

*Stoneybrook South at ChampionsGate
Community Development District*

Agenda

February 1, 2021

AGENDA

Stoneybrook South at ChampionsGate

Community Development District

219 E. Livingston Street, Orlando, Florida 32801

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

January 25, 2021

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, February 1, 2021 at 11:30 a.m. at the Oasis Club at ChampionsGate, 1520 Oasis Club Blvd., ChampionsGate, FL 33896.** Following is the advance agenda for the meeting:

1. Roll Call
2. Public Comment Period
3. Approval of Minutes of the December 7, 2020 Meeting
4. Ratification of Agreement with Berger, Toombs, Elam, Gaines & Frank to Provide Auditing Services for the Fiscal Year 2020
5. Ratification of Data Sharing and Usage Agreement with Osceola County Property Appraiser
6. Consideration of Resolution 2021-09 Ratifying Enrollment in E-Verify System and Execution of the Memorandum of Understanding
7. Staff Reports
 - A. Attorney
 - B. Engineer
 - C. District Manager's Report
 - i. Approval of Check Register
 - ii. Balance Sheet and Income Statement
8. Other Business
9. Supervisor's Requests
10. 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 December 7, 2020 meeting. The minutes are enclosed for your review.

The fourth order of business is the ratification of agreement with Berger, Toombs, Elam, Gaines & Frank to provide auditing services for the Fiscal Year 2020. A copy of the agreement is enclosed for your review.

The fifth order of business is the ratification of the Data Sharing and Usage Agreement with the Osceola County Property Appraiser. A copy of the agreement is enclosed for your review.

The sixth order of business is the consideration of Resolution 2021-09 ratifying enrollment in the E-Verify system and execution of the memorandum of Understanding. A copy of the Resolution and memo from District Counsel is enclosed for your review.

The seventh order of business is Staff Reports. Sub-Section 1 of the District Manager's Report includes the check register for approval and Sub-Section 2 includes the balance sheet and income statement for 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,



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, December 7, 2020 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
Lane Register
Tim Smith
Rob Bonin

Chairman
Vice Chairman
Assistant Secretary
Assistant Secretary

Also present were:

George Flint
Kristen Trucco
David Reid

District Manager
District Counsel (by phone)
District Engineer

FIRST ORDER OF BUSINESS

Roll Call

Mr. Flint called the meeting to order and called the roll. Four Board members were in attendance constituting a quorum.

SECOND ORDER OF BUSINESS

Public Comment Period

Mr. Flint: It does not appear we have any members of the public here or on the phone. We will move on to organizational matters.

THIRD ORDER OF BUSINESS

Approval of Minutes of the November 2, 2020 and November 16, 2020 Board of Supervisors Meetings and Acceptance or Minutes of the November 2, 2020 Landowners' Meeting

Mr. Flint: Did the Board have any comments, corrections, or changes to the November 2 or November 16, 2020 meeting minutes? You also have the acceptance of the November 2 Landowner meeting minutes.

Mr. Morgan: All of the minutes look good to me.

On MOTION by Mr. Morgan, seconded by Mr. Register, with all in favor, the Minutes of the November 2, 2020 and November 16, 2020 Board of Supervisors Meeting and Acceptance of the November 2, 2020 Landowner's Meeting, were approved.

FOURTH ORDER OF BUSINESS

Financing Matters

A. Consideration of Supplemental Engineer's Report for Fox South Assessment Area

Mr. Flint: We have the public hearing to consider levying assessments for the Fox South assessment area. The first item is the Supplemental Engineer's report for the Fox South assessment area. I will note the version in your agenda has been revised to reflect the proper Lennar entity, which is Lennar Homes, LLC. Dave, do you want to briefly go over the Engineer's report? The Board saw the previously when they set the hearing.

Mr. Reid: The report describes the infrastructure improvements that will be funded by the 2020 project. The area is 158.037 acres and the Master Developer has been changed to Lennar Homes, LLC. Table 1, the development program, describes the units with a total of 610 units. The section below that, 5.1 through 5.4 describe the roadway improvements, stormwater management, utility, and landscape and hardscape infrastructure that will be funded by the project. The probable construction cost is in Table 2.0 with a total of \$17,824,433.

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

B. Consideration of Master Assessment Methodology for Fox South Assessment Area

Mr. Flint: Next you have the Master Assessment Methodology, this takes the information that Dave provided in his report. We are creating a separate assessment area just for this bond issue. Table 1 reflects the 610 units in the Engineer's report which equates to 490 equivalent residential units. Table 2 is the capital cost identified in the Engineer's report of \$17,824,433. Table 3 is the Master Methodology bond sizing assuming we funded 100% of the eligible improvements at conservative assumptions, it would generate a par amount of \$23,100,000. Table 4 is the improvement cost per product. Table 5 is the par debt per product. Table 6 are the net and annual gross assessments. Table 7 is the preliminary assessment roll and that should be updated to reflect Lennar Homes, LLC. Then there is a legal description of the assessment area, of the 158.037 acres. Are there any questions? Hearing none,

C. Public Comment and Testimony

Mr. Flint: This is a public hearing, it was advertised and there was a 30 day mailed notice mailed to the landowner as well two notices placed in the newspaper. It does not appear we have any members of the public to provide comment or testimony. I will open the public hearing and note that there are no comments.

D. Consideration of Resolution 2021-07 Levying Assessments

Mr. Flint: Resolution 2021-07 levies the assessments and the Engineer's report and methodology are attachments to this. Are there any questions? Hearing none,

On MOTION by Mr. Morgan, seconded by Mr. Register, with all in favor, Resolution 2021-07 Levying Assessments, was approved.

Mr. Flint: I will close the public hearing at this time.

FIFTH ORDER OF BUSINESS

**Consideration of Resolution 2021-08
Finalizing Assessment for the Fox South
Assessment Area**

Mr. Flint: Now that we have priced the bonds and we are getting ready to close on those, we have the final terms of the bond issue. This resolution finalizes the assessments for the Fox South assessment area and adopts a Supplemental Assessment Methodology with the final terms of the bond issue. Attached to the resolution you will find the Supplemental Assessment report. The number of units and product types have not changed. The total eligible cost has not changed. On Table 3, the bond sizing reflects the final terms. You can see it is a par amount of \$12,730,000 which generates \$11,900,000 in construction funds. Average interest rate or coupon rate is 3.62% amortized over 30 years, a 50% debt service reserve, an underwriters discount of 2%. That interest rate is really good.

Mr. Morgan: The previous one was around 6%. That's great.

Mr. Flint: Yes. Since we prepared the master there have been lots that have been platted. Those are reflected on the preliminary assessment roll that is attached to the supplemental.

Ms. Trucco: I will just add that this authorizes the District to put a lien on the Fox South assessment area in order to repay those 2020 bonds.

On MOTION by Mr. Register, seconded by Mr. Morgan, with all in favor, Resolution 2021-08 Finalizing Assessments for the Fox South Assessment Area, was approved.

SIXTH ORDER OF BUSINESS**Discussion of Stormwater Pond Maintenance**

Mr. Scheerer: Included in your agenda package is a proposal from Lake Doctors for the maintenance of 7 ponds. There are two ponds in Tract K, one is a wet pond and one is a dry pond. The inlet there is constantly covered in cattails so we want to make sure the company is spraying for that. Currently we have no pond maintenance on any of the District owned ponds and we would like to get that going as quickly as possible.

Mr. Register: The other ponds in the North parcel are being treated?

Mr. Scheerer: They are not being treated currently. The golf course is doing the golf course side of those so we did not add those at this time. There is nothing to be sprayed right now, we have no weed infestation and we don't have any issues. We are going to monitor the rest of the ponds and as they start to show growth we will add them. We have a \$10,000 budget and we are only looking to spend about half of that right now.

On MOTION by Mr. Morgan, seconded by Mr. Register, with all in favor, the Lake Doctors Proposal for Stormwater Pond Maintenance, was approved.

SEVENTH ORDER OF BUSINESS**Staff Reports****A. Attorney**

Mr. Flint: Kristen, anything else for the Board?

Ms. Trucco: No, nothing to report. We are closing on the bonds on the 16th. Thank you Adam for your help.

Mr. Morgan: You're welcome.

B. Engineer

Mr. Flint: Dave, do you have anything?

Mr. Reid: Nothing additional for the Board at this time.

C. District Manager's Report**i. Approval of Check Register**

Mr. Flint: You have approval of the check register totaling \$120,953.85. The detailed register can be found behind the summary. Any questions on the check register? We've started to get the assessment revenue in from the County, so you will see the transfers of the Debt Service to the Trustee on the check register.

On MOTION by Mr. Morgan, seconded by Mr. Register, with all in favor, the Check Register totaling \$120,953.85, was approved.

ii. Balance Sheet and Income Statement

Mr. Flint: You have the unaudited financials through October 31st, there is no action required by the Board. If you have any questions, we can discuss those.

EIGHTH ORDER OF BUSINESS

Other Business

There being none, the next item followed.

NINTH ORDER OF BUSINESS

Supervisor's Requests

There being none, the next item followed.

TENTH ORDER OF BUSINESS

Adjournment

Mr. Flint: If there is nothing else from the Board, is there a motion to adjourn?

On MOTION by Mr. Morgan, seconded by Mr. Register, with all in favor, the meeting was adjourned.

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

August 19, 2020

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, 2020 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, 2020 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



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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.



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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.



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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.

Either party may unilaterally terminate this agreement, with or without cause, upon sixty (60) days written notice subject to the condition that the District will pay all invoices for services rendered prior to the date of termination.

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, 2020 will not exceed \$3,135 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.



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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. 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 P.L.

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:

[Signature]

1/5/21



**ADDENDUM TO ENGAGEMENT LETTER BETWEEN BERGER, TOOMBS,
ELAM, GAINES AND FRANK AND STONEYBROOK SOUTH AT
CHAMPIONSGATE COMMUNITY DEVELOPMENT DISTRICT
(DATED AUGUST 19, 2020)**

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

By:  _____

Title: Director

Date: August 19, 2020

**District: Stoneybrook South at
ChampionsGate CDD**

By:  _____

Title: District Manager

Date: 1/5/21

SECTION V



KATRINA S. SCARBOROUGH, CFA, CCF, MCF OSCEOLA COUNTY PROPERTY APPRAISER

Stoneybrook South at Champions GateCDD

This Data Sharing And Usage Agreement, hereafter referred to as "Agreement," establishes the terms and conditions under which the **Stoneybrook South at Champions GateCDD**, hereafter referred to as agency, can acquire and use Osceola County Property Appraiser (OCPA) data that is exempt from Public Records disclosure as defined in [FS 119.071](#).

The confidentiality of personal identifying and location information including: names, physical, mailing, and street addresses, parcel ID, legal property description, neighborhood name, lot number, GPS coordinates, or any other descriptive property information that may reveal identity or home address pertaining to parcels owned by individuals that have received exempt/confidential status, hereafter referred to as confidential personal identifying and location information, **will be protected as follows:**

1. The **agency** will not release confidential personal identifying and location information that may reveal identifying and location information of individuals exempted from Public Records disclosure.
2. The **agency** will not present the confidential personal identifying and location information in the results of data analysis (including maps) in any manner that would reveal personal identifying and location information of individuals exempted from Public Records disclosure.
3. The **agency** shall comply with all State laws and regulations governing the confidentiality of personal identifying and location information that is the subject of this Agreement.
4. The **agency** shall ensure any employee granted access to confidential personal identifying and location information is subject to the terms and conditions of this Agreement.
5. The **agency** shall ensure any third party granted access to confidential personal identifying and location information is subject to the terms and conditions of this Agreement. Acceptance of these terms must be provided in writing to the **agency** by the third party before personal identifying and location information is released.
6. The terms of this Agreement shall commence on **January 1, 2021** and shall run until **December 31, 2021**, the date of signature by the parties notwithstanding. **This Agreement shall not automatically renew.** A new agreement will be provided annually for the following year.

IN WITNESS THEREOF, both the Osceola County Property Appraiser, through its duly authorized representative, and the **agency**, through its duly authorized representative, have hereunto executed this Data Sharing and Usage Agreement as of the last below written date.

OSCEOLA COUNTY PROPERTY APPRAISER

Signature: _____

Print: Katrina S. Scarborough

Date: _____

Stoneybrook South at Champions GateCDD

Signature: 

Print: George S. Flinch

Title: District Manager

Date: 1/5/21

Please return signed original copy in the enclosed self-addressed envelope, no later than January 31, 2021

2505 E IRLO BRONSON MEMORIAL HWY
KISSIMMEE, FL 34744
(407) 742-5000

INFO@PROPERTY-APPRAISER.ORG • PROPERTY-APPRAISER.ORG

SECTION VI

RESOLUTION 2021-09

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE STONEYBROOK SOUTH AT CHAMPIONSGATE COMMUNITY DEVELOPMENT DISTRICT RATIFYING THE DISTRICT'S ENROLLMENT IN THE E-VERIFY SYSTEM; APPROVING AND RATIFYING EXECUTION OF THE MEMORANDUM OF UNDERSTANDING; RATIFYING PRIOR ACTIONS OF THE CHAIRMAN, VICE CHAIRMAN AND DISTRICT STAFF RELATED TO ENROLLMENT AND COMPLIANCE WITH THE E-VERIFY SYSTEM; DELEGATING AUTHORITY TO THE CHAIRMAN, VICE CHAIRMAN AND DISTRICT MANAGER TO TAKE ALL ACTIONS NECESSARY OR PRUDENT TO MAINTAIN COMPLIANCE WITH THE E-VERIFY SYSTEM; PROVIDING FOR SEVERABILITY; AND PROVIDING FOR AN EFFECTIVE DATE.

WHEREAS, the Stoneybrook South at ChampionsGate Community Development District ("the District") is a local unit of special-purpose government established pursuant to Chapter 190, *Florida Statutes*, for the purpose of financing, constructing, providing, operating and maintaining infrastructure improvements, facilities and services to the lands within the District; and

WHEREAS, the District is located in, Osceola County, Florida; and

WHEREAS, Section 448.095, *Florida Statutes* became effective on January 1, 2021 by the passage of the Florida Senate Bill 664. Section 448.095, *Florida Statutes* requires that beginning as of January 1, 2021, the District, its contractors and subcontractors are required to enroll with and use the E-Verify system to verify the work authorization status of all newly hired employees. As part of the enrollment process in the E-Verify system, the District is required to execute the E-Verify system's Memorandum of Understanding; and

WHEREAS, the District's Board of Supervisors desires to adopt this Resolution in order to approve and ratify the District's enrollment in the E-Verify system; to approve and ratify the executed E-Verify Memorandum of Understanding; to ratify prior actions of the Chairman, Vice Chairman and/or District Staff related to enrollment and compliance with the E-Verify system; and to delegate authority to the Chairman, Vice Chairman and District Manager to take any and all necessary actions to maintain compliance with the E-Verify system.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF SUPERVISORS OF THE STONEYBROOK SOUTH AT CHAMPIONSGATE COMMUNITY DEVELOPMENT DISTRICT:

1. Recitals. The recitals so stated are true and correct and by this reference are incorporated herein.

2. **Authority for this Resolution.** This Resolution is adopted pursuant to the provisions of Florida law, Chapter 190, *Florida Statutes*.

3. **Approval and Ratification of the District's Enrollment in the E-Verify System and Execution of the E-Verify System's Memorandum of Understanding.** The District finds it to be in its best interest to, and hereby does, approve and ratify the District's enrollment in the E-Verify system and the execution of the E-Verify system's Memorandum of Understanding.

4. **Ratification and Approval of Prior Actions.** All prior actions taken to date by the Chairman, Vice Chairman and/or District Staff in order to ensure the District's compliance with the E-Verify system are hereby approved, confirmed and ratified.

5. **Delegation of Authority to Chairman, Vice Chairman and District Manager to Take Actions Necessary to Maintain Compliance With the E-Verify System.** The Chairman, Vice Chairman and District Manager, are hereby delegated authority to execute any and all documents and take any and all actions necessary and/or prudent to ensure the District's continuing compliance with the E-Verify system.

6. **Severability.** If any section or part of a section of this Resolution is declared invalid or unconstitutional, the validity, force and effect of any other section or part of a section of this Resolution shall not thereby be affected or impaired unless it clearly appears that such other section or part of a section of this Resolution is wholly or necessarily dependent upon the section or part of a section so held to be invalid or unconstitutional.

7. **Conflicts.** All resolutions or parts thereof in conflict herewith are, to the extent of such conflict, superseded and repealed.

8. **Effective Date.** This Resolution shall take effect immediately upon its adoption.

PASSED AND ADOPTED this ____ day of February, 2021.

**STONEBROOK SOUTH AT
CHAMPIONSGATE COMMUNITY
DEVELOPMENT DISTRICT**

ATTEST:

By: _____

Name: _____
Secretary/Asst. Secretary

By: _____

Name: _____
Chairman/Vice-Chairman

LATHAM, LUNA, EDEN & BEAUDINE, LLP

MEMORANDUM

To: District Managers/Supervisors

From: Jan Albanese Carpenter, Esq. and Kristen E. Trucco, Esq.

Date: January 4, 2021

Subject: E-Verify Requirements Under Section 448.095, *Florida Statutes*

The Florida Legislature enacted Section 448.095, *Florida Statutes*, which went into effect as of January 1, 2021. This statute requires Community Development Districts to register with and use the U.S. Department of Homeland Security's "E-Verify system" in order to verify the work authorization status of all newly hired employees. The statute also requires that the District's contractors and subcontractors register with and use the "E-Verify system." The District, contractor and subcontractor are prohibited from entering into a contract unless each party to the contract registers with and uses the E-Verify system.

If a District's contractor enters into a contract with a subcontractor, the subcontractor must provide the contractor with an Affidavit stating that the subcontractor does not employ, contract with, or subcontract with an unauthorized alien. The contractor is required to keep a copy of the Affidavit for the duration of the agreement.

In addition, Section 448.095, *Florida Statutes* requires that the District, contractor or subcontractor must terminate a contract with a person or entity if the District, contractor or subcontractor has a good faith belief that such person or entity has violated Section 448.09(1), *Florida Statutes*:

"It shall be unlawful for any person knowingly to employ, hire, recruit, or refer, either for herself or himself or on behalf of another, for private or public employment within the state, an alien who is not duly authorized to work by the immigration laws or the Attorney General of the United States."

If the District has a good faith belief that a subcontractor knowingly violated Section 448.095(2)(c), *Florida Statutes*, but the contractor otherwise complied, the District shall promptly notify the contractor and order the contractor to immediately terminate the contract with the subcontractor.

If the District or any other public employer terminates an agreement with a contractor for knowingly violating Section 448.095(2)(c), *Florida Statutes*, the contractor may not be awarded a public contract for at least one (1) year after the date on which the Agreement was terminated. Moreover, a contractor is liable for any additional costs incurred by the District as a result of the termination of a contract due to the foregoing.

For each District, the District Manager shall immediately take the following steps:

1. Enroll your District in the "E-Verify system" at: <https://www.e-verify.gov/>. To enroll, the Chairperson or other authorized signer for the District must electronically sign the "E-Verify Memorandum of Understanding for Employers" ("MOU"). The District's Board of Supervisors shall ratify the execution of the MOU thereafter. The MOU details the responsibilities of the Social Security Administration, the U.S. Department of Homeland Security and the District.

As outlined in the attached “**E-Verify User Manual**,” under the E-Verify system, the District’s responsibilities include:

- Agreeing to follow the guidelines outlined in the MOU and the **E-Verify User Manual** (attached);
 - Notifying each job applicant of E-Verify participation by clearly displaying the “Notice of E-Verify Participation” and the “Right to Work” posters in English and Spanish (posters are available in the Employer Resources page at: <https://www.e-verify.gov/employers/employer-resources>);
 - Completing Form I-9 for each newly hired employee before creating a case in the E-Verify system;
 - Obtaining a Social Security number for each newly hired employee on Form I-9;
 - Ensuring that “Form I-9 List B” identity documents include a photograph;
 - **Creating a case for each newly hired employee no later than the third business day after he or she starts work for pay;**
 - Entering the employee’s email address in the E-Verify system if it was provided on Form I-9;
 - Providing each employee with notice of and opportunity to take action in the event of a “Tentative Nonconfirmation,” as described in the attached **E-Verify User Manual**; and
 - Ensuring that all personally identifiable information is safeguarded.
2. Of great importance, the District Manager must ensure that E-Verify system language requiring compliance is included in all contracts/agreements entered into by the District: We can assist you in drafting the appropriate language to alert contractors to these new requirements as contracts are bid or proposals requested, and then for the actual contracts when they are drafted..

To confirm compliance, the District may ask contractors to provide a Certificate from the E-Verify system or other proof of registration with the E-Verify system.

Thank you for your attention to this matter and please contact us with any questions.

SECTION VII

SECTION C

SECTION 1

Stoneybrook South at ChampionsGate

Community Development District

Summary of Checks

November 30, 2020 to January 25, 2021

Bank	Date	Check #	Amount
General Fund	12/3/20	273	\$ 2,912.95
	12/7/20	274	\$ 5,089.99
	12/10/20	275-277	\$ 794,407.97
	12/17/20	278-282	\$ 28,601.30
	12/22/20	283-284	\$ 50,411.41
	1/7/21	285-286	\$ 7,654.53
	1/14/21	287	\$ 385.00
	1/21/21	288-289	\$ 22,561.05
			<hr/> \$ 912,024.20
Payroll Fund	<u>December 2020</u>		
	Patrick Bonin Jr.	50001	\$ 184.70
			<hr/> \$ 184.70
			<hr/> \$ 912,208.90

CHECK DATE	VEND#	INVOICE DATE	INVOICE	EXPENSED TO	YRMO	DPT	ACCT#	SUB	SUBCLASS	VENDOR NAME	STATUS	AMOUNT	...CHECK... AMOUNT	#
12/03/20	00002	11/20/20	95165	202010 310-51300-31500							*	1,618.00		
		11/20/20	95166	ROW AGRMNT/EASEMENT/ASMNT							*	1,294.95		
				OSCEOLA BOCC MTG/PET.EXP										
12/07/20	00001	12/01/20	93	202012 310-51300-34000						LATHAM, LUNA, EDEN & BEAUDINE	*	2,916.67	2,912.95	000273
				MANAGEMENT FEES DEC20										
		12/01/20	93	202012 310-51300-35100							*	100.00		
		12/01/20	93	INFORMATION TECH DEC20							*	625.00		
		12/01/20	93	DISSEMINATION FEE DEC20							*	.24		
		12/01/20	93	OFFICE SUPPLIES							*	13.43		
		12/01/20	93	POSTAGE							*	184.65		
		12/01/20	94	COPIES							*	1,250.00		
				FIELD MANAGEMENT DEC20										
12/10/20	00011	12/10/20	12102020	202012 300-20700-10000						GOVERNMENTAL MANAGEMENT SERVICES-CF	*	201,497.21	5,089.99	000274
				FY21 DEBT SERV SER 2017										
12/10/20	00011	12/10/20	12102020	202012 300-20700-10100						STONEYBROOK SOUTH AT CHAMPIONSGATE	*	569,899.91	201,497.21	000275
				FY21 DEBT SERV SER 2019										
12/10/20	00011	12/10/20	12102020	202012 300-20700-10100						STONEYBROOK SOUTH AT CHAMPIONSGATE	*	23,010.85	569,899.91	000276
				FY21 LEN-CG SOUTH SER2019										
12/17/20	00010	12/10/20	81577	202012 320-53800-46200						STONEYBROOK SOUTH AT CHAMPIONSGATE	*	3,170.00	23,010.85	000277
				LANDSCAPE-TRACT K-DEC20										
		12/10/20	81577	202012 320-53800-46200							*	5,339.00		
		12/10/20	81577	LANDSCAPE-WHISTLING STRTS							*	3,042.70		
		12/10/20	81577	202012 320-53800-46200							*	812.50		
		12/10/20	81577	LANDSCAPE-PH1 WESTSIDE BV							*	391.01		
		12/10/20	81577	LANDSCAPE-BAXTER TRACT							*	2,494.78		
		12/10/20	81577	202012 320-53800-46200							*			
		12/10/20	81577	LANDSCAPE-FOX PROP PH5 P1							*			
		12/10/20	81577	202012 320-53800-46200							*			
				LANDSCAPE-FOX PROP PH5 P2										

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AP300R

*** CHECK DATES 11/30/2020 - 01/25/2021 *** YEAR-TO-DATE ACCOUNTS PAYABLE PREPAID/COMPUTER CHECK REGISTER RUN 1/25/21 PAGE 2

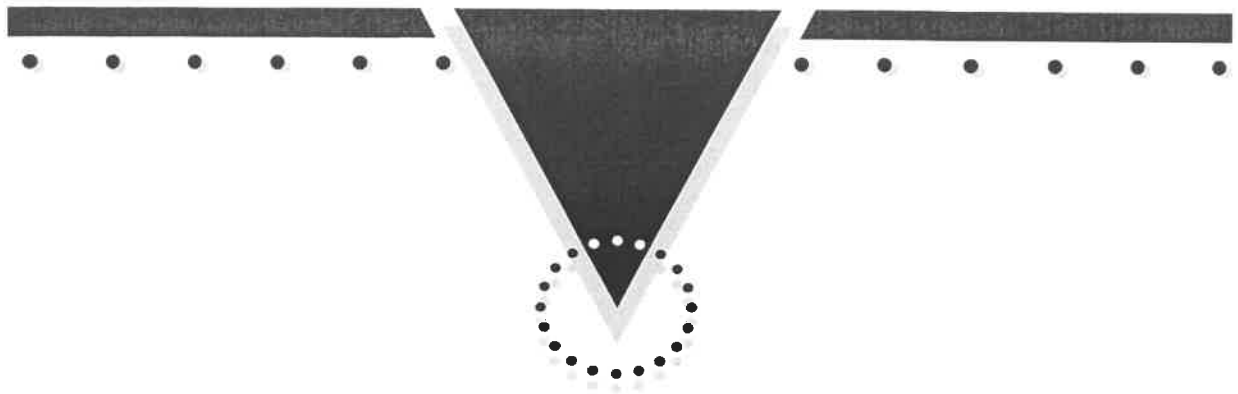
STONEBROOK SOUTH @ CG - GF
BANK A SSC - GENERAL FUND

CHECK DATE	VEND#INVOICE DATEINVOICE YRMOEXPENSED TO... DFT	SUB ACCT#	SUB CLASS	VENDOR NAME	STATUS	AMOUNTCHECK.... AMOUNT	#
12/10/20	00015	81577	202012	320-53800-46200			LANDSCAPE-FOX PROP PH5 P4	*	912.11		
12/10/20	00015	81577	202012	320-53800-46200			LANDSCAPE-FOX PROP PH5 P6	*	857.88		
12/10/20	00015	81577	202012	320-53800-46200			LANDSCAPE-FOX PROP PH5 P7	*	344.07		
12/17/20	00015	62742	202011	310-51300-31100			DOWN TO EARTH LAWCARE II, INC.	*	190.00	17,364.05	000278
12/17/20	00002	95488	202011	310-51300-31500			HAMILTON ENGINEERING & SURVEYING	*	2,270.75	190.00	000279
12/14/20	00002	95489	202011	310-51300-31500				*	51.50		
12/17/20	00003	28311597	202011	310-51300-48000			LATHAM, LUNA, EDEN & BEAUDINE	*	4,415.00	2,322.25	000280
12/17/20	00012	5947793	202011	310-51300-32300			ORLANDO SENTINEL	*	4,310.00	4,415.00	000281
12/22/20	00011	12222020	202012	300-20700-10000			USBANK	*	13,168.00	4,310.00	000282
12/22/20	00011	12222020	202012	300-20700-10100			STONEBROOK SOUTH AT CHAMPIONSGATE	*	37,243.41	13,168.00	000283
1/07/21	00001	1/01/21	95	202101	310-51300-34000		STONEBROOK SOUTH AT CHAMPIONSGATE	*	2,916.67	37,243.41	000284
1/01/21	95	202101	310-51300-35100					*	100.00		
1/01/21	95	202101	310-51300-31300					*	916.67		
1/01/21	95	202101	310-51300-51000					*	.24		
1/01/21	95	202101	310-51300-42000					*	28.80		
1/01/21	95	202101	310-51300-42500					*	42.15		

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SECTION 2



**Stoneybrook South
at ChampionsGate
Community Development District**

Unaudited Financial Reporting

December 31, 2020



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STONEYBROOK SOUTH AT CHAMPIONSGATE

COMMUNITY DEVELOPMENT DISTRICT

BALANCE SHEET

December 31, 2020

	General Fund	Debt Service Fund	Capital Projects Fund	Totals 2021
<u>ASSETS:</u>				
CASH	\$545,937	---	---	\$545,937
DEPOSITS	\$16,000	---	---	\$16,000
<u>INVESTMENTS</u>				
SERIES 2017				
RESERVE	---	\$150,900	---	\$150,900
REVENUE	---	\$246,683	---	\$246,683
CONSTRUCTION	---	---	\$111	\$111
SERIES 2019				
RESERVE	---	\$449,947	---	\$449,947
REVENUE	---	\$698,900	---	\$698,900
CONSTRUCTION	---	---	\$45	\$45
SERIES 2020				
RESERVE	---	\$351,125	---	\$351,125
REVENUE	---	---	---	\$0
CONSTRUCTION	---	---	\$11,927,323	\$11,927,323
TOTAL ASSETS	\$561,937	\$1,897,555	\$11,927,479	\$14,386,971
<u>LIABILITIES:</u>				
ACCOUNTS PAYABLE	\$7,689	---	---	\$7,689
<u>FUND EQUITY:</u>				
FUND BALANCES:				
RESTRICTED FOR DEBT SERVICE 2017	---	\$397,583	---	\$397,583
RESTRICTED FOR DEBT SERVICE 2019	---	\$1,148,847	---	\$1,148,847
RESTRICTED FOR DEBT SERVICE 2020	---	\$351,125	---	\$351,125
RESTRICTED FOR CAPITAL PROJECTS 2017	---	---	\$111	\$111
RESTRICTED FOR CAPITAL PROJECTS 2019	---	---	\$45	\$45
RESTRICTED FOR CAPITAL PROJECTS 2020	---	---	\$11,927,323	\$11,927,323
UNASSIGNED	\$554,248	---	---	\$554,248
TOTAL LIABILITIES & FUND EQUITY	\$561,937	\$1,897,555	\$11,927,479	\$14,386,971

STONEYBROOK SOUTH AT CHAMPIONSGATE

COMMUNITY DEVELOPMENT DISTRICT

GENERAL FUND

Statement of Revenues & Expenditures

For The Period Ending December 31, 2020

	ADOPTED BUDGET	PRORATED BUDGET THRU 12/31/20	ACTUAL THRU 12/31/20	VARIANCE
<u>REVENUES:</u>				
ASSESSMENTS - TAX ROLL	\$553,387	\$429,967	\$429,967	\$0
ASSESSMENTS - DIRECT BILLED	\$91,748	\$45,874	\$45,874	\$0
TOTAL REVENUES	\$645,135	\$475,841	\$475,841	\$0
<u>EXPENDITURES:</u>				
<u>ADMINISTRATIVE:</u>				
SUPERVISORS FEES	\$12,000	\$3,000	\$600	\$2,400
FICA EXPENSE	\$918	\$230	\$46	\$184
ENGINEERING	\$12,000	\$3,000	\$190	\$2,810
ATTORNEY	\$25,000	\$6,250	\$5,235	\$1,015
DISSEMINATION	\$7,500	\$1,875	\$1,875	\$0
ARBITRAGE	\$450	\$0	\$0	\$0
ANNUAL AUDIT	\$4,135	\$0	\$0	\$0
ASSESSMENT ADMINISTRATION	\$5,000	\$5,000	\$5,000	\$0
TRUSTEE FEES	\$9,000	\$4,310	\$4,310	\$0
MANAGEMENT FEES	\$35,000	\$8,750	\$8,750	(\$0)
INFORMATION TECHNOLOGY	\$1,200	\$300	\$300	\$0
TELEPHONE	\$300	\$75	\$0	\$75
POSTAGE	\$1,000	\$250	\$30	\$220
INSURANCE	\$5,650	\$5,650	\$5,381	\$269
PRINTING & BINDING	\$1,000	\$250	\$196	\$54
LEGAL ADVERTISING	\$2,500	\$625	\$5,193	(\$4,568)
OTHER CURRENT CHARGES	\$1,000	\$250	\$0	\$250
OFFICE SUPPLIES	\$625	\$156	\$1	\$156
PROPERTY APPRAISER	\$350	\$350	\$0	\$350
DUES, LICENSE & SUBSCRIPTIONS	\$175	\$175	\$175	\$0
<u>FIELD:</u>				
FIELD SERVICES	\$15,000	\$3,750	\$3,750	\$0
PROPERTY INSURANCE	\$6,000	\$6,000	\$5,467	\$533
ELECTRIC	\$7,500	\$1,875	\$157	\$1,718
STREETLIGHTING	\$70,000	\$17,500	\$15,641	\$1,859
WATER & SEWER	\$75,000	\$18,750	\$4,666	\$14,084
LANDSCAPE MAINTENANCE	\$219,449	\$54,862	\$52,092	\$2,770
LANDSCAPE CONTINGENCY	\$15,000	\$3,750	\$0	\$3,750
IRRIGATION REPAIRS	\$15,000	\$3,750	\$3,585	\$165
LAKE MAINTENANCE	\$10,000	\$2,500	\$0	\$2,500
CONTINGENCY	\$15,000	\$3,750	\$0	\$3,750
REPAIRS & MAINTENANCE	\$5,000	\$1,250	\$0	\$1,250
CAPITAL RESERVE	\$67,383	\$16,846	\$0	\$16,846
TOTAL EXPENDITURES	\$645,135	\$175,079	\$122,638	\$52,440
EXCESS REVENUES (EXPENDITURES)	\$0		\$353,203	
FUND BALANCE - Beginning	\$0		\$201,045	
FUND BALANCE - Ending	\$0		\$554,248	

STONEBROOK SOUTH AT CHAMPIONSGATE

COMMUNITY DEVELOPMENT DISTRICT

SERIES 2017

DEBT SERVICE FUND

Statement of Revenues & Expenditures

For The Period Ending December 31, 2020

	ADOPTED BUDGET	PRORATED BUDGET THRU 12/31/20	ACTUAL THRU 12/31/20	VARIANCE
REVENUES:				
ASSESSMENTS - TAX ROLL	\$301,800	\$234,589	\$234,589	\$0
INTEREST	\$250	\$63	\$4	(\$58)
TOTAL REVENUES	\$302,050	\$234,651	\$234,593	(\$58)
EXPENDITURES:				
INTEREST - 12/15	\$105,875	\$105,875	\$105,875	\$0
PRINCIPAL - 12/15	\$90,000	\$90,000	\$90,000	\$0
INTEREST - 6/15	\$104,300	\$0	\$0	\$0
TOTAL EXPENDITURES	\$300,175	\$195,875	\$195,875	\$0
EXCESS REVENUES (EXPENDITURES)	\$1,875		\$38,718	
FUND BALANCE - Beginning	\$205,857		\$358,865	
			ASWS	
FUND BALANCE - Ending	\$207,732		\$397,583	

STONEBROOK SOUTH AT CHAMPIONSGATE

COMMUNITY DEVELOPMENT DISTRICT

SERIES 2019

DEBT SERVICE FUND

Statement of Revenues & Expenditures

For The Period Ending December 31, 2020

	ADOPTED BUDGET	PRORATED BUDGET THRU 12/31/20	ACTUAL THRU 12/31/20	VARIANCE
REVENUES:				
ASSESSMENTS - TAX ROLL	\$853,872	\$663,494	\$663,494	\$0
ASSESSMENTS - DIRECT BILLED	\$46,022	\$23,011	\$23,011	\$0
INTEREST	\$250	\$63	\$10	(\$53)
TOTAL REVENUES	\$900,144	\$686,567	\$686,514	(\$53)
EXPENDITURES:				
INTEREST - 12/15	\$319,769	\$319,769	\$319,769	\$0
PRINCIPAL - 6/15	\$260,000	\$0	\$0	\$0
INTEREST - 6/15	\$319,769	\$0	\$0	\$0
TOTAL EXPENDITURES	\$899,538	\$319,769	\$319,769	\$0
EXCESS REVENUES (EXPENDITURES)	\$606		\$366,745	
FUND BALANCE - Beginning	\$327,699		\$782,101	
FUND BALANCE - Ending	\$328,305		\$1,148,847	

STONEBROOK SOUTH AT CHAMPIONSGATE

COMMUNITY DEVELOPMENT DISTRICT

SERIES 2020

DEBT SERVICE FUND

Statement of Revenues & Expenditures

For The Period Ending December 31, 2020

	ADOPTED BUDGET	PRORATED BUDGET THRU 12/31/20	ACTUAL THRU 12/31/20	VARIANCE
<u>REVENUES:</u>				
ASSESSMENTS - DIRECT BILLED	\$0	\$0	\$0	\$0
BOND PROCEEDS	\$0	\$0	\$351,125	\$351,125
TOTAL REVENUES	\$0	\$0	\$351,125	\$351,125
<u>EXPENDITURES:</u>				
INTEREST - 6/15	\$0	\$0	\$0	\$0
TOTAL EXPENDITURES	\$0	\$0	\$0	\$0
EXCESS REVENUES (EXPENDITURES)	\$0		\$351,125	
FUND BALANCE - Beginning	\$0		\$0	
FUND BALANCE - Ending	\$0		\$351,125	

STONEBROOK SOUTH AT CHAMPIONSGATE

COMMUNITY DEVELOPMENT DISTRICT

SERIES 2017

CAPITAL PROJECTS FUND

Statement of Revenues & Expenditures

For The Period Ending December 31, 2020

	ADOPTED BUDGET	PRORATED BUDGET THRU 12/31/20	ACTUAL THRU 12/31/20	VARIANCE
<u>REVENUES:</u>				
INTEREST	\$0	\$0	\$0	\$0
TOTAL REVENUES	\$0	\$0	\$0	\$0
<u>EXPENDITURES:</u>				
CAPITAL OUTLAY - CONSTRUCTION	\$0	\$0	\$0	\$0
TOTAL EXPENDITURES	\$0	\$0	\$0	\$0
EXCESS REVENUES (EXPENDITURES)	\$0		\$0	
FUND BALANCE - Beginning	\$0		\$111	
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 December 31, 2020

	ADOPTED BUDGET	PRORATED BUDGET THRU 12/31/20	ACTUAL THRU 12/31/20	VARIANCE
<u>REVENUES:</u>				
INTEREST	\$0	\$0	\$0	\$0
TOTAL REVENUES	\$0	\$0	\$0	\$0
<u>EXPENDITURES:</u>				
CAPITAL OUTLAY - CONSTRUCTION	\$0	\$0	\$0	\$0
TRANSFER OUT	\$0	\$0	\$0	\$0
TOTAL EXPENDITURES	\$0	\$0	\$0	\$0
EXCESS REVENUES (EXPENDITURES)	\$0		\$0	
FUND BALANCE - Beginning	\$0		\$45	
FUND BALANCE - Ending	\$0		\$45	

STONEYBROOK SOUTH AT CHAMPIONSGATE

COMMUNITY DEVELOPMENT DISTRICT

SERIES 2020

CAPITAL PROJECTS FUND

Statement of Revenues & Expenditures

For The Period Ending December 31, 2020

	ADOPTED BUDGET	PRORATED BUDGET THRU 12/31/20	ACTUAL THRU 12/31/20	VARIANCE
REVENUES:				
BOND PROCEEDS	\$0	\$0	\$12,378,875	\$12,378,875
TOTAL REVENUES	\$0	\$0	\$12,378,875	\$12,378,875
EXPENDITURES:				
CAPITAL OUTLAY - CONSTRUCTION	\$0	\$0	\$0	\$0
CAPITAL OUTLAY - COST OF ISSUANCE	\$0	\$0	\$451,553	(\$451,553)
TOTAL EXPENDITURES	\$0	\$0	\$451,553	(\$451,553)
EXCESS REVENUES (EXPENDITURES)	\$0		\$11,927,323	
FUND BALANCE - Beginning	\$0		\$0	
FUND BALANCE - Ending	\$0		\$11,927,323	

STONEYBROOK SOUTH AT CHAMPIONSGATE Community Development District

	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sept	Total
REVENUES:													
ASSESSMENTS - TAX ROLL	\$0	\$36,517	\$393,450	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$429,967
ASSESSMENTS - DIRECT BILLED	\$0	\$0	\$45,874	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$45,874
TOTAL REVENUES	\$0	\$36,517	\$439,324	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$475,841
EXPENDITURES:													
ADMINISTRATIVE:													
SUPERVISOR FEES	\$0	\$400	\$200	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$600
FICA EXPENSE	\$0	\$31	\$15	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$46
ENGINEERING	\$0	\$190	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$190
ATTORNEY	\$2,913	\$2,322	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$5,235
DISSEMINATION	\$625	\$625	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,250
ARBITRAGE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
ANNUAL AUDIT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
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	\$2,917	\$2,917	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$5,834
INFORMATION TECHNOLOGY	\$100	\$100	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$200
TELEPHONE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
POSTAGE	\$2	\$14	\$13	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$29
INSURANCE	\$5,381	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$5,381
PRINTING & BINDING	\$11	\$0	\$185	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$196
LEGAL ADVERTISING	\$778	\$4,415	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$5,193
OTHER CURRENT CHARGES	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
OFFICE SUPPLIES	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
PROPERTY APPRAISER	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
DUES, LICENSES & SUBSCRIPTIONS	\$175	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$175
FIELD:													
FIELD SERVICES	\$1,250	\$1,250	\$1,250	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3,750
PROPERTY INSURANCE	\$5,467	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$5,467
ELECTRIC	\$53	\$52	\$52	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$157
STREETLIGHTING	\$5,763	\$3,768	\$6,109	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$15,641
WATER & SEWER	\$603	\$1,844	\$2,419	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$4,866
LANDSCAPE MAINTENANCE	\$17,364	\$17,364	\$17,364	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$52,092
LANDSCAPE CONTINGENCY	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
IRRIGATION REPAIRS	\$1,825	\$1,759	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3,585
LAKE MAINTENANCE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
CONTINGENCY	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
CAPITAL RESERVE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL EXPENDITURES	\$50,227	\$41,162	\$31,250	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$122,638
EXCESS REVENUES (EXPENDITURES)	(\$50,227)	(\$4,645)	\$408,074	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$353,203

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

SERIES 2017, SPECIAL ASSESSMENT BONDS PARCEL K ASSESSMENT AREA	
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)
LESS: PRINCIPAL PAYMENT 12/15/19	(\$85,000)
LESS: PRINCIPAL PAYMENT 12/15/20	(\$90,000)
CURRENT BONDS OUTSTANDING	\$4,480,000

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
LESS: PRINCIPAL PAYMENT 6/15/20	(\$255,000)
CURRENT BONDS OUTSTANDING	\$14,480,000

SERIES 2020, SPECIAL ASSESSMENT BONDS FOX SOUTH ASSESSMENT AREA	
INTEREST RATES:	2.500%, 3.000%, 3.500%, 3.750%
MATURITY DATE:	12/15/2050
RESERVE FUND DEFINITION	50% OF MAXIMUM ANNUAL DEBT SERVICE
RESERVE FUND REQUIREMENT	\$351,125
RESERVE FUND BALANCE	\$351,125
BONDS OUTSTANDING - 12/16/20	\$12,730,000
CURRENT BONDS OUTSTANDING	\$12,730,000

SPECIAL ASSESSMENT RECEIPTS - FY2021

GROSS ASSESSMENTS	\$ 1,818,361	\$ 588,709	\$ 321,198	\$ 908,454
NET ASSESSMENTS	\$ 1,709,259	\$ 553,387	\$ 301,926	\$ 853,946

DIRECT BILLED ASSESSMENTS

\$702,250.00

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