

*Stoneybrook South at ChampionsGate
Community Development District*

Agenda

October 4, 2021

AGENDA

Stoneybrook South at ChampionsGate

Community Development District

219 E. Livingston Street, Orlando, Florida 32801
Phone: 407-841-5524 – Fax: 407-839-1526

September 27, 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, October 4, 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 August 2, 2021 Meeting
4. Consideration of Extension to Landscape Maintenance Agreement with Down to Earth
5. Ratification of Easement with Duke Energy Florida
6. Consideration of Agreement with Berger, Toombs, Elam, Gaines & Frank to Provide Auditing Services for the Fiscal Year 2021
7. Discussion of Pending Plat Conveyances
8. Staff Reports
 - A. Attorney
 - B. Engineer
 - C. District Manager's Report
 - i. Approval of Check Register
 - ii. Balance Sheet and Income Statement
9. Other Business
10. Supervisor's Requests
11. 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 August 2, 2021 meeting. The minutes are enclosed for your review.

The fourth order of business is the consideration of extension to the landscape maintenance agreement with Down to Earth. A copy of the extension is enclosed for your review.

The fifth order of business is the ratification of easement with Duke Energy Florida. A copy of the easement is enclosed for your review.

The sixth order of business is the consideration of agreement with Berger, Toombs, Elam, Gaines and Frank to provide auditing services for the Fiscal Year 2021. A copy of the agreement is enclosed for your review.

The seventh order of business is the discussion the pending plat conveyances from the Developer to the District. This is an open discussion item.

The eighth 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,

A handwritten signature in black ink, appearing to read 'George S. 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, August 2, 2021 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
Daniel La Rosa	Assistant Secretary

Also present were:

George Flint	District Manager
Kristen Trucco	District Counsel
David Reid	District Engineer
Alan Scheerer	Field Manager

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

There being none, the next item followed.

THIRD ORDER OF BUSINESS

Approval of the Minutes from the May 3, 2021 Meeting

Mr. Flint: You have the minutes from May 3, 2021. Did the Board have any comments or corrections to the minutes?

Mr. Morgan: They look good, I make a motion to accept.

On MOTION by Mr. Morgan, seconded by Mr. Register, with all in favor, the Minutes from the May 3, 2021 Meeting, were approved.
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FOURTH ORDER OF BUSINESS

**Review and Acceptance of Fiscal Year
2020 Audit Report**

Mr. Flint: Next is acceptance of the Fiscal Year 2020 audit and ratification of its transmittal to the State of Florida. The audit was prepared in accordance with the statute. You selected Berger Toombs to be the independent auditor. It is a clean audit. There are no findings or recommendations in their management letter for the current year or the prior year. Are there any questions from the Board on the audit?

Mr. Morgan: No questions.

Mr. Flint: I would ask for a motion to accept the report.

On MOTION by Mr. Morgan, seconded by Mr. Register, with all in favor, the Fiscal Year 2020 Audit Report, was accepted.

FIFTH ORDER OF BUSINESS

**Ratification of Resolution 2021-14
Approving the Execution of the South
North Parcel – Phase 7 Plat**

Mr. Flint: Next is Resolution 2021-14. Kristen, do you want to present this?

Ms. Trucco: Sure. This is just a requirement by the county that this Board has a resolution approving the Phase 7 plat so we can move forward with all the approvals from the county. We've got a copy of the plat attached to the resolution. I'll try to answer any questions, otherwise we're just looking for a motion to approve.

On MOTION by Mr. Morgan, seconded by Mr. Register, with all in favor, Resolution 2021-14 Approving the Execution of the South North Parcel-Phase 7 Plat, was ratified.

SIXTH ORDER OF BUSINESS

Public Hearing

**A. Consideration of Resolution 2021-15 Adopting the Fiscal Year 2022 Budget and
Relating to the Annual Appropriations**

Mr. Flint: Next is the public hearing to consider adoption of the budget and imposing O&M special assessments. Is there a motion to open the public hearing?

On MOTION by Mr. Morgan, seconded by Mr. Register, with all in favor, the Public Hearing was Opened.

Mr. Flint: The hearing is opened and for the record there are no members of the public here to provide comment, so we will close the public portion of the hearing and bring it back to the

Board for consideration of Resolution 2021-15. Attached to the resolution is the proposed budget that you approved previously and set today as the date, place, and time of the public hearing for final consideration. The per unit assessment amounts are remaining the same as indicated at the bottom of page one. We are creating a capital reserve account and we're proposing to transfer out anything above a three-month operating reserve, so you will see a \$449,000 transfer out from the general fund into a capital reserve fund. In the capital reserve fund, as previously discussed by the Board, we included funds to install three fountains. One in pond one, one in pond three, and one in the Bellacita pond for a total of \$77,075. Any questions or comments on the resolution or the budget? Hearing none,

On MOTION by Mr. Register, seconded by Mr. Morgan, with all in favor, Resolution 2021-15 Adopting the Fiscal Year 2022 Budget and Relating to the Annual Appropriations, was approved.

B. Consideration of Resolution 2021-16 Imposing Special Assessments and Certifying an Assessment Roll

Mr. Flint: The next part of the public hearing is imposing the O&M assessments and authorizing staff to certify the assessment roll. Resolution 2021-16 is in your agenda. Exhibit 'A' is the budget you just approved, and Exhibit 'B' is the assessment roll that would be certified to the county for inclusion on the tax bill. We will be direct billing the unplatted portions of the project and the platted lots would be on the tax bill. Any questions on the resolution or the exhibits? For the record, there are no members of the public here to provide comment. Is there a motion to approve Resolution 2021-16?

On MOTION by Mr. Register, seconded by Mr. Morgan, with all in favor, Resolution 2021-16 Imposing Special Assessments and Certifying an Assessment Roll, was approved.

Mr. Flint: Is there a motion to close the public hearing?

On MOTION by Mr. Morgan, seconded by Mr. Register, with all in favor, the Public Hearing was Closed.

SEVENTH ORDER OF BUSINESS

Ratification of Agreement with Bio-Tech Consulting, Inc. for Environmental Services

Mr. Flint: Next is ratification of an agreement with Bio-Tech Consulting for environmental services. Alan?

Mr. Scheerer: As the Board is aware, we received a letter from the Water Management District about submitting the first annual report that it was late, so we reached out to Bio-Tech. They responded with a proposal to do the work which was approved. They also did the first annual report and submitted that to the Water Management District within the 30 days from the date of the letter that we received, and I know that they are going to be out to start the quarterly maintenance beginning this month and August.

Mr. Morgan: Did we put them on notice that it's their responsibility to keep up with the maintenance required by the permit and not us?

Mr. Scheerer: It's my understanding from them that they were only asked to do the initial cleanup and reporting of it and that no agreement was ever entered into for them to move forward. I don't have any other knowledge other than that. They said they got the letter too, because when I asked them about the letter, he said that they got the same letter.

Mr. Flint: This is just to ratify, because of the timeline it was already signed.

Mr. Morgan: We're just ratifying it?

Mr. Flint: Yes, we're ratifying the execution of the agreement.

On MOTION by Mr. Morgan, seconded by Mr. Register, with all in favor, the Agreement with Bio-Tech Consulting, Inc. for Environmental Services, was ratified.

EIGHTH ORDER OF BUSINESS

Presentation of 1st Annual Monitoring Report from Bio-Tech Consulting

Mr. Flint: Next is the first annual monitoring report that was prepared as the result of the agreement that you just ratified. Alan, any highlights here?

Mr. Scheerer: No. The biggest thing is to get the first report in, get it to the Water Management District, and the maintenance will start this month. I have asked them to please notify me. I'll want to come out and see what they are doing and where they are at within that location, but there is work to be done.

Mr. Flint: Any questions on the report? If not, is there a motion to accept it?

On MOTION by Mr. Register, seconded by Mr. Morgan, with all in favor, the 1st Annual Monitoring Report from Pio-Tech Consulting, was approved.

NINTH ORDER OF BUISNESS

Consideration of Resolution 2021-17 Accepting Conveyance of Real Property

Mr. Flint: Next is Resolution 2021-17 accepting conveyance of real property. Kristen?

Ms. Trucco: This is the conveyance of wetland tracts in Phases 4 and 5. It's a conveyance from LEN-CG South, LLC to the District. This was contemplated by the original development plans for the community. These documents are just going to effectuate this conveyance. The special warranty deed attached to the resolution and the bill of sale are going to convey the real property and the improvements to the District. With that agreement regarding taxes and an owner's affidavit, those are promises from the developer to the District that there are no outstanding encumbrances or taxes on the property tracts or improvements that would hinder the ability of the District to maintain those. Lastly, we have a District engineer's certificate. David has already provided me with the original signed certificate. It's required under the initial bond acquisition agreement that the District engineer review the conveyance and certify that the real property and improvements are up to the District's standards for acceptance. If you have any questions, we can try to answer them right now. Otherwise, like I said, this conveyance was contemplated in the original development plans including the reported plat, so we're just looking for approval for this resolution.

Mr. Morgan: Everything looks good, David?

Mr. Reid: Yes. I have a question on that. Who's the consultant?

Mr. Flint: We'll have to work on that.

Mr. Morgan: I know Bill Griffey was, that's why I was kind of surprised when we got that Bio-Tech, because I thought Bill Griffy did everything for the Districts here. Is this a permit maintenance or just general maintenance for the wetlands?

Mr. Reid: I think it's part of the permit.

Mr. Morgan: So, we should probably just scope in Bio-Tech under that, since we already have an agreement. That's something we can look at.

Mr. Scheerer: American Ecosystems agreement expires at the end of this year. So, this is the year.

Mr. Morgan: It will probably be easier to just expand Bio-Tech's agreement than it would be to put out for bid for additional services, right?

Mr. Flint: Yes, it's hard to change once they do the motoring reports and everything.

Mr. Morgan: Okay. That can be brought up under the next meeting. So, what do we need now?

Mr. Flint: At this point we just need the resolution approved.

On MOTION by Mr. Morgan, seconded by Mr. Register, with all in favor, Resolution 2021-17 Accepting Conveyance of Real Property, was approved.

TENTH ORDER OF BUSINESS

Staff Reports

A. Attorney

Mr. Flint: Okay, staff reports. Anything else Kristen?

Ms. Trucco: No, nothing new. Thank you.

B. Engineer

Mr. Flint: Dave, anything?

Mr. Reid: I have nothing new.

C. District Manager's Report

i. Approval of Check Register

Mr. Flint: District manager's report; you have the check register totaling \$196,713.41 and the details behind the summary. Any questions on the check register? If not is there a motion to approve it?

On MOTION by Mr. Morgan, seconded by Mr. Register, with all in favor, the Check Register totaling \$196,731.41, was approved.

ii. Balance Sheet and Income Statement

Mr. Flint: You also have the unaudited financials through June 30th. There is no action required, if the Board has any questions, we can discuss those. It looks like we still have \$7,000,000 in the construction account for the 2020 project.

iii. Presentation of Number of Registered Voters – 472

Mr. Flint: Next is number of registered voters. There are 472 registered voters as of April 15th. The District was created in 2016 so in 2024 the first two seats on this Board will transition to general election.

iv. Presentation of Arbitrage Rebate Calculation Report

Mr. Flint: Next is the arbitrage rebate calculation report; this is for the Series 2019 bonds. It indicates a negative arbitrage rebate requirement of \$444,000 so there are no arbitrage issues. Is there a motion to accept the report?

On MOTION by Mr. Morgan, seconded by Mr. Register, with all in favor, the Arbitrage Rebate Calculation Report, was approved.

v. Approval of Fiscal Year 2022 Meeting Schedule

Mr. Flint: The annual meeting schedule contemplates that you would continue to meet on the first Monday of the month in this location at 11:30 a.m. If the Board is okay with that is there a motion to approve the annual meeting schedule?

On MOTION by Mr. Register, seconded by Mr. Morgan, with all in favor, Fiscal Year 2022 Meeting Schedule, was approved.

ELEVENTH ORDER OF BUSINESS

Other Business

There being none, the next item followed.

TWELTH ORDER OF BUSINESS

Supervisor's Requests

There being none, the next item followed.

THIRTEENTH ORDER OF BUSINESS

Adjournment

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

Secretary/Assistant Secretary

Chairman/Vice Chairman

SECTION IV

*This item will be provided under
separate cover*

SECTION V

OSCEOLA COUNTY, FLORIDA
STR: 30-25S-27E
Address: Tract A
Stoneybrook South North Parcel Phase 3

EASEMENT

THIS EASEMENT ("Easement") from **STONEYBROOK SOUTH AT CHAMPIONSGATE COMMUNITY DEVELOPMENT DISTRICT, A Florida community development district**, whose address is c/o: Governmental Management Services – Central Florida, LLC, 219 E. Livingston Street, Orlando, Florida 32801 ("**GRANTOR**," whether one or more) to **DUKE ENERGY FLORIDA, LLC., a Florida Limited Liability Company, d/b/a DUKE ENERGY**, Post Office Box 14042, St. Petersburg, Florida 33733, and its successors, lessees, licensees, transferees, permittees, apportionees, and assigns ("**GRANTEE**");

WITNESSETH:

THAT **GRANTOR**, for and in consideration of the sum of ONE DOLLAR (\$1.00) and other good and valuable consideration, the receipt and sufficiency of which are hereby acknowledged, does hereby grant unto **GRANTEE**, the perpetual right, privilege, and easement to install, operate and maintain in perpetuity, such Facilities as may be necessary or desirable for providing electric energy and for communication purposes over, under, upon, across, through and within the following described lands in Osceola County, Florida, and referred to hereinafter as the Easement Area to wit:

Utility Easement more particularly described on the attached Exhibit A, prepared by KPM FRANKLIN, Job # 18.0105.000, dated October 8, 2019 and signed October 14, 2019, attached hereto and by this reference made a part hereof

Rights herein granted to **GRANTEE** by **GRANTOR** specifically include the right: (a) for **GRANTEE** to patrol, inspect, alter, improve, add to, repair, rebuild, relocate, and remove said Facilities; (b) for **GRANTEE** to increase or decrease the voltage and to change the quantity and type of Facilities; (c) ingress and egress over the Easement Area and over portions of **GRANTOR**'s adjoining property for the purpose of exercising the rights herein granted; (d) to trim, cut or remove from the Easement Area, at any time, trees, limbs, undergrowth, structures or other obstructions; (e) to trim, cut or remove and to keep trimmed or remove dead, diseased, weak or leaning trees or limbs outside of the Easement Area which, in the opinion of **GRANTEE**, might interfere with or fall upon the Facilities; (f) to allow third parties to attach equipment to the Facilities including but not limited to wires, cables and other apparatus; (g) and all other rights and privileges reasonably necessary or convenient for **GRANTEE**'s safe, reliable and efficient installation, operation, and maintenance of the Facilities and for the enjoyment and use of the Easement for the purposes described herein. Failure to exercise the rights herein granted to **GRANTEE** shall not constitute a waiver or abandonment.

GRANTOR shall have the right to use the Easement Area in any manner that is consistent with the rights granted to **GRANTEE** herein; provided however, without the prior written consent of **GRANTEE**, **GRANTOR** shall not (a) place, or permit the placement of, any obstructions within the Easement Area including but not limited to, any building, house, or other above-ground or underground structure, or portion thereof. If obstructions are installed adjacent to the Easement Area, they shall be placed so as to allow ready access to **GRANTEE**'s facilities and provide a working space of not less than ten (10) feet on the opening side, six (6) feet on the back for working space and three (3) feet on all other sides of any pad mounted equipment; (b) excavate or place, or permit the excavation or placement of any dirt or other material upon or below the Easement Area; or (c) cause, by excavation or placement of material, either on or off the Easement Area, a pond, lake, or similar containment vehicle that would result in the retention of

water in any manner within the Easement Area. **GRANTEE** shall have the right to remove any such obstruction(s) at **GRANTOR's** expense. Excluding removal of vegetation and obstructions as provided herein, any physical damage to the surface of the Easement Area and/or **GRANTOR's** adjoining property caused by **GRANTEE** or its contractors shall be repaired to a condition reasonably close to the previous condition. The rights and easement herein granted are exclusive as to entities engaged in the provision of electric energy service and **GRANTOR** reserves the right to grant rights to others affecting said Easement Area provided that such rights do not create an unsafe condition or conflict with the rights granted to **GRANTEE** herein.

GRANTOR hereby warrants and covenants (a) that **GRANTOR** is the owner of the fee simple title to the premises in which the above described Easement Area is located, (b) that **GRANTOR** has full right and lawful authority to grant and convey this easement to **GRANTEE**, and (c) that **GRANTEE** shall have quiet and peaceful possession, use and enjoyment of this easement. All covenants, terms, provisions and conditions herein contained shall inure and extend to and be obligatory upon the heirs, successors, lessees and assigns of the respective parties hereto.

SIGNATURES ON FOLLOWING PAGE

REMAINDER OF PAGE INTENTIONALLY LEFT BLANK

IN WITNESS WHEREOF, this Easement has been executed by Grantor on this 13th day of August, 2021, and is effective as of the Effective Date herein.

GRANTOR:

**STONEYBROOK SOUTH AT
CHAMPIONSGATE COMMUNITY
DEVELOPMENT DISTRICT**

ATTEST:

Secretary

Print or Type Name

**SIGNED, SEALED AND DELIVERED
IN THE PRESENCE OF:**

Signature of First Witness

Print or Type Name of First Witness

Signature of Second Witness

Print or Type Name of Second Witness

State of Florida)
County of Orange) ss

The foregoing Easement was acknowledged before me this by means of ☒ physical presence or ☐ online notarization, this 13th day of August, 2021, by George Flint and Adam Morgan, its Chairperson of the Board of Supervisors and its Secretary, respectively of STONEYBROOK SOUTH AT CHAMPIONSGATE COMMUNITY DEVELOPMENT DISTRICT, a community development district. Both ☒ are personally known to me or ☐ have produced a valid driver's license as identification.

CORPORATE SEAL

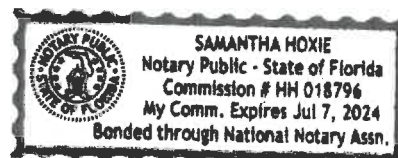
NOTARY SEAL

Name:

Notary Public

Serial Number:

My Commission Expires:



SECTION VI



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 15, 2021

Stoneybrook South at ChampionsGate Community Development District
Governmental Management Services
219 East Livingston Street
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 as of and for the year ended September 30, 2021 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, 2021.

The objectives of our audit are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with auditing standards generally accepted in the United States of America (GAAS) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users made on the basis of these financial statements. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

The Responsibilities of the Auditor

We will conduct our audit in accordance with (GAAS). Those standards require that we comply with applicable ethical requirements. As part of an audit in accordance with GAAS, we exercise professional judgement and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion.

Fort Pierce / Stuart

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Private Companies practice Section

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- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. 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.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Conclude, based on the audit evidence obtained, whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the District's ability to continue as a going concern for the reasonable period of time.

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 GAAS.

We will maintain our independence in accordance with the standards of the American Institute of Certified public Accountants.



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

Management is responsible for:

1. Identifying and ensuring that the District complies with the laws and regulations applicable to its activities, and for informing us about all known violations of such laws or regulations, other than those that are clearly inconsequential;
2. 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 District involving management, employees who have significant roles in internal control, and others where the fraud could have a material effect on the financial statements; and
3. Informing us of its knowledge of any allegations of fraud or suspected fraud affecting the District received in communications from employees, former employees, analysts, regulators, short sellers, vendors, customers 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.

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

1. 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 conclude on subsequent events earlier than the date of the management representation letter referred to below;
2. For the design, implementation and maintenance of internal control relevant to the preparations of fair presentation of financial statements that are free from material misstatement, whether due to fraud or error; and
3. 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 including information relevant to disclosures;
 - b. Draft financial statements, including information relevant to their preparation and fair presentation, when needed to allowed for the completion of the audit in accordance with the proposed timeline;



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- c. Additional information that we may request from management for the purpose of the audit; and
- d. Unrestricted access to persons within the District from whom we determine it necessary to obtain audit evidence.

As part of our audit process, we will request from management 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 arrangement 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.

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.

Records and Assistance

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.

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.



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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, 2021 will not exceed \$3,450, 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.

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.

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 Sampson Creek 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.

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

September 15, 2021

Page 7

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 | 6815 Dairy Road
MBA, CPA, CVA, Partner | Zephyrhills, FL 33542
Marci Reutimann | (813) 788-2155
CPA, Partner | (813) 782-8606

Report on the Firm's System of Quality Control

To the Partners

October 30, 2019

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, 2019. 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 (Standards).

A summary of the nature, objectives, scope, limitations of, and the procedures performed in a System Review as described in the Standards may be found at aicpa.org/prsummary. The summary also includes an explanation of how engagements identified as not performed or reported in conformity with applicable professional standards, if any, are evaluated by a peer reviewer to determine a peer review rating.

Firm's Responsibility

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. The firm is also responsible for evaluating actions to promptly remediate engagements deemed as not performed or reported in conformity with professional standards, when appropriate, and for remediating weaknesses in its system of quality control, if any.

Peer Reviewer's Responsibility

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.

Required Selections and Considerations

Engagements selected for review included engagements performed under *Government Auditing Standards*, including a compliance audit under the Single Audit Act.

As a part of our peer review, we considered reviews by regulatory entities as communicated by the firm, if applicable, in determining the nature and extent of our procedures.

Opinion

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, 2019, 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
BAGGETT, REUTIMANN & ASSOCIATES, CPAs, PA
Signed Electronically by Baggett, Reutimann & Associates, CPAs, PA. 15:18143 efiled jrb/bmr/2019/10/30

**ADDENDUM TO ENGAGEMENT LETTER BETWEEN BERGER, TOOMBS,
ELAM, GAINES AND FRANK AND STONEYBROOK SOUTH AT
CHAMPIONSGATE COMMUNITY DEVELOPMENT DISTRICT
(DATED SEPTEMBER 15, 2021)**

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
219 EAST LIVINGSTON STREET
ORLANDO, FL 32801
TELEPHONE: 407-841-5524**

Auditor: J.W. Gaines

**District: Stoneybrook South at
ChampionsGate CDD**

By: 
Title: Director

By: _____
Title: _____

Date: September 15, 2021

Date: _____

SECTION VIII

SECTION C

SECTION 1

Stoneybrook South at ChampionsGate

Community Development District

Summary of Checks

July 26, 2021 to September 27, 2021

Bank	Date	Check #	Amount
General Fund	7/27/21	344	\$ 3,005.46
	8/4/21	345-346	\$ 2,426.24
	8/10/21	347	\$ 5,266.21
	8/12/21	348-350	\$ 36,040.38
	8/25/21	351	\$ 1,553.55
	9/2/21	352-353	\$ 1,260.00
	9/8/21	354-355	\$ 7,091.38
	9/15/21	356	\$ 11,228.00
	9/21/21	357	\$ 5,000.00
	9/23/21	358	\$ 890.59
			<hr/> \$ 73,761.81
Payroll Fund	<u>September 2021</u>		
	Adam Morgan	50005	\$ 184.70
	Patrick Bonin Jr.	50006	\$ 184.70
			<hr/> \$ 369.40
			<hr/> \$ 74,131.21

CHECK DATE	VEND#	INVOICE DATE	INVOICE YRMO	EXPENSED TO... DPT ACCT#	SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	...CHECK... AMOUNT #
7/27/21	00002	98753	7/22/21	202106 310-51300-31500		LATHAM, LUNA, EDEN & BEAUDINE, LLP	*	3,005.46	3,005.46 000344
				INTERLOC AGR/BOS/CEMEX/A1					
8/04/21	00015	64575	7/30/21	202106 310-51300-31100		ANNUAL REPORT PREPARATION	*	190.00	
						HAMILTON ENGINEERING & SURVEYING			190.00 000345
8/04/21	00003	39482210	7/16/21	202107 310-51300-48000		PUB. HEAR FY22 BGT/ASMT/MT	*	2,236.24	
						ORLANDO SENTINEL			2,236.24 000346
8/10/21	00001	111	8/01/21	202108 310-51300-34000		MANAGEMENT FEES AUG21	*	2,916.67	
						INFORMATION TECH AUG21	*	100.00	
8/01/21	111	202108 310-51300-35100	8/01/21	202108 310-51300-35100		DISSEMINATION FEE AUG21	*	916.67	
8/01/21	111	202108 310-51300-51000	8/01/21	202108 310-51300-51000		OFFICE SUPPLIES	*	.21	
8/01/21	111	202108 310-51300-42000	8/01/21	202108 310-51300-42000		POSTAGE	*	52.96	
8/01/21	111	202108 310-51300-42500	8/01/21	202108 310-51300-42500		COPIES	*	29.70	
8/01/21	112	202108 320-53800-12000	8/01/21	202108 320-53800-12000		FIELD MANAGEMENT AUG21	*	1,250.00	
						GOVERNMENTAL MANAGEMENT SERVICES			5,266.21 000347
8/12/21	99999	8/12/21	VOID	202108 000-00000-00000		VOID CHECK	C	.00	
						*****INVALID VENDOR NUMBER*****			.00 000348
8/12/21	00010	102645	7/10/21	202107 320-53800-46200		LANDSCAPE-WESTSIDE BLVD	*	3,042.70	
						LANDSCAPE-BAXTER TRACT	*	812.50	
7/10/21	102645	202107 320-53800-46200	7/10/21	202107 320-53800-46200		LANDSCAPE-FOX PROP PH5 P1	*	391.01	
7/10/21	102645	202107 320-53800-46200	7/10/21	202107 320-53800-46200		LANDSCAPE-FOX PROP PH5 P2	*	2,494.78	
7/10/21	102645	202107 320-53800-46200	7/10/21	202107 320-53800-46200		LANDSCAPE-FOX PROP PH5 P4	*	912.11	
7/10/21	102645	202107 320-53800-46200	7/10/21	202107 320-53800-46200		LANDSCAPE-FOX PROP PH5 P6	*	857.88	
7/10/21	102645	202107 320-53800-46200	7/10/21	202107 320-53800-46200		LANDSCAPE-FOX PROP PH5 P7	*	344.07	

SSCG STONEYSCG TVISCARRA

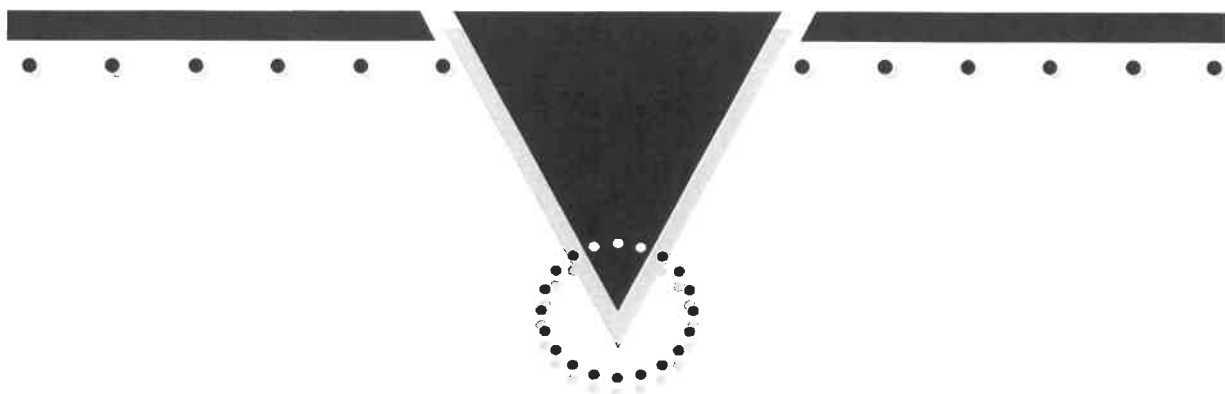
CHECK DATE	VEND#	INVOICE DATE	INVOICE	YRMO	DPT	ACCT#	SUB	SUBCLASS	VENDOR NAME	STATUS	AMOUNTCHECK.... AMOUNT #
7/10/21	102645	202107	320-53800-46200							*	5,339.00	
7/10/21	102645	202107	320-53800-46200							*	3,170.00	
7/29/21	102593	202107	320-53800-47300							*	927.28	
8/01/21	103420	202108	320-53800-46200							*	3,170.00	
8/01/21	103420	202108	320-53800-46200							*	5,339.00	
8/01/21	103420	202108	320-53800-46200							*	3,042.70	
8/01/21	103420	202108	320-53800-46200							*	812.50	
8/01/21	103420	202108	320-53800-46200							*	391.01	
8/01/21	103420	202108	320-53800-46200							*	2,494.78	
8/01/21	103420	202108	320-53800-46200							*	912.11	
8/01/21	103420	202108	320-53800-46200							*	857.88	
8/01/21	103420	202108	320-53800-46200							*	344.07	
8/12/21	00022	8/01/21	595525	202108	320-53800-47000				DOWN TO EARTH LAWN CARE II, INC.	*	385.00	35,655.38 000349
8/25/21	00002	8/18/21	99020	202107	310-51300-31500				THE LAKE DOCTORS, INC.	*	1,553.55	385.00 000350
9/02/21	00024	8/23/21	162986	202107	320-53800-47100				LATHAM, LUNA, EDEN & BEAUDINE, LLP	*	875.00	1,553.55 000351
9/02/21	00022	9/01/21	602078	202109	320-53800-47000				BIO-TECH CONSULTING, INC.	*	385.00	875.00 000352
9/08/21	00015	9/03/21	64801	202108	310-51300-31100				THE LAKE DOCTORS, INC.	*	1,900.00	385.00 000353
			FWMD PRMT/TRNSFR/WETLAND						HAMILTON ENGINEERING & SURVEYING		1,900.00	1,900.00 000354

SSCG STONEYSCG TVISCARRA

CHECK DATE	VEND#	INVOICE DATE	INVOICE	YRMO	DPT	ACCT#	SUB	SUBCLASS	VENDOR NAME	STATUS	AMOUNTCHECK.... AMOUNT #
9/08/21	00001	9/01/21	113	202109	310-51300-34000				MANAGEMENT FEES SEP21	*	2,916.67	
		9/01/21	113	202109	310-51300-35100				INFORMATION TECH SEP21	*	100.00	
		9/01/21	113	202109	310-51300-31300				DISSEMINATION FEE SEP21	*	916.67	
		9/01/21	113	202109	310-51300-51000				OFFICE SUPPLIES	*	.18	
		9/01/21	113	202109	310-51300-42000				POSTAGE	*	3.06	
		9/01/21	113	202109	310-51300-42500				COPIES	*	4.80	
		9/01/21	114	202109	320-53800-12000				FIELD MANAGEMENT SEP21	*	1,250.00	
GOVERNMENTAL MANAGEMENT SERVICES												
9/15/21	00004	9/13/21	14326	202109	300-15500-10000				FY22 PROPERTY INSURANCE	*	5,658.00	
		9/13/21	14326	202109	300-15500-10000				FY22 GEN.LIAB/PUBLIC OFFC	*	5,570.00	
EGIS INSURANCE ADVISORS, LLC												
9/21/21	00001	9/17/21	115	202109	300-15500-10000				FY22 ASSESSMENT ROLL CERT	*	5,000.00	
GOVERNMENTAL MANAGEMENT SERVICES												
9/23/21	00002	9/16/21	99217	202108	310-51300-31500				BRD MTG/PH3/4 IMPROV/RENT	*	890.59	
LATHAM, LUNA, EDEN & BEAUDINE, LLP												
											890.59	000358
TOTAL FOR BANK A											73,761.81	
TOTAL FOR REGISTER											73,761.81	

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SECTION 2



**Stoneybrook South
at ChampionsGate
Community Development District**

Unaudited Financial Reporting

August 31, 2021



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STONEBROOK SOUTH AT CHAMPIONSGATE

COMMUNITY DEVELOPMENT DISTRICT

BALANCE SHEET

August 31, 2021

	General Fund	Debt Service Fund	Capital Projects Fund	Totals 2021
<u>ASSETS:</u>				
CASH	\$421,950	---	---	\$421,950
DEPOSITS	\$16,000	---	---	\$16,000
<u>INVESTMENTS</u>				
SERIES 2017				
RESERVE	---	\$150,900	---	\$150,900
REVENUE	---	\$212,908	---	\$212,908
CONSTRUCTION	---	---	\$111	\$111
SERIES 2019				
RESERVE	---	\$449,947	---	\$449,947
REVENUE	---	\$341,609	---	\$341,609
CONSTRUCTION	---	---	\$45	\$45
SERIES 2020				
RESERVE	---	\$351,125	---	\$351,125
REVENUE	---	\$484,359	---	\$484,359
CONSTRUCTION	---	---	\$7,153,575	\$7,153,575
TOTAL ASSETS	\$437,950	\$1,990,848	\$7,153,732	\$9,582,530
<u>LIABILITIES:</u>				
ACCOUNTS PAYABLE	\$3,666	---	---	\$3,666
<u>FUND EQUITY:</u>				
FUND BALANCES:				
RESTRICTED FOR DEBT SERVICE 2017	---	\$363,808	---	\$363,808
RESTRICTED FOR DEBT SERVICE 2019	---	\$791,555	---	\$791,555
RESTRICTED FOR DEBT SERVICE 2020	---	\$835,484	---	\$835,484
RESTRICTED FOR CAPITAL PROJECTS 2017	---	---	\$111	\$111
RESTRICTED FOR CAPITAL PROJECTS 2019	---	---	\$45	\$45
RESTRICTED FOR CAPITAL PROJECTS 2020	---	---	\$7,153,575	\$7,153,575
UNASSIGNED	\$434,285	---	---	\$434,285
TOTAL LIABILITIES & FUND EQUITY	\$437,950	\$1,990,848	\$7,153,732	\$9,582,530

STONEBROOK SOUTH AT CHAMPIONSGATE

COMMUNITY DEVELOPMENT DISTRICT

GENERAL FUND

Statement of Revenues & Expenditures

For The Period Ending August 31, 2021

	ADOPTED BUDGET	PRORATED BUDGET THRU 8/31/21	ACTUAL THRU 8/31/21	VARIANCE
<u>REVENUES:</u>				
ASSESSMENTS - TAX ROLL	\$553,387	\$553,387	\$559,204	\$5,817
ASSESSMENTS - DIRECT BILLED	\$91,748	\$91,748	\$91,748	\$0
TOTAL REVENUES	\$645,135	\$645,135	\$650,952	\$5,817
<u>EXPENDITURES:</u>				
<u>ADMINISTRATIVE:</u>				
SUPERVISORS FEES	\$12,000	\$11,000	\$1,600	\$9,400
FICA EXPENSE	\$918	\$842	\$122	\$719
ENGINEERING	\$12,000	\$11,000	\$3,713	\$7,288
ATTORNEY	\$25,000	\$22,917	\$16,948	\$5,968
DISSEMINATION	\$7,500	\$6,875	\$9,208	(\$2,333)
ARBITRAGE	\$450	\$450	\$450	\$0
ANNUAL AUDIT	\$4,135	\$4,135	\$3,135	\$1,000
ASSESSMENT ADMINISTRATION	\$5,000	\$5,000	\$5,000	\$0
TRUSTEE FEES	\$9,000	\$9,000	\$8,620	\$380
MANAGEMENT FEES	\$35,000	\$32,083	\$32,083	(\$0)
INFORMATION TECHNOLOGY	\$1,200	\$1,100	\$1,100	\$0
TELEPHONE	\$300	\$275	\$0	\$275
POSTAGE	\$1,000	\$917	\$182	\$735
INSURANCE	\$5,650	\$5,650	\$5,381	\$269
PRINTING & BINDING	\$1,000	\$917	\$356	\$561
LEGAL ADVERTISING	\$2,500	\$2,292	\$7,429	(\$5,137)
OTHER CURRENT CHARGES	\$1,000	\$917	\$163	\$754
OFFICE SUPPLIES	\$625	\$573	\$2	\$570
PROPERTY APPRAISER	\$350	\$350	\$265	\$85
DUES, LICENSE & SUBSCRIPTIONS	\$175	\$175	\$175	\$0
<u>FIELD:</u>				
FIELD SERVICES	\$15,000	\$13,750	\$13,750	\$0
PROPERTY INSURANCE	\$6,000	\$6,000	\$5,467	\$533
ELECTRIC	\$7,500	\$6,875	\$668	\$6,207
STREETLIGHTING	\$70,000	\$64,167	\$56,272	\$7,895
WATER & SEWER	\$75,000	\$68,750	\$25,982	\$42,768
LANDSCAPE MAINTENANCE	\$219,449	\$201,162	\$191,005	\$10,157
LANDSCAPE CONTINGENCY	\$15,000	\$13,750	\$14,938	(\$1,188)
IRRIGATION REPAIRS	\$15,000	\$13,750	\$7,143	\$6,607
LAKE MAINTENANCE	\$10,000	\$9,167	\$3,080	\$6,087
MITIGATION MONITORING & MAINTENANCE	\$0	\$0	\$3,475	(\$3,475)
CONTINGENCY	\$15,000	\$13,750	\$0	\$13,750
REPAIRS & MAINTENANCE	\$5,000	\$4,583	\$0	\$4,583
CAPITAL RESERVE	\$67,383	\$61,768	\$0	\$61,768
TOTAL EXPENDITURES	\$645,135	\$593,937	\$417,713	\$176,224
EXCESS REVENUES (EXPENDITURES)	\$0		\$233,239	
FUND BALANCE - Beginning	\$0		\$201,045	
FUND BALANCE - Ending	\$0		\$434,285	

STONEBROOK SOUTH AT CHAMPIONSGATE

COMMUNITY DEVELOPMENT DISTRICT

SERIES 2017

DEBT SERVICE FUND

Statement of Revenues & Expenditures

For The Period Ending August 31, 2021

	ADOPTED BUDGET	PRORATED BUDGET THRU 8/31/21	ACTUAL THRU 8/31/21	VARIANCE
<u>REVENUES:</u>				
ASSESSMENTS - TAX ROLL	\$301,800	\$301,800	\$305,100	\$3,300
INTEREST	\$250	\$229	\$18	(\$211)
TOTAL REVENUES	\$302,050	\$302,029	\$305,118	\$3,089
<u>EXPENDITURES:</u>				
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	\$104,300	\$104,300	\$0
TOTAL EXPENDITURES	\$300,175	\$300,175	\$300,175	\$0
EXCESS REVENUES (EXPENDITURES)	\$1,875		\$4,943	
FUND BALANCE - Beginning	\$205,857		\$358,865	
FUND BALANCE - Ending	\$207,732		\$363,808	

STONEBROOK SOUTH AT CHAMPIONSGATE

COMMUNITY DEVELOPMENT DISTRICT

SERIES 2019

DEBT SERVICE FUND

Statement of Revenues & Expenditures

For The Period Ending August 31, 2021

	ADOPTED BUDGET	PRORATED BUDGET THRU 8/31/21	ACTUAL THRU 8/31/21	VARIANCE
REVENUES:				
ASSESSMENTS - TAX ROLL	\$853,872	\$853,872	\$862,922	\$9,050
ASSESSMENTS - DIRECT BILLED	\$46,022	\$46,022	\$46,022	\$0
INTEREST	\$250	\$229	\$47	(\$182)
TOTAL REVENUES	\$900,144	\$900,123	\$908,992	\$8,868
EXPENDITURES:				
INTEREST - 12/15	\$319,769	\$319,769	\$319,769	\$0
PRINCIPAL - 6/15	\$260,000	\$260,000	\$260,000	\$0
INTEREST - 6/15	\$319,769	\$319,769	\$319,769	\$0
TOTAL EXPENDITURES	\$899,538	\$899,538	\$899,538	\$0
EXCESS REVENUES (EXPENDITURES)	\$606		\$9,454	
FUND BALANCE - Beginning	\$327,699		\$782,101	
FUND BALANCE - Ending	\$328,305		\$791,555	

STONEBROOK SOUTH AT CHAMPIONSGATE

COMMUNITY DEVELOPMENT DISTRICT

SERIES 2020

DEBT SERVICE FUND

Statement of Revenues & Expenditures

For The Period Ending August 31, 2021

	PROPOSED BUDGET	PRORATED BUDGET THRU 8/31/21	ACTUAL THRU 8/31/21	VARIANCE
<u>REVENUES:</u>				
ASSESSMENTS - DIRECT BILLED	\$702,250	\$702,250	\$702,250	\$0
BOND PROCEEDS	\$351,125	\$351,125	\$351,125	\$0
INTEREST	\$0	\$0	\$21	\$21
TOTAL REVENUES	\$1,053,375	\$1,053,375	\$1,053,396	\$21
<u>EXPENDITURES:</u>				
INTEREST - 6/15	\$217,901	\$217,901	\$217,901	\$0
TOTAL EXPENDITURES	\$217,901	\$217,901	\$217,901	\$0
<u>OTHER SOURCES/(USES)</u>				
TRANSFER OUT	\$0	\$0	(\$11)	\$11
TOTAL OTHER SOURCES/(USES)	\$0	\$0	(\$11)	\$11
EXCESS REVENUES (EXPENDITURES)	\$835,474		\$835,484	
FUND BALANCE - Beginning	\$0		\$0	
FUND BALANCE - Ending	\$835,474		\$835,484	

STONEBROOK SOUTH AT CHAMPIONSGATE

COMMUNITY DEVELOPMENT DISTRICT

SERIES 2017

CAPITAL PROJECTS FUND

Statement of Revenues & Expenditures

For The Period Ending August 31, 2021

	ADOPTED BUDGET	PRORATED BUDGET THRU 8/31/21	ACTUAL THRU 8/31/21	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 August 31, 2021

	ADOPTED BUDGET	PRORATED BUDGET THRU 8/31/21	ACTUAL THRU 8/31/21	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	

STONEBROOK SOUTH AT CHAMPIONSGATE

COMMUNITY DEVELOPMENT DISTRICT

SERIES 2020

CAPITAL PROJECTS FUND

Statement of Revenues & Expenditures

For The Period Ending August 31, 2021

	ADOPTED BUDGET	PRORATED BUDGET THRU 8/31/21	ACTUAL THRU 8/31/21	VARIANCE
<u>REVENUES:</u>				
BOND PROCEEDS	\$0	\$0	\$12,378,875	\$12,378,875
INTEREST	\$0	\$0	\$306	\$306
TOTAL REVENUES	\$0	\$0	\$12,379,181	\$12,379,181
<u>EXPENDITURES:</u>				
CAPITAL OUTLAY - CONSTRUCTION	\$0	\$0	\$4,774,064	(\$4,774,064)
CAPITAL OUTLAY - COST OF ISSUANCE	\$0	\$0	\$451,553	(\$451,553)
TOTAL EXPENDITURES	\$0	\$0	\$5,225,616	(\$5,225,616)
<u>OTHER SOURCES/(USES)</u>				
TRANSFER IN	\$0	\$0	\$11	\$11
TOTAL OTHER SOURCES/(USES)	\$0	\$0	\$11	\$11
EXCESS REVENUES (EXPENDITURES)	\$0		\$7,153,575	
FUND BALANCE - Beginning	\$0		\$0	
FUND BALANCE - Ending	\$0		\$7,153,575	

STONEBROOK 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	\$45,261	\$21,908	\$8,363	\$13,324	\$9,673	\$30,709	\$0	\$0	\$0	\$559,204
ASSESSMENTS - DIRECT BILLED	\$0	\$0	\$45,674	\$0	\$22,937	\$0	\$22,997	\$0	\$0	\$0	\$0	\$0	\$91,748
TOTAL REVENUES	\$0	\$36,517	\$439,124	\$45,261	\$44,846	\$8,363	\$36,321	\$9,673	\$30,709	\$0	\$0	\$0	\$650,952
EXPENDITURES:													
ADMINISTRATIVE:													
SUPERVISOR FEES	\$0	\$400	\$200	\$0	\$200	\$200	\$0	\$200	\$0	\$0	\$400	\$0	\$1,600
FICA EXPENSE	\$0	\$31	\$15	\$0	\$15	\$15	\$0	\$15	\$0	\$0	\$31	\$0	\$122
ENGINEERING	\$0	\$190	\$0	\$95	\$48	\$190	\$0	\$190	\$1,100	\$0	\$1,900	\$0	\$3,713
ATTORNEY	\$2,913	\$2,322	\$1,559	\$382	\$461	\$1,399	\$1,363	\$1,099	\$3,005	\$1,554	\$891	\$0	\$16,948
DISSEMINATION	\$625	\$625	\$625	\$917	\$917	\$917	\$917	\$917	\$917	\$917	\$917	\$0	\$9,208
ARBITRAGE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$450	\$0	\$0	\$0	\$0	\$450
ANNUAL AUDIT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3,135	\$0	\$0	\$0	\$3,135
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	\$4,310	\$0	\$0	\$0	\$0	\$8,620
MANAGEMENT FEES	\$2,917	\$2,917	\$2,917	\$2,917	\$2,917	\$2,917	\$2,917	\$2,917	\$2,917	\$2,917	\$2,917	\$0	\$32,083
INFORMATION TECHNOLOGY	\$100	\$100	\$100	\$100	\$100	\$100	\$100	\$100	\$100	\$100	\$100	\$0	\$1,100
TELEPHONE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
POSTAGE	\$2	\$14	\$13	\$29	\$11	\$29	\$11	\$11	\$4	\$4	\$53	\$0	\$182
INSURANCE	\$5,381	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$5,381
PRINTING & BINDING	\$11	\$0	\$185	\$42	\$16	\$20	\$8	\$33	\$9	\$2	\$30	\$0	\$356
LEGAL ADVERTISING	\$778	\$4,415	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,236	\$0	\$0	\$7,429
OTHER CURRENT CHARGES	\$0	\$0	\$0	\$0	\$0	\$139	\$0	\$0	\$8	\$8	\$8	\$0	\$163
OFFICE SUPPLIES	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2
PROPERTY APPRAISER	\$0	\$0	\$0	\$0	\$265	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$265
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	\$1,250	\$1,250	\$1,250	\$1,250	\$1,250	\$1,250	\$1,250	\$1,250	\$0	\$13,750
PROPERTY INSURANCE	\$5,467	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$5,467
ELECTRIC	\$53	\$52	\$32	\$58	\$57	\$56	\$52	\$52	\$50	\$113	\$72	\$0	\$668
STREETLIGHTING	\$5,763	\$3,768	\$6,109	\$3,960	\$5,238	\$5,237	\$5,239	\$5,240	\$5,240	\$5,236	\$5,242	\$0	\$56,272
WATER & SEWER	\$603	\$1,644	\$2,419	\$134	\$3,747	\$3,692	\$2,721	\$3,374	\$3,108	\$3,038	\$1,503	\$0	\$25,982
LANDSCAPE MAINTENANCE	\$17,364	\$17,364	\$17,364	\$17,364	\$17,364	\$17,364	\$17,364	\$17,364	\$17,364	\$17,364	\$17,364	\$0	\$191,005
LANDSCAPE CONTINGENCY	\$0	\$0	\$0	\$0	\$0	\$0	\$7,688	\$0	\$7,250	\$0	\$0	\$0	\$14,938
IRRIGATION REPAIRS	\$1,825	\$1,759	\$0	\$86	\$566	\$547	\$0	\$1,422	\$0	\$927	\$0	\$0	\$7,143
LAKE MAINTENANCE	\$0	\$0	\$0	\$985	\$385	\$385	\$385	\$385	\$385	\$385	\$385	\$0	\$3,080
MITIGATION MONITORING & MAINTENANCE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,600	\$875	\$0	\$0	\$3,475
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	\$52,809	\$27,728	\$33,556	\$34,458	\$40,014	\$39,330	\$48,443	\$38,924	\$33,062	\$0	\$437,713
EXCESS REVENUES (EXPENDITURES)	(\$50,227)	(\$4,645)	\$408,515	\$17,533	\$11,289	(\$26,096)	(\$3,753)	(\$29,658)	(\$17,734)	(\$36,924)	(\$33,062)	\$0	\$233,239

**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)
LESS: PRINCIPAL PAYMENT 6/15/21	(\$260,000)
CURRENT BONDS OUTSTANDING	\$14,220,000

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

**STONEBROOK SOUTH AT CHAMPIONSGATE
COMMUNITY DEVELOPMENT DISTRICT**

SPECIAL ASSESSMENT RECEIPTS - FY2021

TAX COLLECTOR

		GROSS ASSESSMENTS \$ 1,818,361					\$ 588,709	\$ 321,198	\$ 908,454	
		NET ASSESSMENTS \$ 1,709,259					\$ 553,387	\$ 301,926	\$ 853,946	
DATE RECEIVED	DIST.	GROSS ASSESSMENTS RECEIVED	DISCOUNTS/ PENALTIES	COMMISSIONS PAID	INTEREST INCOME	NET AMOUNT RECEIVED	GENERAL FUND 32.38%	DEBT SERVICE 17.66%	DEBT SERVICE 49.96%	TOTAL 100.00%
11/6/20	ACH	\$ 1,357.70	\$ 71.28	\$ 25.73	\$ -	\$ 1,260.69	\$ 408.16	\$ 222.69	\$ 629.84	\$ 1,260.69
11/20/20	ACH	\$ 118,548.23	\$ 4,741.93	\$ 2,276.12	\$ -	\$ 111,530.18	\$ 36,108.81	\$ 19,700.87	\$ 55,720.50	\$ 111,530.18
12/10/20	ACH	\$ 1,212,491.69	\$ 48,499.83	\$ 23,279.84	\$ -	\$ 1,140,712.02	\$ 369,314.90	\$ 201,497.21	\$ 569,899.91	\$ 1,140,712.02
12/22/20	ACH	\$ 78,678.00	\$ 2,610.21	\$ 1,521.36	\$ -	\$ 74,546.43	\$ 24,135.02	\$ 13,168.00	\$ 37,243.41	\$ 74,546.43
1/8/21	ACH	\$ 146,315.95	\$ 4,408.16	\$ 2,838.15	\$ -	\$ 139,069.64	\$ 45,024.94	\$ 24,565.49	\$ 69,479.22	\$ 139,069.64
1/8/21	ACH	\$ 766.54	\$ 23.00	\$ 14.87	\$ -	\$ 728.67	\$ 235.91	\$ 128.71	\$ 364.04	\$ 728.67
2/8/21	ACH	\$ 70,459.39	\$ 1,409.18	\$ 1,381.01	\$ -	\$ 67,669.20	\$ 21,908.46	\$ 11,953.20	\$ 33,807.54	\$ 67,669.20
3/8/21	ACH	\$ 25,559.82	\$ 255.58	\$ 506.08	\$ -	\$ 24,798.16	\$ 8,028.61	\$ 4,380.39	\$ 12,389.16	\$ 24,798.16
3/8/21	ACH	\$ 1,052.35	\$ -	\$ 21.05	\$ -	\$ 1,031.30	\$ 333.89	\$ 182.17	\$ 515.24	\$ 1,031.30
4/12/21	ACH	\$ 766.53	\$ -	\$ 15.33	\$ -	\$ 751.20	\$ 243.21	\$ 132.69	\$ 375.30	\$ 751.20
4/12/21	ACH	\$ 41,226.68	\$ -	\$ 824.53	\$ -	\$ 40,402.15	\$ 13,080.53	\$ 7,136.70	\$ 20,184.92	\$ 40,402.15
5/11/21	ACH	\$ 30,485.52	\$ -	\$ 609.71	\$ -	\$ 29,875.81	\$ 9,672.54	\$ 5,277.31	\$ 14,925.96	\$ 29,875.81
6/8/21	ACH	\$ 7,802.11	\$ -	\$ 156.05	\$ -	\$ 7,646.06	\$ 2,475.47	\$ 1,350.61	\$ 3,819.97	\$ 7,646.06
6/25/21	ACH	\$ 88,984.34	\$ -	\$ 1,779.68	\$ -	\$ 87,204.66	\$ 28,233.23	\$ 15,403.97	\$ 43,567.46	\$ 87,204.66
		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTALS		\$ 1,824,494.85	\$ 62,019.17	\$ 35,249.51	\$ -	\$ 1,727,226.17	\$ 559,203.67	\$ 305,100.02	\$ 862,922.48	\$ 1,727,226.17

DIRECT BILLED ASSESSMENTS

LEN-CG SOUTH, LLC

\$840,019.90

\$91,748.20

\$46,021.70

\$702,250.00

DATE RECEIVED	DUE DATE	CHECK NO.	NET ASSESSED	AMOUNT RECEIVED	GENERAL FUND	SERIES 2019	SERIES 2020
12/9/20	11/1/20	01534023	\$ 68,884.95	\$ 68,884.95	\$ 45,874.10	\$ 23,010.85	\$ -
1/11/21	1/15/21	01549634	\$ 351,125.00	\$ 351,125.00	\$ -	\$ -	\$ 351,125.00
2/15/21	2/1/21	01567173	\$ 34,442.48	\$ 34,442.48	\$ 22,937.05	\$ 11,505.43	\$ -
4/17/21	4/15/21	01602005	\$ 175,562.50	\$ 175,562.50	\$ -	\$ -	\$ 175,562.50
4/29/21	5/1/21	01609984	\$ 34,442.48	\$ 34,442.48	\$ 22,937.05	\$ 11,505.43	\$ -
6/28/21	7/15/21	01639378	\$ 175,562.50	\$ 175,562.50	\$ -	\$ -	\$ 175,562.50
			\$ 840,019.91	\$ 840,019.91	\$ 91,748.20	\$ 46,021.71	\$ 702,250.00

**Stoneybrook South at ChampionsGate
Community Development District**

Special Assessment Bonds, Series 2020

Date	Requisition #	Contractor	Description	Requisitions
Fiscal Year 2021				
4/21/21	1	Lennar Homes LLC	Reimbursement #1 Infrastructure Phase 1A-1B	\$ 4,767,193.90
5/26/21	2	Hamilton Engineering & Surveying, LLC	Inv# 63473 - Preparation of reimbursement CR#1	\$ 6,870.00
TOTAL				\$ 4,774,063.90
Fiscal Year 2021				
1/4/21		Interest		\$ 26.07
1/5/21		Transfer from Reserve		\$ 0.77
2/1/21		Interest		\$ 50.65
2/2/21		Transfer from Reserve		\$ 1.49
3/1/21		Interest		\$ 45.75
3/2/21		Transfer from Reserve		\$ 1.35
4/1/21		Interest		\$ 50.65
4/2/21		Transfer from Reserve		\$ 1.49
5/3/21		Interest		\$ 42.49
5/4/21		Transfer from Reserve		\$ 1.44
6/1/21		Interest		\$ 30.40
6/2/21		Transfer from Reserve		\$ 1.49
7/1/21		Interest		\$ 29.40
7/1/21		Transfer from Reserve		\$ 1.44
8/1/21		Interest		\$ 30.38
8/3/21		Transfer from Reserve		\$ 1.49
TOTAL				\$ 316.75
Acquisition/Construction Fund at 12/16/20				\$11,927,322.50
Interest Earned thru 8/31/21				\$ 316.75
Requisitions Paid thru 8/31/21				\$ (4,774,063.90)
Remaining Acquisition/Construction Fund				<u>\$ 7,153,575.35</u>