to impose assessments on the Baxter Tract. While we are doing that, we also are imposing assessments on Tract B even though bonds have not been issued for Tract B. We are putting a lien on Tract B so that when you get ready to develop it, you already have the lien in place. When we issue bonds later on, we won't have to go through the assessment process for Tract B.

Mr. d'Adesky: That bond will be relatively small, I think the amount is \$2,000,000.

Mr. Flint: Yes, the improvements are about \$2,000,000.

Mr. d'Adesky: This has not changed since it was approved, so you do not need to approve it again.

B. Consideration of Master Assessment Methodology for Baxter Tract and Parcel B

Mr. d'Adesky: The Methodology is confirmed as part of the Resolution, so it also does not need separate approval.

Mr. Flint: We created a new Master Assessment Methodology that covers the expansion area, and that is in your agenda package. That covers the Baxter Tract and Parcel B. We've only issued bonds for the Baxter Tract, but we are putting a lien on Parcel B as well so in the future when we issue bonds we don't need to go through the assessment process again. That report is dated June 27, 2019. Are there any questions on the Engineer's Report of the Assessment Methodology?

Mr. Morgan: It all looks good to me.

C. Public Comment and Testimony

Mr. Flint: This is a public hearing, I will note for the record there is no public here to provide comment or testimony.

D. Consideration of Resolution 2019-12 Levying Assessments

Mr. Flint: District Counsel has handed out Resolution 2019-12 Levying Assessments.

Mr. d'Adesky: This is our standard form Levying Resolution, it is the same one that was over the entire District minus these parcels. It's in compliance with Chapters 170, 190, and 197 of the Florida Statutes. It confirms the District's intent to issue bonds, in this case releasing bonds that have been held in escrow. It provides for allowing the transfer and conveyances associated with that project. Anything within that project that hasn't been released up to this point can't be released to the District. We had our prior Resolution 2019-08 which provided for the initial determination of benefit, as required by statute, and the preliminary Assessment Roll, and the approval of the methodology. This confirms the methodology and says that the District will sell and issue a not to exceed of \$6,750,000.

Mr. Morgan: So, this resolution will allow us to release the bonds for the Baxter Tract and assess and release bonds for the B Tract?

Mr. d'Adesky: No, once we do bonds, it will allow us to go through that process without having to separately lien that property. Essentially, it expedites that process when we come up to that next bond issuance.

Mr. Morgan: I see, got it.

Mr. Flint: There are no bonds to be released on B. We are assessing it now so we don't have to do that step again.

Mr. d'Adesky: Yes, so anything that is platted is going on the roll. Anything that is unplatted remains off the roll until it is platted.

Mr. Morgan: Perfect.

Mr. Flint: Are there any questions on the resolution? Hearing none,

On MOTION by Mr. Morgan seconded by Mr. English with all in favor,
Resolution 2019-12 Levying Assessments, was approved.

Mr. Flint: The public hearing is now closed.

FIFTH ORDER OF BUSINESS

Consideration of Agreement with Down to Earth Landscape for Landscape Maintenance Services

Mr. Flint: The District went through a competitive bidding process in conjunction with the Stoneybrook South CDD and the Master Homeowner's Association. We did a sealed bid process because of the fact that we tripped the bidding threshold. Down to Earth was selected and they are the current provided. They were selected to continue to provide the services by the Evaluation Committee. We are recommending that the Board approve this agreement. When we bid it out, we only included areas that were being maintained at the time, so it does not include Whistling Straights or anything north of Bella Citta.

Mr. Morgan: It doesn't include any of the North Tract?

Mr. Flint: Right. We do have a fee summary that was provided to us by Mark Yahn who was retained as the Landscape Consultant to assist with the bidding process. My understanding is Lennar is going to keep him on for 90 days during the implementation of the new scope of work. I recommend entering into the agreement based on the scope that was bid, and then the Board can consider an amendment adding the Whistling Straight section. That way it keeps the bidding process pure and we are not adding something that was not in the bid.

Mr. Morgan: We are keeping Yahn on as a consultant to make sure that the work is getting started appropriately and billed appropriately?

Mr. Flint: Correct. It is my understand that Lennar or the Master Association is retaining him. Both CDD's will work with them on that process. The scope is attached with the fee summaries to the contract, are there any questions?

Mr. Morgan: Alan, are you happy with this?

Mr. Scheerer: Yes. Actually, the current Tract K parcel for Stoneybrook South at ChampionsGate went down on this bid process based on the mapping. We'll have to keep our eye on them, and the scope has changed. The current scope of services has bahia grass being mowed every other week and this new scope has it being done at the same time as the rest of the turf.

Mr. Morgan: So it will all match?

Mr. Scheerer: Yes, instead of it being overgrown and the edging not being performed on a weekly basis.

Mr. Morgan: As long as Alan is happy with it, I'm happy.

Mr. Bonin joined the meeting at this time.

Mr. Flint: Let the record reflect Mr. Bonin joined in the meeting and participated in the vote.

On MOTION by Mr. Morgan seconded by Mr. English with all in favor, the, Agreement with Down to Earth Landscape for Landscape Maintenance Services, was approved.

Mr. Flint: I'm handing out the fee summary for Whistling Straights, which was not in the scope of work when we bid. Based on the unit pricing that was provided by DTE in the bid process, Mark Yahn worked with DTE to develop a cost for the Whistling Straights portion. It is reflected as \$64,065. It follows the same scope of work as the contract you just approved. Again, to keep the bidding process clean, we did not want to include it in the contract you just approved. We just received the fee summary. My recommendation would be to approve an amendment to the contract to incorporate Whistling Straights.

Mr. Morgan: Alan, is this just the portion of Whistling Straights from Bella Citta to Pebble Beach.

Mr. Scheerer: This is everything that is considered Whistling Straights.

Mr. Morgan: Doesn't Whistling Straights continue into Baxter?

Mr. Scheerer: Yes, but this scope stops before you get to Baxter. It includes the two retention ponds and the additional entrance.

Mr. Morgan: Okay.

Mr. Scheerer: This is everything based on landscape plans that Tim provided during the budgeting process for 2020's adopted budget. The only difference in here is we had mulch on a separate line item in the 2020 budget. It is now included as part of the fee summary schedule. It's all budgeted for 2020.

Mr. Morgan: We don't have bedding plants out there, just the palm trees?

Mr. Scheerer: Yes, and in the scope it has certain palm trees identified to be serviced at certain times of the year.

Mr. English: Who is cutting the grass right now on Whistling Straight?

Mr. Scheerer: Down to Earth.

Mr. English: When did they start?

Mr. Scheerer: I don't think anybody mowed last week, so it's probably a couple weeks behind.

Mr. Flint: They're not under contract to mow that.

Mr. English: What did they charge us?

Mr. Scheerer: They didn't charge anything for that mow.

Mr. English: I'm sure they're going to. They had never quoted Whistling Straights Boulevard?

Mr. Scheerer: It was quoted, but for budget purposes.

Mr. English: Where is the backup for what they budgeted? Is it close or three times as much?

Mr. Scheerer: The original number they gave us was an overall total of \$58,000. That was a budgeting number. Then it had mulch at \$45 a yard. If you look at the 2020 budget there's a separate line item for about \$6,000 for mulch being separate. When Lennar contracted with Mark Yahn to develop the scope and fee summary, Mark asked DTE to review the scope using the current standards under the current fee summary. This is \$64,065 if you add the \$6,000 it's a little less than that.

Mr. Flint: It's a higher level of service.

Mr. Scheerer: Yes, it is. The Tract K dropped from \$48,000 to \$38,000. It dropped \$10,000.

Mr. Bonin: Were the other bids comparable?

Mr. Morgan: We didn't bid this out. We had already bid out the general maintenance contract and it didn't include the North Tract. Once we selected DTE we asked them to submit numbers to cover the amendment.

Mr. Bonin: Do we have any frame of reference to know that these numbers sound right?

Mr. Flint: Mark Yahn negotiated these based on the per units they provided in the bidding process.

Mr. Morgan: Does it look out of whack to you Rob?

Mr. Bonin: No, I'm just wanting to know how it was vetted.

Mr. Flint: There was a conscious decision when we bid it to only bid areas that were currently being maintained. That's why this area wasn't in the formal bid process. We did get a price for budgeting purposes, and it sounds like it's in line with what they provided.

Mr. Bonin: Is there a map that goes with this?

Mr. Flint: Yes.

Mr. Bonin: On the Boulevard, does this go down to the water's edge on the side?

Mr. Scheerer: Yes.

Mr. Bonin: Is that being mowed?

Mr. Scheerer: I was told that Lennar was going to replant sod there.

Mr. Morgan: The weeds still need to be mowed. We had to bring Horizon in to mow the weeds.

Mr. Bonin: We need to make sure we are carefully looking at what they are billing us for in relationship to what they are actually cutting or mowing. If they're not mowing the weeds and they're billing us in full, they shouldn't be doing that.

Mr. Scheerer: You're correct.

Mr. Bonin: Can you email me the map that goes with this?

Mr. Scheerer: Yes, I will right now.

Mr. Flint: Are there any other questions on the amendment? Hearing none, I would asked for a motion to approve the fee summary and authorize District Counsel to draft an amendment to the Landscape Agreement.

On MOTION by Mr. Morgan seconded by Mr. English with all in favor, the, the Amendment to the Agreement with Down to Earth Landscape for Landscape Maintenance Services of Whistling Straights, was approved.

SIXTH ORDER OF BUSINESS

Staff Reports

A. Attorney

Mr. d'Adesky: I'll get that agreement going and we will update our pond documents.

B. Engineer

Mr. Reid: I don't have anything new to report.

C. District Manager's Report

i. Balance Sheet and Income Statement

Mr. Flint: You have the unaudited financial statements, there is no action required. If you have any questions I can answer those.

ii. Ratification of Funding Request #11

Mr. Flint: Included in your agenda package is Funding Request #11 dated August 23rd totaling \$30,423.74. Are there any questions?

On MOTION by Mr. Morgan seconded by Mr. English with all in favor
Funding Request #11 was ratified.

SEVENTH ORDER OF BUSINESS

Other Business

Mr. Flint: Is there any other business anyone would like to discuss? Hearing none,

EIGHTH ORDER OF BUSINESS

Supervisor's Requests

There being none, the next item followed.

NINTH ORDER OF BUSINESS

Adjournment

Mr. Flint adjourned the meeting at 11:55 a.m.

On MOTION by Mr. Morgan seconded by Mr. Register with all in
favor the meeting was adjourned at 11:55 a.m.

Secretary/Assistant Secretary

Chairman/Vice Chairman

SECTION IV



Berger, Toombs, Elam, Gaines & Frank

Certified Public Accountants PL

600 Citrus Avenue
Suite 200
Fort Pierce, Florida 34950

772/461-6120 // 461-1155
FAX: 772/468-9278

September 18, 2019

Stoneybrook South at ChampionsGate Community Development District
c/o GMS, LLC
George S. Flint, District Manager
135 W. Central Blvd., Suite 320
Orlando, FL 32801

The Objective and Scope of the Audit of the Financial Statements

You have requested that we audit the financial statements of Stoneybrook South at ChampionsGate Community Development District, which comprise governmental activities and each major fund for the General Fund as of and for the year ended September 30, 2019 which collectively comprise the basic financial statements. We are pleased to confirm our acceptance and our understanding of this audit engagement by means of this letter for the year ending September 30, 2019 and thereafter if mutually agreed by Stoneybrook South at ChampionsGate Community Development District and Berger, Toombs, Elam, Gaines & Frank, Certified Public Accountants PL.

Our audit will be conducted with the objective of our expressing an opinion on the financial statements.

The Responsibilities of the Auditor

We will conduct the audit in accordance with auditing standards generally accepted in the United States of America and "Government Auditing Standards" issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

Because of the inherent limitations of an audit, together with the inherent limitations of internal control, an unavoidable risk that some material misstatements may not be detected exists, even though the audit is properly planned and performed in accordance with generally accepted auditing standards. Also, an audit is not designed to detect errors or fraud that are immaterial to the financial statements.

Fort Pierce / Stuart

Stoneybrook South at ChampionsGate Community Development District
September 18, 2019
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In making our risk assessments, we consider internal control relevant to Stoneybrook South at ChampionsGate Community Development District's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. However, we will communicate to you in writing concerning any significant deficiencies or material weaknesses in internal control relevant to the audit of the financial statements that we have identified during the audit.

We will also communicate to the Board any fraud involving senior management and fraud that causes a material misstatement of the financial statements that becomes known to us during the audit, and any instances of noncompliance with laws and regulations that we become aware of during the audit.

The funds that you have told us are maintained by Stoneybrook South at ChampionsGate Community Development District and that are to be included as part of our audit are listed below:

1. General Fund
2. Debt Service Fund

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The Responsibilities of Management and Identification of the Applicable Financial Reporting Framework

Our audit will be conducted on the basis that management acknowledges and understands that it has responsibility:

1. For the preparation and fair presentations of the financial statements in accordance with accounting principles generally accepted in the United States of America;
2. To evaluate subsequent events through the date the financial statements are issued or available to be issued, and to disclose the date through which subsequent events were evaluated in the financial statements. Management also agrees that it will not evaluate subsequent events earlier than the date of the management representation letter referred to below;
3. 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; and
4. To provide us with:
 - a. Access to all information of which management is aware that is relevant to the preparation and fair presentation of the financial statements such as records, documentation and other matters;
 - b. Additional information that we may request from management for the purpose of the audit; and
 - c. Unrestricted access to persons within the entity from whom we determine it necessary to obtain audit evidence.

As part of our audit, we will request certain written confirmation concerning representations made to us in connection with the audit including, among other items:

1. That management has fulfilled its responsibilities as set out in the terms of this letter; and
2. That it believes the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the latest period presented are immaterial, both individually and in the aggregate, to the financial statements taken as a whole.



Stoneybrook South at ChampionsGate Community Development District
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Management is responsible for identifying and ensuring that Stoneybrook South at ChampionsGate Community Development District complies with the laws and regulations applicable to its activities, and for informing us about all known material violations of such laws or regulations. In addition, management is responsible for the design and implementation of programs and controls to prevent and detect fraud, and for informing us about all known or suspected fraud affecting the entity involving management, employees who have significant roles in internal control, and others where the fraud could have a material effect on the financial statements. Management is also responsible for informing us of its knowledge of any allegations of fraud or suspected fraud affecting the entity received in communications from employees, former employees, analysts, regulators, or others.

The Board is responsible for informing us of its views about the risks of fraud within the entity, and its knowledge of any fraud or suspected fraud affecting the entity.

Stoneybrook South at ChampionsGate Community Development District agrees that it will not associate us with any public or private securities offering without first obtaining our consent. Therefore, Stoneybrook South at ChampionsGate Community Development District agrees to contact us before it includes our reports or otherwise makes reference to us, in any public or private securities offering.

Because Berger, Toombs, Elam, Gaines & Frank will rely on Stoneybrook South at ChampionsGate Community Development District and its management and Board of Supervisors to discharge the foregoing responsibilities, Stoneybrook South at ChampionsGate Community Development District holds harmless and releases Berger, Toombs, Elam, Gaines & Frank, its partners, and employees from all claims, liabilities, losses and costs arising in circumstances where there has been a known misrepresentation by a member of Stoneybrook South at ChampionsGate Community Development District's management, which has caused, in any respect, Berger, Toombs, Elam, Gaines & Frank's breach of contract or negligence. This provision shall survive the termination of this arrangement for services.

Records and Assistance

If circumstances arise relating to the condition of the Stoneybrook South at ChampionsGate Community Development District's records, the availability of appropriate audit evidence, or indications of a significant risk of material misstatement of the financial statements because of error, fraudulent financial reporting, or misappropriation of assets, which in our professional judgment, prevent us from completing the audit or forming an opinion, we retain the unilateral right to take any course of action permitted by professional standards, including declining to express an opinion, issuing a report, or withdrawing from the engagement.

During the course of our engagement, we may accumulate records containing data that should be reflected in the Stoneybrook South at ChampionsGate Community Development District books and records. The District will determine that all such data, if necessary, will be so reflected. Accordingly, the District will not expect us to maintain copies of such records in our possession.

Stoneybrook South at ChampionsGate Community Development District
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The assistance to be supplied, including the preparation of schedules and analyses of accounts, has been discussed and coordinated with Teresa Viscarra. The timely and accurate completion of this work is an essential condition to our completion of the audit and issuance of our audit report.

Other Relevant Information

In accordance with Government Auditing Standards, a copy of our most recent peer review report has been provided to you, for your information.

Fees, Costs and Access to Workpapers

Our fees for the services described above are based upon the value of the services performed and the time required by the individuals assigned to the engagement, plus direct expenses. Invoices for fees will be submitted in sufficient detail to demonstrate compliance with the terms of this engagement. Billings are due upon submission. Our fee for the services described in this letter for the year ending September 30, 2019 will not exceed \$3,050 unless the scope of the engagement is changed, the assistance which Stoneybrook South at ChampionsGate Community Development District has agreed to furnish is not provided, or unexpected conditions are encountered, in which case we will discuss the situation with you before proceeding. All other provisions of this letter will survive any fee adjustment. The two annual renewals must be mutually agreed and approved by the Board of Supervisors.

In the event we are requested or authorized by Stoneybrook South at ChampionsGate Community Development District or are required by government regulation, subpoena, or other legal process to produce our documents or our personnel as witnesses with respect to our engagement for Stoneybrook South at ChampionsGate Community Development District, Stoneybrook South at ChampionsGate Community Development District will, so long as we are not a party to the proceeding in which the information is sought, reimburse us for our professional time and expenses, as well as the fees and expenses of our counsel, incurred in responding to such requests.

The audit documentation for this engagement is the property of Berger, Toombs, Elam, Gaines, & Frank and constitutes confidential information. However, you acknowledge and grant your assent that representatives of the cognizant or oversight agency or their designee, other government audit staffs, and the U.S. Government Accountability Office shall have access to the audit documentation upon their request and that we shall maintain the audit documentation for a period of at least three years after the date of the report, or for a longer period if we are requested to do so by the cognizant or oversight agency. Access to requested documentation will be provided under the supervision of Berger, Toombs, Elam, Gaines, & Frank audit personnel and at a location designated by our Firm.

Stoneybrook South at ChampionsGate Community Development District
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Information Security – Miscellaneous Terms

Berger, Toombs, Elam, Gaines & Frank is committed to the safe and confidential treatment of Stoneybrook South at ChampionsGate Community Development District's proprietary information. Berger, Toombs, Elam, Gaines & Frank is required to maintain the confidential treatment of client information in accordance with relevant industry professional standards which govern the provision of services described herein. Stoneybrook South at ChampionsGate Community Development District agrees that it will not provide Berger, Toombs, Elam, Gaines & Frank with any unencrypted electronic confidential or proprietary information, and the parties agree to utilize commercially reasonable measures to maintain the confidentiality of Stoneybrook South at ChampionsGate Community Development District's information, including the use of collaborate sites to ensure the safe transfer of data between the parties.

If any term or provision of this arrangement letter is determined to be invalid or unenforceable, such term or provision will be deemed stricken and all other terms and provisions will remain in full force and effect.

Reporting

We will issue a written report upon completion of our audit of Stoneybrook South at ChampionsGate Community Development District's financial statements no later than June 30, 2016. Our report will be addressed to the Board of Stoneybrook South at ChampionsGate Community Development District. We cannot provide assurance that an unmodified opinion will be expressed. Circumstances may arise in which it is necessary for us to modify our opinion, add an emphasis-of-matter or other-matter paragraph(s), or withdraw from the engagement.

In addition to our report on Stoneybrook South at ChampionsGate Community Development District's financial statements, we will also issue the following types of reports:

- Reports on internal control and compliance with laws, regulations, and the provisions of contracts or grant agreements. We will report on any internal control findings and/or noncompliance which could have a material effect on the financial statements;
- Management letter required by the Auditor General, State of Florida; and
- Attestation reports required by the Auditor General, State of Florida.

This letter constitutes the complete and exclusive statement of agreement between Berger, Toombs, Elam, Gaines, & Frank and Stoneybrook South at ChampionsGate Community Development District, superseding all proposals, oral or written, and all other communications, with respect to the terms of the engagement between the parties.



Berger, Toombs, Elam,
Gaines & Frank
Certified Public Accountants PL

Stoneybrook South at ChampionsGate Community Development District

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Please sign and return the attached copy of this letter to indicate your acknowledgment of, and agreement with, the arrangements for our audit of the financial statements including our respective responsibilities.

Sincerely,

*Berger Toombs Elam
Gaines & Frank*

BERGER, TOOMBS, ELAM, GAINES & FRANK
J. W. Gaines, CPA

Confirmed on behalf of the addressee:



Judson B. Baggett
MBA, CPA, CVA, Partner
Marci Reutimann
CPA, Partner

6815 Dairy Road
Zephyrhills, FL 33542
(813) 788-2155
(813) 782-8606

System Review Report

To the Directors

November 2, 2016

Berger, Toombs, Elam, Gaines & Frank, CPAs PL
and the Peer Review Committee of the Florida Institute of Certified Public Accountants

We have reviewed the system of quality control for the accounting and auditing practice of Berger, Toombs, Elam, Gaines & Frank, CPAs PL (the firm), in effect for the year ended May 31, 2016. Our peer review was conducted in accordance with the Standards for Performing and Reporting on Peer Reviews established by the Peer Review Board of the American Institute of Certified Public Accountants. As a part of our peer review, we considered reviews by regulatory entities, if applicable, in determining the nature and extent of our procedures. The firm is responsible for designing a system of quality control and complying with it to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Our responsibility is to express an opinion on the design of the system of quality control, and the firm's compliance therewith based on our review. The nature, objectives, scope, limitations of, and the procedures performed in a System Review are described in the standards at www.aicpa.org/prsummary.

As required by the standards, engagements selected for review included engagements performed under *Government Auditing Standards and audits of employee benefit plans*.

In our opinion, the system of quality control for the accounting and auditing practice of Berger, Toombs, Elam, Gaines & Frank, CPAs PL in effect for the year ended May 31, 2016 has been suitably designed and complied with to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Firms can receive a rating of *pass*, *pass with deficiency(ies)*, or *fail*. Berger, Toombs, Elam, Gaines & Frank, CPAs PL, has received a peer review rating of *pass*.


Baggett, Reutimann & Associates, CPAs, PA

(BERGER_REPORT16)

**ADDENDUM TO ENGAGEMENT LETTER BETWEEN BERGER, TOOMBS,
ELAM, GAINES AND FRANK AND STONEYBROOK SOUTH AT
CHAMPIONSGATE COMMUNITY DEVELOPMENT DISTRICT
(DATED SEPTEMBER 18, 2019)**

Public Records. Auditor shall, pursuant to and in accordance with Section 119.0701, Florida Statutes, comply with the public records laws of the State of Florida, and specifically shall:

- a. Keep and maintain public records required by the District to perform the services or work set forth in this Agreement; and
- b. Upon the request of the District's custodian of public records, provide the District with a copy of the requested records or allow the records to be inspected or copied within a reasonable time at a cost that does not exceed the cost provided in Chapter 119, Florida Statutes, or as otherwise provided by law; and
- c. Ensure that public records that are exempt or confidential and exempt from public records disclosure requirements are not disclosed except as authorized by law for the duration of the contract term and following completion of the Agreement if the Auditor does not transfer the records to the District; and
- d. Upon completion of the Agreement, transfer, at no cost to the District, all public records in possession of the Auditor or keep and maintain public records required by the District to perform the service or work provided for in this Agreement. If the Auditor transfers all public records to the District upon completion of the Agreement, the Auditor shall destroy any duplicate public records that are exempt or confidential and exempt from public disclosure requirements. If the Auditor keeps and maintains public records upon completion of the Agreement, the Auditor shall meet all applicable requirements for retaining public records. All records stored electronically must be provided to the District, upon request from the District's custodian of public records, in a format that is compatible with the information technology systems of the District.

Auditor acknowledges that any requests to inspect or copy public records relating to this Agreement must be made directly to the District pursuant to Section 119.0701(3), Florida Statutes. If notified by the District of a public records request for records not in the possession of the District but in possession of the Auditor, the Auditor shall provide such records to the District or allow the records to be inspected or copied within a reasonable time. Auditor acknowledges that should Auditor fail to provide the public records to the District within a reasonable time, Auditor may be subject to penalties pursuant to Section 119.10, Florida Statutes.

IF THE AUDITOR HAS QUESTIONS REGARDING THE APPLICATION OF CHAPTER 119, FLORIDA STATUTES, TO THE AUDITOR'S DUTY TO PROVIDE PUBLIC RECORDS RELATING TO THIS AGREEMENT/CONTRACT, THE AUDITOR MAY CONTACT THE CUSTODIAN OF PUBLIC RECORDS FOR THE DISTRICT AT:

**GMS-SF, LLC
135 WEST CENTRAL BLVD., SUITE 320
ORLANDO, FL 32801
TELEPHONE: 407-841-5524
EMAIL: GFLINT@GMSCFL.COM**

Auditor: J.W. Gaines

**District: Stoneybrook South at
ChampionsGate CDD**

By:  _____

By: _____

Title: Director

Title: _____

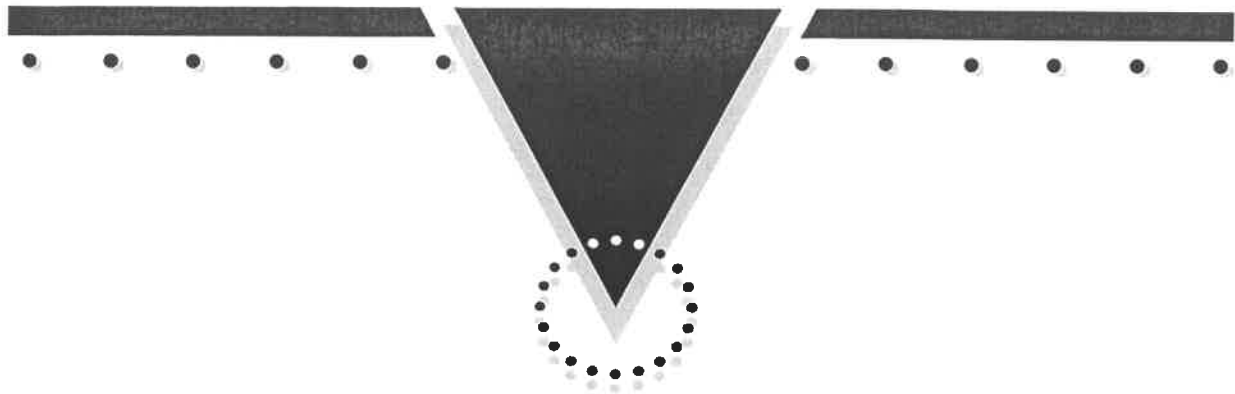
Date: September 18, 2019

Date: _____

SECTION V

SECTION C

SECTION 1



**Stoneybrook South
at ChampionsGate
Community Development District**

Unaudited Financial Reporting

August 31, 2019



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STONEBROOK SOUTH AT CHAMPIONSGATE

COMMUNITY DEVELOPMENT DISTRICT

BALANCE SHEET

August 31, 2019

	General Fund	Debt Service Fund	Capital Projects Fund	Totals 2019
<u>ASSETS:</u>				
CASH	\$6,609	---	---	\$6,609
<u>INVESTMENTS</u>				
SERIES 2017				
RESERVE	---	\$150,900	---	\$150,900
REVENUE	---	\$192,687	---	\$192,687
INTEREST	---	\$680	---	\$680
CONSTRUCTION	---	---	\$111	\$111
SERIES 2019				
RESERVE	---	\$449,947	---	\$449,947
REVENUE	---	\$329	---	\$329
INTEREST	---	\$33	---	\$33
CONSTRUCTION	---	---	\$3,782,920	\$3,782,920
COST OF ISSUANCE	---	---	\$1,817	\$1,817
BAXTER TRACT ESCROW	---	---	\$2,001,461	\$2,001,461
DUE FROM DEVELOPER	\$59,158	---	---	\$59,158
DUE FROM GENERAL FUND	---	\$4,364	---	\$4,364
TOTAL ASSETS	\$65,767	\$798,940	\$5,786,308	\$6,651,015
<u>LIABILITIES:</u>				
ACCOUNTS PAYABLE	\$51,505	---	---	\$51,505
DUE TO DEBT SERVICE 2017	\$4,364	---	---	\$4,364
<u>FUND EQUITY:</u>				
FUND BALANCES:				
RESTRICTED FOR DEBT SERVICE 2017	---	\$348,631	---	\$348,631
RESTRICTED FOR DEBT SERVICE 2019	---	\$450,309	---	\$450,309
RESTRICTED FOR CAPITAL PROJECTS 2017	---	---	\$111	\$111
RESTRICTED FOR CAPITAL PROJECTS 2019	---	---	\$5,786,197	\$5,786,197
UNASSIGNED	\$9,898	---	---	\$9,898
TOTAL LIABILITIES & FUND EQUITY	\$65,767	\$798,940	\$5,786,308	\$6,651,015

STONEBROOK SOUTH AT CHAMPIONSGATE

COMMUNITY DEVELOPMENT DISTRICT

GENERAL FUND

Statement of Revenues & Expenditures

For The Period Ending August 31, 2019

	ADOPTED BUDGET	PRORATED BUDGET THRU 8/31/19	ACTUAL THRU 8/31/19	VARIANCE
<u>REVENUES:</u>				
DEVELOPER CONTRIBUTIONS	\$289,202	\$265,102	\$209,716	(\$55,385)
TOTAL REVENUES	\$289,202	\$265,102	\$209,716	(\$55,385)
<u>EXPENDITURES:</u>				
<u>ADMINISTRATIVE:</u>				
ENGINEERING	\$12,000	\$11,000	\$24,780	(\$13,780)
ATTORNEY	\$25,000	\$22,917	\$17,273	\$5,644
DISSEMINATION	\$3,500	\$3,208	\$4,375	(\$1,167)
ANNUAL AUDIT	\$4,000	\$4,000	\$2,975	\$1,025
ASSESSMENT ADMINISTRATION	\$5,000	\$5,000	\$5,000	\$0
TRUSTEE FEES	\$4,500	\$4,500	\$4,310	\$190
MANAGEMENT FEES	\$32,500	\$29,792	\$29,792	\$0
INFORMATION TECHNOLOGY	\$600	\$550	\$550	\$0
TELEPHONE	\$300	\$275	\$29	\$246
POSTAGE	\$1,000	\$917	\$75	\$842
INSURANCE	\$5,665	\$5,665	\$6,748	(\$1,083)
PRINTING & BINDING	\$1,000	\$917	\$268	\$648
LEGAL ADVERTISING	\$2,500	\$2,292	\$4,226	(\$1,935)
OTHER CURRENT CHARGES	\$1,000	\$917	\$3,400	(\$2,483)
OFFICE SUPPLIES	\$625	\$573	\$8	\$565
PROPERTY APPRAISER	\$250	\$250	\$312	(\$62)
DUES, LICENSE & SUBSCRIPTIONS	\$175	\$175	\$175	\$0
<u>FIELD:</u>				
FIELD SERVICES	\$15,000	\$13,750	\$13,750	\$0
ELECTRIC	\$600	\$550	\$434	\$116
STREETLIGHTING	\$0	\$0	\$12,229	(\$12,229)
WATER & SEWER	\$110,000	\$100,833	\$19,394	\$81,439
LANDSCAPE MAINTENANCE	\$48,987	\$44,905	\$44,904	\$0
LANDSCAPE CONTINGENCY	\$0	\$0	\$2,475	(\$2,475)
IRRIGATION REPAIRS	\$0	\$0	\$5,708	(\$5,708)
CONTINGENCY	\$15,000	\$13,750	\$8,440	\$5,310
TOTAL EXPENDITURES	\$289,202	\$266,734	\$211,630	\$55,105
EXCESS REVENUES (EXPENDITURES)	\$0		(\$1,913)	
FUND BALANCE - Beginning	\$0		\$11,812	
FUND BALANCE - Ending	\$0		\$9,898	

STONEBROOK SOUTH AT CHAMPIONSGATE

COMMUNITY DEVELOPMENT DISTRICT

SERIES 2017

DEBT SERVICE FUND

Statement of Revenues & Expenditures

For The Period Ending August 31, 2019

	ADOPTED BUDGET	PRORATED BUDGET THRU 8/31/19	ACTUAL THRU 8/31/19	VARIANCE
REVENUES:				
SPECIAL ASSESSMENTS	\$301,800	\$301,800	\$303,205	\$1,405
INTEREST	\$0	\$0	\$987	\$987
TOTAL REVENUES	\$301,800	\$301,800	\$304,192	\$2,392
EXPENDITURES:				
INTEREST - 12/15	\$108,325	\$108,325	\$108,325	\$0
PRINCIPAL - 12/15	\$55,000	\$55,000	\$55,000	\$0
INTEREST - 6/15	\$107,363	\$107,363	\$107,363	\$0
TOTAL EXPENDITURES	\$270,688	\$270,688	\$270,688	\$0
EXCESS REVENUES (EXPENDITURES)	\$31,113		\$33,505	
FUND BALANCE - Beginning	\$167,244		\$315,126	
FUND BALANCE - Ending	\$198,357		\$348,631	

STONEYBROOK SOUTH AT CHAMPIONSGATE

COMMUNITY DEVELOPMENT DISTRICT

SERIES 2019

DEBT SERVICE FUND

Statement of Revenues & Expenditures

For The Period Ending August 31, 2019

	ADOPTED BUDGET	PRORATED BUDGET THRU 8/31/19	ACTUAL THRU 8/31/19	VARIANCE
<u>REVENUES:</u>				
SPECIAL ASSESSMENTS	\$324,231	\$0	\$0	\$0
BOND PROCEEDS	\$532,806	\$532,806	\$532,806	(\$0)
INTEREST	\$0	\$0	\$362	\$362
TOTAL REVENUES	\$532,806	\$532,806	\$533,168	\$362
<u>EXPENDITURES:</u>				
INTEREST - 6/15	\$82,859	\$82,859	\$82,859	(\$0)
TOTAL EXPENDITURES	\$82,859	\$82,859	\$82,859	(\$0)
EXCESS REVENUES (EXPENDITURES)	\$449,947		\$450,309	
FUND BALANCE - Beginning	\$0		\$0	
FUND BALANCE - Ending	\$449,947		\$450,309	

STONEYBROOK SOUTH AT CHAMPIONSGATE

COMMUNITY DEVELOPMENT DISTRICT

SERIES 2017

CAPITAL PROJECTS FUND

Statement of Revenues & Expenditures

For The Period Ending August 31, 2019

	ADOPTED BUDGET	PRORATED BUDGET THRU 8/31/19	ACTUAL THRU 8/31/19	VARIANCE
<u>REVENUES:</u>				
INTEREST	\$0	\$0	\$1	\$1
TOTAL REVENUES	\$0	\$0	\$1	\$1
<u>EXPENDITURES:</u>				
CAPITAL OUTLAY - CONSTRUCTION	\$0	\$0	\$0	\$0
TOTAL EXPENDITURES	\$0	\$0	\$0	\$0
EXCESS REVENUES (EXPENDITURES)	\$0		\$1	
FUND BALANCE - Beginning	\$0		\$110	
FUND BALANCE - Ending	\$0		\$111	

STONEYBROOK SOUTH AT CHAMPIONSGATE

COMMUNITY DEVELOPMENT DISTRICT

SERIES 2019

CAPITAL PROJECTS FUND

Statement of Revenues & Expenditures

For The Period Ending August 31, 2019

	ADOPTED BUDGET	PRORATED BUDGET THRU 8/31/19	ACTUAL THRU 8/31/19	VARIANCE
<u>REVENUES:</u>				
BOND PROCEEDS	\$0	\$0	\$14,202,194	\$14,202,194
INTEREST	\$0	\$0	\$8,874	\$8,874
TOTAL REVENUES	\$0	\$0	\$14,211,068	\$14,211,068
<u>EXPENDITURES:</u>				
CAPITAL OUTLAY - CONSTRUCTION	\$0	\$0	\$7,841,631	(\$7,841,631)
CAPITAL OUTLAY - COST OF ISSUANCE	\$0	\$0	\$583,240	(\$583,240)
TOTAL EXPENDITURES	\$0	\$0	\$8,424,871	(\$8,424,871)
EXCESS REVENUES (EXPENDITURES)	\$0		\$5,786,197	
FUND BALANCE - Beginning	\$0		\$0	
FUND BALANCE - Ending	\$0		\$5,786,197	

STONEYBROOK SOUTH AT CHAMPIONS GATE Community Development District

	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sept	Total
REVENUES:													
DEVELOPER CONTRIBUTIONS	\$20,326	\$15,301	\$17,787	\$11,747	\$11,149	\$15,015	\$16,996	\$27,766	\$14,471	\$28,734	\$50,424	\$0	\$205,716
TOTAL REVENUES	\$20,326	\$15,301	\$17,787	\$11,747	\$11,149	\$15,015	\$16,996	\$27,766	\$14,471	\$28,734	\$50,424	\$0	\$205,716
EXPENDITURES:													
ADMINISTRATIVE:													
ENGINEERING	\$1,100	\$6,590	\$1,238	\$400	\$1,425	\$300	\$8,350	\$1,853	\$2,955	\$570	\$0	\$0	\$24,780
ATTORNEY	\$720	\$1,285	\$492	\$603	\$1,752	\$3,722	\$2,490	\$2,028	\$2,112	\$2,070	\$0	\$0	\$17,273
DISSEMINATION	\$292	\$292	\$292	\$292	\$292	\$292	\$292	\$583	\$583	\$583	\$583	\$0	\$4,375
ANNUAL AUDIT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,975	\$0	\$0	\$0	\$2,975
ASSESSMENT ADMINISTRATION	\$5,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$5,000
TRUSTEE FEES	\$0	\$4,310	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$4,310
MANAGEMENT FEES	\$2,708	\$2,708	\$2,708	\$2,708	\$2,708	\$2,708	\$2,708	\$2,708	\$2,708	\$2,708	\$2,708	\$0	\$29,732
INFORMATION TECHNOLOGY	\$50	\$50	\$50	\$50	\$50	\$50	\$50	\$50	\$50	\$50	\$50	\$0	\$550
TELEPHONE	\$0	\$6	\$16	\$0	\$0	\$0	\$0	\$7	\$0	\$0	\$0	\$0	\$29
POSTAGE	\$7	\$17	\$6	\$0	\$8	\$6	\$10	\$4	\$4	\$6	\$8	\$0	\$75
INSURANCE	\$6,748	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$6,748
PRINTING & BINDING	\$14	\$8	\$16	\$0	\$5	\$0	\$62	\$30	\$50	\$53	\$42	\$0	\$268
LEGAL ADVERTISING	\$673	\$0	\$0	\$0	\$0	\$519	\$0	\$0	\$204	\$2,831	\$0	\$0	\$4,226
OTHER CURRENT CHARGES	\$0	\$0	\$0	\$0	\$0	\$3,400	\$0	\$0	\$0	\$0	\$0	\$0	\$3,400
OFFICE SUPPLIES	\$0	\$0	\$0	\$0	\$0	\$0	\$5	\$0	\$0	\$0	\$0	\$0	\$5
PROPERTY APPRAISER	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
DUES, LICENSES & SUBSCRIPTIONS	\$175	\$0	\$0	\$312	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$312
FIELD:													
FIELD SERVICES	\$1,250	\$1,250	\$1,250	\$1,250	\$1,250	\$1,250	\$1,250	\$1,250	\$1,250	\$1,250	\$1,250	\$0	\$12,750
ELECTRIC	\$37	\$39	\$44	\$40	\$39	\$41	\$37	\$37	\$39	\$37	\$44	\$0	\$434
STREETLIGHTING	\$550	\$550	\$992	\$1,101	\$1,101	\$1,101	\$1,101	\$1,101	\$1,282	\$1,675	\$1,675	\$0	\$12,229
WATER & SEWER	\$3,807	\$2,671	\$1,601	\$1,050	\$1,524	\$1,938	\$1,131	\$1,877	\$1,468	\$2,109	\$19	\$0	\$19,394
LANDSCAPE MAINTENANCE	\$4,082	\$4,082	\$4,082	\$4,082	\$4,082	\$4,082	\$4,082	\$4,082	\$4,082	\$4,082	\$4,082	\$0	\$44,904
LANDSCAPE CONTINGENCY	\$0	\$0	\$0	\$0	\$0	\$825	\$825	\$0	\$0	\$825	\$0	\$0	\$2,475
IRRIGATION REPAIRS	\$519	\$0	\$0	\$0	\$0	\$291	\$0	\$0	\$203	\$4,895	\$0	\$0	\$5,708
CONTINGENCY	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$8,275	\$0	\$0	\$165	\$0	\$8,440
TOTAL EXPENDITURES	\$27,731	\$23,858	\$12,787	\$11,853	\$14,236	\$20,525	\$22,383	\$23,875	\$19,566	\$23,745	\$10,625	\$0	\$211,620
EXCESS REVENUES (EXPENDITURES)	(\$7,405)	(\$8,557)	\$5,001	(\$141)	(\$3,087)	(\$5,510)	(\$5,397)	\$3,892	(\$5,095)	\$4,989	\$19,798	\$0	(\$1,913)

**STONEYBROOK SOUTH AT CHAMPIONSGATE
COMMUNITY DEVELOPMENT DISTRICT
LONG TERM DEBT REPORT**

SERIES 2017, SPECIAL ASSESSMENT BONDS	
INTEREST RATES:	3.500%, 4.000%, 4.625%, 5.000%
MATURITY DATE:	12/15/2047
RESERVE FUND DEFINITION	50% OF MAXIMUM ANNUAL DEBT SERVICE
RESERVE FUND REQUIREMENT	\$150,900
RESERVE FUND BALANCE	\$150,900
BONDS OUTSTANDING - 10/30/17	\$4,710,000
LESS: PRINCIPAL PAYMENT 12/15/18	(\$55,000)
CURRENT BONDS OUTSTANDING	\$4,655,000

SERIES 2019, SPECIAL ASSESSMENT BONDS	
INTEREST RATES:	3.500%, 4.000%, 4.500%, 4.625%
MATURITY DATE:	12/15/2049
RESERVE FUND DEFINITION	50% OF MAXIMUM ANNUAL DEBT SERVICE
RESERVE FUND REQUIREMENT	\$449,947
RESERVE FUND BALANCE	\$449,947
BONDS OUTSTANDING - 4/29/19	\$14,735,000
CURRENT BONDS OUTSTANDING	\$14,735,000

STONEBROOK SOUTH AT CHAMPIONSGATE
Community Development District
Developer Contributions/Due from Developer

Funding Request #	Prepared Date	Payment Received Date	Check Amount	Total Funding Request	General Fund Portion (18)	General Fund Portion (19)	Due from Capital	Over and (short) Balance Due
11	8/23/18	9/10/18	\$ 17,595.97	\$ 17,595.97	\$ 10,847.97	\$ 6,748.00	\$ -	\$ -
12	9/16/18	10/3/18	\$ 23,042.62	\$ 23,042.62	\$ 23,042.62	-	\$ -	\$ -
1	10/26/18	11/14/18	\$ 18,098.03	\$ 18,098.03	\$ 4,520.27	\$ 13,577.76	\$ -	\$ -
2	11/16/18	12/18/18	\$ 15,300.56	\$ 15,300.56	-	\$ 15,300.56	\$ -	\$ -
3	12/31/18	1/24/19	\$ 17,787.39	\$ 17,787.39	-	\$ 17,787.39	\$ -	\$ -
4	1/19/19	2/4/19	\$ 11,747.02	\$ 11,747.02	-	\$ 11,747.02	\$ -	\$ -
5	2/25/19	3/13/19	\$ 11,148.83	\$ 11,148.83	-	\$ 11,148.83	\$ -	\$ -
6	3/25/19	4/15/19	\$ 15,015.34	\$ 15,015.34	-	\$ 15,015.34	\$ -	\$ -
7	4/25/19	5/13/19	\$ 16,996.12	\$ 16,996.12	-	\$ 16,996.12	\$ -	\$ -
8	5/24/19	6/11/19	\$ 27,766.22	\$ 27,766.22	-	\$ 27,766.22	\$ -	\$ -
9	6/24/19	7/15/19	\$ 14,471.10	\$ 14,471.10	-	\$ 14,471.10	\$ -	\$ -
10	7/29/19		\$ 28,734.36	\$ 28,734.36	-	\$ 28,734.36	\$ -	\$ 28,734.36
11	8/23/19		\$ 30,423.74	\$ 30,423.74	-	\$ 30,423.74	\$ -	\$ 30,423.74
12	9/16/19		\$ 26,556.88	\$ 26,556.88	-	\$ 26,556.88	\$ -	\$ 26,556.88
Due from Developer			\$ 188,969.20	\$ 274,684.18	\$ 38,410.86	\$ 236,273.32	\$ -	\$ 85,714.98
Total Developer Contributions FY19			\$	<u><u>236,273.32</u></u>				

*FY18 Column does not reflect all funding requests prepared in FY18.

**Stoneybrook South at ChampionsGate
Community Development District**

Special Assessment Bonds, Series 2017

Date	Requisition #	Contractor	Description	Requisitions
Fiscal Year 2018				
10/30/17	1	Lennar Corporation	Reimbursement #1 - Parcel K Assessment Area (Tract K)	\$ 1,340,975.31
5/2/18	2	Lennar Corporation	Reimbursement #2 - Parcel K Assessment Area (Tract K)	\$ 1,732,305.97
6/14/18	3	KPM Franklin	Invoice# 120840 - Preparation of Lennar Reimb. #2 & 3	\$ 6,147.50
7/31/18	4	Lennar Corporation	Reimbursement #3 - Parcel K Assessment Area (Tract K)	\$ 1,246,161.17
TOTAL				\$ 4,325,589.95
Fiscal Year 2018				
10/30/17		Interest		\$ -
11/1/17		Interest		\$ 32.67
12/1/17		Interest		\$ 490.12
1/1/18		Interest		\$ 506.53
2/1/18		Interest		\$ 506.62
3/1/18		Interest		\$ 457.67
4/1/18		Interest		\$ 506.78
5/1/18		Interest		\$ 609.06
6/1/18		Interest		\$ 277.76
7/1/18		Interest		\$ 256.66
8/1/18		Interest		\$ 305.70
9/1/18		Interest		\$ 0.21
TOTAL				\$ 3,949.78
Acquisition/Construction Fund at 10/30/17				\$ 4,322,480.50
Interest Earned thru 9/30/18				\$ 3,949.78
Requisitions Paid thru 9/30/18				\$ (4,325,589.95)
Remaining Acquisition/Construction Fund				\$ 840.33
Fiscal Year 2019				
10/17/18	5	KPM Franklin	Invoice# 121114 - Review of Lennar Reimbursement	\$ 730.00
TOTAL				\$ 730.00
Fiscal Year 2019				
10/1/18		Interest		\$ 0.21
11/1/18		Interest		\$ 0.12
12/1/18		Interest		\$ 0.03
1/2/19		Interest		\$ 0.03
2/1/19		Interest		\$ 0.03
3/1/19		Interest		\$ 0.03
4/1/19		Interest		\$ 0.03
5/1/19		Interest		\$ 0.03
6/3/19		Interest		\$ 0.03
7/1/19		Interest		\$ 0.03
8/1/19		Interest		\$ 0.02
TOTAL				\$ 0.59
Acquisition/Construction Fund at 9/30/18				\$ 840.33
Interest Earned thru 8/31/19				\$ 0.59
Requisitions Paid thru 8/31/19				\$ (730.00)
Remaining Acquisition/Construction Fund				\$ 110.92

**Stoneybrook South at ChampionsGate
Community Development District**

Special Assessment Bonds, Series 2019

Date	Requisition #	Contractor	Description	Requisitions
Fiscal Year 2019				
7/12/19	1	Lennar Corporation	Reimbursement#1 Whistling Straits Blvd	\$ 7,829,239.42
8/12/19	2	Hamilton Engineering & Surveying, Inc.	Preparation of reimbursement #1	\$ 12,391.25
TOTAL				\$ 7,841,630.67
Fiscal Year 2019				
5/1/19		Interest		\$ 190.97
6/3/19		Interest		\$ 2,960.03
7/1/19		Interest		\$ 2,865.20
8/1/19		Interest		\$ 1,395.41
TOTAL				\$ 7,411.61
Acquisition/Construction Fund at 4/29/19				\$11,617,138.82
Interest Earned thru 7/31/19				\$ 7,411.61
Requisitions Paid thru 7/31/19				\$ (7,841,630.67)
Remaining Acquisition/Construction Fund				\$ 3,782,919.76

SECTION 2

**Stoneybrook South at ChampionsGate
Community Development District**

**FY19 Funding Request #12
September 16, 2019**

Payee	General Fund FY2019	General Fund FY2020
1 Down to Earth Lawncare II, Inc. Inv# 45516 - Landscape Maintenance - September 2019	\$ 4,082.22	
2 Duke Energy Inv# 11636 69020 - 000 Westside Blvd. Lite, SB Tract K SL - August 2019	\$ 550.55	
Inv# 16755 46354 - 15121 Olympic Club Blvd., Entrance Lights - August 2019	\$ 43.50	
Inv# 57688 66338 - 000 Westside Blvd. Lite, SS Tract K Ph 3 SL - August 2019	\$ 550.58	
Inv# 61765 94368 - 000 Westside Blvd. Lite, SS Tract K Ph 2 SL - August 2019	\$ 573.47	
3 EGIS Insurance & Risk Advisors Inv# 9486 - FY20 Insurance Premium		\$ 9,245.00
4 Governmental Management Services-CF, LLC Inv# 58 - Management Fees - September 2019	\$ 3,552.24	
Inv# 59 - Field Management Services - September 2019	\$ 1,250.00	
Inv# 60 - FY20 Assessment Roll Certification		\$ 5,000.00
5 Heritage Service Solutions LLC Inv# 1472 - Photocell Replacement to Entrance Lighting - August 2019	\$ 165.00	
6 Orlando Sentinel Inv# 7389825000 - Notice of Meeting - June 2019	\$ 203.75	
7 Toho Water Authority Inv# 2627512-33111069 - 1500 Olympic Club Blvd. Mtr A - August 2019	\$ 1,321.32	
Inv# 2627512-33169919 - 1500 Olympic Club Blvd. Mtr A - August 2019	\$ 19.25	
	\$ 12,311.88	\$ 14,245.00
	\$ 26,556.88	

Please make check payable to:

**Stoneybrook South at ChampionsGate
Community Development District
1408 Hamlin Avenue, Unit E
St.Cloud, FL 34771**

Down to Earth
Maitland Branch
2701 Maitland Center Pkwy.
Suite 200
Maitland FL 32751
(321) 263-2700



**DOWN TO
EARTH**

LANDSCAPE & IRRIGATION

September 2019
Invoice #45516

Customer

STONEBROOK SOUTH CHAMPIONSGATE
CDD
1408 HAMLIN AVENUE
UNIT E
ST CLOUD FL 34771
TVISCARRA@GMSFCL.COM

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SEP 18 2019
BY: _____

Project/Job	Invoice Date	Due Date	Terms	PO #
MONTHLY MAINTENANCE - STONEBROOK SOUTH AT CHAMPIONSGATE CDD	9/10/2019	10/10/2019	Net 30	

Item	Qty	Rate	Amount
MONTHLY MAINTENANCE Description: STONEBROOK SOUTH AT CHAMPIONSGATE CDD	1	\$4,082.22	\$4,082.22

#10(Hd) 1-320-538-462

Mthly Maintenance - Sep 19

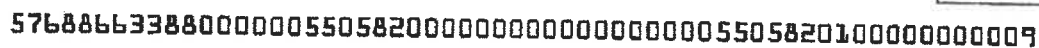
Subtotal	\$4,082.22
Payments/Credits	\$0.00
Balance Due	\$4,082.22

Payment terms are net 30 days, with late payments subject to a 18% per annum interest rate applied daily on the overdue balance. A processing fee of 2.75% will be added to all credit card payments.

A
LANDSCAPE











Insurance & Risk Advisors

Stoneybrook South at Championsgate Community Development
c/o Governmental Management Services -CF, LLC
135 W. Central Blvd, Ste 320
Orlando, FL 32801

INVOICE

Customer	Stoneybrook South at Championsgate Community Development District
Acct #	694
Date	09/11/2019
Customer Service	Kristina Rudez
Page	1 of 1

Payment Information	
Invoice Summary	\$ 9,245.00
Payment Amount	
Payment for:	Invoice#9486
100119297	

Thank You

Partly detach return with payment

Customer: Stoneybrook South at Championsgate Community Development District

Invoice	Effective	Transaction	Description	Amount
9486	10/01/2019	Renew policy	Policy #100119297 10/01/2019-10/01/2020 Florida Insurance Alliance Package - Renew policy Due Date: 9/11/2019 FY20 Gen Liab/Public Officials FY20 Property Insurance	9,245.00 \$ 3,123 \$ 4,120
				Total
				\$ 9,245.00
FOR PAYMENTS SENT OVERNIGHT: Egis Insurance Advisors LLC, Fifth Third Wholesale Lockbox, Lockbox #234021, 4900 W. 95th St Oaklawn, IL 60453				

Thank You

Remit Payment To: Egis Insurance Advisors, LLC	(321)233-9939	Date
Lockbox 234021 PO Box 84021		
Chicago, IL 60689-4002	scilmer@egisadvisors.com	09/11/2019

1001 Bradford Way
Kingston, TN 37763

Invoice #: 58
Invoice Date: 9/1/19
Due Date: 9/1/19
Case:
P.O. Number:

Stoneybrook South @ CG CDD
135 W Central Blvd
Suite 320
Orlando, FL 32801

Description		Hours/Qty	Rate	Amount
	Management Fees - September 2019	310-513-34	2,708.33	2,708.33
	Information Technology - September 2019	310-513-351	50.00	50.00
Fee	Dissemination Agent Services - September 2019	310-513-313	583.33	583.33
	Office Supplies	310-513-51	6.17	6.17
	Postage	310-513-42	100.91	100.91
	Copies	310-513-425	103.50	103.50
H1 (Hd)				
Total				\$3,552.24
Payments/Credits				\$0.00
Balance Due				\$3,552.24

GMS-Central Florida, LLC

1001 Bradford Way
Kingston, TN 37763

Invoice

Invoice #: 59

Invoice Date: 9/1/19

Due Date: 9/1/19

Case:

P.O. Number:

Bill To:

Stoneybrook South @ CG CDD
135 W Central Blvd
Suite 320
Orlando, FL 32801

Description	Hours/Qty	Rate	Amount
Field Management 3 September 2019 1-320-538-12 H1 (Hd)		1,250.00	1,250.00
		Total	\$1,250.00
		Payments/Credits	\$0.00
		Balance Due	\$1,250.00

GMS-Central Florida, LLC
1001 Bradford Way
Kingston, TN 37763

Invoice

RECEIVED
SEP 16 2019

Invoice #: 60
Invoice Date: 9/15/19
Due Date: 9/15/19
Case:
P.O. Number:

Bill To:
Stoneybrook South @ CG CDD
135 W Central Blvd
Suite 320
Orlando, FL 32801

BY: _____

Description	Hours/Qty	Rate	Amount
Assessment Roll Certification - FY 2020		5,000.00	5,000.00
Total			\$5,000.00
Payments/Credits			\$0.00
Balance Due			\$5,000.00

Heritage Service Solutions LLC

8813 Bay Ridge Blvd.
Orlando, FL 32819

Invoice

Date	Invoice #
8/28/2019	1472

Bill To
Stoney Brook South at Champions Gate CDD 1408 Hamlin Avenue, Unit E Orlando, FL 34771

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AUG 30 2019

BY: _____

P.O. No.	Terms	Project
	Due on receipt	

Quantity	Description	Rate	Amount
	Service call request related to lighting not working at entry monument located at Olympia Club. Technician respond and determined that the photocell was bad. Technician purchased and installed new photocell then tested lighting at entrance all working as designed. Job Location: Stoneybrook South CDD (Olympia Club) at CG #18(Hd) 1-320-538-49 Inst/Test New Photocell <i>Contingency Monument</i>	165.00	165.00
Thank you for your business.		Total	\$165.00

Orlando Sentinel

MEDIA GROUP

PO Box 100808
Atlanta, GA 30384-0808
advertising@tribpub.com
844-348-2445

Invoice Details

Billed Account Name: Stoneybrook South At
Championsgate Cdd
Billed Account Number: CU00562961
Invoice Number: 007389825000
Invoice Amount: \$203.75
Billing Period: 06/17/19 - 06/23/19
Due Date: 07/23/19

INVOICE

Page 1 of 2

Invoice Details

Date	Invoice Reference #	Description	Ad Size/ Units	Rate	Gross Amount	Total
06/21/19	OSC7389825	PO# Stacie Vanderbilt Classified Listings, Online MEETING 7/1 1130am 6343041				203.75

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AUG 1 2019

BY: _____

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AUG 21 2019
GMS-CF, LLC

#3 (Hd)
1-310-513-48
Not. of Meeting 07/01/19

Invoice Total: \$203.75

Account Summary

Current	1-30	31-60	61-90	91+	Unapplied Amount
203.75	0.00	0.00	0.00	0.00	0.00



SIGNATURE



MOTIV8

Please detach and return this portion with your payment.

Orlando Sentinel

MEDIA GROUP

PO Box 100808
Atlanta, GA 30384-0808

Return Service Requested

Remittance Section

Billed Period: 06/17/19 - 06/23/19
Billed Account Name: Stoneybrook South At
Championsgate Cdd
Billed Account Number: CU00562961
Invoice Number: 007389825000

For questions regarding this billing, or change of address notification,
please contact Customer Care:

STONEBROOK SOUTH AT CHAMPIONSGATE CDD
STACIE VANDERBILT
135 W CENTRAL BLVD STE 320
ORLANDO FL 32801-2435

Orlando Sentinel
PO Box 100808
Atlanta, GA 30384-0808



00056296100056296103007389825 00020375 00020375 6

As used in these invoice terms and conditions, *tronic, Inc.* and any and all of their respective affiliates, as defined by the Ad Publication Terms and Conditions as "Publisher" and in the Digital Services Terms and Conditions as "IT" shall be collectively referred to herein as "Publisher." The Client, as set forth on the face of this invoice, for whose benefit the Advertising Services and/or Creation and Digital Services have been provided, as defined in the Ad Publication Terms and Conditions as "Advertiser" and in the Digital Services Terms and Conditions as "Client," shall be collectively referred to herein as "Advertiser."

Orlando Sentinel

MEDIA GROUP

Published Daily
ORANGE County, Florida

State Of Florida
County Of Orange

Before the undersigned authority personally appeared
Marcella Green, who on oath says that he or she is an Advertising Representative of the ORLANDO
SENTINEL, a DAILY newspaper published at the ORLANDO SENTINEL in ORANGE County, Florida;
that the attached copy of advertisement, being a Legal Notice in the matter of 11200-Misc. Legal,
MEETING 7/1 11:30am was published in said newspaper in the issues of Jun 21, 2019.

Affiant further says that the said ORLANDO SENTINEL is a newspaper Published in said ORANGE
County, Florida, and that the said newspaper has heretofore been continuously published in said ORANGE
County, Florida, each day and has been entered as periodicals matter at the post office in ORANGE County,
Florida, in said ORANGE County, Florida, for a period of one year next preceding the first publication of
the attached copy of advertisement; and affiant further says that he or she has neither paid nor promised any
person, firm or corporation any discount, rebate, commission or refund for the purpose of securing this
advertisement for publication in the said newspaper.

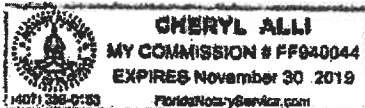
Marcella Green
Signature of Affiant

Marcella Green

Name of Affiant

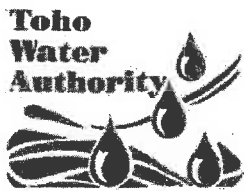
Sworn to and subscribed before me on this 25 day of June, 2019,
by above Affiant, who is personally known to me (X) or who has produced identification ().

Cheryl Alli
Signature of Notary Public



Name of Notary, Typed, Printed, or Stamped

NOTICE OF MEETING TO DISCUSS THE PROPOSED
AT CHAMPAGNE DISTRICT
A meeting of the Board of
Supervisors of the Board of
County of Champagne, Conventionally
Development District will be held on
Monday, July 1, 2019 at 11:30 AM at
the Dole Club at Champagne, 1530
Dole Club Boulevard, Champagne, IL,
Florida 32606. The meeting is open
to the public and will be conducted
in accordance with the provisions
of Florida Law for Community
Development Districts. This meeting
may be continued to a date, time, and
place to be specified in the record of
the meeting. A copy of the record of
the meeting may be obtained from the
District Manager of 135 W. Central
Bldg., Suite 200, Orlando, FL 32801.
This meeting may be continued to a
date, time, and place to be specified in
the record of the meeting.
There may be occasions when one
or more Supervisors, Staff or other
individuals will participate by remote
means.
Any person requiring special
accommodations or this meeting
because of a disability or physical
impairment should contact the District
Office of (407) 840-0334 at least forty-
eight (48) hours prior to the meeting.
If you are hearing or speech impaired,
please contact the Florida Relay
Service, 1-800-352-5776, for aid in
contacting the District Office.
Each person who decides to attend
this action taken at these meetings
is advised that person will need a
record of the proceedings and that
accordingly, the person may need to
ensure that a verbatim record of the
proceedings is made, including the
testimony and evidence upon which
such action is to be based.
George S. Ford
District Manager
Governmental Management Services -
Central Florida, LLC
05/06/2019 05/06/2019



Toho Water Authority
P.O. Box 30527
Tampa, Florida 33630-3527
www.tohowater.com

STONEYBROOK SOUTH AT
CHAMPIONS GATE
Service Address:
1500 OLYMPIC CLUB BOULEVARD METER A

Account Number: 002627512-033111069
Past Due Amount: \$109.94
Current Charges: \$1,211.38
Total Amount Due: \$1,321.32

Bringing you life's most precious resource

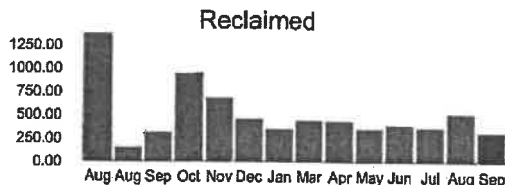
Customer Service: (8am - 5pm) 407-944-5000

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SEP 24

BY: _____

Meter Number	Number of Days	Previous Meter Reading		Current Meter Reading		Water Usage
		Date	Reading	Date	Reading	
18000067	31	08/03/2019	14311	09/03/2019	14631	320

Previous Balance	\$2,198.74
Payment(s) Received	\$-2,198.74
Late Payment Charges	\$109.94
Balance Forward	\$109.94
Current Transaction(s)	
Reclaimed Base Charge	\$17.78
Reclaimed Usage	\$1,193.60
Current Transaction Total	\$1,211.38
 Total Amount Due	 \$1,321.32



Toho Water Authority
P.O. Box 30527
Tampa, Florida 33630-3527
www.tohowater.com

Bringing you life's most precious resource

Please return this portion with your payment – Do not send cash through the mail

Past due balances are subject to immediate interruption of service

Account Number	Past Due Due Now	Current Charges		Total Amount Due
		Amount Due by 10/02/19	Late Charge after 10/02/19	
002627512-033111069	\$109.94	\$1,211.38	\$60.57	\$1,321.32

Please Remit to

Toho Water Authority
P. O. Box 30527
Tampa, Florida 33630-3527



003610

STONEYBROOK SOUTH AT CHAMPIONS GATE
1408 HAMLIN AVE UNIT E
SAINT CLOUD, FL 34771-8588

0026275120331110690001321329



5834 5934



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P.O. Box 30527
Tampa, Florida 33630-3527
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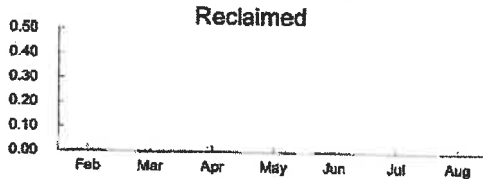
Customer Service: (8am - 5pm) 407-944-5000

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SEP 2 2019
BY: _____

#9 Aug 19

1-320-538-432

1000 Whistling Straits Blvd



STONEBROOK SOUTH AT
CHAMPIONS GATE

Service Address:
1000 WHISTLING STRAITS BOULEVARD BLOCK ODD

Account Number:
Past Due Amount:
Current Charges:
Total Amount Due:

002627512-033169919
\$0.00
\$52.52
\$19.25

Meter Number	Number of Days	Previous Meter Reading		Current Meter Reading		Water Usage
		Date	Reading	Date	Reading	
18010153	31	07/27/2019	0	08/27/2019	0	0

Previous Balance
Balance Forward \$-33.27

Current Transaction(s)
Reclaimed Base Charge \$52.52
Current Transaction Total \$52.52

Total Amount Due \$19.25

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Tampa, Florida 33630-3527
www.tohowater.com

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Past due balances are subject to immediate interruption of service

Account Number	Past Due	Current Charges		Total Amount Due
		Amount Due by 09/25/19	Late Charge after 09/25/19	
002627512-033169919	\$0.00	\$52.52	\$5.00	\$19.25

Please Remit to

Toho Water Authority
P. O. Box 30527
Tampa, Florida 33630-3527



STONEBROOK SOUTH AT CHAMPIONS GATE
1408 HAMLIN AVE UNIT E
SAINT CLOUD, FL 34771-8588

0026275120331699190000019254

