

*Stoneybrook South at ChampionsGate
Community Development District*

Agenda

August 7, 2023

Stoneybrook South at ChampionsGate Community Development District

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

July 31, 2023

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, August 7, 2023 at 11:30 a.m.** at the **Oasis Club at ChampionsGate, 1520 Oasis Club Blvd., ChampionsGate, FL 33896.**

Call-in Information for Members of Public:

Dial-in Number: (267) 930-4000
Participate Code: 876-571

Following is the advance agenda for the meeting:

Audit Committee Meeting

1. Roll Call
2. Public Comment Period
3. Approval of Minutes of the May 1, 2023 Meeting
4. Tally of Audit Committee Members Rankings and Selection of an Auditor
5. Adjournment

Board of Supervisors Meeting

1. Roll Call
2. Public Comment Period
3. Organizational Matters
 - A. Appointment of Individuals to Fulfill Vacancies in Seats #3 & #4
 - B. Administration of Oaths of Office to Newly Appointed Board Members
 - C. Election of Officers
 - D. Consideration of Resolution 2023-11 Electing Officers
4. Approval of Minutes of the June 5, 2023 Meeting
5. Public Hearing
 - A. Consideration of Resolution 2023-09 Adopting the Fiscal Year 2024 Budget and Relating to the Annual Appropriations
 - B. Consideration of Resolution 2023-10 Imposing Special Assessments and Certifying an Assessment Roll
6. Consideration of Landscape Maintenance Agreement with Stoneybrook South CDD & Floralawn, Inc.
7. Ratification of Transfer of Environmental Resource Permit

8. Acceptance of Audit Committee Recommendation and Selection of #1 Ranked Firm to Provide Auditing Services for the Fiscal Year 2023
9. Staff Reports
 - A. Attorney
 - i. Memorandum Regarding Ethics Training and Other Legislative Updates
 - B. Engineer
 - i. Presentation of Annual Report
 - ii. Approval of Assignment and Assumption of District Engineering Agreement with Madden, Moorhead, & Stokes, LLC
 - C. District Manager's Report
 - i. Approval of Check Register
 - ii. Balance Sheet and Income Statement
 - iii. Discussion and Approval of Fiscal Year 2024 Meeting Schedule
10. Other Business
 - A. Discussion of Pending Plat Conveyances
 - B. Status of Permit Transfers
11. Supervisor's Requests
12. Adjournment

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

AUDIT COMMITTEE MEETING

MINUTES

MINUTES OF MEETING
STONEYBROOK SOUTH AT CHAMPIONSGATE
COMMUNITY DEVELOPMENT DISTRICT

The Audit Committee meeting of the Stoneybrook South at ChampionsGate Community Development District was held Monday, May 1, 2023 at 11:40 a.m. at the Oasis Club at ChampionsGate, 1520 Oasis Club Blvd., ChampionsGate, Florida 33896.

Present for the Audit Committee were:

Adam Morgan	Chairman
Rob Bonin	
Logan Lantrip	
Jarred Cornell	
Barry Bichard	
George Flint	
Kristen Trucco	
Amanda Udstad	
Alan Scheerer	

FIRST ORDER OF BUSINESS

Roll Call

Mr. Flint called the meeting to order and called the roll.

SECOND ORDER OF BUSINESS

Public Comment Period

Mr. Flint: We just have Board members and staff.

THIRD ORDER OF BUSINESS

Audit Services

A. Approval of Request for Proposals and Selection Criteria

Mr. Flint stated that this was for the Fiscal Year 2023 audit. He stated that included was the request for proposals and selection criteria for the audit.

On MOTION by Mr. Morgan, seconded by Mr. Cornell, with all in favor, Authorizing Staff to Issue the RFP and Accepting the Selection Criteria, was approved.

B. Approval of Notice of Request for Proposals for Audit Services

Mr. Flint asked for a motion to approve the notice of request for audit service proposals.

On MOTION by Mr. Morgan, seconded by Mr. Bichard, with all in favor, the Notice of Request for Proposals for Audit Services, was approved.

C. Public Announcement of Opportunity to Provide Audit Services

Mr. Flint announced the opportunity to the public to provide audit services for the Stoneybrook South at ChampionsGate Community Development District.

FOURTH ORDER OF BUSINESS

Adjournment

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

Attest

Chairman

SECTION IV

Stoneybrook South at ChampionsGate CDD Auditor Selection							
	Ability of Personnel (20 pts)	Proposer's Experience (20 pts)	Understanding of Scope of Work (20 pts)	Ability to Furnish the Required Services (20 pts)	Price (20 pts)	Total Points Earned	Ranking (1 being highest)
Berger, Toombs, Elam, Gaines & Frank					2023 - \$3,475 2024 - \$3,475 2025 - \$3,665 2026 - \$3,775 2027 - \$3,775		
Grau & Associates					2023 - \$3,800 2024 - \$3,900 2025 - \$4,000 2026 - \$4,100 2027 - \$4,200		

**STONEYBROOK SOUTH AT CHAMPIONSGATE
COMMUNITY DEVELOPMENT DISTRICT**

PROPOSAL FOR AUDIT SERVICES

PROPOSED BY:

Berger, Toombs, Elam, Gaines & Frank
CERTIFIED PUBLIC ACCOUNTANTS, PL

600 Citrus Avenue, Suite 200
Fort Pierce, Florida 34950

(772) 461-6120

CONTACT PERSON:

J. W. Gaines, CPA, Director

DATE OF PROPOSAL:

May 31, 2023

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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

May 31, 2023

Stoneybrook South at ChampionsGate Community Development District
Governmental Management Services
219 E Livingston Street
Orlando, FL 32801

Dear District Manager:

Thank you very much for the opportunity to present our professional credentials to provide audit services for Stoneybrook South at ChampionsGate Community Development District.

Berger, Toombs, Elam, Gaines & Frank, Certified Public Accountants, PL has assembled a team of governmental and nonprofit specialists second to none to serve our clients. Our firm has the necessary qualifications and experience to serve as the independent auditors for Stoneybrook South at ChampionsGate Community Development District. We will provide you with top quality, responsive service.

Experience

Berger, Toombs, Elam, Gaines & Frank, Certified Public Accountants, PL is a recognized leader in providing services to governmental and nonprofit agencies throughout Florida. We have been the independent auditors for a number of local governmental agencies and through our experience in performing their audits, we have been able to increase our audit efficiency and; therefore, reduce costs. We have continually passed this cost savings on to our clients and will continue to do so in the future. As a result of our experience and expertise, we have developed an effective and efficient audit approach designed to meet or exceed the performance specifications in accordance with auditing standards generally accepted in the United States of America, the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States, and the standards for financial and compliance audits. We will conduct the audit in accordance with auditing standards generally accepted in the United States of America; "Government Auditing Standards" issued by the Comptroller General of the United States; the provisions of the Single Audit Act, Subpart F of Title 2 US Code of Federal Regulations (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, with minimal disruption to your operations. Our firm has frequent technical updates to keep our personnel informed and up-to-date on all changes that are occurring within the industry.



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

Stoneybrook South at ChampionsGate Community Development District
May 31, 2023

Our firm is a member of the Government Audit Quality Center, an organization dedicated to improving government audit quality. We also utilize the audit program software of a nationally recognized CPA firm to assure us that we are up to date with all auditing standards and to assist us maintain maximum audit efficiencies.

To facilitate your evaluation of our qualifications and experience, we have arranged this proposal to include a resume of our firm, including our available staff, our extensive prior governmental and nonprofit auditing experience and clients to be contacted.

You need a firm that will provide an efficient, cost-effective, high-quality audit within critical time constraints. You need a firm with the prerequisite governmental and nonprofit experience to perform your audit according to stringent legal and regulatory requirements, a firm that understands the complex nature of community development districts and their unique compliance requirements. You need a firm with recognized governmental and nonprofit specialists within the finance and governmental communities. And, certainly, you need a firm that will provide you with valuable feedback to enhance your current and future operations. Berger, Toombs, Elam, Gaines & Frank, Certified Public Accountants, PL is that firm. J. W. Gaines is the person authorized to make representations for the firm.

Thank you again for the opportunity to submit this proposal to Stoneybrook South at ChampionsGate Community Development District.

Very truly yours,

Berger, Toombs, Elam, Gaines & Frank
Certified Public Accountants PL
Fort Pierce, Florida

PROFILE OF THE PROPOSER

Description and History of Audit Firm

Berger, Toombs, Elam, Gaines & Frank, Certified Public Accountants, PL is a Treasure Coast public accounting firm, which qualifies as a small business firm, as established by the Small Business Administration (13 CFR 121.38), with offices in Fort Pierce and Stuart. We are a member of the Florida Institute of Certified Public Accountants and the American Institute of Certified Public Accountants. The firm was formed from the merger of Edwards, Berger, Harris & Company (originated in 1972) and McAlpin, Curtis & Associates (originated in 1949). J. W. Gaines and Associates (originated in 1979) merged with the firm in 2004. Our tremendous growth rate experienced over the last 69 years is directly attributable to the firm's unrelenting dedication to providing the highest quality, responsive professional services attainable to its clients.

We are a member of the Private Companies Practice Section (PCPS) of the American Institute of Certified Public Accountants (AICPA) to assure we meet the highest standards. Membership in this practice section requires that our firm meet more stringent standards than standard AICPA membership. These rigorous requirements include the requirement of a triennial peer review of our firm's auditing and accounting practice and annual Continuing Professional Education (CPE) for all accounting staff (whether CPA or non-CPA). For standard AICPA membership, only a quality review is required and only CPAs must meet CPE requirements.

We are also a member of the Government Audit Quality Center ("the Center") of the American Institute of Certified Public Accountants to assure the quality of our government audits. Membership in the Center, which is voluntary, requires our firm to comply with additional standards to promote the quality of government audits.

We have been extensively involved in serving local government entities with professional accounting, auditing and consulting services throughout the entire 69 year history of our firm. Our substantial experience over the years makes us uniquely qualified to provide accounting, auditing, and consulting services to these clients. We are a recognized leader in providing services to governmental and nonprofit agencies on the Treasure Coast and in Central and South Florida, with extensive experience in auditing community development districts and water control districts. We were the independent auditors of the City of Fort Pierce for over 37 years and currently, we are the independent auditors for St. Lucie County since 2002, and for 34 of the 38 years that the county has been audited by CPA firms. Additionally, we have performed audits of the City of Stuart, the City of Vero Beach, Indian River County and Martin County. We also presently audit over 75 Community Development Districts throughout Florida.

Our firm was founded on the belief that we are better able to respond to our clients needs through education, experience, independence, quality control, and personal service. Our firm's commitment to quality is reflected in our endeavor of professional excellence via continuing education, the use of the latest computer technology, professional membership in PCPS and peer review.

We believe our approach to audit engagements, intelligence and innovation teamed with sound professional judgment enables us to explore new concepts while remaining sensitive to the fundamental need for practical solutions. We take pride in giving you the assurance that the personal assistance you receive comes from years of advanced training, technical experience and financial acumen.

Professional Staff Resources

Berger, Toombs, Elam, Gaines & Frank, Certified Public Accountants, PL has a total of 27 professional and administrative staff (including 12 professional staff with extensive experience servicing government entities). The work will be performed out of our Fort Pierce office with a proposed staff of one senior accountant and one or two staff accountants supervised by an audit manager and audit partner. With the exception of the directors of the firm's offices, the professional staff is not specifically assigned to any of our individual offices. The professional and administrative staff resources available to you through Berger, Toombs, Elam, Gaines & Frank, Certified Public Accountants, PL are as follows:

	<u>Total</u>
Partners/Directors (CPA's)	5
Principals (CPA)	1
Managers (CPA)	1
Senior/Supervisor Accountants (2 CPA's)	3
Staff Accountants (1 CPA)	7
Computer Specialist	1
Paraprofessional	6
Administrative	<u>4</u>
Total – all personnel	28

Following is a brief description of each employee classification:

Staff Accountant – Staff accountants work directly under the constant supervision of the auditor-in-charge and, are responsible for the various testing of documents, account analysis and any other duties as his/her supervisor believes appropriate. Minimum qualification for a staff accountant is graduation from an accredited university or college with a degree in accounting or equivalent.

Senior Accountant – A senior accountant must possess all the qualifications of the staff accountant, in addition to being able to draft the necessary reports and financial statements, and supervise other staff accountants when necessary.

Managers – A manager must possess the qualifications of the senior accountant, plus be able to work without extensive supervision from the auditor-in-charge. The manager should be able to draft audit reports from start to finish and to supervise the audit team, if necessary.

Principal – A principal is a partner/director in training. He has been a manager for several years and possesses the technical skills to act as the auditor-in-charge. A principal has no financial interest in the firm.

Partner/Director – The director has extensive governmental auditing experience and acts as the auditor-in-charge. Directors have a financial interest in the firm.

Professional Staff Resources (Continued)

Independence – Independence of the public accounting firm, with respect to the audit client, is the foundation from which the public gains its trust in the opinion issued by the public accounting firm at the end of the audit process. This independence must be in appearance as well as in fact. The public must perceive that the accounting firm is independent of the audit entity to ensure that nothing would compromise the opinion issued by the public accounting firm. **Berger, Toombs, Elam, Gaines & Frank, Certified Public Accountants, PL** is independent of Stoneybrook South at ChampionsGate Community Development District, including its elected officials and related parties, at the date of this proposal, as defined by the following rules, regulations, and standards:

AuSection 220 – Statements on Auditing Standards issued by the American Institute of Certified Public Accountants;

ET Sections 101 and 102 – Code of Professional Conduct of the American Institute of Certified Public Accountants;

Chapter 21A-1, Florida Administrative Code;

Section 473.315, Florida Statutes; and,

Government Auditing Standards, issued by the Comptroller General of the United States.

On an annual basis, all members of the firm are required to confirm, in writing, that they have no personal or financial relationships or holding that would impair their independence with regard to the firm's clients.

Independence is a hallmark of our profession. We encourage our staff to use professional judgment in situations where our independence could be impaired or the perception of a conflict of interest might exist. In the governmental sector, public perception is as important as professional standards. Therefore, the utmost care must be exercised by independent auditors in the performance of their duties.

Ability to Furnish the Required Services

As previously noted in the Profile of the Proposer section of this document, our firm has been in existence for over 69 years. We have provided audit services to some clients for over 30 years continually. Our firm is insured against physical loss through commercial insurance and we also carry liability insurance. The majority of our audit documentation is stored electronically, both on our office network and on each employee laptop or computer assigned to each specific job. Our office computer network is backed up on tape, so in the event of a total equipment loss, we can restore all data as soon as replacement equipment is acquired. In addition, our field laptop computers carry the same data and can be used in the event of emergency with virtually no delay in completing the required services.

ADDITIONAL SERVICES PROVIDED

Arbitrage Rebate Services

Berger, Toombs, Elam, Gaines & Frank, Certified Public Accountants, PL also provides arbitrage rebate compliance and related services to governmental issuers. The Tax Reform Act of 1986 requires issuers of most tax-exempt obligations to pay (i.e., “rebate”) to the United States government any arbitrage profits. Arbitrage profits are earnings on the investment of bond proceeds and certain other monies in excess of what would have been earned had such monies been invested at a yield equal to the yield on the bonds.

Federal tax law requires that interim rebate calculations and payments are due at the end of every fifth bond year. Final payment is required upon redemption of the bonds. More frequent calculations may be deemed advisable by an issuer’s auditor, trustee or bond counsel or to assure that accurate and current records are available. These more frequent requirements are usually contained in the Arbitrage or Rebate Certificate with respect to the bonds.

Our firm performs a comprehensive rebate analysis and includes the following:

- Verifying that the issue is subject to rebate;
- Calculating the bond yield;
- Identifying, and separately accounting for, all “Gross Proceeds” (as that term is defined in the Code) of the bond issue, including those requiring analysis due to “transferred proceeds” and/or “commingled funds” circumstances;
- Determining what general and/or elective options are available to Gross proceeds of the issue;
- Calculating the issue’s excess investment earning (rebate liability), if any;
- Delivering appropriate documentation to support all calculations;
- Providing an executive summary identifying the methodology employed, major assumptions, conclusions, and any other recommendations for changes in recordkeeping and investment policies;
- Assisting as necessary in the event of an Internal Revenue Service inquiry; and,
- Consulting with issue staff, as necessary, regarding arbitrage related matters.

GOVERNMENTAL AUDITING EXPERIENCE

Berger, Toombs, Elam, Gaines & Frank, Certified Public Accountants, PL has been practicing public accounting in Florida for 69 years. Our success over the years has been the result of a strong commitment to providing personalized quality service to our clients.

The current members of our firm have performed audits of over 900 community development districts, and over 1,800 audits of municipalities, counties and other governmental entities such as the City of Fort Pierce and St. Lucie County.

Our firm provides a variety of accounting, auditing, tax litigation support, and consulting services. Some of the professional accounting, auditing and management consulting services that are provided by our firm are listed below:

- Performance of annual financial and compliance audits, including Single Audits of state and federal financial assistance programs, under the provisions of the Single Audit Act, Subpart F of Title 2 U.S. Code of Federal Regulations (CFR) Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance), with minimal disruptions to your operations;
- Performance of special compliance audits to ascertain compliance with the applicable local, state and federal laws and regulations;
- Issuance of comfort letters and consent letters in conjunction with the issuance of tax-exempt debt obligations, including compiling financial data and interim period financial statement reviews;
- Calculation of estimated and actual federal arbitrage rebates;
- Assistance in compiling historical financial data for first-time and supplemental submissions for GFOA Certificate of Achievement for Excellence in Financial Reporting;
- Preparation of indirect cost allocation systems in accordance with Federal and State regulatory requirements;
- Providing human resource and employee benefit consulting;
- Performance of automation feasibility studies and disaster recovery plans;
- Performance feasibility studies concerning major fixed asset acquisitions and utility plant expansion plans (including electric, water, pollution control, and sanitation utilities); and
- Assistance in litigation, including testimony in civil and criminal court.
- Assist clients who utilize QuickBooks software with their software needs. Our Certified QuickBooks Advisor has undergone extensive training through QuickBooks and has passed several exams to attain this Certification.

Continuing Professional Education

All members of the governmental audit staff of our firm, and audit team members assigned to this engagement, are in compliance with the Continuing Professional Education (CPE) requirements set forth in Government Auditing Standards issued by the Comptroller General of the United States. In addition, our firm is in compliance with the applicable provisions of the Florida Statutes that require CPA's to have met certain CPE requirements prior to proposing on governmental audit engagements.

GOVERNMENTAL AUDITING EXPERIENCE (CONTINUED)

The audit team has extensive experience in performing governmental audits and is exposed to intensive and continuing concentration on these types of audits. Due to the total number of governmental audits our team performs, each member of our governmental staff must understand and be able to perform several types of governmental audits. It is our objective to provide each professional employee fifty hours or more of comprehensive continuing professional education each year. This is accomplished through attending seminars throughout Florida and is reinforced through in-house training.

Our firm has made a steadfast commitment to professional education. Our active attendance and participation in continuing professional education is a major part of our objective to obtain the most recent knowledge on issues which are of importance to our clients. We are growing on the reputation for work that our firm is providing today.

Quality Control Program

Quality control requires continuing commitment to professional excellence. **Berger, Toombs, Elam, Gaines & Frank, Certified Public Accountants, PL** is formally dedicated to that commitment.

To ensure maintaining the standards of working excellence required by our firm, we joined the Private Companies Practice Section (PCPS) of the American Institute of Certified Public Accountants (AICPA). To be a participating member firm of this practice section, a firm must obtain an independent Peer Review of its quality control policies and procedures to ascertain the firm's compliance with existing auditing standards on the applicable engagements.

The scope of the Peer Review is comprehensive in that it specifically reviews the following quality control policies and procedures of the participating firm:

- Professional, economic, and administrative independence;
- Assignment of professional personnel to engagements;
- Consultation on technical matters;
- Supervision of engagement personnel;
- Hiring and employment of personnel;
- Professional development;
- Advancement;
- Acceptance and continuation of clients; and,
- Inspection and review system.

We believe that our commitment to the program is rewarding not only to our firm, but primarily to our clients.

The external independent Peer Review of the elements of our quality control policies and procedures performed by an independent certified public accountant, approved by the PCPS of the AICPA, provides you with the assurance that we continue to conform to standards of the profession in the conduct of our accounting and auditing practice.

GOVERNMENTAL AUDITING EXPERIENCE (CONTINUED)

Our firm is also a member of Governmental Audit Quality Center (GAQC), a voluntary membership center for CPA firms that perform governmental audits. This center promotes the quality of governmental audits.

Our firm has completed successive Peer Reviews. These reviews included a representative sample of our firm's local governmental auditing engagements. As a result of these reviews, our firm obtained an unqualified opinion on our quality control program and work procedures. On page 31 is a copy of our most recent Peer Review report. It should be noted that we received a pass rating.

Our firm has never had any disciplinary actions by state regulatory bodies or professional organizations.

As our firm performs approximately one hundred audits each year that are reviewed by federal, state or local entities, we are constantly dealing with questions from these entities about our audits. We are pleased to say that any questions that have been raised were minor issues and were easily resolved without re-issuing any reports.

Certificate of Achievement for Excellence in Financial Reporting (CAFR)

We are proud and honored to have been involved with the City of Fort Pierce and the Fort Pierce Utilities Authority when they received their first Certificates of Achievement for Excellence in Financial Reporting for the fiscal years ended September 30, 1988 and 1994, respectively. We were also instrumental in the City of Stuart receiving the award, in our first year of performing their audit, for the year ended September 30, 1999.

We also assisted St. Lucie County, Florida for the year ended September 30, 2003, in preparing their first Comprehensive Annual Financial Report, and St. Lucie County has received their Certificate of Achievement for Excellence in Financial Reporting every year since.

As continued commitment to insuring that we are providing the highest level of experience, we have had at least one employee of our firm serve on the GFOA – Special Review Committee since the mid-1980s. This committee is made up of selective Certified Public Accountants throughout the United States who have demonstrated their high level of knowledge and expertise in governmental accounting. Each committee member attends a special review meeting at the Annual GFOA Conference. At this meeting, the committee reports on the Certificate of Achievement Program's most recent results, future goals, and common reporting deficiencies.

We feel that our previous experience in assisting the City of Fort Pierce, the Fort Pierce Utilities Authority and St. Lucie County obtain their first CAFRs, and the City of Stuart in continuing to receive a CAFR and our firm's continued involvement with the GFOA, and the CAFR review committee make us a valued asset for any client in the field of governmental financial reporting.

GOVERNMENTAL AUDIT EXPERIENCE (CONTINUED)

References

Terracina Community Development
District
Jeff Walker, Special District Services
(561) 630-4922

Gateway Community Development
District
Stephen Bloom, Severn Trent Management
(954) 753-5841

The Reserve Community Development District

Darrin Mossing, Governmental Management
Services LLC
(407) 841-5524

Port of the Islands Community Development
District
Cal Teague, Premier District Management

(239) 690-7100 ext 101

In addition to the above, we have the following additional governmental audit experience:

Community Development Districts

Aberdeen Community Development
District

Beacon Lakes Community
Development District

Alta Lakes Community Development
District

Beaumont Community Development
District

Amelia Concourse Community
Development District

Bella Collina Community Development
District

Amelia Walk Community
Development District

Bonnet Creek Community
Development District

Aqua One Community Development
District

Buckeye Park Community
Development District

Arborwood Community Development
District

Candler Hills East Community
Development District

Arlington Ridge Community
Development District

Cedar Hammock Community
Development District

Bartram Springs Community
Development District

Central Lake Community
Development District

Baytree Community Development
District

Channing Park Community
Development District

GOVERNMENTAL AUDIT EXPERIENCE (CONTINUED)

Cheval West Community Development District	Evergreen Community Development District
Coconut Cay Community Development District	Forest Brooke Community Development District
Colonial Country Club Community Development District	Gateway Services Community Development District
Connerton West Community Development District	Gramercy Farms Community Development District
Copperstone Community Development District	Greenway Improvement District
Creekside @ Twin Creeks Community Development District	Greyhawk Landing Community Development District
Deer Run Community Development District	Griffin Lakes Community Development District
Dowden West Community Development District	Habitat Community Development District
DP1 Community Development District	Harbor Bay Community Development District
Eagle Point Community Development District	Harbourage at Braden River Community Development District
East Nassau Stewardship District	Harmony Community Development District
Eastlake Oaks Community Development District	Harmony West Community Development District
Easton Park Community Development District	Harrison Ranch Community Development District
Estancia @ Wiregrass Community Development District	Hawkstone Community Development District

GOVERNMENTAL AUDIT EXPERIENCE (CONTINUED)

Heritage Harbor Community Development District	Madeira Community Development District
Heritage Isles Community Development District	Marhsall Creek Community Development District
Heritage Lake Park Community Development District	Meadow Pointe IV Community Development District
Heritage Landing Community Development District	Meadow View at Twin Creek Community Development District
Heritage Palms Community Development District	Mediterra North Community Development District
Heron Isles Community Development District	Midtown Miami Community Development District
Heron Isles Community Development District	Mira Lago West Community Development District
Highland Meadows II Community Development District	Montecito Community Development District
Julington Creek Community Development District	Narcoossee Community Development District
Laguna Lakes Community Development District	Naturewalk Community Development District
Lake Bernadette Community Development District	New Port Tampa Bay Community Development District
Lakeside Plantation Community Development District	Overoaks Community Development District
Landings at Miami Community Development District	Panther Trace II Community Development District
Legends Bay Community Development District	Paseo Community Development District
Lexington Oaks Community Development District	Pine Ridge Plantation Community Development District
Live Oak No. 2 Community Development District	Piney Z Community Development District

GOVERNMENTAL AUDIT EXPERIENCE (CONTINUED)

Poinciana Community Development District	Sampson Creek Community Development District
Poinciana West Community Development District	San Simeon Community Development District
Port of the Islands Community Development District	Six Mile Creek Community Development District
Portofino Isles Community Development District	South Village Community Development District
Quarry Community Development District	Southern Hills Plantation I Community Development District
Renaissance Commons Community Development District	Southern Hills Plantation III Community Development District
Reserve Community Development District	South Fork Community Development District
Reserve #2 Community Development District	St. John's Forest Community Development District
River Glen Community Development District	Stoneybrook South Community Development District
River Hall Community Development District	Stoneybrook South at ChampionsGate Community Development District
River Place on the St. Lucie Community Development District	Stoneybrook West Community Development District
Rivers Edge Community Development District	Tern Bay Community Development District
Riverwood Community Development District	Terracina Community Development District
Riverwood Estates Community Development District	Tison's Landing Community Development District
Rolling Hills Community Development District	TPOST Community Development District
Rolling Oaks Community Development District	

GOVERNMENTAL AUDIT EXPERIENCE (CONTINUED)

Triple Creek Community Development District	Vizcaya in Kendall Development District
TSR Community Development District	Waterset North Community Development District
Turnbull Creek Community Development District	Westside Community Development District
Twin Creeks North Community Development District	WildBlue Community Development District
Urban Orlando Community Development District	Willow Creek Community Development District
Verano #2 Community Development District	Willow Hammock Community Development District
Viera East Community Development District	Winston Trails Community Development District
VillaMar Community Development District	Zephyr Ridge Community Development District

GOVERNMENTAL AUDIT EXPERIENCE (CONTINUED)

Other Governmental Organizations

City of Westlake	Office of the Medical Examiner, District 19
Florida Inland Navigation District	Rupert J. Smith Law Library of St. Lucie County
Fort Pierce Farms Water Control District	St. Lucie Education Foundation
Indian River Regional Crime Laboratory, District 19, Florida	Seminole Improvement District
Viera Stewardship District	Troup Indiantown Water Control District

Current or Recent Single Audits.

St. Lucie County, Florida
Early Learning Coalition, Inc.
Treasure Coast Food Bank, Inc.

Members of our audit team have acquired extensive experience from performing or participating in over 1,800 audits of governments, independent special taxing districts, school boards, and other agencies that receive public money and utilize fund accounting.

Much of our firm's auditing experience is with compliance auditing, which is required for publicly financed agencies. In this type of audit, we do a financial examination and also confirm compliance with various statutory and regulatory guidelines.

Following is a summary of our other experience, including Auditor General experience, as it pertains to other governmental and fund accounting audits.

Counties

(Includes elected constitutional officers, utilities and dependent taxing districts)

Indian River
Martin
Okeechobee
Palm Beach

Municipalities

City of Port St. Lucie
City of Vero Beach
Town of Orchid

GOVERNMENTAL AUDIT EXPERIENCE (CONTINUED)

Special Districts

Bannon Lakes Community Development District
Boggy Creek Community Development District
Capron Trail Community Development District
Celebration Pointe Community Development District
Coquina Water Control District
Diamond Hill Community Development District
Dovera Community Development District
Durbin Crossing Community Development District
Golden Lakes Community Development District
Lakewood Ranch Community Development District
Martin Soil and Water Conservation District
Meadow Pointe III Community Development District
Myrtle Creek Community Development District
St. Lucie County – Fort Pierce Fire District
The Crossings at Fleming Island
St. Lucie West Services District
Indian River County Mosquito Control District
St. John's Water Control District
Westchase and Westchase East Community Development Districts
Pier Park Community Development District
Verandahs Community Development District
Magnolia Park Community Development District

Schools and Colleges

Federal Student Aid Programs – Indian River Community College
Indian River Community College
Okeechobee County District School Board
St. Lucie County District School Board

State and County Agencies

Central Florida Foreign-Trade Zone, Inc. (a nonprofit organization affiliated with the St. Lucie County Board of County Commissioners)
Florida School for Boys at Okeechobee
Indian River Community College Crime Laboratory
Indian River Correctional Institution

FEE SCHEDULE

We propose the fee for our audit services described below to be \$3,475 for the years ended September 30, 2023 and 2024, \$3,665 for the year ended September 30, 2025, and \$3,775 for the years ended September 30, 2026 and 2027. The fee is contingent upon the financial records and accounting systems of Stoneybrook South at ChampionsGate Community Development District being “audit ready” and the financial activity for the District is not materially increased. If we discover that additional preparation work or subsidiary schedules are needed, we will consult with your authorized representative. We can assist with this additional work at our standard rates should you desire.

SCOPE OF WORK TO BE PERFORMED

If selected as the District's auditors, we will perform a financial and compliance audit in accordance with Section 11.45, Florida Statutes, in order to express an opinion on an annual basis on the financial statements of Stoneybrook South at ChampionsGate Community Development District as of September 30, 2023, 2024, 2025, 2026, and 2027. The audits will be performed to the extent necessary to express an opinion on the fairness in all material respects with which the financial statements present the financial position, results of operations and changes in financial position in conformity with generally accepted accounting principles and to determine whether, for selected transactions, operations are properly conducted in accordance with legal and regulatory requirements. Reportable conditions that are also material weaknesses shall be identified as such in the Auditors' Report on Internal Control over Financial Reporting and on Compliance and Other Matters. Other (non-reportable) conditions discovered during the course of the audit will be reported in a separate letter to management, which will be referred to in the Auditors' Report on Internal Control over Financial Reporting and on Compliance and Other Matters.

Our audit will be performed in accordance with standards for financial and compliance audits contained in *Government Auditing Standards*, as well as in compliance with rules and regulations of audits of special districts as set forth by the State Auditor General in Chapter 10.550, Local Governmental Entity Audits, and other relevant federal, state and county orders, statutes, ordinances, charter, resolutions, bond covenants, Administrative Code and procedures, or rules and regulations which may pertain to the work required in the engagement.

The primary purpose of our audit will be to express an opinion on the financial statements discussed above. It should be noted that such audits are subject to the inherent risk that errors or irregularities may not be detected. However, if conditions are discovered which lead to the belief that material errors, defalcations or other irregularities may exist or if other circumstances are encountered that require extended services, we will promptly notify the appropriate individual.

Commitment to Quality Service

Personnel Qualifications and Experience

J. W. Gaines, CPA, CITP

Director – 41 years

Education

- ◆ Stetson University, B.B.A. – Accounting

Registrations

- ◆ Certified Public Accountant – State of Florida, State Board of Accountancy
- ◆ Certified Information Technology Professional (CITP) – American Institute of Certified Public Accountants

Professional Affiliations/Community Service

- ◆ Member of the American and Florida Institutes of Certified Public Accountants
- ◆ Affiliate member Government Finance Officers Association
- ◆ Past President, Vice President-Campaign Chairman, Vice President and Board Member of United Way of St. Lucie County, 1989 - 1994
- ◆ Past President, President Elect, Secretary and Treasurer of the Treasure Coast Chapter of the Florida Institute of Certified Public Accountants, 1988 - 1991
- ◆ Past President of Ft. Pierce Kiwanis Club, 1994 - 95, Member/Board Member since 1982
- ◆ Past President, Vice President and Treasurer of St. Lucie County Chapter of the American Cancer Society, 1980 -1986
- ◆ Member of the St. Lucie County Chamber of Commerce, Member Board of Directors, Treasurer, September 2002 - 2006, Chairman Elect 2007, Chairman 2008, Past Chairman 2009
- ◆ Member Lawnwood Regional Medical Center Board of Trustees, 2000 – Present, Chairman 2013 - Present
- ◆ Member of St. Lucie County Citizens Budget Committee, 2001 – 2002
- ◆ Member of Ft. Pierce Citizens Budget Advisory Committee, 2010 – 2011
- ◆ Member of Ft. Pierce Civil Service Appeals Board, 2013 - Present

Professional Experience

- ◆ Miles Grant Development/Country Club – Stuart, Florida, July 1975 – October 1976
- ◆ State Auditor General's Office – Public Accounts Auditor – November 1976 through September 1979
- ◆ Director - Berger, Toombs, Elam, Gaines & Frank, Certified Public Accountants PL, responsible for numerous government and nonprofit audits.
- ◆ Over 40 years experience in all phases of public accounting and auditing experience, with a concentration in financial and compliance audits. Mr. Gaines has been involved in all phases of the audits listed on the preceding pages.

Commitment to Quality Service

Personnel Qualifications and Experience
--

J. W. Gaines, CPA, CITP (Continued)

Director

Continuing Professional Education

- ♦ Has participated in numerous continuing professional education courses provided by nationally recognized sponsors over the last two years to keep abreast of the latest developments in accounting and auditing such as:
 - Governmental Accounting Report and Audit Update
 - Analytical Procedures, FICPA
 - Annual Update for Accountants and Auditors
 - Single Audit Sampling and Other Considerations

Commitment to Quality Service

Personnel Qualifications and Experience

David S. McGuire, CPA, CITP

Accounting and Audit Principal – 18 years

Accounting and Audit Manager – 4 years

Staff Accountant – 11 years

Education

- ◆ University of Central Florida, B.A. – Accounting
- ◆ Barry University – Master of Professional Accountancy

Registrations

- ◆ Certified Public Accountant – State of Florida, State Board of Accountancy
- ◆ Certified Information Technology Professional (CITP) – American Institute of Certified Public Accountants
- ◆ Certified Not-For-Profit Core Concepts 2018

Professional Affiliations/Community Service

- ◆ Member of the American and Florida Institutes of Certified Public Accountants
- ◆ Associate Member, Florida Government Finance Office Associates
- ◆ Assistant Coach – St. Lucie County Youth Football Organization (1994 – 2005)
- ◆ Assistant Coach – Greater Port St. Lucie Football League, Inc. (2006 – 2010)
- ◆ Board Member – Greater Port St. Lucie Football League, Inc. (2011 – 2017)
- ◆ Treasurer, AIDS Research and Treatment Center of the Treasure Coast, Inc. (2000 – 2003)
- ◆ Board Member/Treasurer, North Treasure Coast Chapter, American Red Cross (2004 – 2010)
- ◆ Member/Board Member of Port St. Lucie Kiwanis (1994 – 2001)
- ◆ President (2014/15) of Sunrise Kiwanis of Fort Pierce (2004 – 2017)
- ◆ St. Lucie District School Board Superintendent Search Committee (2013 – present)
- ◆ Board Member – Phrozen Pharos (2019-2021)

Professional Experience

- ◆ Twenty-eight years public accounting experience with an emphasis on nonprofit and governmental organizations.
- ◆ Audit Manager in-charge on a variety of audit and review engagements within several industries, including the following government and nonprofit organizations:
 - St. Lucie County, Florida
 - 19th Circuit Office of Medical Examiner
 - Troup Indiantown Water Control District
 - Exchange Club Center for the Prevention of Child Abuse, Inc.
 - Healthy Kids of St. Lucie County
 - Mustard Seed Ministries of Ft. Pierce, Inc.
 - Reaching Our Community Kids, Inc.
 - Reaching Our Community Kids - South
 - St. Lucie County Education Foundation, Inc.
 - Treasure Coast Food Bank, Inc.
 - North Springs Improvement District
- ◆ Four years of service in the United States Air Force in computer operations, with a top secret (SCI/SBI) security clearance.

Commitment to Quality Service

Personnel Qualifications and Experience
--

David S. McGuire, CPA, CITP (Continued)

Accounting and Audit Principal

Continuing Professional Education

- ◆ Mr. McGuire has attended numerous continuing professional education courses and seminars taught by nationally recognized sponsors in the accounting auditing and single audit compliance areas. He has attended courses over the last two years in those areas as follows:

- Not-for-Profit Auditing Financial Results and Compliance Requirements

- Update: Government Accounting Reporting and Auditing

- Annual Update for Accountants and Auditors

Commitment to Quality Service

Personnel Qualifications and Experience

David F. Haughton, CPA

Accounting and Audit Manager – 30 years

Education

- ◆ Stetson University, B.B.A. – Accounting

Registrations

- ◆ Certified Public Accountant – State of Florida, State Board of Accountancy

Professional Affiliations/Community Service

- ◆ Member of the American and Florida Institutes of Certified Public Accountants
- ◆ Former Member of Florida Institute of Certified Public Accountants Committee on State and Local Government
- ◆ Affiliate Member Government Finance Officers Association (GFOA) for over 10 years
- ◆ Affiliate Member Florida Government Finance Officers Association (FGFOA) for over 10 years
- ◆ Technical Review – 1997 FICPA Course on State and Local Governments in Florida
- ◆ Board of Directors – Kiwanis of Ft. Pierce, Treasurer – 1994-1999; Vice President – 1999-2001

Professional Experience

- ◆ Twenty-seven years public accounting experience with an emphasis on governmental and nonprofit organizations.
- ◆ State Auditor General's Office – West Palm Beach, Staff Auditor, June 1985 to September 1985
- ◆ Accounting and Audit Manager of Berger, Toombs, Elam, Gaines & Frank, Certified Public Accountants PL, responsible for audit and accounting services including governmental and not-for-profit audits.
- ◆ Over 20 years of public accounting and governmental experience, specializing in governmental and nonprofit organizations with concentration in special districts, including Community Development Districts which provide services including water and sewer utilities. Governmental and non-profit entities served include the following:

Counties:

St. Lucie County

Municipalities:

City of Fort Pierce

City of Stuart

Commitment to Quality Service

Personnel Qualifications and Experience

David F. Haughton, CPA (Continued)

Accounting and Audit Manager

Professional Experience (Continued)

Special Districts:

Bluewaters Community Development District
Country Club of Mount Dora Community Development District
Fiddler's Creek Community Development District #1 and #2
Indigo Community Development District
North Springs Improvement District
Renaissance Commons Community Development District
St. Lucie West Services District
Stoneybrook Community Development District
Summerville Community Development District
Terracina Community Development District
Thousand Oaks Community Development District
Tree Island Estates Community Development District
Valencia Acres Community Development District

Non-Profits:

The Dunbar Center, Inc.
Hibiscus Children's Foundation, Inc.
Hope Rural School, Inc.
Maritime and Yachting Museum of Florida, Inc.
Tykes and Teens, Inc.
United Way of Martin County, Inc.
Workforce Development Board of the Treasure Coast, Inc.

- ◆ While with the Auditor General's Office he was on the staff for the state audits of the Martin County School District and Okeechobee County School District.
- ◆ During 1997 he performed a technical review of the Florida Institute of Certified Public Accountants state CPE course on Audits of State and Local Governments in Florida. His comments were well received by the author and were utilized in future updates to the course.

Continuing Professional Education

- ◆ During the past several years, he has participated in numerous professional development training programs sponsored by the AICPA and FICPA, including state conferences on special districts and governmental auditing in Florida. He averages in excess of 100 hours bi-annually of advanced training which exceeds the 80 hours required in accordance with the continuing professional education requirements of the Florida State Board of accountancy and the AICPA Private Companies Practice Section. He has over 75 hours of governmental CPE credit within the past two years.

Commitment to Quality Service

Personnel Qualifications and Experience

Matthew Gonano, CPA

Senior Staff Accountant – 10 years

Education

- ◆ University of North Florida, B.B.A. – Accounting
- ◆ University of Alicante, Spain – International Business
- ◆ Florida Atlantic University – Masters of Accounting

Professional Affiliations/Community Service

- ◆ American Institute of Certified Public Accountants
- ◆ Florida Institute of Certified Public Accountants

Professional Experience

- ◆ Senior Accountant with Berger, Toombs, Elam, Gaines, & Frank providing professional services to nonprofit and governmental entities.
- ◆ Performed audits of nonprofit and governmental organizations in accordance with Governmental Accounting Auditing Standards (GAAS)
- ◆ Performed Single Audits of nonprofit organizations in accordance with OMB Circular A-133, Audits of State, Local Governments, and Non-Profit Organizations.

Continuing Professional Education

- ◆ Mr. Gonano has participated in numerous continuing professional education courses.

Commitment to Quality Service

Personnel Qualifications and Experience
--

Paul Daly

Staff Accountant – 9 years

Education

- ◆ Florida Atlantic University, B.S. – Accounting

Professional Experience

- ◆ Staff Accountant with Berger, Toombs, Elam, Gaines, & Frank providing professional services to nonprofit and governmental entities.

Continuing Professional Education

- ◆ Working to attain the requirements to take the Certified Public Accounting (CPA) exam.

Commitment to Quality Service

Personnel Qualifications and Experience

Melissa Marlin, CPA

Senior Staff Accountant – 9 years

Education

- ◆ Indian River State College, A.A. – Accounting
- ◆ Florida Atlantic University, B.B.A. – Accounting

Professional Experience

- ◆ Staff accountant with Berger, Toombs, Elam, Gaines, & Frank providing professional services to nonprofit and governmental entities.

Continuing Professional Education

- ◆ Mrs. Marlin participates in numerous continuing professional education courses provided by nationally recognized sponsors to keep abreast of the latest developments.

Commitment to Quality Service

Personnel Qualifications and Experience
--

Bryan Snyder

Staff Accountant – 8 years

Education

- ◆ Florida Atlantic University, B.B.A. – Accounting

Professional Experience

- ◆ Accountant beginning his professional auditing career with Berger, Toombs, Elam, Gaines, & Frank.
- ◆ Mr. Snyder is gaining experience auditing governmental & nonprofit entities.

Continuing Professional Education

- ◆ Mr. Snyder participates in numerous continuing education courses and plans on working to acquire his CPA certificate.
- ◆ Mr. Snyder is currently studying to pass the CPA exam.

Commitment to Quality Service

Personnel Qualifications and Experience
--

Maritza Stonebraker, CPA

Senior Accountant – 7 years

Education

- ♦ Indian River State College, B.S. – Accounting

Professional Experience

- ♦ Staff Accountant beginning her professional auditing career with Berger, Toombs, Elam, Gaines, & Frank.

Continuing Professional Education

- ♦ Mrs. Stonebraker participates in numerous continuing professional education courses provided by nationally recognized sponsors to keep abreast of the latest developments.

Commitment to Quality Service

Personnel Qualifications and Experience
--

Jonathan Herman, CPA

Senior Staff Accountant – 9 years

Education

- ◆ University of Central Florida, B.S. – Accounting
- ◆ Florida Atlantic University, MACC

Professional Experience

- ◆ Accounting graduate with nine years experience with Berger, Toombs, Elam, Gaines, & Frank providing professional services to nonprofit and governmental entities.

Continuing Professional Education

- ◆ Mr. Herman participates in numerous continuing professional education courses provided by nationally recognized sponsors to keep abreast of the latest developments.

Commitment to Quality Service

Personnel Qualifications and Experience
--

Sean Stanton, CPA

Staff Accountant – 5 years

Education

- ◆ University of South Florida, B.S. – Accounting
- ◆ Florida Atlantic University, M.B.A. – Accounting

Professional Experience

- ◆ Staff accountant with Berger, Toombs, Elam, Gaines, & Frank auditing governmental and non-profit entities.

Continuing Professional Education

- ◆ Mr. Stanton participates in numerous continuing professional education courses provided by nationally recognized sponsors to keep abreast of the latest developments.

Commitment to Quality Service

Personnel Qualifications and Experience
--

Tifanee Terrell

Staff Accountant – 2 years

Education

- ◆ Florida Atlantic University, M.A.C.C. – Accounting

Professional Experience

- ◆ Staff Accountant with Berger, Toombs, Elam, Gaines, & Frank providing professional services to nonprofit and governmental entities.

Continuing Professional Education

- ◆ Ms. Terrell participates in numerous continuing professional education courses provided by nationally recognized sponsors to keep abreast of the latest developments.
- ◆ Ms. Terrell is currently studying to pass the CPA exam.

Commitment to Quality Service

Personnel Qualifications and Experience
--

Dylan Dixon

Staff Accountant – 1 year

Education

- ◆ Indian River State College, A.A. – Accounting

Professional Experience

- ◆ Staff Accountant with Berger, Toombs, Elam, Gaines, & Frank providing professional services to nonprofit and governmental entities.

Continuing Professional Education

- ◆ Mr. Dixon is currently pursuing a bachelor's degree in Accounting.
- ◆ Mr. Dixon participates in numerous continuing professional education courses provided by nationally recognized sponsors to keep abreast of the latest developments.
- ◆ Mr. Dixon is currently working towards completing an additional 30 hours of education to qualify to sit for CPA exam.

Commitment to Quality Service

Personnel Qualifications and Experience
--

Brennen Moore

Staff Accountant

Education

- ◆ Indian River State College, A.A. – Accounting

Professional Experience

- ◆ Staff Accountant with Berger, Toombs, Elam, Gaines, & Frank providing professional services to nonprofit and governmental entities.

Continuing Professional Education

- ◆ Mr. Moore is currently enrolled at Indian River State College and will complete his bachelor's degree in spring of 2023.
- ◆ Mr. Moore participates in numerous continuing professional education courses provided by nationally recognized sponsors to keep abreast of the latest developments.
- ◆ Mr. Moore is currently working towards completing an additional 30 hours of education to qualify to sit for CPA exam.

Commitment to Quality Service

Personnel Qualifications and Experience
--

Jordan Wood

Staff Accountant

Education

- ◆ Indian River State College, A.A. – Accounting

Professional Experience

- ◆ Staff Accountant with Berger, Toombs, Elam, Gaines, & Frank providing professional services to nonprofit and governmental entities.

Continuing Professional Education

- ◆ Ms. Wood is currently enrolled at Indian River State College to complete her bachelor's degree.
- ◆ Ms. Wood participates in numerous continuing professional education courses provided by nationally recognized sponsors to keep abreast of the latest developments.
- ◆ Ms. Wood is currently working towards completing an additional 30 hours of education to qualify to sit for CPA exam.



6815 Dairy Road
Zephyrhills, FL 33542

813.788.2155
BodinePerry.com

Report on the Firm's System of Quality Control

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

November 30, 2022

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, 2022. 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, 2022, 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, PLC, has received a peer review rating of *pass*.

Bodine Perry

Bodine Perry

(BERGER_REPORT22)



**STONEYBROOK SOUTH AT CHAMPIONSGATE
COMMUNITY DEVELOPMENT DISTRICT
REQUEST FOR PROPOSALS**

Annual Audit Services for Fiscal Year 2023
Osceola County, Florida

INSTRUCTIONS TO PROPOSE

SECTION 1. DUE DATE. Sealed proposals must be received no later than Wednesday, May 31, 2023, at 2:00 P.M., at the offices of District Manager, located at 219 E. Livingston Street, Orlando, FL 32801. Proposals will be publicly opened at that time.

SECTION 2. FAMILIARITY WITH THE LAW. By submitting a proposal, the Proposer is assumed to be familiar with all federal, state, and local laws, ordinances, rules, and regulations that in any manner affect the work. Ignorance on the part of the Proposer will in no way relive it from responsibility to perform the work covered by the proposal in compliance with all such laws, ordinances and regulations.

SECTION 3. QUALIFICATIONS OF PROPOSER. The contract, if awarded, will only be awarded to a responsible Proposer who is qualified by experience and licensing to do the work specified herein. The Proposer shall submit with its proposal satisfactory evidence of experience in similar work and show that it is fully prepared to complete the work to the satisfaction of the District.

SECTION 4. SUBMISSION OF ONLY ONE PROPOSAL. Proposers shall be disqualified and their proposals rejected if the District has reason to believe that collusion may exist among the Proposers, the Proposer has defaulted on any previous contract or is in arrears on any previous or existing contract, or for failure to demonstrate proper licensure and business organization.

SECTION 5. SUBMISSION OF PROPOSAL. Submit seven (7) copies and one (1) electronic copy of the Proposal Documents, and other requested attachments at the time and place indicated herein, which shall be enclosed in an opaque sealed envelope, marked with the title "Auditing Services - Stoneybrook South at ChampionsGate Community Development District" on the face of it.

SECTION 6. MODIFICATION AND WITHDRAWAL. Proposals may be modified or withdrawn by an appropriate document duly executed and delivered to the place where proposals are to be submitted at any time prior to the time and date the proposals are due. No proposal may be withdrawn after opening for a period of ninety (90) days.

SECTION 7. PROPOSAL DOCUMENTS. The proposal documents shall consist of the notice announcing the request for proposals, these instructions, the Evaluation Criteria Sheet and a proposal with all required documentation pursuant to Section 12 of these instructions (the "Proposal Documents").

SECTION 8. PROPOSAL. In making its proposal, each Proposer represents that it has read and understands the Proposal Documents and that the proposal is made in accordance therewith.

SECTION 9. BASIS OF AWARD/RIGHT TO REJECT. The District reserves the right to reject any and all proposals, make modifications to the work, and waive any informalities or irregularities in proposals as it is deemed in the best interests of the District.

SECTION 10. CONTRACT AWARD. Within fourteen (14) days of receipt of the Notice of Award from the District, the Proposer shall enter into and execute a Contract (engagement letter) with the District.

SECTION 11. LIMITATION OF LIABILITY. Nothing herein shall be construed as or constitute a waiver of District's limited waiver of liability contained in section 768.28, Florida Statutes, or any other statute or law.

SECTION 12. MISCELLANEOUS. All proposals shall include the following information in addition to any other requirements of the proposal documents.

- A. List position or title of all personnel to perform work on the District audit. Include resumes for each person listed: list years of experience in present position for each party listed and years of related experience.
- B. Describe proposed staffing levels, including resumes with applicable certifications.
- C. Three references from projects of similar size and scope. The Proposer should include information relating to the work it conducted for each reference as well as a name, address and phone number of a contact person.
- D. The lump sum cost of the provision of the services under the proposal for Fiscal Years 2023, 2024, 2025, 2026 & 2027. The District intends to enter into five (5) separate one-year agreements.
- E. Provide a proposed schedule for performance of the audit.

SECTION 13. PROTESTS. Any protest regarding the Proposal Documents, must be filed in writing, at the offices of the District Manager, within seventy-two (72) hours after the receipt of the documents. The formal protest setting forth with particularity the facts and law upon which the protest is based shall be filed within seven (7) calendar days after the initial notice of protest was filed. Failure to timely file a notice of protest or failure to timely file a formal written protest shall constitute a waiver of any right to object or protest with respect to aforesaid plans, specifications or contract documents.

SECTION 14. EVALUATION OF PROPOSALS. The criteria to be used in the evaluation of proposals are presented in the Evaluation Criteria Sheet, contained within the Proposal Documents.

AUDITOR SELECTION EVALUATION CRITERIA

1. Ability of Personnel. (20 Points)

(E.g., geographic locations of the firm's headquarters or permanent office in relation to the project; capabilities and experience of key personnel; present ability to manage this project; evaluation of existing work load; proposed staffing levels, etc.)

2. Proposer's Experience. (20 Points)

(E.g. past record and experience of the Proposer in similar projects; volume of work previously performed by the firm; past performance for other Community Development Districts in other contracts; character, integrity, reputation, of respondent, etc.)

3. Understanding of Scope of Work. (20 Points)

Extent to which the proposal demonstrates an understanding of the District's needs for the services requested.

4. Ability to Furnish the Required Services. (20 Points)

Extent to which the proposal demonstrates the adequacy of Proposer's financial resources and stability as a business entity necessary to complete the services required (E.g. the existence of any natural disaster plan for business operations).

5. Price. (20 Points)

Points will be awarded based upon the price bid for the rendering of the services and reasonableness of the price to the services.



Grau & Associates
CERTIFIED PUBLIC ACCOUNTANTS

Proposal to Provide Financial Auditing Services:

STONEYBROOK SOUTH AT CHAMPIONSGATE COMMUNITY DEVELOPMENT DISTRICT

Proposal Due: May 31, 2023
2:00PM

Submitted to:

Stoneybrook South at ChampionsGate
Community Development District
c/o District Manager
219 East Livingston Street
Orlando, FL 32801

Submitted by:

Antonio J. Grau, Partner
Grau & Associates
951 Yamato Road, Suite 280
Boca Raton, Florida 33431

Tel (561) 994-9299
(800) 229-4728

Fax (561) 994-5823

tgrau@graucpa.com

www.graucpa.com



Grau & Associates
CERTIFIED PUBLIC ACCOUNTANTS

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Grau & Associates

CERTIFIED PUBLIC ACCOUNTANTS

May 31, 2023

Stoneybrook South at ChampionsGate Community Development District
c/o District Manager
219 East Livingston Street
Orlando, FL 32801

Re: Request for Proposal for Professional Auditing Services for the fiscal year ended September 30, 2023, with an option for four (4) additional annual renewals.

Grau & Associates (Grau) welcomes the opportunity to respond to the Stoneybrook South at ChampionsGate Community Development District's (the "District") Request for Proposal (RFP), and we look forward to working with you on your audit. We are an energetic and robust team of knowledgeable professionals and are a recognized leader of providing services to Community Development Districts. As one of Florida's few firms to primarily focus on government, we are especially equipped to provide you an effective and efficient audit.

Special district audits are at the core of our practice: **we have a total of 360 clients, 329 or 91% of which are special districts.** We know the specifics of the professional services and work products needed to meet your RFP requirements like no other firm. With this level of experience, we are able to increase efficiency, to provide immediate and continued savings, and to minimize disturbances to client operations.

Why Grau & Associates:

Knowledgeable Audit Team

Grau is proud that the personnel we assign to your audit are some of the most seasoned auditors in the field. Our staff performs governmental engagements year round. When not working on your audit, your team is refining their audit approach for next year's audit. Our engagement partners have decades of experience and take a hands-on approach to our assignments, which all ensures a smoother process for you.

Servicing your Individual Needs

Our clients enjoy personalized service designed to satisfy their unique needs and requirements. Throughout the process of our audit, you will find that we welcome working with you to resolve any issues as swiftly and easily as possible. In addition, due to Grau's very low turnover rate for our industry, you also won't have to worry about retraining your auditors from year to year.

Developing Relationships

We strive to foster mutually beneficial relationships with our clients. We stay in touch year round, updating, collaborating and assisting you in implementing new legislation, rules and standards that affect your organization. We are also available as a sounding board and assist with technical questions.

Maintaining an Impeccable Reputation

We have never been involved in any litigation, proceeding or received any disciplinary action. Additionally, we have never been charged with, or convicted of, a public entity crime of any sort. We are financially stable and have never been involved in any bankruptcy proceedings.

Complying With Standards

Our audit will follow the Auditing Standards of the AICPA, Generally Accepted Government Auditing Standards, issued by the Comptroller General of the United States, and the Rules of the Auditor General of the State of Florida, and any other applicable federal, state and local regulations. We will deliver our reports in accordance with your requirements.

This proposal is a firm and irrevocable offer for 90 days. We certify this proposal is made without previous understanding, agreement or connection either with any previous firms or corporations offering a proposal for the same items. We also certify our proposal is in all respects fair, without outside control, collusion, fraud, or otherwise illegal action, and was prepared in good faith. Only the person(s), company or parties interested in the project as principals are named in the proposal. Grau has no existing or potential conflicts, and anticipates no conflicts during the engagement. Our Federal I.D. number is 20-2067322.

We would be happy to answer any questions or to provide any additional information. We are genuinely excited about the prospect of serving you and establishing a long-term relationship. Please do not hesitate to call or email either of our Partners, Antonio J. Grau, CPA (tgrau@graucpa.com) or Racquel McIntosh, CPA (rmcintosh@graucpa.com) at 561.994.9299. We thank you for considering our firm's qualifications and experience.

Very truly yours,
Grau & Associates



Antonio J. Grau

Firm Qualifications



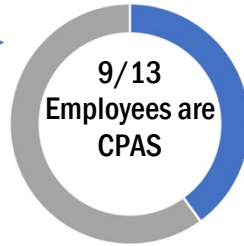
Grau & Associates
CERTIFIED PUBLIC ACCOUNTANTS

Grau's Focus and Experience

Our Team



3 Partners
10 Professional Staff
2 Administrative Professionals



2005

Year founded

Services Provided



Properly registered and licensed professional corporation by the state of FLORIDA

We are proud Members of the **American Institute of Certified Public Accountants** & the **Florida Institute of Certified Public Accountants**

Quality Controls

- ⇒ External quality review program: consistently receives a pass
- ⇒ Internal: ongoing monitoring to maintain quality



AICPA | FICPA | GFOA | FASD | FGFOA

See next page for report and certificate

March 17, 2023

Antonio Grau
Grau & Associates
951 Yamato Rd Ste 280
Boca Raton, FL 33431-1809

Dear Antonio Grau:

It is my pleasure to notify you that on March 16, 2023, the Florida Peer Review Committee accepted the report on the most recent System Review of your firm. The due date for your next review is December 31, 2025. This is the date by which all review documents should be completed and submitted to the administering entity.

As you know, the report had a peer review rating of pass. The Committee asked me to convey its congratulations to the firm.

Thank you for your cooperation.

Sincerely,

FICPA Peer Review Committee

Peer Review Team
FICPA Peer Review Committee

850.224.2727, x5957

cc: Daniel Hevia, Racquel McIntosh

Firm Number: 900004390114

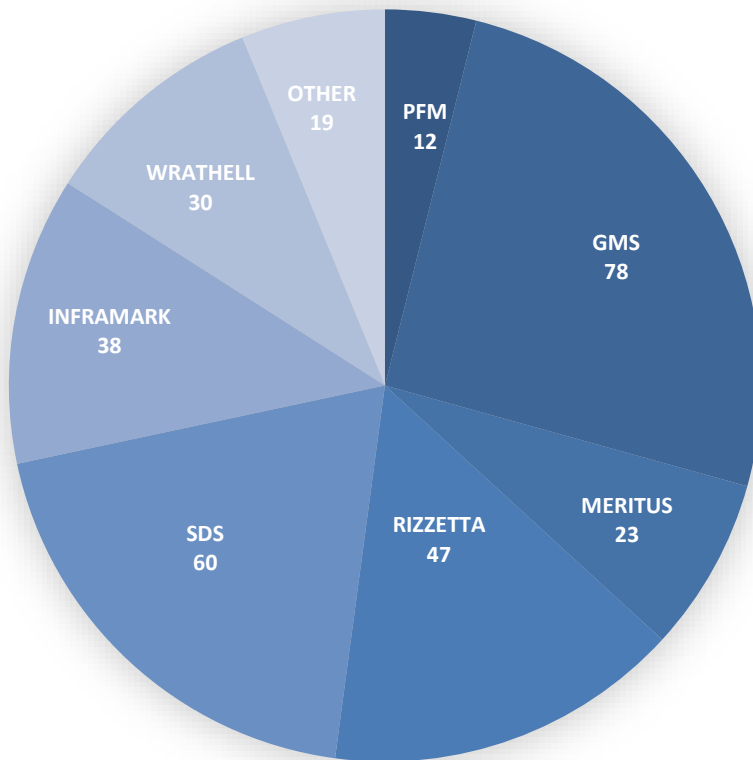
Review Number: 594791

Firm & Staff Experience



Grau & Associates
CERTIFIED PUBLIC ACCOUNTANTS

GRAU AND ASSOCIATES COMMUNITY DEVELOPMENT DISTRICT EXPERIENCE BY MANAGEMENT COMPANY



Profile Briefs:

Antonio J GRAU, CPA (Partner)

Years Performing Audits: 30+

CPE (last 2 years):

Government

Accounting, Auditing:

24 hours; Accounting,

Auditing and Other:

56 hours

Professional

Memberships: AICPA,

FICPA, FGFOA, GFOA

Racquel McIntosh, CPA (Partner)

Years Performing Audits: 14+

CPE (last 2 years):

Government

Accounting, Auditing:

47 hours; Accounting,

Auditing and Other:

58 hours

Professional

Memberships: AICPA,

FICPA, FGFOA, FASD

"Here at Grau & Associates, staying up to date with the current technological landscape is one of our top priorities. Not only does it provide a more positive experience for our clients, but it also allows us to perform a more effective and efficient audit. With the every changing technology available and utilized by our clients, we are constantly innovating our audit process."

- Tony Grau

"Quality audits and exceptional client service are at the heart of every decision we make. Our clients trust us to deliver a quality audit, adhering to high standards and assisting them with improvements for their organization."

-Racquel McIntosh

YOUR ENGAGEMENT TEAM

Grau's client-specific engagement team is meticulously organized in order to meet the unique needs of each client. Constant communication within our solution team allows for continuity of staff and audit team.

Grau contracts with an outside group of IT management consultants to assist with matters including, but not limited to; network and database security, internet security and vulnerability testing.

An advisory consultant will be available as a sounding board to advise in those areas where problems are encountered.



The assigned personnel will work closely with the partner and the District to ensure that the financial statements and all other reports are prepared in accordance with professional standards and firm policy. Responsibilities will include planning the audit; communicating with the client and the partners the progress of the audit; and determining that financial statements and all reports issued by the firm are accurate, complete and are prepared in accordance with professional standards and firm policy.

The Engagement Partner will participate extensively during the various stages of the engagement and has direct responsibility for engagement policy, direction, supervision, quality control, security, confidentiality of information of the engagement and communication with client personnel. The engagement partner will also be involved directing the development of the overall audit approach and plan; performing an overriding review of work papers and ascertain client satisfaction.



Antonio 'Tony' J. Grau, CPA

Partner

Contact: tgrau@graucpa.com | (561) 939-6672

Experience

For over 30 years, Tony has been providing audit, accounting and consulting services to the firm's governmental, non-profit, employee benefit, overhead and arbitrage clients. He provides guidance to clients regarding complex accounting issues, internal controls and operations.

As a member of the Government Finance Officers Association Special Review Committee, Tony participated in the review process for awarding the GFOA Certificate of Achievement in Financial Reporting. Tony was also the review team leader for the Quality Review of the Office of Management Audits of School Board of Miami-Dade County. Tony received the AICPA advanced level certificate for governmental single audits.

Education

University of South Florida (1983)
Bachelor of Arts
Business Administration

Clients Served (partial list)

(>300) Various Special Districts, including:

Bayside Improvement Community Development District	St. Lucie West Services District
Dunes Community Development District	Ave Maria Stewardship Community District
Fishhawk Community Development District (I,II,IV)	Rivers Edge II Community Development District
Grand Bay at Doral Community Development District	Bartram Park Community Development District
Heritage Harbor North Community Development District	Bay Laurel Center Community Development District
Boca Raton Airport Authority	
Greater Naples Fire Rescue District	
Key Largo Wastewater Treatment District	
Lake Worth Drainage District	
South Indian River Water Control	

Professional Associations/Memberships

American Institute of Certified Public Accountants Florida Government Finance Officers Association
Florida Institute of Certified Public Accountants Government Finance Officers Association Member
City of Boca Raton Financial Advisory Board Member

Professional Education (over the last two years)

<u>Course</u>	<u>Hours</u>
Government Accounting and Auditing	24
Accounting, Auditing and Other	56
Total Hours	80 (includes of 4 hours of Ethics CPE)



Racquel C. McIntosh, CPA

Partner

Contact : rmcintosh@graucpa.com | (561) 939-6669

Experience

Racquel has been providing government audit, accounting and advisory services to our clients for over 14 years. She serves as the firm's quality control partner; in this capacity she closely monitors engagement quality ensuring standards are followed and maintained throughout the audit.

Racquel develops in-house training seminars on current government auditing, accounting, and legislative topics and also provides seminars for various government organizations. In addition, she assists clients with implementing new accounting software, legislation, and standards.

Education

Florida Atlantic University (2004)

Master of Accounting

Florida Atlantic University (2003)

Bachelor of Arts:

Finance, Accounting

Clients Served (partial list)

(>300) Various Special Districts, including:
Carlton Lakes Community Development District
Golden Lakes Community Development District
Rivercrest Community Development District
South Fork III Community Development District
TPOST Community Development District

Westchase Community Development District
Monterra Community Development District
Palm Coast Park Community Development District
Long Leaf Community Development District
Watergrass Community Development District

East Central Regional Wastewater Treatment Facilities
Indian Trail Improvement District
Pinellas Park Water Management District
Ranger Drainage District
South Trail Fire Protection and Rescue Service District

Professional Associations/ Memberships

American Institute of Certified Public Accountants
Florida Institute of Certified Public Accountants

FICPA State & Local Government Committee
FGFOA Palm Beach Chapter

Professional Education (over the last two years)

Course

Government Accounting and Auditing
Accounting, Auditing and Other
Total Hours

Hours

47

58

105 (includes of 4 hours of Ethics CPE)

References



Grau & Associates
CERTIFIED PUBLIC ACCOUNTANTS

We have included three references of government engagements that require compliance with laws and regulations, follow fund accounting, and have financing requirements, which we believe are similar to the District.

Dunes Community Development District

Scope of Work	Financial audit
Engagement Partner	Antonio J. Grau
Dates	Annually since 1998
Client Contact	Darrin Mossing, Finance Director 475 W. Town Place, Suite 114 St. Augustine, Florida 32092 904-940-5850

Two Creeks Community Development District

Scope of Work	Financial audit
Engagement Partner	Antonio J. Grau
Dates	Annually since 2007
Client Contact	William Rizzetta, President 3434 Colwell Avenue, Suite 200 Tampa, Florida 33614 813-933-5571

Journey's End Community Development District

Scope of Work	Financial audit
Engagement Partner	Antonio J. Grau
Dates	Annually since 2004
Client Contact	Todd Wodraska, Vice President 2501 A Burns Road Palm Beach Gardens, Florida 33410 561-630-4922

Specific Audit Approach



Grau & Associates
CERTIFIED PUBLIC ACCOUNTANTS

AUDIT APPROACH

Grau's Understanding of Work Product / Scope of Services:

We recognize the District is an important entity and we are confident our firm is eminently qualified to meet the challenges of this engagement and deliver quality audit services. ***You would be a valued client of our firm and we pledge to commit all firm resources to provide the level and quality of services (as described below) which not only meet the requirements set forth in the RFP but will exceed those expectations.*** Grau & Associates fully understands the scope of professional services and work products requested. Our audit will follow the Auditing Standards of the AICPA, *Generally Accepted Government Auditing Standards*, issued by the Comptroller General of the United States, and the Rules of the Auditor General of the State of Florida and any other applicable Federal, State or Local regulations. **We will deliver our reports in accordance with your requirements.**

Proposed segmentation of the engagement

Our approach to the audit engagement is a risk-based approach which integrates the best of traditional auditing techniques and a total systems concept to enable the team to conduct a more efficient and effective audit. The audit will be conducted in three phases, which are as follows:



Phase I - Preliminary Planning

A thorough understanding of your organization, service objectives and operating environment is essential for the development of an audit plan and for an efficient, cost-effective audit. During this phase, we will meet with appropriate personnel to obtain and document our understanding of your operations and service objectives and, at the same time, give you the opportunity to express your expectations with respect to the services that we will provide. Our work effort will be coordinated so that there will be minimal disruption to your staff.

During this phase we will perform the following activities:

- » Review the regulatory, statutory and compliance requirements. This will include a review of applicable federal and state statutes, resolutions, bond documents, contracts, and other agreements;
- » Read minutes of meetings;
- » Review major sources of information such as budgets, organization charts, procedures, manuals, financial systems, and management information systems;
- » Obtain an understanding of fraud detection and prevention systems;
- » Obtain and document an understanding of internal control, including knowledge about the design of relevant policies, procedures, and records, and whether they have been placed in operation;
- » Assess risk and determine what controls we are to rely upon and what tests we are going to perform and perform test of controls;
- » Develop audit programs to incorporate the consideration of financial statement assertions, specific audit objectives, and appropriate audit procedures to achieve the specified objectives;
- » Discuss and resolve any accounting, auditing and reporting matters which have been identified.

Phase II – Execution of Audit Plan

The audit team will complete a major portion of transaction testing and audit requirements during this phase. The procedures performed during this period will enable us to identify any matter that may impact the completion of our work or require the attention of management. Tasks to be performed in Phase II include, but are not limited to the following:

- » Apply analytical procedures to further assist in the determination of the nature, timing, and extent of auditing procedures used to obtain evidential matter for specific account balances or classes of transactions;
- » Perform tests of account balances and transactions through sampling, vouching, confirmation and other analytical procedures; and
- » Perform tests of compliance.

Phase III - Completion and Delivery

In this phase of the audit, we will complete the tasks related to year-end balances and financial reporting. All reports will be reviewed with management before issuance, and the partners will be available to meet and discuss our report and address any questions. Tasks to be performed in Phase III include, but are not limited to the following:

- » Perform final analytical procedures;
- » Review information and make inquiries for subsequent events; and
- » Meeting with Management to discuss preparation of draft financial statements and any potential findings or recommendations.

You should expect more from your accounting firm than a signature in your annual financial report. Our concept of truly responsive professional service emphasizes taking an active interest in the issues of concern to our clients and serving as an effective resource in dealing with those issues. In following this approach, we not only audit financial information with hindsight but also consider the foresight you apply in managing operations.

Application of this approach in developing our management letter is particularly important given the increasing financial pressures and public scrutiny facing today's public officials. We will prepare the management letter at the completion of our final procedures.

In preparing this management letter, we will initially review any draft comments or recommendations with management. In addition, we will take necessary steps to ensure that matters are communicated to those charged with governance.

In addition to communicating any recommendations, we will also communicate the following, if any:

- » Significant audit adjustments;
- » Significant deficiencies or material weaknesses;
- » Disagreements with management; and
- » Difficulties encountered in performing the audit.

Our findings will contain a statement of condition describing the situation and the area that needs strengthening, what should be corrected and why. Our suggestions will withstand the basic tests of corrective action:

Is the recommendation cost effective?

Is the recommendation the simplest to effectuate in order to correct a problem?

Is the recommendation at the heart of the problem and not just correcting a symptomatic matter?

Is the corrective action taking into account why the deficiency occurred?

To assure full agreement with facts and circumstances, we will fully discuss each item with Management prior to the final exit conference. This policy means there will be no “surprises” in the management letter and fosters a professional, cooperative atmosphere.

Communications

We emphasize a continuous, year-round dialogue between the District and our management team. We regularly communicate through personal telephone calls and electronic mail throughout the audit and on a regular basis.

Our clients have the ability to transmit information to us on our secure client portal with the ability to assign different staff with separate log on and viewing capability. This further facilitates efficiency as all assigned users receive electronic mail notification as soon as new information has been posted into the portal.

Cost of Services



Grau & Associates
CERTIFIED PUBLIC ACCOUNTANTS

Our proposed all-inclusive fees for the financial audit for the fiscal years ended September 30, 2023-2027 are as follows:

<u>Year Ended September 30,</u>	<u>Fee</u>
2023	\$3,800
2024	\$3,900
2025	\$4,000
2026	\$4,100
2027	<u>\$4,200</u>
TOTAL (2023-2027)	<u>\$20,000</u>

The above fees are based on the assumption that the District maintains its current level of operations. Should conditions change or Bonds are issued the fees would be adjusted accordingly upon approval from all parties concerned.

Supplemental Information



Grau & Associates
CERTIFIED PUBLIC ACCOUNTANTS

PARTIAL LIST OF CLIENTS

SPECIAL DISTRICTS	Governmental Audit	Single Audit	Utility Audit	Current Client	Year End
Boca Raton Airport Authority	✓	✓		✓	9/30
Captain's Key Dependent District	✓			✓	9/30
Central Broward Water Control District	✓			✓	9/30
Collier Mosquito Control District	✓			✓	9/30
Coquina Water Control District	✓			✓	9/30
East Central Regional Wastewater Treatment Facility	✓		✓		9/30
Florida Green Finance Authority	✓				9/30
Greater Boca Raton Beach and Park District	✓			✓	9/30
Greater Naples Fire Control and Rescue District	✓	✓		✓	9/30
Green Corridor P.A.C.E. District	✓			✓	9/30
Hobe-St. Lucie Conservancy District	✓			✓	9/30
Indian River Mosquito Control District	✓				9/30
Indian Trail Improvement District	✓			✓	9/30
Key Largo Wastewater Treatment District	✓	✓	✓	✓	9/30
Lake Padgett Estates Independent District	✓			✓	9/30
Lake Worth Drainage District	✓			✓	9/30
Lealman Special Fire Control District	✓			✓	9/30
Loxahatchee Groves Water Control District	✓				9/30
Old Plantation Control District	✓			✓	9/30
Pal Mar Water Control District	✓			✓	9/30
Pinellas Park Water Management District	✓			✓	9/30
Pine Tree Water Control District (Broward)	✓			✓	9/30
Pinetree Water Control District (Wellington)	✓				9/30
Ranger Drainage District	✓	✓		✓	9/30
Renaissance Improvement District	✓			✓	9/30
San Carlos Park Fire Protection and Rescue Service District	✓			✓	9/30
Sanibel Fire and Rescue District	✓			✓	9/30
South Central Regional Wastewater Treatment and Disposal Board	✓			✓	9/30
South-Dade Venture Development District	✓			✓	9/30
South Indian River Water Control District	✓	✓		✓	9/30
South Trail Fire Protection & Rescue District	✓			✓	9/30
Spring Lake Improvement District	✓			✓	9/30
St. Lucie West Services District	✓		✓	✓	9/30
Sunshine Water Control District	✓			✓	9/30
West Villages Improvement District	✓			✓	9/30
Various Community Development Districts (297)	✓			✓	9/30
TOTAL	333	5	3	328	

ADDITIONAL SERVICES

CONSULTING / MANAGEMENT ADVISORY SERVICES

Grau & Associates also provide a broad range of other management consulting services. Our expertise has been consistently utilized by Governmental and Non-Profit entities throughout Florida. Examples of engagements performed are as follows:

- Accounting systems
- Development of budgets
- Organizational structures
- Financing alternatives
- IT Auditing
- Fixed asset records
- Cost reimbursement
- Indirect cost allocation
- Grant administration and compliance

ARBITRAGE

The federal government has imposed complex rules to restrict the use of tax-exempt financing. Their principal purpose is to eliminate any significant arbitrage incentives in a tax-exempt issue. We have determined the applicability of these requirements and performed the rebate calculations for more than 150 bond issues, including both fixed and variable rate bonds.

73

Current
Arbitrage
Calculations

We look forward to providing *Stoneybrook South at ChampionsGate Community Development District* with our resources and experience to accomplish not only those minimum requirements set forth in your Request for Proposal, but to exceed those expectations!

**For even more information on Grau & Associates
please visit us on www.graucpa.com.**

BOARD OF SUPERVISORS MEETING

SECTION III

SECTION D

RESOLUTION 2023-11

**A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE
STONEBROOK SOUTH AT CHAMPIONSGATE COMMUNITY
DEVELOPMENT DISTRICT ELECTING THE OFFICERS OF
THE DISTRICT 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 created and existing pursuant to Chapter 190, Florida Statutes; and

WHEREAS, the Board of Supervisors of the District (“Board”) desires to elect the Officers of the District.

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

Section 1. _____ is elected Chairperson.

Section 2. _____ is elected Vice-Chairperson.

Section 3. _____ is elected Secretary.

Section 4. _____ is elected Assistant Secretary.
_____ is elected Assistant Secretary.
_____ is elected Assistant Secretary.
_____ is elected Assistant Secretary.

Section 5. _____ is elected Treasurer.

Section 6. _____ is elected Assistant Treasurer.
_____ is elected Assistant Treasurer.

Section 7. This Resolution shall become effective immediately upon its adoption.

PASSED AND ADOPTED this 7th day of August, 2023.

ATTEST:

**STONEBROOK SOUTH AT
CHAMPIONSGATE COMMUNITY
DEVELOPMENT DISTRICT**

Secretary/Assistant Secretary

Chairperson/Vice-Chairperson

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, June 5, 2023 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
Rob Bonin <i>by phone</i>	Vice Chairman
Logan Lantrip	Assistant Secretary
Jarred Cornell	Assistant Secretary
Barry Bichard	Assistant Secretary

Also present were:

George Flint	District Manager
Kristen Trucco	District Counsel
Amanda Udstad	District Engineer
Alan Scheerer	Field Manager

FIRST ORDER OF BUSINESS

Roll Call

Mr. Flint called the meeting to order and called the roll.

Mr. Flint: We have four Board members here and one on the phone constituting a quorum.

SECOND ORDER OF BUSINESS

Public Comment Period

Mr. Flint: We just have Board members and staff here.

THIRD ORDER OF BUSINESS

Organizational Matters

A. Appointment of Individuals to Fulfill Vacancies in Seats #3 & #4

Mr. Flint: We have two seats, seats #3 and #4 that transition to general election that has to be kept on here until such time as a general elector is appointed. I am going to start reaching out to a couple of the Board members on the other one to see if they have any recommendations so we are getting good people on there early.

Mr. Morgan: Which seats are #3 and #4?

Mr. Flint: #3 is Rob and #4 is Logan. We can do musical chairs and move people around if there are certain people that want to get off or stay on. We will defer action on that at this time.

B. Administration of Oaths of Office to Newly Appointed Board Members

C. Election of Officers

D. Consideration of Resolution 2023-09 Electing Officers

Items 3A-D were tabled to a future meeting.

FOURTH ORDER OF BUSINESS

Approval of the Minutes of the May 1, 2023 Meeting

Mr. Flint: The next item is approval of your May 1, 2023 meeting minutes. Did the Board have any comments or corrections?

Mr. Morgan: They all look accurate.

On MOTION by Mr. Morgan, seconded by Mr. Bichard, with all in favor, the Minutes of the May 1, 2023 Board of Supervisors Meeting, were approved, as presented.

FIFTH ORDER OF BUSINESS

Consideration of Interlocal Agreement with Stoneybrook South CDD

Mr. Flint: This is a proposed interlocal through the CDD and Stoneybrook South CDD where the maintenance cost would basically be pulled and then allocated back out based on units which from an assessment perspective, if you look at it as one community, it is a more equitable way to allocate the costs. Right now, the assessment levels per unit are the same in both CDD's. What is happening, the original CDD, they were looking at a significant increase in their per unit amounts. The other CDD could have looked at reducing theirs if they wanted too but the goal is to keep them the same. It makes sense that they are the same because everyone is sharing the use of the same infrastructure. This interlocal allows both Districts to basically do that. This was approved by the other CDD's.

Mr. Morgan: Who is the attorney?

Mr. Flint: That is the attorney for Stoneybrook South. He is with Straley Robin which they still have the original law firm.

Mr. Morgan: From when that CDD was first formed?

Mr. Flint: When we were hired on both, they switched the new one to Jan and Kristen but they kept the old law firm. I think Kristen you prepared the agreement and he just reviewed it.

Ms. Trucco: On the way here, he responded saying he reviewed it and did not have any comments. It looked good. Like George said, the other Board has already approved it. I have drafted it so I am comfortable with it. There is an option if one day 10 years from now if it no longer makes sense to continue this, there is an option to terminate it as well.

Mr. Flint: It has a long lead time on the termination but with something like this you need that. It is 12 months lead time.

Ms. Trucco: It would require mediation before you could unilaterally terminate it with 12-month notice. You would have to transition things if it were to be terminated.

Mr. Morgan: This is just for as we determine their needs to be an interlocal agreement like for landscaping and not for everything.

Mr. Flint: It is for all of the maintenance costs so when we get to the revised proposed budget item seven, I will show you the table on how this works. Assuming you approve this, we have prepared a revised budget that shows how it would be implemented.

Ms. Trucco: Hopefully it will allow you to save on some administrative costs.

On MOTION by Mr. Morgan, seconded by Mr. Bichard, with all in favor, the Interlocal Agreement with Stoneybrook South CDD, was approved.

SIXTH ORDER OF BUSINESS

Presentation of Joint Landscape RFP 2023-01 Responses and Selection of Vendor to Provide Landscape Maintenance Services

Mr. Flint: A few years ago, we did a joint RFP with the HOAs, Lennar, both CDDs, and Down to Earth was selected. We recently went through that same process again and we received six responses. This was a sealed bid process. For the CDD, we have to comply with some statutory bidding requirements which require a sealed bid and ad in the paper. We did all of that. We issued the RFP on April 19th. We had a mandatory pre-bid conference on May 1st and then the bids were due on May 19th. You can see the first page is the cost summary. There are schedules A through E that they had to provide this to summarize the bottom line from each of those schedules by contractor. The prices range from \$187,000 for Floralawn to BrightView at \$286,000.

Mr. Morgan: Down 2 Earth refused to give a budget for bedding plants?

Mr. Flint: They did not provide the detail. Whether they build it into one of their other numbers or not, is not clear.

Mr. Morgan: They should have more information about this place than anybody else.

Mr. Flint: There are a lot of people that are not there anymore that were there the last time it was bid.

Mr. Scheerer: They lost a lot of their people.

Mr. Morgan: I just walked the pool deck with a guy from Down to Earth about trimming palms and putting in more color. I am amazed to see that. Floralawn is considerably less. Have we checked to make sure they are up to snuff?

Mr. Flint: Yes, we have reviewed the numbers and are comfortable with the numbers.

Mr. Morgan: That is great if we think they can do the job for that amount.

Mr. Flint: That remains to be seen. They have demonstrated in other communities that they can perform.

Mr. Morgan: Does staff have a recommendation?

Mr. Flint: If you look, we have prepared a recommended ranking. You can see the criteria across the top and the points that are assigned to each and then we went through each contractor on each criterion. We ranked Floralawn one, Yellow Stone two, and Down to Earth three. On the other one, I think United Land was three.

Mr. Morgan: Floralawn has staff recommendations across the board.

Mr. Flint: If the Board is comfortable with staff rankings, you can make a motion to adopt staff rankings, you can prepare your own rankings, however you want to handle that. Ultimately, they are your rankings whether you choose to accept ours or develop your own.

Mr. Bichard: I am in the same boat and I believe it looks like it is put together with a fair comparison. I am always skeptical when the low numbers are that much different but they are well known.

Mr. Morgan: You said the other CDD has already accepted staff recommendations:

Mr. Flint: Yes, they ranked Floralawn number one.

Mr. Morgan: Do HOAs use Floralawn too?

Mr. Flint: Yes, to my understanding.

Mr. Morgan: Let's go with staff recommendations.

On MOTION by Mr. Morgan, seconded by Mr. Bichard, with all in favor, the Joint Landscape RFP 2023-01 Consensus Ranking and Selection of Floralawn, Inc. to Provide Landscape Maintenance Services, was approved.

SEVENTH ORDER OF BUSINESS**Consideration of Revised Fiscal Year 2024
Proposed Budget**

Mr. Flint: As a result of the interlocal that you approved; we have prepared a revised budget. This does not incorporate Floralawn's numbers into this because we did not want to presume that you were going to select a certain firm. When we put this together, we kept numbers in here but I will walk you through. Admin is not impacted by the interlocal. The operation and maintenance section is impacted so all of those costs with the exception of the transfer out to capital reserve are under the interlocal and allocated between both Districts. At the bottom of the next page, you see this table and it shows you the \$1,600,000 combined maintenance cost and then they are allocated 47% to Stoneybrook South and 53% to Stoneybrook South at ChampionsGate.

Mr. Morgan: So, we took the higher percentage because we have more units?

Mr. Flint: Correct. It is based on units so that is how the budget is set up. The only caveat is now that you have selected Floralawn, what you can do is increase your transfer out from \$27,000 to \$91,944.

Mr. Morgan: Transfer out into the reserve?

Mr. Flint: Correct. The cost savings allow you to transfer about another \$60,000 to your capital reserve.

Mr. Morgan: That is a good thing.

Mr. Flint: The \$27,068 which is on here will be increased to \$91,944. Basically, the landscape maintenance goes down by the same amount \$60,000.

Mr. Morgan: Do we have to take any action on this?

Mr. Flint: Yes, what I would ask the Board to do is approve the revised proposed budget subject to incorporating Floralawn's numbers.

On MOTION by Mr. Morgan, seconded by Mr. Cornell, with all in favor, the Revised Fiscal Year 2024 Proposed Budget subject to incorporating Floralawn, was approved.

EIGHTH ORDER OF BUSINESS

**Consideration of Resolution 2023-08
Designating Assistant Treasurer of the
District**

Mr. Flint: This is a resolution designating Darrin Mossing, Sr. as an Assistant Treasurer. He is the majority shareholder at GMS and we are making him an Assistant Treasurer on all of our Districts just in the event we have turnover in our accounting group or something like that and he needs to step in and assist with bank accounts.

On MOTION by Mr. Morgan, seconded by Mr. Bichard, with all in favor, Resolution 2023-08 Designating Darrin Mossing, Sr. Assistant Treasurer of the District, was approved.

NINTH ORDER OF BUISNESS

Staff Reports

A. Attorney

Mr. Flint: Anything, Kristen?

Ms. Trucco: No real updates. We are just moving forward with the lift station conveyance right now to Tohopekaliga Water Authority, working with Barry on that and that is moving along.

Mr. Flint: Do you want to mention the ethics?

Ms. Trucco: Right now, there is a House Bill 199 that has been passed by both houses that would require CDD Board supervisors to undergo additional ethics training. We are waiting to see if it is signed by the governor into law. I will keep you updated on that but as I know it is at the governor's office. You may be seeing that.

Mr. Morgan: What is the house recommending that we do, like online training or something like that?

Mr. Flint: It is four hours of ethics training in which there are online options for doing that. There is a variety of different ways to meet the requirement.

Mr. Morgan: Do you just do it once and not per CDD right?

Mr. Flint: Right, just once. It has to be done annually.

Ms. Trucco: It is required right now by CDD Counsel making commissioners so the idea is that it would be proposed to CDD Board supervisors. It is on our radar.

B. Engineer

Mr. Flint: Anything from the Engineer?

Ms. Udstad: No.

C. District Manager's Report

i. Approval of Check Register

Mr. Flint: You have approval of the check register from April 24th through May 30th for \$37,410.73. Are there are any questions, if not is there a motion to approve it?

On MOTION by Mr. Morgan, seconded by Mr. Cornell, with all in favor, the Check Register, was approved.

ii. Balance Sheet and Income Statement

Mr. Flint: You have the unaudited financials. There is no action required but if the Board has any questions, we can discuss those.

Mr. Morgan: Do we have any construction funds? It keeps changing from page to page.

Mr. Flint: Yes, we have \$3,900,000.

Mr. Morgan: We certainly have some stuff that we can use that up on don't we. We need to get with the engineer.

iii. Presentation of Series 2019 Arbitrage Rebate Calculation Report

Mr. Flint: This is in your agenda. There is negative rebatable arbitrage which is good so any questions, we can discuss otherwise ask for a motion to accept the report.

On MOTION by Mr. Morgan, seconded by Mr. Bichard, with all in favor, the Series 2019 Arbitrage Rebate Calculation Report, was approved.

iv. Presentation of Number of Registered Voters – 579

Mr. Flint: As of April 15th, we have 579 registered voters in the District. The CDD already tripped the transition to general election in 2022 so in 2024 an additional two seats will transition and in 2026 the last seat. The landowner will lose control of the Board basically in November of next year.

v. Form 1: Statement of Financial Interests Filing Deadline Reminder – Due July 1st

Mr. Flint: Just a reminder that you should have received Form 1 from the Supervisor of Elections. They normally mail them out by June 1 and it is due July 1st.

Mr. Morgan: I have not received mine.

Mr. Bichard: I got mine. I went there to fill it out and turn it in but they said I don't need to do it since I already did it last year.

Mr. Morgan: You can go online to get the form.

Mr. Flint: We will email a PDF to you guys and you can file the PDF by email.

TENTH ORDER OF BUSINESS

Other Business

A. Discussion of Pending Plat Conveyances

B. Status of Permit Transfers

Mr. Flint: There are some conveyances that if Kristen is okay that I would like the Board to authorize the Chair. It is a time sensitive issue.

Ms. Trucco: It would just be one tract platted as being owned and maintained by the CDD. It is my understanding that it has been mostly cleanup work but I have to review the email that you had forwarded from Michelle. Ideally, we would be looking for a motion to delegate authority to the Chairman to execute conveyance documents after they have been approved by District Counsel and District Engineer and then of course we will bring them back to the Board for ratification. As part of our conveyance process, we undergo a title search also to make sure that there is no encumbrances or outstanding taxes on the property so there are due diligent items that Counsel goes through to authorize a deed to be recorded.

Mr. Flint: These are tracts that are still being shown as owned by Lennar that need to be officially conveyed in the CDD.

Mr. Flint: Any permits or anything we need to talk about?

Mr. Flint: We are waiting on a lift station and some landscaping. Alan, any Field Manager Report?

Mr. Scheerer: No, we are good. We are just looking at the concrete dumped on St. Augustine grass and seeing how that recovers.

On MOTION by Mr. Bichard, seconded by Mr. Lantrip, with all in favor, Authorizing the Chair to handle the pending plat conveyances and execute necessary documents on behalf of the District, was approved.

ELEVENTH ORDER OF BUSINESS

Supervisor's Requests

There being no comments, the next item followed.

TWELFTH ORDER OF BUSINESS

Adjournment

Mr. Flint: Is there a motion to adjourn?

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

Secretary/Assistant Secretary

Chairman/Vice Chairman

SECTION V

SECTION A

RESOLUTION 2023-09

THE ANNUAL APPROPRIATION RESOLUTION OF THE STONEYBROOK SOUTH AT CHAMPIONSGATE COMMUNITY DEVELOPMENT DISTRICT (THE “DISTRICT”) RELATING TO THE ANNUAL APPROPRIATIONS AND ADOPTING THE BUDGET FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2023, AND ENDING SEPTEMBER 30, 2024; AND PROVIDING FOR AN EFFECTIVE DATE.

WHEREAS, the District Manager has, prior to the fifteenth (15th) day in June, 2023, submitted to the Board of Supervisors (the “Board”) a proposed budget for the next ensuing budget year along with an explanatory and complete financial plan for each fund of the Stoneybrook South at ChampionsGate Community Development District, pursuant to the provisions of Section 190.008(2)(a), Florida Statutes; and

WHEREAS, at least sixty (60) days prior to the adoption of the proposed annual budget (the “Proposed Budget”), the District filed a copy of the Proposed Budget with the local governing authorities having jurisdiction over the area included in the District pursuant to the provisions of Section 190.008(2)(b), Florida Statutes; and

WHEREAS, the Board set August 7, 2023, as the date for a public hearing thereon and caused notice of such public hearing to be given by publication pursuant to Section 190.008(2)(a), Florida Statutes; and

WHEREAS, Section 190.008(2)(a), Florida Statutes, requires that, prior to October 1, of each year, the District Board by passage of the Annual Appropriation Resolution shall adopt a budget for the ensuing fiscal year and appropriate such sums of money as the Board deems necessary to defray all expenditures of the District during the ensuing fiscal year; and

WHEREAS, the District Manager has prepared a Proposed Budget, whereby the budget shall project the cash receipts and disbursements anticipated during a given time period, including reserves for contingencies for emergency or other unanticipated expenditures during the fiscal year.

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

Section 1. Budget

- a. That the Board of Supervisors has reviewed the District Manager’s Proposed Budget, a copy of which is on file with the office of the District Manager and at the District’s Records Office, and hereby approves certain amendments thereto, as shown in Section 2 below.

- b. That the District Manager's Proposed Budget, attached hereto as Exhibit "A," as amended by the Board, is hereby adopted in accordance with the provisions of Section 190.008(2)(a), Florida Statutes, and incorporated herein by reference; provided, however, that the comparative figures contained in the adopted budget may be subsequently revised as deemed necessary by the District Manager to reflect actual revenues and expenditures for Fiscal Year 2023 and/or revised projections for Fiscal Year 2024.
- c. That the adopted budget, as amended, shall be maintained in the office of the District Manager and at the District's Records Office and identified as "The Budget for Stoneybrook South at ChampionsGate Community Development District for the Fiscal Year Ending September 30, 2024," as adopted by the Board of Supervisors on August 7, 2023.

Section 2. Appropriations

There is hereby appropriated out of the revenues of the Stoneybrook South at ChampionsGate Community Development District, for the fiscal year beginning October 1, 2023, and ending September 30, 2024, the sum of \$_____ to be raised by the levy of assessments and/or otherwise, which sum is deemed by the Board of Supervisors to be necessary to defray all expenditures of the District during said budget year, to be divided and appropriated in the following fashion:

TOTAL GENERAL FUND	\$ _____
TOTAL CAPITAL RESERVE FUND	\$ _____
TOTAL DEBT SERVICE FUND – SERIES 2017	\$ _____
TOTAL DEBT SERVICE FUND – SERIES 2019	\$ _____
TOTAL DEBT SERVICE FUND – SERIES 2020	\$ _____
TOTAL DEBT SERVICE FUND – SERIES 2023	\$ _____
TOTAL ALL FUNDS	\$ _____

Section 3. Supplemental Appropriations

The Board may authorize by resolution, supplemental appropriations or revenue changes for any lawful purpose from funds on hand or estimated to be received within the fiscal year as follows:

- a. Board may authorize a transfer of the unexpended balance or portion thereof of any appropriation item.

- b. Board may authorize an appropriation from the unappropriated balance of any fund.
- c. Board may increase any revenue or income budget amount to reflect receipt of any additional unbudgeted monies and make the corresponding change to appropriations or the unappropriated balance.

The District Manager and Treasurer shall have the power within a given fund to authorize the transfer of any unexpected balance of any appropriation item or any portion thereof, provided such transfers do not exceed Ten Thousand (\$10,000) Dollars or have the effect of causing more than 10% of the total appropriation of a given program or project to be transferred previously approved transfers included. Such transfer shall not have the effect of causing a more than \$10,000 or 10% increase, previously approved transfers included, to the original budget appropriation for the receiving program. Transfers within a program or project may be approved by the Board of Supervisors. The District Manager or Treasurer must establish administrative procedures which require information on the request forms proving that such transfer requests comply with this section.

Introduced, considered favorably, and adopted this 7th day of August, 2023.

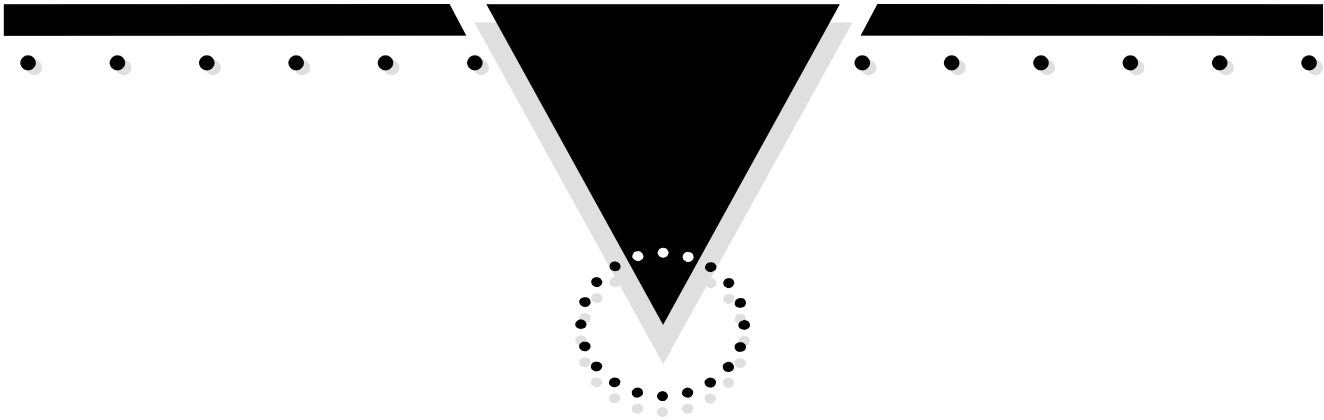
ATTEST:

**STONEYBROOK SOUTH AT
CHAMPIONSGATE COMMUNITY
DEVELOPMENT DISTRICT**

Secretary/ Assistant Secretary

By: _____

Its: _____



**Stoneybrook South at ChampionsGate
Community Development District**

**Proposed Budget
FY 2024**



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Stoneybrook South at ChampionsGate

Community Development District

Fiscal Year 2024 General Fund

	Adopted Budget FY2023	Actual Thru 6/30/23	Projected Next 3 Months	Total Thru 9/30/22	Proposed Budget FY2024
Revenues					
Special Assessments - Tax Roll	\$1,040,238	\$1,046,701	\$0	\$1,046,701	\$1,040,238
Interest	\$0	\$5,803	\$2,997	\$8,800	\$3,960
Total Revenues	\$1,040,238	\$1,052,504	\$2,997	\$1,055,501	\$1,044,198
Expenditures					
Administrative					
Supervisor Fees	\$12,000	\$7,200	\$2,000	\$9,200	\$12,000
FICA Expense	\$918	\$551	\$153	\$704	\$918
Engineering	\$12,000	\$11,373	\$2,000	\$13,373	\$12,000
Attorney	\$25,000	\$17,925	\$7,075	\$25,000	\$25,000
Dissemination	\$14,000	\$8,750	\$3,500	\$12,250	\$14,000
Arbitrage	\$1,350	\$900	\$450	\$1,350	\$1,350
Annual Audit	\$5,675	\$0	\$5,675	\$5,675	\$5,675
Trustee Fees	\$17,240	\$12,930	\$0	\$12,930	\$17,240
Assessment Administration	\$5,000	\$5,000	\$0	\$5,000	\$7,500
Management Fees	\$36,750	\$27,563	\$9,188	\$36,750	\$40,000
Information Technology	\$1,300	\$975	\$325	\$1,300	\$1,800
Website Maintenance	\$800	\$600	\$200	\$800	\$1,200
Telephone	\$300	\$0	\$25	\$25	\$100
Postage	\$1,000	\$140	\$35	\$175	\$500
Printing & Binding	\$1,000	\$131	\$29	\$160	\$500
Insurance	\$6,700	\$5,988	\$0	\$5,988	\$6,600
Legal Advertising	\$2,500	\$1,202	\$1,298	\$2,500	\$2,500
Other Current Charges	\$1,000	\$419	\$3,766	\$4,185	\$600
Office Supplies	\$625	\$3	\$2	\$5	\$250
Property Appraiser	\$600	\$921	\$0	\$921	\$1,000
Property Taxes	\$350	\$14	\$0	\$14	\$350
Dues, Licenses & Subscriptions	\$175	\$175	\$0	\$175	\$175
Total Administrative	\$146,283	\$102,761	\$35,719	\$138,480	\$151,258
Operations & Maintenance					
Field Services	\$15,750	\$11,813	\$3,938	\$15,750	\$17,909
Electric	\$39,600	\$18,144	\$6,615	\$24,759	\$66,104
Streetlights	\$123,400	\$59,700	\$78,356	\$138,056	\$172,516
Reclaimed Water	\$94,500	\$50,725	\$22,392	\$73,117	\$146,430
Property Insurance	\$6,800	\$6,619	\$0	\$6,619	\$15,335
Entry & Walls Maintenance	\$0	\$0	\$0	\$0	\$8,002
Landscape Maintenance	\$264,377	\$184,059	\$62,511	\$246,570	\$274,249
Landscape Contingency	\$15,000	\$4,075	\$3,425	\$7,500	\$29,339
Tree Trimming	\$0	\$0	\$0	\$0	\$2,667
Irrigation Repairs	\$20,000	\$6,857	\$3,143	\$10,000	\$24,005
Aquatic Maintenance	\$7,020	\$3,678	\$1,275	\$4,953	\$5,457
Fountain Repair & Maintenance	\$0	\$0	\$0	\$0	\$4,001
Miscellaneous - Stormwater Control	\$0	\$0	\$0	\$0	\$2,667
Mitigation Monitoring & Maintenance	\$13,760	\$10,220	\$1,665	\$11,885	\$7,518
Pressure Washing	\$0	\$0	\$0	\$0	\$2,667
Repairs & Maintenance	\$10,000	\$15,370	\$0	\$15,370	\$5,334
Sidewalk Repair & Maintenance	\$0	\$0	\$0	\$0	\$2,667
Roadway Repair & Maintenance - Storm Gutters	\$0	\$0	\$0	\$0	\$2,667
Contingency	\$5,000	\$0	\$1,250	\$1,250	\$8,002
Transfer Out - Capital Reserve	\$278,748	\$278,748	\$0	\$278,748	\$95,404
Total Operations & Maintenance	\$893,955	\$650,008	\$184,569	\$834,577	\$892,940
Total Expenditures	\$1,040,238	\$752,769	\$220,288	\$973,057	\$1,044,198
Excess Revenues/(Expenditures)	\$0	\$299,735	(\$217,291)	\$82,444	(\$0)

Net Assessment	\$1,040,238
Collection Cost (6%)	\$66,398
Gross Assessment	\$1,106,636

Stoneybrook South at ChampionsGate

Community Development District

Fiscal Year 2024 Assessment Chart

Fiscal Year 2024

Property Type	Platted Units	Gross Per Unit	Gross Total
Condo	200	\$342.96	\$68,592
Townhome	620	\$445.84	\$276,421
Single Family 40'	434	\$548.72	\$238,144
Single Family 50'	428	\$685.90	\$293,565
Single Family 60'	186	\$823.08	\$153,093
Single Family 80'	70	\$1,097.44	\$76,821
Total	1938		\$1,106,636

Fiscal Year 2023

Property Type	Platted Units	Gross Per Unit	Gross Total
Condo	200	\$342.96	\$68,592
Townhome	620	\$445.84	\$276,421
Single Family 40'	434	\$548.72	\$238,144
Single Family 50'	428	\$685.90	\$293,565
Single Family 60'	186	\$823.08	\$153,093
Single Family 80'	70	\$1,097.44	\$76,821
Total	1938		\$1,106,636

Proposed Increase

Property Type	Platted Units	% Increase	Gross Per Unit	Gross Total
Condo	168	0%	\$0.00	\$0
Townhome	181	0%	\$0.00	\$0
Single Family 40'	82	0%	\$0.00	\$0
Single Family 50'	698	0%	\$0.00	\$0
Single Family 60'	197	0%	\$0.00	\$0
Single Family 80'	65	0%	\$0.00	\$0
Total	1391			\$0

Shared Costs

Operations & Maintenance		Total Proposed	SS CDD	SSC CDD
Descriptions		2024 Budget	47%	53%
1	Field Services	\$33,572	\$15,663	\$17,909
2	Electric	\$123,920	\$57,816	\$66,104
3	Streetlights	\$323,400	\$150,884	\$172,516
4	Reclaimed Water	\$274,500	\$128,070	\$146,430
5	Property Insurance	\$28,747	\$13,412	\$15,335
6	Entry & Walls Maintenance	\$15,000	\$6,998	\$8,002
7	Landscape Maintenance	\$514,110	\$239,861	\$274,249
8	Landscape Contingency	\$55,000	\$25,661	\$29,339
9	Tree Trimming	\$5,000	\$2,333	\$2,667
10	Irrigation Repairs	\$45,000	\$20,995	\$24,005
11	Aquatic Maintenance	\$10,230	\$4,773	\$5,457
12	Fountain Repair & Maintenance	\$7,500	\$3,499	\$4,001
13	Miscellaneous - Stormwater Control	\$5,000	\$2,333	\$2,667
14	Mitigation Monitoring & Maintenance	\$14,093	\$6,575	\$7,518
15	Pressuring Washing	\$5,000	\$2,333	\$2,667
16	Repairs & Maintenance	\$10,000	\$4,666	\$5,334
17	Sidewalk Repair & Maintenance	\$5,000	\$2,333	\$2,667
18	Roadway Repair & Maintenance - Storm Gutters	\$5,000	\$2,333	\$2,667
19	Contingency	\$15,000	\$6,998	\$8,002
Total		\$1,495,072	\$697,536	\$797,536

Stoneybrook South at ChampionsGate

Community Development District

GENERAL FUND BUDGET

REVENUES:

Special Assessments

The District will levy a non-ad valorem special assessment on all the assessable property within the District in order to pay for the operating expenditures during the fiscal year.

Interest

The District will invest surplus funds with State Board of Administration.

EXPENDITURES:

Administrative:

Supervisors Fees

Chapter 190, Florida Statutes, allows for each Board member to receive \$200 per meeting, not to exceed \$4,800 per year paid to each Supervisor for the time devoted to District business and meetings. The amount is based on 5 supervisors attending 12 meetings during the fiscal year.

FICA Expense

Represents the Employer's share of Social Security and Medicare taxes withheld from Board of Supervisor checks.

Engineering

The District's engineer, Hamilton Engineering & Surveying, Inc., will be providing general engineering services to the District, e.g. attendance and preparation for monthly board meetings, review invoices, preparation and review of contract specifications and bid documents and various projects assigned as directed by the Board of Supervisors and the District Manager.

Attorney

The District's legal counsel, Latham, Luna, Eden & Beaudine, will be providing general legal services to the District, e.g. attendance and preparation for board monthly meetings, preparation and review of agreements, resolutions and other research as directed by the Board of Supervisors and the District Manager.

Dissemination

The District is required by the Security and Exchange Commission to comply with Rule 15c2-12(b)(5) which relates to additional reporting requirements for unrated bond issues. The District has contracted with Governmental Management Services-Central Florida, LLC for this service on the Series 2017 Special Assessment Bonds, the Series 2019 Special Assessments Bonds, the Series 2020 Special Assessment Bonds Fox South Assessment Area and the Series 2023 Series 2023 Special Assessment Bonds.

Stoneybrook South at ChampionsGate

Community Development District

GENERAL FUND BUDGET

Arbitrage

The District will contract with an independent certified public accountant to annually calculate the District's Arbitrage Rebate Liability on the Series 2019 Special Assessment Bonds, Series 2020 Special Assessment Bonds (Fox South Assessment Area) and Series 2023 Special Assessment Bonds. The District has contracted with AMTEC Corporation for this service.

Annual Audit

The District is required annually to conduct an audit of its financial records by an Independent Certified Public Accounting Firm if State requirements have been met. The District currently contracts Berger, Toombs, Elam, Gaines & Frank for this service through FY22 audit year.

Trustee Fees

The District will pay annual trustee fees for the Series 2017, Series 2019 Special Assessment Bonds, Series 2020 Special Assessment Bonds (Fox South Assessment Area) and Series 2023 Special Assessment Bonds that are located with a Trustee at USBank..

Assessment Administration

The District has contracted with Governmental Management Services-Central Florida, LLC to levy and administer the collection of non-ad valorem assessment on all assessable property within the District.

Management Fees

The District will be contracting with Governmental Management Services-Central Florida, LLC to provide Management, Accounting and Recording Secretary Services for the District. The services include, but are not limited to, recording and transcription of board meetings, administrative services, budget preparation, all financial reports, annual audits, etc.

Information Technology

The District has contracted with Governmental Management Services-Central Florida, LLC for costs related to District's information systems, which include but are not limited to video conferencing services, cloud storage services and servers, positive pay implementation and programming for fraud protection, accounting software, tablets for meetings, Adobe, Microsoft Office, etc.

Website Maintenance

The District has contracted with Governmental Management Services-Central Florida, LLC for the costs associated with monitoring and maintaining the District's website created in accordance with Chapter 189, Florida Statutes. These services include site performance assessments, security and firewall maintenance, updates, document uploads, hosting and domain renewals, website backups, etc.

Telephone

Telephone and fax machine.

Stoneybrook South at ChampionsGate

Community Development District

GENERAL FUND BUDGET

Postage

Mailing of Board meeting agenda packages, overnight deliveries, correspondence, etc.

Printing & Binding

Printing and Binding agenda packages for board meetings, printing of computerized checks, stationary, envelopes. Photocopies and other printed material.

Insurance

The District's general liability, public officials liability and property insurance coverages. The coverage is provided by Florida Insurance Alliance (FIA). FIA specializes in providing insurance coverage to governmental agencies.

Legal Advertising

The District is required to advertise various notices for monthly Board meetings, public hearings, etc in a newspaper of general circulation.

Other Current Charges

Bank charges and any other miscellaneous expenses incurred during the year.

Office Supplies

Miscellaneous office supplies.

Property Appraiser

Represents a fee charged by Osceola County Property Appraiser's office for assessment administration services.

Property Taxes

Represents the non-ad valorem assessment from Osceola County that will be charged to the District.

Dues, Licenses & Subscriptions

The District is required to pay an annual fee to the Florida Department of Economic Opportunity for \$175. This is the only expense under this category for the District.

Operations & Maintenance:

The District is proposing for FY24 a shared cost for a maintenance costs. 53% of the maintenance costs will be allocated to Stoneybrook South at ChampionsGate and 47% will be allocated to Stoneybrook South during Fiscal Year 2024. The maintenance costs will be considered shared costs between the two districts and will be allocated based on the number of platted equivalent assessment units (EAUs) in each district in accordance with the Interlocal Agreement between Stoneybrook South at ChampionsGate and Stoneybrook South regarding the joint maintenance.

Stoneybrook South at ChampionsGate

Community Development District

GENERAL FUND BUDGET

Field Services

The District has contracted with Governmental Management Services-Central Florida, LLC to provide onsite field management of contracts for the District such as landscape and lake maintenance. Services to include onsite inspections, meetings with contractors, monitoring of utility accounts, attend Board meetings and receive and respond to property owner phone calls and emails.

Electric

Represents cost of electric services for items such as monument lighting, fountains, etc. District currently has the following accounts with Duke Energy.

Account #	Description	Monthly	Annual
9100 8720 7117	1300 Stoneybrook Blvd S, Fountain	\$950	\$11,400
9100 8717 4371	14381 Mickelson Ct., Fountain	\$425	\$5,100
9100 8717 4876	100 Double Eagle Dr, Sign/Lighting	\$1,250	\$15,000
9100 8720 7836	1400 Deuce Cir, Entry Monument	\$35	\$420
9100 8720 8093	8900 Leaderboard Ln, Lighting	\$50	\$600
9100 8720 8530	15511 Oasis Club Blvd, Gatehouse Lighting	\$50	\$600
9100 8720 8803	1200 Oasis Club Blvd, Meter B	\$35	\$420
9100 8720 9010	9160 Tri County Rd, Irrigation 1	\$35	\$420
9100 8720 9755	14431 Bunker Drive, Fountain	\$750	\$9,000
9100 8720 9995	1500 Rolling Fairway Dr, Entry Monument	\$35	\$420
9100 8721 0518	1300 Stoneybrook Blvd S, 000 Blk	\$45	\$540
9100 8723 5004	1400 Stoneybrook Blvd S, Sign	\$35	\$420
9100 8723 5327	15101 Mulligan Blvd, West Entry	\$35	\$420
9100 8723 5533	1500 Flange Dr, Entry Monument Light	\$35	\$420
9100 8723 6039	9100 Iron Drive	\$35	\$420
9100 8723 6253	1200 Stoneybrook Blvd S, Pump, Fountains	\$210	\$2,520
9100 8723 6766	9160 Tri County Rd, Irrigation 2	\$35	\$420
9100 8723 7478	13241 Westside Blvd. South, Fountain	\$500	\$6,000
9100 8723 7957	14471 Mickelson Ct., Fountain	\$500	\$6,000
9100 8723 8205	1200 Stoneybrook Blvd S, 000/Meter A	\$50	\$600
9100 8727 1157	14031 Mickelson Ct, Entry Monument	\$35	\$420
9100 8577 8408	1521 Olympic Club Blvd, Entrance Lights	\$50	\$600
9100 8581 1139	60401 Whistling Straits Blvd, Gate	\$100	\$1,200
9100 8581 2255	90191 Leopard Creek Drive, Irrigation	\$35	\$420
9101 2416 4654	11891 S Westside Blvd	\$500	\$6,000
9101 2415 3809	87251 Bella Citta Blvd	\$575	\$6,900
9101 2774 0771	11351 Whistling Straits Blvd	\$650	\$7,800
	Contingency - 5 Fountains		\$39,440
Total			\$123,920

Stoneybrook South at ChampionsGate

Community Development District

GENERAL FUND BUDGET

Streetlights

Represents cost of streetlighting services. District currently has the following accounts with Duke Energy.

Account #	Description	Monthly	Annual
9100 8723 6576	000 Westside Blvd Lite, Stnbrk S Trc F PH1SL	\$430	\$5,160
9100 8723 8643	000 Westside Blvd Lite, SL	\$760	\$9,120
9100 8717 3619	000 Oasis Club Blvd, Lite, Tract I-J1 PH2B SL	\$700	\$8,400
9100 8717 3867	000 Oasis Club Blvd, Lite, Tract I-J1 PH2A SL	\$625	\$7,500
9100 8717 4107	1551 Flange Dr, Stnybrk S J2-3 PH1 SL	\$950	\$11,400
9100 8717 4636	000 Westside Blvd Lite, WS Blvd Ext	\$625	\$7,500
9100 8720 7357	000 Stoneybrook Blvd S Lite, Tract H	\$1,600	\$19,200
9100 8720 7604	000 Oasis Club Blvd Lite, Tract I-J1 PH1A SL	\$460	\$5,520
9100 8720 8316	000 Westside Blvd Lite, Stnbrk S Trc F PH2SL	\$1,050	\$12,600
9100 8720 9250	000 Stoneybrook Blvd S Lite Tract 01	\$510	\$6,120
9100 8720 9531	000 Oasis Club Blvd Lite, Tract I-J1 PH1B SL	\$300	\$3,600
9100 8721 0245	000 Stoneybrook BLVD S Lite, Tract G123	\$1,450	\$17,400
9100 8721 0774	1300 Stoneybrook Blvd S, Lite	\$430	\$5,160
9100 8723 5757	000 Stoneybrook Blvdd S Lite, Tract C	\$900	\$10,800
9100 8723 7212	000 Oasis Club Blvd Lite, SL	\$1,275	\$15,300
9100 8723 7684	000 Stoneybrook Blvd S Lite, Tract C1B	\$580	\$6,960
9100 8723 8445	000 Stoneybrook Blvd S, Lite, Tract E1 SLs	\$410	\$4,920
9100 8723 8908	0 Stoneybrook Blvd S Lite, Lights	\$1,725	\$20,700
9100 8727 1438	1551 Flange Dr, Stnybrk S J2-3 PH2 SL	\$630	\$7,560
9100 8577 8680	000 Tri County Rd, N Parcel Entry	\$850	\$10,200
9100 8581 2560	0000 Whistling Straits Blvd Lite	\$1,475	\$17,700
9100 8577 8185	000 Westside Blvd Lite, SB Tract K SL	\$565	\$6,780
9100 8577 8911	0 Westside Blvd Lite, Fox Prop West Blvd SL	\$855	\$10,260
9100 8581 1402	000 Bella Citta Blvd Lite	\$665	\$7,980
9100 8581 1600	000 Westside Blvd Lite, SS Tract K PH3 SL	\$590	\$7,080
9100 8581 1874	000 Westside Blvd Lite, SS Tract K PH2 SL	\$610	\$7,320
9100 8581 2099	00000 Westside Blvd Lite Fox Prop PH2C1	\$1,390	\$16,680
9101 4906 8762	0000 Westside Blvd Lite, Lite Fox Prpty Ph3A SL	\$1,165	\$13,980
9101 4907 2057	0000 Westside Blvd Lite, Lite Fox Prpty Ph3B SL	\$555	\$6,660
	Fox North/X Tract - 91 Streetlights	\$2,450	\$29,400
	Contingency		\$4,440
Total			\$323,400

Stoneybrook South at ChampionsGate

Community Development District

GENERAL FUND BUDGET

Reclaimed Water

Represents cost of reclaimed water services. District currently has the following accounts with Toho Water Authority.

Account #	Description	Monthly	Annual
2166394-1188660	9100 E Stoneybrook Boulevard Blk#3	\$3,000	\$36,000
2166394-1188670	9100 E Stoneybrook South Blk#6	\$5,000	\$60,000
2166394-1196480	9100 E Stoneybrook Boulevard Blk#11	\$2,600	\$31,200
2166394-1274540	1500 A Oasis Club Blvd Blk Even	\$2,750	\$33,000
2166394-1274550	1500 B Oasis Club Blvd Blk Even	\$50	\$600
2166394-1279350	8900 Bella Cita Blvd Blk Odd	\$75	\$900
2166394-33016799	1600 Even Moon Valley Drive	\$125	\$1,500
2627512-33111069	1500 Olympic Club Blvd. Meter A	\$2,650	\$31,800
2627512-33169919	1000 Whistling Straits Blvd Block	\$75	\$900
2627512-33254859	1000 Westside Block ODD Blvd 2" RM	\$3,750	\$45,000
2627512-33319269	8703 Bella Cita Blvd	\$160	\$1,920
	Contingency		\$31,680
Total			\$274,500

Property Insurance

Represents estimated costs for the annual coverage of property insurance. Coverage will be provided by Florida Insurance Alliance (FIA). FIA specializes in providing insurance coverage to governmental agencies.

Entry & Walls Maintenance

Represents estimated costs to repair and maintain entry monuments and walls within the District.

Stoneybrook South at ChampionsGate

Community Development District

GENERAL FUND BUDGET

Landscape Maintenance

The District will maintain the landscaping within the common areas of the District after installation of landscape material has been completed. The District has contracted with Floralawn, Inc. for this service.

Description	Monthly	Annual
Landscape Maintenance - SS CDD	\$22,352	\$268,224
Landscape Maintenance - SSC CDD	\$15,574	\$186,888
Contingency - Future Areas		\$58,998
Total		\$514,110

Landscape Contingency

Represents estimated costs for any additional landscape expenses not covered under the monthly landscape maintenance contract such as annual plant replacements, sod installation, tree replacement, etc.

Tree Trimming

Represents estimated cost for the tree trimming service to areas within the District.

Irrigation Repairs

Represents estimated costs for any repairs to the irrigation system.

Aquatic Maintenance

Represents cost for maintenance to the ponds located within the District. The District has contracted with The Lake Doctors, Inc. for the inspections, treatment and prevention of noxious aquatic weeds and algae.

Description	Monthly	Annual
Pond Maintenance	\$172	\$2,064
Pond Maintenance - 7 Ponds	\$425	\$5,100
X Tract Pond	\$160	\$1,920
Contingency		\$1,146
Total		\$10,230

Fountain Repair & Maintenance

Represents estimated repair and maintenance cost to the fountain structures maintained by the District.

Miscellaneous – Stormwater Control

Represents estimated costs for the stormwater analysis requirement and any unforeseen repair costs to stormwater system.

Stoneybrook South at ChampionsGate

Community Development District

GENERAL FUND BUDGET

Mitigation Monitoring & Maintenance

Represents estimated costs for environmental monitoring, reporting and maintenance of mitigation areas within the District boundaries. The District has contracted with Bio-Tech Consulting, Inc. for the mitigation monitoring and maintenance and American Ecosystems, Inc. for the cogon grass treatments.

Description	Annual
Semi-Annual Monitoring - \$1,000 per event	\$2,000
Annual Mitigation Monitoring	\$1,600
Quarterly Maintenance - Mitigation Areas - \$875 per event	\$3,500
Total	\$7,100

Description	Monthly	Annual
Cogon Grass Treatment	\$555	\$6,660
Contingency		\$333
Total		\$6,993

Pressure Washing

Represents estimated cost for pressure washing any areas within the District.

Repairs & Maintenance

Represents estimated costs for any repairs and maintenance to common areas maintained by the District.

Sidewalk Repair & Maintenance

Represents estimated cost to repair and maintain sidewalks within the District.

Roadway Repair & Maintenance – Storm Gutters

Represents estimated cost for any unforeseen repairs and maintenance to the storm gutters maintained by the District.

Contingency

Represents any additional field expense that may not have been provided for in the budget.

Transfer Out – Capital Reserve

Represents excess revenue transferred to Capital Reserve fund for capital outlay expenses.

Stoneybrook South at ChampionsGate

Community Development District

Fiscal Year 2024 Capital Reserve Fund

Adopted Budget FY2023	Actual Thru 6/30/23	Projected Next 3 Months	Total Thru 9/30/22	Proposed Budget FY2024
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Revenues

Transfer In	\$278,748	\$278,748	\$0	\$278,748	\$95,404
Interest	\$750	\$13,437	\$4,493	\$17,930	\$5,000

Total Revenues	\$279,498	\$292,185	\$4,493	\$296,678	\$100,404
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Expenditures

Contingency	\$0	\$30	\$0	\$30	\$0
Capital Outlay	\$127,341	\$88,204	\$0	\$88,204	\$59,228

Total Expenditures	\$127,341	\$88,234	\$0	\$88,234	\$59,228
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Excess Revenues/(Expenditures)	\$152,157	\$203,951	\$4,493	\$208,444	\$41,176
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Fund Balance - Beginning	\$337,632	\$0	\$0	\$0	\$208,444
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Fund Balance - Ending	\$489,789	\$203,951	\$4,493	\$208,444	\$249,620
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FY2023 Updated Expenses	
Description	Amount
Purchase & Installation of Fountains	
Pond 2 Fountain	\$ 33,106
Pond 4 Fountain	\$ 33,106
Pond 5 Fountain	\$ 21,993
Total	\$ 88,204

FY2024 Proposed Expenses	
Description	Amount
Pond 6 Fountain	\$ 29,206
Pond 10 Fountain	\$ 30,023
Total	\$ 59,228

Stoneybrook South at ChampionsGate

Community Development District

Fiscal Year 2024 Debt Service Fund Series 2017

Adopted Budget FY2023	Actual Thru 6/30/23	Projected Next 3 Months	Total Thru 9/30/22	Proposed Budget FY2024
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Revenues

Special Assessments	\$301,800	\$303,817	\$0	\$303,817	\$301,800
Interest Income	\$0	\$8,175	\$3,050	\$11,225	\$5,000
Transfer In	\$0	\$0	\$0	\$0	\$0
Carry Forward Surplus	\$222,524	\$225,222	\$0	\$225,222	\$241,476

Total Revenues	\$524,324	\$537,214	\$3,050	\$540,264	\$548,276
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Expenses

Interest - 12/15	\$102,725	\$102,725	\$0	\$102,725	\$102,725
Principal - 12/15	\$95,000	\$95,000	\$0	\$95,000	\$95,000
Interest - 6/15	\$101,063	\$101,063	\$0	\$101,063	\$99,400

Total Expenditures	\$298,788	\$298,788	\$0	\$298,788	\$297,125
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Excess Revenues/(Expenditures)	\$225,537	\$238,426	\$3,050	\$241,476	\$251,151
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Principal - 12/15/2024	\$100,000
Interest - 12/15/2024	\$99,400
Total	\$199,400

Net Assessment	\$301,800
Collection Cost (6%)	\$19,264
Gross Assessment	\$321,064

Property Type	Units	Gross Per Unit	Gross Total
Single Family 50'	79	\$1,406	\$111,074
Single Family 60'	97	\$1,510	\$146,470
Single Family 80'	37	\$1,719	\$63,603
Total	213		\$321,147

Stoneybrook South at ChampionsGate Community Development District
Series 2017, Special Assessment Bonds
(Term Bonds Combined)

Amortization Schedule

Date	Balance	Principal	Interest	Annual
12/15/23	\$ 4,295,000	\$ 95,000	\$ 101,062.50	\$ 196,062.50
6/15/24	\$ 4,200,000	\$ -	\$ 99,400.00	\$ -
12/15/24	\$ 4,200,000	\$ 100,000	\$ 99,400.00	\$ 298,800.00
6/15/25	\$ 4,100,000	\$ -	\$ 97,400.00	\$ -
12/15/25	\$ 4,100,000	\$ 105,000	\$ 97,400.00	\$ 299,800.00
6/15/26	\$ 3,995,000	\$ -	\$ 95,300.00	\$ -
12/15/26	\$ 3,995,000	\$ 110,000	\$ 95,300.00	\$ 300,600.00
6/15/27	\$ 3,885,000	\$ -	\$ 93,100.00	\$ -
12/15/27	\$ 3,885,000	\$ 115,000	\$ 93,100.00	\$ 301,200.00
6/15/28	\$ 3,770,000	\$ -	\$ 90,800.00	\$ -
12/15/28	\$ 3,770,000	\$ 120,000	\$ 90,800.00	\$ 301,600.00
6/15/29	\$ 3,650,000	\$ -	\$ 88,400.00	\$ -
12/15/29	\$ 3,650,000	\$ 125,000	\$ 88,400.00	\$ 301,800.00
6/15/30	\$ 3,525,000	\$ -	\$ 85,509.38	\$ -
12/15/30	\$ 3,525,000	\$ 130,000	\$ 85,509.38	\$ 301,018.75
6/15/31	\$ 3,395,000	\$ -	\$ 82,503.13	\$ -
12/15/31	\$ 3,395,000	\$ 135,000	\$ 82,503.13	\$ 300,006.25
6/15/32	\$ 3,260,000	\$ -	\$ 79,381.25	\$ -
12/15/32	\$ 3,260,000	\$ 140,000	\$ 79,381.25	\$ 298,762.50
6/15/33	\$ 3,120,000	\$ -	\$ 76,143.75	\$ -
12/15/33	\$ 3,120,000	\$ 145,000	\$ 76,143.75	\$ 297,287.50
6/15/34	\$ 2,975,000	\$ -	\$ 72,790.63	\$ -
12/15/34	\$ 2,975,000	\$ 155,000	\$ 72,790.63	\$ 300,581.25
6/15/35	\$ 2,820,000	\$ -	\$ 69,206.25	\$ -
12/15/35	\$ 2,820,000	\$ 160,000	\$ 69,206.25	\$ 298,412.50
6/15/36	\$ 2,660,000	\$ -	\$ 65,506.25	\$ -
12/15/36	\$ 2,660,000	\$ 170,000	\$ 65,506.25	\$ 301,012.50
6/15/37	\$ 2,490,000	\$ -	\$ 61,575.00	\$ -
12/15/37	\$ 2,490,000	\$ 175,000	\$ 61,575.00	\$ 298,150.00
6/15/38	\$ 2,315,000	\$ -	\$ 57,528.13	\$ -
12/15/38	\$ 2,315,000	\$ 185,000	\$ 57,528.13	\$ 300,056.25
6/15/39	\$ 2,130,000	\$ -	\$ 53,250.00	\$ -
12/15/39	\$ 2,130,000	\$ 195,000	\$ 53,250.00	\$ 301,500.00
6/15/40	\$ 1,935,000	\$ -	\$ 48,375.00	\$ -
12/15/40	\$ 1,935,000	\$ 200,000	\$ 48,375.00	\$ 296,750.00
6/15/41	\$ 1,735,000	\$ -	\$ 43,375.00	\$ -
12/15/41	\$ 1,735,000	\$ 215,000	\$ 43,375.00	\$ 301,750.00
6/15/42	\$ 1,520,000	\$ -	\$ 38,000.00	\$ -
12/15/42	\$ 1,520,000	\$ 225,000	\$ 38,000.00	\$ 301,000.00
6/15/43	\$ 1,295,000	\$ -	\$ 32,375.00	\$ -
12/15/43	\$ 1,295,000	\$ 235,000	\$ 32,375.00	\$ 299,750.00
6/15/44	\$ 1,060,000	\$ -	\$ 26,500.00	\$ -
12/15/44	\$ 1,060,000	\$ 245,000	\$ 26,500.00	\$ 298,000.00
6/15/45	\$ 815,000	\$ -	\$ 20,375.00	\$ -
12/15/45	\$ 815,000	\$ 260,000	\$ 20,375.00	\$ 300,750.00
6/15/46	\$ 555,000	\$ -	\$ 13,875.00	\$ -
12/15/46	\$ 555,000	\$ 270,000	\$ 13,875.00	\$ 297,750.00
6/15/47	\$ 285,000	\$ -	\$ 7,125.00	\$ -
12/15/47	\$ 285,000	\$ 285,000	\$ 7,125.00	\$ 299,250.00
Totals		\$ 4,295,000	\$ 3,096,650	\$ 7,391,650.00

Stoneybrook South at ChampionsGate

Community Development District

Fiscal Year 2024
Debt Service Fund
Series 2019

Adopted Budget FY2023	Actual Thru 6/30/23	Projected Next 3 Months	Total Thru 9/30/22	Proposed Budget FY2024
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Revenues

Special Assessments - Tax Roll	\$893,432	\$899,122	\$0	\$899,122	\$899,894
Special Assessments - Direct Billed	\$6,463	\$6,463	\$0	\$6,463	\$0
Interest Income	\$0	\$22,334	\$3,666	\$26,000	\$11,700
Transfer In	\$0	\$0	\$0	\$0	\$0
Carry Forward Surplus	\$353,152	\$360,976	\$0	\$360,976	\$391,574

Total Revenues	\$1,253,046	\$1,288,895	\$3,666	\$1,292,561	\$1,303,168
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Expenses

Interest - 12/15	\$310,494	\$310,494	\$0	\$310,494	\$305,594
Principal - 6/15	\$280,000	\$280,000	\$0	\$280,000	\$290,000
Interest - 6/15	\$310,494	\$310,494	\$0	\$310,494	\$305,594

Total Expenditures	\$900,988	\$900,988	\$0	\$900,988	\$901,188
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Excess Revenues/(Expenditures)	\$352,059	\$387,908	\$3,666	\$391,574	\$401,980
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Interest - 12/15/2024 **\$300,519**

Total **\$300,519**

Net Assessment **\$899,894**

Collection Cost (6%) **\$57,440**

Gross Assessment **\$957,334**

Property Type	Units	Gross Per Unit	Gross Total
Condo	80	\$989	\$79,120
Townhome	214	\$1,094	\$234,116
Single Family 40'	207	\$1,302	\$269,514
Single Family 50'	173	\$1,406	\$243,238
Single Family 60'	54	\$1,510	\$81,540
Single Family 80'	29	\$1,719	\$49,851
Total	757		\$957,379

Stoneybrook South at ChampionsGate Community Development District
Series 2019, Special Assessment Bonds
(Term Bonds Combined)

Amortization Schedule

Date	Balance	Principal	Interest	Annual
12/15/23	\$ 13,670,000	\$ -	\$ 305,593.75	\$ 305,593.75
6/15/24	\$ 13,670,000	\$ 290,000	\$ 305,593.75	\$ -
12/15/24	\$ 13,380,000	\$ -	\$ 300,518.75	\$ 896,112.50
6/15/25	\$ 13,380,000	\$ 300,000	\$ 300,518.75	\$ -
12/15/25	\$ 13,080,000	\$ -	\$ 294,518.75	\$ 895,037.50
6/15/26	\$ 13,080,000	\$ 315,000	\$ 294,518.75	\$ -
12/15/26	\$ 12,765,000	\$ -	\$ 288,218.75	\$ 897,737.50
6/15/27	\$ 12,765,000	\$ 330,000	\$ 288,218.75	\$ -
12/15/27	\$ 12,435,000	\$ -	\$ 281,618.75	\$ 899,837.50
6/15/28	\$ 12,435,000	\$ 340,000	\$ 281,618.75	\$ -
12/15/28	\$ 12,095,000	\$ -	\$ 274,818.75	\$ 896,437.50
6/15/29	\$ 12,095,000	\$ 355,000	\$ 274,818.75	\$ -
12/15/29	\$ 11,740,000	\$ -	\$ 267,718.75	\$ 897,537.50
6/15/30	\$ 11,740,000	\$ 370,000	\$ 267,718.75	\$ -
12/15/30	\$ 11,370,000	\$ -	\$ 260,318.75	\$ 898,037.50
6/15/31	\$ 11,370,000	\$ 385,000	\$ 260,318.75	\$ -
12/15/31	\$ 10,985,000	\$ -	\$ 251,656.25	\$ 896,975.00
6/15/32	\$ 10,985,000	\$ 405,000	\$ 251,656.25	\$ -
12/15/32	\$ 10,580,000	\$ -	\$ 242,543.75	\$ 899,200.00
6/15/33	\$ 10,580,000	\$ 420,000	\$ 242,543.75	\$ -
12/15/33	\$ 10,160,000	\$ -	\$ 233,093.75	\$ 895,637.50
6/15/34	\$ 10,160,000	\$ 440,000	\$ 233,093.75	\$ -
12/15/34	\$ 9,720,000	\$ -	\$ 223,193.75	\$ 896,287.50
6/15/35	\$ 9,720,000	\$ 460,000	\$ 223,193.75	\$ -
12/15/35	\$ 9,260,000	\$ -	\$ 212,843.75	\$ 896,037.50
6/15/36	\$ 9,260,000	\$ 485,000	\$ 212,843.75	\$ -
12/15/36	\$ 8,775,000	\$ -	\$ 201,931.25	\$ 899,775.00
6/15/37	\$ 8,775,000	\$ 505,000	\$ 201,931.25	\$ -
12/15/37	\$ 8,270,000	\$ -	\$ 190,568.75	\$ 897,500.00
6/15/38	\$ 8,270,000	\$ 530,000	\$ 190,568.75	\$ -
12/15/38	\$ 7,740,000	\$ -	\$ 178,643.75	\$ 899,212.50
6/15/39	\$ 7,740,000	\$ 550,000	\$ 178,643.75	\$ -
12/15/39	\$ 7,190,000	\$ -	\$ 166,268.75	\$ 894,912.50
6/15/40	\$ 7,190,000	\$ 580,000	\$ 166,268.75	\$ -
12/15/40	\$ 6,610,000	\$ -	\$ 152,856.25	\$ 899,125.00
6/15/41	\$ 6,610,000	\$ 605,000	\$ 152,856.25	\$ -
12/15/41	\$ 6,005,000	\$ -	\$ 138,865.63	\$ 896,721.88
6/15/42	\$ 6,005,000	\$ 635,000	\$ 138,865.63	\$ -
12/15/42	\$ 5,370,000	\$ -	\$ 124,181.25	\$ 898,046.88
6/15/43	\$ 5,370,000	\$ 665,000	\$ 124,181.25	\$ -
12/15/43	\$ 4,705,000	\$ -	\$ 108,803.13	\$ 897,984.38
6/15/44	\$ 4,705,000	\$ 695,000	\$ 108,803.13	\$ -
12/15/44	\$ 4,010,000	\$ -	\$ 92,731.25	\$ 896,534.38
6/15/45	\$ 4,010,000	\$ 730,000	\$ 92,731.25	\$ -
12/15/45	\$ 3,280,000	\$ -	\$ 75,850.00	\$ 898,581.25
6/15/46	\$ 3,280,000	\$ 765,000	\$ 75,850.00	\$ -
12/15/46	\$ 2,515,000	\$ -	\$ 58,159.38	\$ 899,009.38
6/15/47	\$ 2,515,000	\$ 800,000	\$ 58,159.38	\$ -
12/15/47	\$ 1,715,000	\$ -	\$ 39,659.38	\$ 897,818.75
6/15/48	\$ 1,715,000	\$ 840,000	\$ 39,659.38	\$ -
12/15/48	\$ 875,000	\$ -	\$ 20,234.38	\$ 899,893.75
6/15/49	\$ 875,000	\$ 875,000	\$ 20,234.38	\$ 895,234.38
Totals		\$ 13,670,000	\$ 9,970,819	\$ 23,640,818.75

Stoneybrook South at ChampionsGate

Community Development District

Fiscal Year 2024 Debt Service Fund Series 2020

Adopted Budget FY2023	Actual Thru 6/30/23	Projected Next 3 Months	Total Thru 9/30/22	Proposed Budget FY2024
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Revenues

Special Assessments - Tax Roll	\$691,407	\$695,781	\$0	\$695,781	\$702,564
Special Assessments - Direct Billed	\$11,156	\$11,156	\$0	\$11,156	\$0
Interest Income	\$0	\$18,102	\$4,898	\$23,000	\$10,350
Carry Forward Surplus	\$490,151	\$493,672	\$0	\$493,672	\$517,071

Total Revenues	\$1,192,714	\$1,218,711	\$4,898	\$1,223,609	\$1,229,985
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Expenses

Interest - 12/15	\$215,806	\$215,806	\$0	\$215,806	\$212,431
Principal - 12/15	\$270,000	\$270,000	\$0	\$270,000	\$275,000
Interest - 6/15	\$212,431	\$212,431	\$0	\$212,431	\$208,994
Transfer Out	\$0	\$6,537	\$1,763	\$8,300	\$0

Total Expenditures	\$698,238	\$704,775	\$1,763	\$706,538	\$696,425
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Excess Revenues/(Expenditures)	\$494,477	\$513,936	\$3,135	\$517,071	\$533,560
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Principal - 12/15/2024	\$280,000
Interest - 12/15/2024	\$208,994
Total	\$488,994

Net Assessment	\$702,564
Collection Cost (6%)	\$44,844
Gross Assessment	\$747,408

Property Type	Units	Gross Per Unit	Gross Total
Condo	120	\$989	\$118,680
Townhome	160	\$1,094	\$175,040
Single Family 40'	146	\$1,302	\$190,092
Single Family 50'	145	\$1,406	\$203,870
Single Family 60'	35	\$1,510	\$52,850
Single Family 80'	4	\$1,719	\$6,876
Total	610		\$747,408

Stoneybrook South at ChampionsGate
Series 2020, Special Assessment Bonds (Fox South Assessment Area)
(Term Bonds Combined)

Amortization Schedule

Date	Balance	Principal	Interest	Annual
12/15/23	\$ 12,195,000	\$ 275,000	\$ 212,431.25	\$ 487,431.25
6/15/24	\$ 11,920,000	\$ -	\$ 208,993.75	\$ -
12/15/24	\$ 11,920,000	\$ 280,000	\$ 208,993.75	\$ 697,987.50
6/15/25	\$ 11,640,000	\$ -	\$ 205,493.75	\$ -
12/15/25	\$ 11,640,000	\$ 290,000	\$ 205,493.75	\$ 700,987.50
6/15/26	\$ 11,350,000	\$ -	\$ 201,868.75	\$ -
12/15/26	\$ 11,350,000	\$ 295,000	\$ 201,868.75	\$ 698,737.50
6/15/27	\$ 11,055,000	\$ -	\$ 197,443.75	\$ -
12/15/27	\$ 11,055,000	\$ 305,000	\$ 197,443.75	\$ 699,887.50
6/15/28	\$ 10,750,000	\$ -	\$ 192,868.75	\$ -
12/15/28	\$ 10,750,000	\$ 315,000	\$ 192,868.75	\$ 700,737.50
6/15/29	\$ 10,435,000	\$ -	\$ 188,143.75	\$ -
12/15/29	\$ 10,435,000	\$ 325,000	\$ 188,143.75	\$ 701,287.50
6/15/30	\$ 10,110,000	\$ -	\$ 183,268.75	\$ -
12/15/30	\$ 10,110,000	\$ 335,000	\$ 183,268.75	\$ 701,537.50
6/15/31	\$ 9,775,000	\$ -	\$ 178,243.75	\$ -
12/15/31	\$ 9,775,000	\$ 345,000	\$ 178,243.75	\$ 701,487.50
6/15/32	\$ 9,430,000	\$ -	\$ 172,206.25	\$ -
12/15/32	\$ 9,430,000	\$ 355,000	\$ 172,206.25	\$ 699,412.50
6/15/33	\$ 9,075,000	\$ -	\$ 165,993.75	\$ -
12/15/33	\$ 9,075,000	\$ 370,000	\$ 165,993.75	\$ 701,987.50
6/15/34	\$ 8,705,000	\$ -	\$ 159,518.75	\$ -
12/15/34	\$ 8,705,000	\$ 380,000	\$ 159,518.75	\$ 699,037.50
6/15/35	\$ 8,325,000	\$ -	\$ 152,868.75	\$ -
12/15/35	\$ 8,325,000	\$ 395,000	\$ 152,868.75	\$ 700,737.50
6/15/36	\$ 7,930,000	\$ -	\$ 145,956.25	\$ -
12/15/36	\$ 7,930,000	\$ 410,000	\$ 145,956.25	\$ 701,912.50
6/15/37	\$ 7,520,000	\$ -	\$ 138,781.25	\$ -
12/15/37	\$ 7,520,000	\$ 420,000	\$ 138,781.25	\$ 697,562.50
6/15/38	\$ 7,100,000	\$ -	\$ 131,431.25	\$ -
12/15/38	\$ 7,100,000	\$ 435,000	\$ 131,431.25	\$ 697,862.50
6/15/39	\$ 6,665,000	\$ -	\$ 123,818.75	\$ -
12/15/39	\$ 6,665,000	\$ 450,000	\$ 123,818.75	\$ 697,637.50
6/15/40	\$ 6,215,000	\$ -	\$ 115,943.75	\$ -
12/15/40	\$ 6,215,000	\$ 470,000	\$ 115,943.75	\$ 701,887.50
6/15/41	\$ 5,745,000	\$ -	\$ 107,718.75	\$ -
12/15/41	\$ 5,745,000	\$ 485,000	\$ 107,718.75	\$ 700,437.50
6/15/42	\$ 5,260,000	\$ -	\$ 98,625.00	\$ -
12/15/42	\$ 5,260,000	\$ 505,000	\$ 98,625.00	\$ 702,250.00
6/15/43	\$ 4,755,000	\$ -	\$ 89,156.25	\$ -
12/15/43	\$ 4,755,000	\$ 520,000	\$ 89,156.25	\$ 698,312.50
6/15/44	\$ 4,235,000	\$ -	\$ 79,406.25	\$ -
12/15/44	\$ 4,235,000	\$ 540,000	\$ 79,406.25	\$ 698,812.50
6/15/45	\$ 3,695,000	\$ -	\$ 69,281.25	\$ -
12/15/45	\$ 3,695,000	\$ 560,000	\$ 69,281.25	\$ 698,562.50
6/15/46	\$ 3,135,000	\$ -	\$ 58,781.25	\$ -
12/15/46	\$ 3,135,000	\$ 580,000	\$ 58,781.25	\$ 697,562.50
6/15/47	\$ 2,555,000	\$ -	\$ 47,906.25	\$ -
12/15/47	\$ 2,555,000	\$ 605,000	\$ 47,906.25	\$ 700,812.50
6/15/48	\$ 1,950,000	\$ -	\$ 36,562.50	\$ -
12/15/48	\$ 1,950,000	\$ 625,000	\$ 36,562.50	\$ 698,125.00
6/15/49	\$ 1,325,000	\$ -	\$ 24,843.75	\$ -
12/15/49	\$ 1,325,000	\$ 650,000	\$ 24,843.75	\$ 699,687.50
6/15/50	\$ 675,000	\$ -	\$ 12,656.25	\$ -
12/15/50	\$ 675,000	\$ 675,000	\$ 12,656.25	\$ 700,312.50
Totals		\$ 12,195,000	\$ 7,187,994	\$ 19,382,993.75

Stoneybrook South at ChampionsGate

Community Development District

Fiscal Year 2024 Debt Service Fund Series 2023

Proposed Budget FY2023	Actual Thru 6/30/23	Projected Next 3 Months	Total Thru 9/30/22	Proposed Budget FY2024
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Revenues

Special Assessments	\$0	\$0	\$118,784	\$118,784	\$302,250
Interest Income	\$0	\$1,410	\$1,200	\$2,610	\$2,500
Bond Proceeds	\$205,238	\$205,238	\$0	\$205,238	\$0
Carry Forward Surplus	\$0	\$0	\$0	\$0	\$119,157 *

Total Revenues	\$205,238	\$206,648	\$119,984	\$326,633	\$423,907
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Expenses

Interest - 12/15	\$0	\$0	\$0	\$0	\$118,784
Principal - 6/15	\$0	\$0	\$0	\$0	\$65,000
Interest - 6/15	\$54,113	\$54,113	\$0	\$54,113	\$118,784
Transfer Out	\$0	\$1,038	\$1,200	\$2,238	\$0

Total Expenditures	\$54,113	\$55,151	\$1,200	\$56,351	\$302,569
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Excess Revenues/(Expenditures)	\$151,125	\$151,497	\$118,784	\$270,282	\$121,338
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*Less Reserve amount

Interest - 12/15/2024	\$117,322
Total	\$117,322

Net Assessment	\$302,250
Collection Cost (6%)	\$19,293
Gross Assessment	\$321,543

Property Type	Units	Gross Per Unit	Gross Total
Townhome	246	\$702	\$172,700
Single Family 40'	81	\$1,300	\$105,317
Single Family 50'	31	\$1,404	\$43,526
Total	358		\$321,543

Stoneybrook South at ChampionsGate
Series 2023, Special Assessment Bonds (Series 2023 Assessment Area)
(Term Bonds Combined)

Amortization Schedule

Date	Balance	Principal	Interest	Annual
12/15/23	\$ 4,450,000	\$ -	\$ 118,784.38	\$ 118,784.38
6/15/24	\$ 4,450,000	\$ 65,000	\$ 118,784.38	\$ -
12/15/24	\$ 4,385,000	\$ -	\$ 117,321.88	\$ 117,321.88
6/15/25	\$ 4,385,000	\$ 65,000	\$ 117,321.88	\$ -
12/15/25	\$ 4,320,000	\$ -	\$ 115,859.38	\$ 298,181.25
6/15/26	\$ 4,320,000	\$ 70,000	\$ 115,859.38	\$ -
12/15/26	\$ 4,250,000	\$ -	\$ 114,284.38	\$ 300,143.75
6/15/27	\$ 4,250,000	\$ 75,000	\$ 114,284.38	\$ -
12/15/27	\$ 4,175,000	\$ -	\$ 112,596.88	\$ 301,881.25
6/15/28	\$ 4,175,000	\$ 75,000	\$ 112,596.88	\$ -
12/15/28	\$ 4,100,000	\$ -	\$ 110,909.38	\$ 298,506.25
6/15/29	\$ 4,100,000	\$ 80,000	\$ 110,909.38	\$ -
12/15/29	\$ 4,020,000	\$ -	\$ 109,109.38	\$ 300,018.75
6/15/30	\$ 4,020,000	\$ 85,000	\$ 109,109.38	\$ -
12/15/30	\$ 3,935,000	\$ -	\$ 107,196.88	\$ 301,306.25
6/15/31	\$ 3,935,000	\$ 90,000	\$ 107,196.88	\$ -
12/15/31	\$ 3,845,000	\$ -	\$ 104,778.13	\$ 301,975.00
6/15/32	\$ 3,845,000	\$ 95,000	\$ 104,778.13	\$ -
12/15/32	\$ 3,750,000	\$ -	\$ 102,225.00	\$ 302,003.13
6/15/33	\$ 3,750,000	\$ 100,000	\$ 102,225.00	\$ -
12/15/33	\$ 3,650,000	\$ -	\$ 99,537.50	\$ 301,762.50
6/15/34	\$ 3,650,000	\$ 105,000	\$ 99,537.50	\$ -
12/15/34	\$ 3,545,000	\$ -	\$ 96,715.63	\$ 301,253.13
6/15/35	\$ 3,545,000	\$ 110,000	\$ 96,715.63	\$ -
12/15/35	\$ 3,435,000	\$ -	\$ 93,759.38	\$ 300,475.00
6/15/36	\$ 3,435,000	\$ 115,000	\$ 93,759.38	\$ -
12/15/36	\$ 3,320,000	\$ -	\$ 90,668.75	\$ 299,428.13
6/15/37	\$ 3,320,000	\$ 120,000	\$ 90,668.75	\$ -
12/15/37	\$ 3,200,000	\$ -	\$ 87,443.75	\$ 298,112.50
6/15/38	\$ 3,200,000	\$ 130,000	\$ 87,443.75	\$ -
12/15/38	\$ 3,070,000	\$ -	\$ 83,950.00	\$ 301,393.75
6/15/39	\$ 3,070,000	\$ 135,000	\$ 83,950.00	\$ -
12/15/39	\$ 2,935,000	\$ -	\$ 80,321.88	\$ 299,271.88
6/15/40	\$ 2,935,000	\$ 145,000	\$ 80,321.88	\$ -
12/15/40	\$ 2,790,000	\$ -	\$ 76,425.00	\$ 301,746.88
6/15/41	\$ 2,790,000	\$ 150,000	\$ 76,425.00	\$ -
12/15/41	\$ 2,640,000	\$ -	\$ 72,393.75	\$ 298,818.75
6/15/42	\$ 2,640,000	\$ 160,000	\$ 72,393.75	\$ -
12/15/42	\$ 2,480,000	\$ -	\$ 68,093.75	\$ 300,487.50
6/15/43	\$ 2,480,000	\$ 170,000	\$ 68,093.75	\$ -
12/15/43	\$ 2,310,000	\$ -	\$ 63,525.00	\$ 301,618.75
6/15/44	\$ 2,310,000	\$ 180,000	\$ 63,525.00	\$ -
12/15/44	\$ 2,130,000	\$ -	\$ 58,575.00	\$ 302,100.00
6/15/45	\$ 2,130,000	\$ 190,000	\$ 58,575.00	\$ -
12/15/45	\$ 1,940,000	\$ -	\$ 53,350.00	\$ 301,925.00
6/15/46	\$ 1,940,000	\$ 200,000	\$ 53,350.00	\$ -
12/15/46	\$ 1,740,000	\$ -	\$ 47,850.00	\$ 301,200.00
6/15/47	\$ 1,740,000	\$ 210,000	\$ 47,850.00	\$ -
12/15/47	\$ 1,530,000	\$ -	\$ 42,075.00	\$ 299,925.00
6/15/48	\$ 1,530,000	\$ 220,000	\$ 42,075.00	\$ -
12/15/48	\$ 1,310,000	\$ -	\$ 36,025.00	\$ 298,100.00
6/15/49	\$ 1,310,000	\$ 235,000	\$ 36,025.00	\$ -
12/15/49	\$ 1,075,000	\$ -	\$ 29,562.50	\$ 300,587.50
6/15/50	\$ 1,075,000	\$ 250,000	\$ 29,562.50	\$ -
12/15/50	\$ 825,000	\$ -	\$ 22,687.50	\$ 302,250.00
6/15/51	\$ 825,000	\$ 260,000	\$ 22,687.50	\$ -
12/15/51	\$ 565,000	\$ -	\$ 15,537.50	\$ 298,225.00
6/15/52	\$ 565,000	\$ 275,000	\$ 15,537.50	\$ -
12/15/52	\$ 290,000	\$ -	\$ 7,975.00	\$ 298,512.50
6/15/53	\$ 290,000	\$ 290,000	\$ 7,975.00	\$ -
12/15/53	\$ -	\$ -	\$ -	\$ 297,975.00
Totals		\$ 4,450,000	\$ 4,679,075	\$ 9,129,075.00

SECTION B

RESOLUTION 2023-10

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE STONEYBROOK SOUTH AT CHAMPIONSGATE COMMUNITY DEVELOPMENT DISTRICT IMPOSING SPECIAL ASSESSMENTS AND CERTIFYING AN ASSESSMENT ROLL; PROVIDING A SEVERABILITY CLAUSE; AND PROVIDING 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 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 (the “County”); and

WHEREAS, the District has constructed or acquired various infrastructure improvements and provides certain services in accordance with the District’s adopted Improvement Plan and Chapter 190, Florida Statutes; and

WHEREAS, the Board of Supervisors of the District (“Board”) hereby determines to undertake various operations and maintenance activities described in the District’s budget for Fiscal Year 2023-2024 (“Operations and Maintenance Budget”), attached hereto as Exhibit “A” and incorporated by reference herein; and

WHEREAS, the District must obtain sufficient funds to provide for the operation and maintenance of the services and facilities provided by the District as described in the District’s budget for Fiscal Year 2023-2024; and

WHEREAS, the provision of such services, facilities, and operations is a benefit to lands within the District; and

WHEREAS, Chapter 190, Florida Statutes, provides that the District may impose special assessments on benefitted lands within the District; and

WHEREAS, the District has previously levied an assessment for debt service, a portion of which the District desires to collect on the tax roll for platted lots, pursuant to the Uniform Method (defined below) and which is also indicated on Exhibit “A”, and the remaining portion of which the District desires to levy and directly collect on the remaining unplatted lands; and

WHEREAS, Chapter 197, Florida Statutes, provides a mechanism pursuant to which such special assessments may be placed on the tax roll and collected by the local tax collector (“Uniform Method”); and

WHEREAS, the District has previously evidenced its intention to utilize this Uniform Method and has approved an Agreement with the County Tax Collector to provide for the collection of the special assessments under the Uniform Method; and

WHEREAS, it is in the best interests of the District to collect special assessments for operations and maintenance on platted lots using the Uniform Method and to directly collect from the remaining unplatted property reflecting their portion of the District's operations and maintenance expenses, as set forth in the budget; and

WHEREAS, it is in the best interests of the District to adopt the Assessment Roll of the Stoneybrook South at ChampionsGate Community Development District (the "Assessment Roll") attached to this Resolution as Exhibit "B" and incorporated as a material part of this Resolution by this reference, and to certify the portion of the Assessment Roll on platted property to the County Tax Collector pursuant to the Uniform Method and to directly collect the remaining portion on the unplatted property; and

WHEREAS, it is in the best interests of the District to permit the District Manager to amend, from time to time, the Assessment Roll adopted herein, including that portion certified to the County Tax Collector by this Resolution, as the Property Appraiser updates the property roll for the County, for such time as authorized by Florida law.

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

SECTION 1. INCORPORATION OF RECITALS AND AUTHORITY. The recitals stated above are true and correct and by this reference are incorporated by reference as a material part of this Resolution. The Resolution is adopted pursuant to the provisions of Florida Law, including Chapter 170, 190 and 197, *Florida Statutes*.

SECTION 2. BENEFIT. The provision of the services, facilities, and operations as described in Exhibit "A" confer a special and peculiar benefit to the lands within the District, which benefits exceed or equal the costs of the assessments. The allocation of the costs to the specially benefitted lands is shown in Exhibits "A" and "B."

SECTION 3. ASSESSMENT IMPOSITION. A special assessment for operation and maintenance as provided for in Chapter 190, Florida Statutes, is hereby imposed and levied on benefitted lands within the District in accordance with Exhibit "B." The lien of the special assessments for operations and maintenance imposed and levied by this Resolution shall be effective upon passage of this Resolution.

SECTION 4. COLLECTION. The collection of the previously levied debt service assessments and operation and maintenance special assessments on platted lots and developed lands shall be at the same time and in the same manner as County taxes in accordance with the Uniform Method, as set forth in Exhibits "A" and "B." The previously levied debt services assessments and operations and maintenance assessments on undeveloped and unplatted lands will be collected directly by the District in accordance with Florida law, as set forth in Exhibits "A" and "B." Assessments directly collected by the District are due according to the following schedule: 50% due no later than November 1, 2023, 25% due no later than February 1, 2024 and

25% due no later than May 1, 2024. In the event that an assessment payment is not made in accordance with the schedule stated above, such assessment and any future scheduled assessment payments due for Fiscal Year 2024 shall be delinquent and shall accrue penalties and interest in the amount of one percent (1%) per month plus all costs of collection and enforcement, and shall either be enforced pursuant to a foreclosure action, or, at the District's discretion, collected pursuant to the Uniform Method on a future tax bill, which amount may include penalties, interest, and costs of collection and enforcement. In the event as assessment subject to direct collection by the District shall be delinquent, the District Manager and District Counsel, without further authorization by the Board, may initiate foreclosure proceedings to collect and enforce the delinquent and remaining assessments. Notwithstanding the foregoing, any assessments which, by operation of law or otherwise, have been accelerated for non-payment, are not certified by this Resolution.

SECTION 5. CERTIFICATION OF ASSESSMENT ROLL. The District's Assessment Roll, attached to this Resolution as Exhibit "B," is hereby certified. That portion of the District's Assessment Roll which includes developed lands and platted lots is hereby certified to the County Tax Collector and shall be collected by the County Tax Collector in the same manner and time as County taxes. The proceeds there from shall be paid to the Stoneybrook South at ChampionsGate Community Development District.

SECTION 6. ASSESSMENT ROLL AMENDMENT. The District Manager shall keep appraised of all updates made to the County property roll by Property Appraiser after the date of this Resolution, and shall amend the District's Assessment Roll in accordance with any such updates, for such time as authorized by Florida law, to the County property roll. After any amendment of the Assessment Roll, the District Manager shall file the updates to the tax roll in the District records.

SECTION 7. SEVERABILITY. The invalidity or unenforceability of any one or more provisions of this Resolution shall not affect the validity or enforceability of the remaining portions of this Resolution, or any part thereof.

SECTION 8. EFFECTIVE DATE. This Resolution shall take effect upon the passage and adoption of this Resolution by the Board of Supervisors of the Stoneybrook South at ChampionsGate Community Development District.

PASSED AND ADOPTED this 7th day of August, 2023.

ATTEST:

**STONEYBROOK SOUTH AT
CHAMPIONSGATE COMMUNITY
DEVELOPMENT DISTRICT**

Secretary/Assistant Secretary

By:_____

Its:_____

SECTION VI

TRI-PARTY LANDSCAPE MAINTENANCE AGREEMENT

THIS TRI-PARTY LANDSCAPE MAINTENANCE AGREEMENT (the “**Agreement**”), effective as of the _____ day of _____, 2023 (the “**Effective Date**”), between the **STONEBROOK SOUTH COMMUNITY DEVELOPMENT DISTRICT** (the “**SBS District**”) and the **STONEBROOK SOUTH AT CHAMPIONSGATE COMMUNITY DEVELOPMENT DISTRICT** (“**SBS CG District**”) (hereinafter the SBS District and SBS CG District are collectively referred to herein as the “**District**”), local units of special purpose governments, created under Chapter 190, *Florida Statutes*, whose mailing addresses are c/o Governmental Management Services – Central Florida, LLC, 219 E. Livingston Street, Orlando, Florida 32801, and **FLORALAWN, INC.** (hereinafter referred to as “**Contractor**”), a Florida corporation, whose principal address is 734 S. Combee Road, Lakeland, Florida, 33801.

W I T N E S S E T H:

Subject to and upon the terms and conditions of this Agreement and in consideration of the mutual promises set forth herein and other good and valuable consideration, the sufficiency of which is hereby acknowledged, the District and Contractor agree as follows:

1. DEFINITIONS.

(a) Agreement. The Agreement consists of: (i) this Tri-Party Landscape Maintenance Agreement; and (ii) “Exhibit 1 - Scope of Work,” “Exhibit 2 - Fee Summary” and “Exhibit 3 - Extra Services Pricing Summary,” collectively attached hereto as Exhibit “A” (collectively referred to herein as the “Proposal”). The Agreement represents the entire and integrated Agreement between the parties hereto and supersedes all prior negotiations, representation, or agreements, either written or oral. The Agreement may be amended or modified only as set forth below in Article 14. In the event of any conflict between the terms herein and term(s) in the Proposal the terms herein shall prevail.

(b) Services. The term “Services” or “Work” as used in this Agreement shall be construed to include all activities and services set forth in the Proposal, and all obligations of Contractor under this Agreement, including any addenda or special conditions. If an addendum or additional work is agreed upon by the parties, the Contractor shall be subject to the terms of this Agreement. All work being completed to date by the Contractor for the District shall be subject to and in accordance with the terms set forth herein.

(c) Interlocal Agreement. The SBS CG District and the SBS District are parties to that certain “Interlocal Agreement Between Stoneybrook South at ChampionsGate Community Development District and Stoneybrook South Community Development District Regarding Joint Maintenance and Operation of Facilities,” dated June 5, 2023 (hereinafter referred to as the “Interlocal Agreement,” whereby the SBS CG District and the SBS District agreed to the joint allocation of operating and maintenance costs among the Districts, including for landscaping tracts.

2. SCOPE OF SERVICES.

(a) A description of the nature, scope, location and schedule of the Services to be performed by Contractor under this Agreement shall be as described in the Proposal. The area to be included under this Agreement may be amended by the mutual consent of the District and the Contractor.

3. COMMENCEMENT OF SERVICES AND TERM. Contractor shall commence the Services on the Effective Date and shall perform same in accordance with any schedules as set forth in the Agreement. The term of this Agreement shall be for twelve months, and as determined by the sole reasonable satisfaction of the District which shall be evidenced by the District's monthly payment.

4. DISTRICT MANAGER.

(a) The District's authorized representative (herein referred to as the "District Manager") shall be the District Manager of the District, which is Governmental Management Services – Central Florida, LLC, whose mailing address is 219 East Livingston Street, Orlando, Florida 32801, Attention: George S. Flint; provided, however, that the District may, without liability to the Contractor, unilaterally amend this Article from time to time by designating a different person or organization to act as its representative and so advising the Contractor in writing, at which time the person or organization so designated shall be the District's representative for the purpose of this Agreement.

(b) All actions to be taken by, all approvals, notices, consent, directions and instruction to be given by, all notices and other matters to be delivered to, all determinations and decisions to be made by and, in general, all other action to be taken by, or given to, the District shall be taken, given, and made by, or delivered or given to the District Manager in the name of and on behalf of the District, provided, however, that the District (and not the District Manager or any other agents of the District) shall be solely obligated to the Contractor for all sums required to be paid by the District to the Contractor hereunder.

5. COMPENSATION, PAYMENTS AND INSPECTION RIGHTS PRIOR TO FINAL PAYMENT.

(a) The SBS District and the SBS CG District agree to pay the Contractor the total monthly fee specified in the Proposal, as applicable, on a monthly basis and after the Services are completed and have been inspected and approved by the District's authorized representative.

(b) Work Authorizations shall mean orders or directives issued by the District. Work Authorizations shall be issued for repairs or emergency services, changes to the scope of the area in which services are required, or for any services beyond those set forth in Article 2. Services performed under a Work Authorization may be paid either on a lump sum basis, a unit price basis, or a time and material basis in the District's sole discretion. Contractor shall not be entitled to compensation for Services outside the scope of Article 2 unless Contractor has obtained prior written authorization of District to perform the same.

(c) District retains the right to reduce any portion of Contractor's Scope of Services as set forth in Article 2. Should this occur, a revised Scope of Services will be agreed upon in writing by both District and Contractor.

6. REPRESENTATIONS, WARRANTIES AND COVENANTS.

(a) Contractor hereby represents to District that: (i) it has the experience, qualifications and skill to perform the Services as set forth in this Agreement; (ii) it is duly licensed and permitted to observe and perform the terms, covenants, conditions and other provisions on its part to be observed or performed under this Agreement; (iii) has the necessary equipment, materials and inventory required to perform the Services as set forth in this Agreement; (iv) it has by careful examination satisfied itself as to: (a) the nature, location and character of the area in which the Services are to be performed including, without limitation, the surface conditions of the land and all structures and obstructions thereon, both natural and manmade, the surface water conditions of the area, and to the extent pertinent, all other conditions, and (b) all other matters or things which could in any manner affect the performance of the Services.

(b) The Contractor warrants to the District that all materials furnished under this Agreement shall be new unless otherwise specified, and that all Services shall be of good quality, free from faults and defects and in conformance with the Agreement documents.

7. EMPLOYEES; INDEPENDENT CONTRACTOR STATUS.

(a) All matters pertaining to the employment, supervision, compensation, insurance, promotion, and discharge of any employees of Contractor or of entities retained by Contractor are the sole responsibility of Contractor. Contractor shall fully comply with all applicable acts and regulations having to do with workman's compensation, social security, unemployment insurance, hours of labor, wages, working conditions and other employer-employee related subjects. Contractor shall obtain, for each individual Contractor employs on the District's premises at any time, a criminal background check performed by an appropriate federal or state agency, or by a professional and licensed private investigator, and shall make, based on the results of such background checks, employment suitability determinations for each employee that are reasonable and customary within the Contractor's industry. Contractor shall maintain copies of said background checks on file so long as the subject individual(s) remains in Contractor's employ, and Contractor shall make all background checks available for District's review upon request. Contractor shall enforce strict discipline and good order among its employees on the District's premises. Contractor shall comply with all requirements of the E-Verify System as set forth in Article 18.

(b) Contractor is an independent contractor and not an employee of the District. It is further acknowledged that nothing herein shall be deemed to create or establish a partnership or joint venture between the District and Contractor. Contractor has no authority to enter into any contracts or contracts, whether oral or written, on behalf of the District.

8. COMPLIANCE WITH LAWS, REGULATIONS, RULES AND POLICIES.

(a) At all times, Contractor shall operate in accordance with all applicable laws, statutes, regulations, rules, ordinances, policies, permits and orders. Contractor is responsible for obtaining all permits or other approvals required for the Services.

(b) Contractor hereby covenants and agrees to comply with all of the rules, ordinances and regulations of governmental authorities wherein the District's facilities are located, as said rules, etc. may specifically relate to Contractor or its Services provided hereunder, at Contractor's sole cost and expense, and Contractor will take such action as may be necessary to comply with any and all notices, orders or other requirements affecting the Services described herein as may be issued by any governmental agency having jurisdiction over Contractor, unless specifically instructed by the District that it intends to contest such orders or requirements and that Contractor shall not comply with the same. Contractor shall provide immediate notice to the District of any such orders or requirements upon receipt of same.

(c) The District is a local unit of special purpose government created in accordance with the Uniform Community Development District Act of 1980, Chapter 190, *Florida Statutes*. Contractor agrees to comply with all applicable requirements of the "Sunshine Law," the "Public Records Law," the Community Development Districts Law, and all other statutes and regulations applicable to Contractor.

9. WORKPLACE ENVIRONMENT AND PUBLIC SAFETY.

(a) Contractor agrees to provide a safe and healthy workplace environment for its employees and agents and a safe and healthy environment for the public at all times. Contractor shall promptly correct any unsafe condition or health hazard in its control and shall immediately report any such condition to the District). In addition to all other requirements of this Agreement, Contractor shall comply with all federal, state and local laws and regulations related to health and safety. Further, Contractor acknowledges that all vehicles and equipment must be properly and safely operated and, where applicable, licensed and/or permitted, to operate on public roadways. Contractor acknowledges that it is responsible for public safety issues including but not limited to: proper work methods, use of protective equipment, safe maintenance, traffic control through work zones, and handling and use of materials, vehicles, and equipment.

(b) The Contractor agrees that it alone bears the responsibility for providing a safe and healthy workplace, and that nothing in this Agreement suggests that the District has undertaken or assumed any part of that responsibility.

(c) Contractor shall, prior to performing any of the Services, provide employees with training to perform their jobs safely, including instruction in proper work methods, use of protective equipment, and safe maintenance, handling and use of materials, vehicles, and equipment. Contractor will not ask or allow any employee to operate any vehicle or equipment until the employee has received all relevant and advisable training. Contractor shall assure that all employees are licensed and/or have all applicable permits, necessary to perform the Services.

(d) Contractor will furnish, at its expense, all safety and protective equipment required or advisable for the protection of employees.

10. PUBLIC RECORDS AND OWNERSHIP OF BOOKS AND RECORDS.

(a) Contractor understands and agrees that all documents of any kind relating to this Agreement may be public records and, accordingly, Contractor agrees to comply with all applicable provisions of Florida public records law, including but not limited to the provisions of Chapter 119, *Florida Statutes*. Contractor acknowledges and agrees that the public records custodian of the District is the District Manager, which is currently Governmental Management Services – Central Florida, LLC (the “Public Records Custodian”). Contractor shall, to the extent applicable by law:

(i) Keep and maintain public records required by District to perform services;

(ii) Upon request by District, provide District with the requested public 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*;

(iii) Ensure that public records which are exempt or confidential, and exempt from public records disclosure requirements, are not disclosed except as authorized by law for the duration of the Agreement term and following the Agreement term if the Contractor does not transfer the records to the Public Records Custodian of the District; and

(iv) Upon completion of the Agreement, transfer to District, at no cost, all public records in District’s possession or, alternatively, keep, maintain and meet all applicable requirements for retaining public records pursuant to Florida laws.

IF THE CONTRACTOR HAS QUESTIONS REGARDING THE APPLICATION OF CHAPTER 119, FLORIDA STATUTES, TO THE CONTRACTORS’S DUTY TO PROVIDE PUBLIC RECORDS RELATING TO THIS AGREEMENT, CONTACT THE DISTRICT’S CUSTODIAN OF PUBLIC RECORDS AT (407-841-5524), OR BY EMAIL AT GFLINT@GMSCFL.COM, OR BY REGULAR MAIL AT 219 EAST LIVINGSTON STREET, ORLANDO, FLORIDA 32801, ATTENTION: DISTRICT PUBLIC RECORDS CUSTODIAN.

11. INSURANCE.

(a) Contractor shall, throughout the performance of its services pursuant to this Agreement, maintain at a minimum:

(i) Occurrence based comprehensive general liability insurance (including broad form contractual coverage), with a minimum limit of \$1,000,000 single limit per

occurrence, protecting it and District from claims for bodily injury (including death), property damage, contractual liability, products liability and personal injury which may arise from or in connection with the performance of Contractor's services under this Agreement or from or out of any act or omission of Contractor, its officers, directors, agents, and employees;

(ii) Occurrence based automobile liability insurance including bodily injury and property damage, including all vehicles owned, leased, hired and non-owned vehicles with limits of not less than \$1,000,000.00 combined single limit covering all work performed hereunder;

(iii) Workers' compensation insurance as required by applicable law (or employer's liability insurance with respect to any employee not covered by workers' compensation) with minimum limits of \$100,000 per occurrence; and

(iv) Employers liability, with a minimum coverage level of \$1,000,000.

(b) All such insurance required in Paragraph 11(a) shall be with companies and on forms acceptable to District and shall provide that the coverage thereunder may not be reduced or canceled unless thirty (30) days prior written notice thereof is furnished to District; the insurance required under paragraph 11(a)(i) shall name the District as an additional insured. Certificates of insurance (and copies of all policies, if required by the District) shall be furnished to the District. In the event of any cancellation or reduction of coverage, Contractor shall obtain substitute coverage as required under this Agreement, without any lapse of coverage to District whatsoever.

12. SOVEREIGN IMMUNITY. Nothing contained herein, or in the Agreement, or in the Terms and Conditions, shall cause or be construed as a waiver of the District's immunity or limitations on liability granted pursuant to section 768.28, *Florida Statutes*, or other law, and nothing in this Agreement shall inure to the benefit of any third party for the purpose of allowing any claim which could otherwise be barred under the Doctrine of Sovereign Immunity or by operation of law.

13. INDEMNIFICATION Contractor agrees to indemnify, save harmless and defend the District, its officers, directors, board members, employees, agents and assigns, from and against any and all liabilities, claims, penalties, forfeitures, suits, legal or administrative proceedings, demands, fines, punitive damages, losses, liabilities and interests, and any and all costs and expenses incident thereto (including costs of defense, settlement and reasonable attorneys' fees, which shall include fees incurred in any administrative, judicial or appellate proceeding) which the District, their officers, directors, board members, employees, agents and assigns, may hereafter incur, become responsible for or pay out to the extent arising out of (i) Contractor's (or its agents, employees or subcontractors) breach of any term or provision of this Agreement, or (ii) any negligent or intentional act or omission of Contractor, its agents, employees or subcontractors, related to or in the performance of this Agreement.

14. MODIFICATIONS, ADDITIONS OR DELETIONS TO THE SERVICES.

(a) A Work Authorization shall be in writing by the District, which shall consist

of additions, deletions or other modifications to the Agreement.

(b) The District may, from time to time, without affecting the validity of the Agreement, or any term or condition thereof, issue Work Authorizations which may identify additional or revised Scope of Services, or other written instructions and orders, which shall be governed by the provisions of the Agreement. The Contractor shall comply with all such orders and instructions issued by the District. Upon receipt of any Work Authorization, the Contractor shall promptly proceed with the work, and the resultant decrease or increase in the amount to be paid the Contractor, if any, shall be governed by the provisions of Article 5 in this Agreement.

15. PROTECTION OF PERSONS AND PROPERTY; MONITORING.

(a) In addition to all other requirements hereunder, the Contractor shall be responsible for initiating, maintaining and supervising safety precautions and programs in connection with the Services, and shall provide all protection to prevent injury to persons involved in any way in the Services and all other persons, including, without limitation, the employees, agents guests, visitors, invitees and licensees of the District and community residents, tenants, and the general public that may be affected thereby.

(b) All Services, whether performed by the Contractor, its Subcontractors, or anyone directly or indirectly employed by any of them, and all applicable equipment, machinery, materials, tools and like items used in the Services, shall be in compliance with, and conform to: (i) all applicable laws, ordinances, rules, regulations and orders of any public, quasi-public or other governmental authority; and (ii) all codes, rules, regulations and requirements of the District and its insurance carriers relating thereto. In the event of conflicting requirements, the more stringent shall govern.

(c) The Contractor shall at all times keep the general area in which the Services are to be performed, including but not limited to sidewalks, roadways, trails, rights-of-way, open spaces, and all such areas impacted by the Services, clean and free from accumulation of waste materials or rubbish (including, without limitation, hazardous waste), caused by performance of the Services, and shall continuously throughout performance of the Services, remove and dispose of all such materials. The District may require the Contractor to comply with such standards, means and methods of cleanup, removal or disposal as the District may make known to the Contractor. In the event the Contractor fails to keep the general area in which the Services are to be performed clean and free from such waste or rubbish, or to comply with such standards, means and methods, the District may take such action and offset any and all costs or expenses of whatever nature paid or incurred by the District in undertaking such action against any sums then or thereafter due to the Contractor.

(d) Contractor shall cooperate with and participate in, at no additional cost or charge, all programs, plans or routines for monitoring and reporting to District, as required in the sole discretion of the District, to ensure satisfactory performance of the Services provided hereunder.

16. SUSPENSION OR TERMINATION.

(a) Anything in this Agreement to the contrary notwithstanding, District shall, in its sole discretion and without cause, have the right to suspend or terminate this Agreement upon thirty (30) days prior written notice to Contractor.

(b) If the Contractor should become insolvent, file any bankruptcy proceedings, make a general assignment for the benefit of creditors, suffer or allow appointment of a receiver, refuse, fail or be unable to make prompt payment to Subcontractors, disregard applicable laws, ordinances, governmental orders or regulations or the instructions of the District, or if the Contractor should otherwise be guilty of a violation of, or in default under, any provisions of the Agreement, then the District may, without prejudice to any other right or remedy available to the District and after giving the Contractor and its surety, if any, seven (7) days written notice, terminate the Contract and the employment of Contractor. In addition, without terminating this Contract as a whole, the District may, under any of the circumstances above, terminate any portion of this Contract (by reducing, in such as manner as District deems appropriate, the Scope of Service to be performed by the Contractor) and complete the portion of this Contract so terminated in such manner as the District may deem expedient.

17. SUBCONTRACTORS. If the Contractor desires to employ Subcontractors in connection with the performance of its Services under this Agreement:

(a) Nothing contained in the Agreement shall create any contractual relationship between the District and any Subcontractor. However, it is acknowledged that the District is an intended third-party beneficiary of the obligations of the Subcontractors related to the Services.

(b) Contractor shall coordinate the services of any Subcontractors and remain fully responsible under the terms of this Agreement; Contractor shall be and remain responsible for the quality, timeliness and coordinate of all Services furnished by the Contractor or its Subcontractors.

(c) All subcontracts shall be written. Each subcontract shall contain a reference to this Agreement and shall incorporate the terms and condition of this Agreement to the full extent applicable to the portion of the Services covered thereby. Each Subcontractor must agree, for the benefit of the District, to be bound by such terms and conditions to the full extent applicable to its portion of the Services.

18. COMPLIANCE WITH E-VERIFY SYSTEM

(a) The Contractor shall comply with and perform all applicable provisions and requirements of Section 448.095, *Florida Statutes* and Section 448.09(1), *Florida Statutes*. Accordingly, beginning on the Effective Date, to the extent required by Section 448.095, *Florida Statutes*, the Contractor shall enroll with and use the United States Department of Homeland Security's E-Verify system to verify the work authorization status of all newly hired employees.

The District may terminate this Agreement immediately for cause if there is a good faith belief that the Contractor has knowingly violated Section 448.091, *Florida Statutes*.

(b) If the Contractor anticipates entering into agreements with a subcontractor for the work, Contractor will not enter into the subcontractor agreement without first receiving an affidavit from the subcontractor regarding compliance with Section 448.095, *Florida Statutes*, and stating that the subcontractor does not employ, contract with, or subcontract with an unauthorized alien. Contractor shall maintain a copy of such affidavit for the duration of the agreement and provide a copy to the District upon request. In the event that the District has a good faith belief that a subcontractor has knowingly violated Section 448.095, *Florida Statutes*, but the Contractor has otherwise complied with its obligations hereunder, the District shall promptly notify the Contractor. The Contractor agrees to immediately terminate the agreement with the subcontractor upon notice from the District. Further, absent such notification from the District, the Contractor or any subcontractor who has a good faith belief that a person or entity with which it is contracting has knowingly violated Section 448.09(1), *Florida Statutes*, shall promptly terminate its agreement with such person or entity.

(c) By entering into this Agreement, the Contractor represents that no public employer has terminated a contract with the Contractor under Section 448.095(2)(c), *Florida Statutes*, within the year immediately preceding the date of this Agreement.

19. NOTICE.

(a) Notices required or permitted to be given under this Agreement shall be in writing, may be delivered personally or by mail, overnight delivery service, or courier service, and shall be given when received by the addressee. Notices shall be addressed as follows:

If to SBS CG District: Stoneybrook South at ChampionsGate Community
Development District
c/o Governmental Management Services – Central Florida,
LLC
219 East Livingston Street
Orlando, Florida 32801
Attention: George S. Flint, District Manager
Telephone: (407) 841-5524

Copy to: Latham, Luna, Eden & Beaudine, LLP
201 S. Orange Ave., Suite 1400
Orlando, Florida 32801
Attention: Jan Albanese Carpenter, District Counsel
Telephone: (407) 481-5800

If to SBS District: Stoneybrook South Community Development District
c/o Governmental Management Services – Central Florida,
LLC
219 East Livingston Street

Orlando, Florida 32801
Attention: George S. Flint, District Manager
Telephone: (407) 841-5524

Copy to: Straley Robin Vericker
1510 W. Cleveland Street
Tampa, Florida 33606
Telephone: 813-321-4107

If to Contractor: Floralawn, Inc.
734 S. Combee Road
Lakeland, Florida 33801
Attention: Bryan Boyett (or Manager)
Telephone: (863) 668-0494

(b) Notwithstanding the foregoing, any notice sent to the last designated address of the party to whom a notice may be or is required to be delivered under this Agreement shall not be deemed ineffective if actual delivery cannot be made due to a change of address of the party to whom the notice is directed or the failure or refusal of such party to accept delivery of the notice. Parties may change notice address by delivering written notice by mail, overnight delivery service, or courier service to the other party and such change shall become effective when received by the addressee.

20. ATTORNEYS' FEES. If either party hereto institutes an action or proceeding for a declaration of the rights of the parties the Agreement, for injunctive relief, for an alleged breach or default of, or any other action arising out of, the Agreement, or in the event any party hereto is in default of its obligations pursuant hereto, whether or not suit is filed or prosecuted to final judgment, the non-defaulting or prevailing party shall be entitled to its actual attorneys' fees and to any court costs and expenses incurred, in addition to any other damages or relief awarded.

21. GOVERNING LAW AND JURISDICTION. This Agreement shall be interpreted and enforced under the laws of the State of Florida. The parties will comply with the terms of the Agreement only to the extent they are enforceable or permitted under Florida law. Any litigation arising under this Agreement shall occur in a court having jurisdiction in Osceola County, Florida. **THE PARTIES WAIVE TRIAL BY JURY AND AGREE TO SUBMIT TO PERSONAL JURISDICTION AND VENUE IN OSCEOLA COUNTY, FLORIDA.**

22. SEVERABILITY. In the event that any provision of this Agreement is judicially construed to be invalid by a court of competent jurisdiction, such provision shall then be construed in a manner allowing its validity, or if this leads to an impracticable result, shall be stricken, but in either event, all other provisions of the Agreement shall remain in full force and effect.

23. NO WAIVER. No failure by either party to insist upon the strict performance of any covenant, duty, contract or condition of this Agreement or to exercise any right or remedy upon a breach thereof shall constitute a waiver of any such breach or of such or any other covenant, contract, term or condition. Any party hereto, by written notice executed by such party, may, but

shall be under no obligation to, waive any of its rights or any conditions to its obligations hereunder, or any duty, obligation, or covenant of any other party hereto. No waiver shall affect or alter this Agreement, but each and every covenant, contract, term and condition of this Agreement shall continue in full force and effect with respect to any other then-existing or subsequent breach thereof.

24. NO MODIFICATION. No modification, waiver, amendment, discharge or change of this Agreement shall be valid unless the same is in writing and signed by the parties against which such enforcement is or may be sought. This instrument contains the entire contract made between the parties and may not be modified orally or in any manner other than by a contract in writing signed by all parties hereto or their respective successors in interest.

25. TIME IS OF THE ESSENCE. The time for delivery and/or completion of the work to be performed under the Agreement shall be of the essence of the Agreement.

26. ARM'S LENGTH TRANSACTION. This Agreement has been negotiated fully between the parties as an arm's length transaction. In addition to the representations and warranties contained herein, the Contractor acknowledges that prior to the execution of the Agreement it has thoroughly reviewed and inspected the Agreement documents, and satisfied itself regarding any error, inconsistency, discrepancy, ambiguity, omission, insufficiency of detail or explanation. Contractor further acknowledges that the parties have participated fully in the preparation of this Agreement and received the advice of counsel. In the case of a dispute concerning the interpretation of any provision of this Agreement, all Parties are deemed to have drafted, chosen and selected the language, and doubtful language will not be interpreted or construed against any Party.

27. COUNTERPARTS. This Agreement may be executed in any number of counterparts with the same effect as if all parties had signed the same document. All fully executed counterparts shall be construed together and shall constitute one and the same contract.

[Signatures provided on following page.]

**SIGNATURE PAGE TO
TRI-PARTY LANDSCAPE MAINTENANCE AGREEMENT**

IN WITNESS WHEREOF, the parties have caused this Agreement to be duly executed
affective as of the day and year first above written.

SBS DISTRICT:

**STONEYBROOK SOUTH
COMMUNITY DEVELOPMENT
DISTRICT**, a Florida community
development district

By: _____
Name: _____
Chairman/Vice-Chair, Board of Supervisors

SBS CG DISTRICT:

**STONEYBROOK SOUTH AT
CHAMPIONSGATE COMMUNITY
DEVELOPMENT DISTRICT**, a Florida
community development district

By: _____
Name: _____
Chairman/Vice-Chair, Board of Supervisors

CONTRACTOR:

FLORALAWN, INC., a Florida
corporation

By: _____
Print: _____
Title: _____

EXHIBIT “A”

PROPOSAL

[ATTACHED]

EXHIBIT 1 –SCOPE OF WORK

The work for the exterior landscape maintenance is to include the furnishing of all labor, materials, equipment, accessories and services necessary or incidental to sustain all turf and plant materials in a healthy, vigorous growing condition, free from weeds, diseases, insects, and nutritional deficiencies as well as a completely operational irrigation system. All associated planted areas are to be kept in a continuous healthy, neat, clean and debris free condition for the entire life of the contract.

SCHEDULE "A" – GENERAL SERVICES

A. Turf Maintenance

Turf maintenance is defined as all mowing, edging, trimming and cleanup of lawn areas. Turf maintenance operations are to be completed the same day they are begun. High traffic and high profile areas such as the primary entrances, clubhouse and pool areas will be completely mowed, edged, trimmed and cleaned up prior to normal business hours of operation. In the event it becomes necessary to make a change in the mowing schedule for any reason, an HOA and/or CDD representative must be notified prior to adjustment of schedule. Mowing during inclement weather will not alleviate the contractor of responsibility for damage caused by the mowing of wet areas.

1. Mowing

- a. Prior to mowing, remove and dispose of normal litter and debris from all landscape areas.
- b. St. Augustine and Bahia turf shall be mowed weekly during the growing season from March 15th through October 15th and bi-weekly during the non-growing season from October 15th through March 15th. Based on this schedule, it is estimated that the contractor will perform a minimum of 40 and a maximum of 42 mowing cycles per 12-month period in the performance of this contract. It is understood that the contractor may be required to periodically add or delete mowing cycles based on weather or other factors with the consent of an HOA and/or CDD representative. Should the number of mowing cycles fall below 40 in any contract year during the term of this agreement, the contractor will reduce the next month's billing by the amount per cycle for each cycle missed. HOA and/or CDD will pay contractor the per cycle amount for each mowing cycle in excess of 42 per contract year when an HOA and/or CDD representative requests additional mowing cycles. This will be invoiced at the contracted price per cycle in the month following the end of the contract period. Bahia turf in power line easements will be mowed eight (8) times per year.
- c. St. Augustine and Bahia turf shall be cut with rotary mowers to maintain a uniform height. Mowing blades shall be kept sufficiently sharp and properly adjusted to provide a cleanly cut grass blade. Mowing pattern shall be varied where feasible to prevent rutting and minimize compaction.
- d. Mowing height for St. Augustine and Bahia turf will be set at 3½" to 4". At no time will mowing height be reduced so that more than 1/3 of the grass blade is removed at any cutting.
- e. Zoysia turf shall be mowed based on 40 to 42 mowing cycles per 12-month period in the performance of this contract. It is understood that the contractor may be required to periodically add or delete mowing cycles based on weather or other factors with the consent of the owner or owner's representative.
- f. Zoysia turf shall be cut with a reel or rotary mower to maintain a uniform height. Mowing blades shall be kept sufficiently sharp and properly adjusted to provide a cleanly cut grass blade. Mowing pattern shall be varied where feasible to prevent rutting and minimize compaction.

- g. Mowing height for Zoysia turf will be set at 2-3". At no time will mowing height be reduced so that more than 1/3 of the grass blade is removed at any cutting.
- h. Bermuda turf shall be mowed based on 104 mowing cycles per 12-month period in the performance of this contract. The frequency will be two times per week year round. It is understood that the contractor may be required to periodically add or delete mowing cycles based on weather or other factors with the consent of an HOA and/or CDD representative.
- i. Bermuda turf shall be cut with reel mowers or high speed rotary to maintain a uniform height. Mowing blades shall be kept sufficiently sharp and properly adjusted to provide a cleanly cut grass blade. Mowing pattern shall be varied where feasible to prevent rutting and minimize compaction.
- j. Mowing height for Bermuda turf will be set at ¾" to 1". At no time will mowing height be reduced so that more than 1/3 of the grass blade is removed at any cutting.
- k. Contractor shall complete a minimum of two passes along all waterways with a 50" or 60" mower discharging clippings away from the water.
- l. Visible clippings that may be left following mowing operations shall be removed from the site each visit. Discharging grass clippings into beds, tree rings or maintenance strips is unacceptable and if it occurs they shall be removed prior to the end of each service day.
- m. Contractor will take special care to prevent damage to plant material as a result of the mowing operations. Any damage caused by contractor's mowing equipment may result in the replacement of damaged material at the contractor's cost. Determination as to replacement will be at the sole discretion of an HOA and/or CDD representative. Replacement material will be of similar size to the material being replaced.

2. Aeration/Overseeding

- a. Bermuda turf will be aerated four (4) times per year in the months of February, May, August and November. Aeration is to be performed utilizing a core aerator and dragging the turf upon completion.
- b. Bermuda turf will be top dressed immediately after two (2) aerations with 3/16" of USGA approved sand as specified in schedule. (May and November)

3. Edging

Sidewalks, curbs, concrete slabs and other paved surfaces will be edged in conjunction with mowing operations. Edging is defined as removal of unwanted turf from the above mentioned borders by use of a mechanical edger. String trimmers will not be used for this function

4. String Trimming

- a. String Trimming shall be performed around road signs, guard posts, trees, shrubs, utility poles, and other obstacles where mowers cannot reach. Grass shall be trimmed to the same desired height as determined by the mowing operation. Trimming shall be completed with each mowing operation.
- b. Under no circumstance will it be an acceptable practice to string trim bed edges or small areas that may be cut utilizing a push type walk behind mower.
- c. Maintaining grass-free areas by use of chemicals may be the preferred method in certain applications. Such use will only be done with prior approval of an HOA and/or CDD representative.
- d. Turf around the edge of all waterways shall be mowed or string trimmed to the natural water's edge during each mowing cycle.

5. Discing

The bottom of all dry ponds will be disc'd monthly including the removal of all vegetation, debris, and litter and left with a smooth grade.

6. Rib Compounds

All nine rib compound locations will be serviced as part of the detail section they are located in; removing weed growth from inside the fenced in area and trimming the Viburnum plantings, around each location.

7. Blowing

When using forced air machinery to clean curbs, sidewalks and other paved surfaces, care must be taken to prevent blowing grass clippings into beds, onto vehicles or onto other hardscape surfaces.

8. Damage Prevention/Repair

Special care shall be taken to protect building foundations, light poles, sign posts and other hardscape elements from mowing, edging or string trimming equipment damage. Contractor will agree to have repairs made by specialized contractors or reimburse the HOA or CDD homeowners within 30 days for any damage to property caused by their crew members or equipment.

B. Detail

Detailing of planted areas will be performed weekly in a sectional method, each section representing one-third of the entire property. Based on three sections, the contractor will completely detail the entire property once every three weeks. The exception will be the primary entrances, clubhouse and pool areas. These are high traffic and focal areas and as such will be included in each detail section to provide weekly attention. The detailing process will include trimming, pruning and shaping of all shrubbery, ornamental trees and groundcover, removal of tree suckers, structural pruning or cutbacks of select varieties of plant material and ornamental grasses as directed, as well as the defining of bed lines, tree saucers and the removal of all unwanted vegetation.

1. Pruning

- a. Prune trees, shrubs and groundcovers to encourage healthy growth and create a natural appearance. Prune to control the new plant growth, maintain the desired plant shape and remove dead, damaged, or diseased portions of the plant. Provide remedial attention and repair to plant material as appropriate to season or in response to incidental damage.
- b. Only Contractor's staff that have been trained and demonstrate competency in proper pruning techniques shall perform pruning. Use only hand pruners or loppers on trees and shrubs, particularly groundcover Juniper varieties. Hand shears or Topiary shears will be the preferred method of trimming most formal shrubs. Only use power shears on formal hedges where previous practice was to shear, or as directed by an HOA and/or CDD representative.
- c. Pruning of trees up to a height of 12 feet is included in the scope of the work. If pruning is required above the height of 12 feet contractor shall propose an extra service to an HOA and/or CDD representative and acquire approval prior to performing the work. The branching height of trees shall be raised only for the following reasons:
 - Provide clearance for pedestrians, vehicles, mowers and buildings.
 - Maintain clearance from shrubs in bed areas.

- Improve visibility in parking lots and around entries.
- d. Prune trees to remove weak branching patterns and provide corrective pruning for proper development. Cut back to branch collar without leaving stubs. Provide clean and flush cut with no tearing of the tree bark.
- e. Prune all shrubbery in accordance with the architectural intent as it relates to adjacent plantings and intended function.
- f. Prune to contain perimeter growth within intended bed areas. Established groundcover shall be maintained 4" to 6" away from adjacent hardscape and turf. Bevel or roll leading edges to avoid creating a harsh boxed look. Mature groundcover shall be maintained at a consistent, level height to provide a smooth and even appearance and separation from adjacent plant material.
- g. Structural pruning will be required for several varieties of plants bi-annually, annually or semi-annually to maintain their scale and performance within the landscape. The methodology employed is to structurally prune one plant group throughout the entire property during the sectional detail rotation. Following this schedule, all structural pruning should be completed within a six week cycle each time it is performed. Ornamental Grasses are to be haystack cut one time per year.
- h. Grape Myrtles are to be trimmed once per year in the winter months. Trimming should include removal of old blooms, sucker growth and any cross branching. Trimming should be done in such a way that cuts are no less than 12" away from previous year's cuts. "Hat Racking" will not be permitted unless directed otherwise by an HOA and/or CDD representative.
- i. Pruning of all palms less than 12' CT in height will be included in the sectional rotation. Pruning consists of removal of all dead fronds, seedpods and any loose boots.

2. Edging

- a. Edging is defined as removal of unwanted vegetation along beds and tree saucers. Edges are to be perpendicular to the ground.
- b. Only mechanical edgers will be used for this function. Use of string trimmers or chemicals will not be allowed.
- c. Care will be taken to maintain bed edges as designed in either straight or curvilinear lines.

3. Weed Control

- a. Bed areas are to be left in a weed free condition after each detail service. While pre and post-emergent chemicals are acceptable means of control, weeds in bed areas larger than 3" shall be pulled by hand.
- b. Hardscape cracks and expansion joints are to be sprayed in conjunction with the detail cycle to control weeds. Chemical practices shall not be a substitute for hand weeding where the latter is required for complete removal.

C. General

1. Policing

- a. Contractor will police the grounds daily or on each service visit to remove trash, debris and fallen tree litter less than 2" in diameter. Contractor is not responsible for removal of excessive storm debris which would be performed with prior approval at the labor rates specified in "Exhibit – 3 Extra Services Pricing Summary".

- b. Contractor will dedicate supplemental personnel and specialized equipment to the removal of seasonal leaf drop from all landscape and hardscape areas during the months of November through April.
- c. All litter shall be removed from the property and disposed of off-site.

2. Communication

- a. Daily, the contractor will communicate with an HOA and/or CDD representative for any landscape issues requiring immediate attention.
- b. Communication is of the utmost importance. Contractor will provide a weekly written report in a form approved by an HOA and/or CDD representative which details all aspects of the previous week's maintenance activities.
- c. Contractor will provide a Monthly Service Calendar for the upcoming period and a copy of the preceding month's Irrigation Maintenance report and Lawn and Ornamental report. A copy of these documents should be submitted to an HOA and/or CDD representative by the 5th of each month electronically or via U.S. mail.
- d. Contractor agrees to take part in monthly inspections of the property to insure their performance of this agreement meets the standards required herein and protects the overall well being of the property's landscape. Contractor also agrees to complete any work that appears on punch lists resulting from inspections or reviews within three weeks of receiving them. Contractor will have their Account Manager participate on its behalf and have their Lawn and Ornamental and Irrigation Managers or Technicians available for a minimum of the pre inspection meeting.

3. Staffing

- a. The Contractor shall have a well-experienced Foreman/Supervisor on site at all times with the crew. This person should have extensive knowledge of horticultural practices and be capable of properly supervising others. He/she and other supervisors should be in a certain type of uniform that distinguishes them from the crew. The Foreman/Supervisor should communicate daily with the property's manager and submit a report of the crew's accomplishments at the end of each week to Management. In order to maintain continuity, the same Foreman/Supervisor shall direct the scheduled maintenance operations throughout the year. Any anticipated changes in supervisory personnel shall be brought to the attention of an HOA and/or CDD representative prior to any such change. This will assure Management that maintenance personnel remain familiar with the maintenance specifications, the site and any changing conditions.
- b. The crew members should be properly trained to carry out their assigned task, and should work in a safe professional manner. Each crew member should be in full uniform at all times to include all rain, cold weather gear and hats.
- c. Contractor is expected to staff the property with trained personnel experienced in commercial landscape maintenance. All personnel applying fertilizers, insecticides, herbicides and fungicides must be certified by the FL Department of Agriculture and Consumer Services. These individuals should be Best Management Practices Certified and hold a Limited Certification for Urban Landscape Commercial Fertilizer or a Certified Pest Control Operator or an employee with an ID card working under the supervision of a CPCO.
- d. Contractor agrees to screen all crew members for criminal background, advise Management and not employ persons for this Contract that have been convicted of or pled guilty to a felony crime or misdemeanor to which Management objects. Also, contractor agrees to follow all INS guidelines for hiring and to maintain an I-9 and other required documents on each employee.

- e. Contractor is expected to staff the property with adequately trained personnel, five days per week, Monday through Friday. Holidays observed that do not require staffing include New Year's Day, Memorial Day, Independence Day, Labor Day, Thanksgiving Day and Christmas Day. Normal working hours are from 7:00 AM until 5:00 PM. No power equipment operating near homes before 9:00 AM. Saturdays will be made available for makeup work due to inclement weather from 8:00 AM until 4 PM on an as needed basis. Management approval is required.

SCHEDULE "B" – TURF CARE PROGRAM - ST. AUGUSTINE (If included, see Exhibit 2 Fee Summary)

A. Application Schedule

<u>Month</u>	<u>Application</u>
January:	Winter fertilization, broadleaf weed control and disease control
March:	Spring granular fertilization, broadleaf weed control, insect and disease control
May:	Early summer liquid fertilization with Arena and weed control
July:	Summer granular fertilization, insect control and weed control
September:	Late summer fertilization and insect/disease control
November:	Fall granular fertilization and broadleaf weed/disease control

B. Application Requirements

1. Fertilization

- a. Contractor will submit a schedule of materials to be used under this program along with application rates. Annual program will include a maximum of 5 lbs of N/1000 square feet with a minimum of 30% slow release and a high Potassium blend in the fall fertilization to promote root development unless soil samples indicate the presence of sufficient Potassium.
- b. All fertilizers utilized under this program are to be custom blended with a balanced nutrient package. A complete minor and trace element package will be included with each application to insure that all the requirements of grasses are met. If soil samples indicate a high pH, all fertilizers utilized will be Sulphur coated products.
- c. A 15' minimum ring of responsibility will be maintained along or around all waterways where no product of any kind will be applied.
- d. All hardscape surfaces are to be blown off immediately following a fertilizer application to prevent staining.
- e. The irrigation system will be fully operational prior to any fertilizer application.
- f. Soils shall be tested at a reliable testing facility once per year to monitor for pH, Nematodes, Take All Root Rot and chemical make up. The results will be provided to the owner or the owner's representative along with the contractor's recommendation as to any changes in the turf care program based on these results.

2. Insect/Disease Control

- a. The reduction of irrigation water during the winter season will dramatically reduce the potential for fungus/disease problems. Contractor will be responsible to manage settings of irrigation timers.

- b. Supplemental insecticide applications will be provided in addition to the normal preventive program as needed to provide control.

3. Weed Control

- a. Weed control will be limited to the broadleaf variety and sedge type grasses under this program.
- b. Contractor shall alert owner or owner's representative of outbreaks of Crabgrass, Bermuda, Alexander and Dove grasses. Failure to do so will make the contractor liable for resulting turf loss.

4. Warranty

If the grass covered under this turf care program dies due to insect infestation, disease or improper fertilizer application, the affected grass will be replaced at no charge. Contractor will not be held responsible for turf loss due to conditions beyond their control. This includes nematodes, diseases such as Take-All Root Rot and weeds such as Crabgrass which are untreatable with currently available chemicals, high traffic areas, drainage problems, or acts of God. In the event these conditions exist, the contractor is responsible to employ whatever cultural practices can be reasonably performed to extend the life of the affected material.

SCHEDULE "B" – TURF CARE PROGRAM - BAHIA (If included, see Exhibit 2 Fee Summary)

A. Application Schedule

<u>Month</u>	<u>Application</u>
March:	Complete liquid 18-0-8 N-P-K fertilizer and broadleaf weed control to include blanket pre-emergent herbicide application.
June:	Chelated Iron application and Mole Cricket control.
October:	Complete liquid 18-0-8 N-P-K fertilizer and broadleaf weed control to include blanket pre-emergent herbicide application.

B. Application Requirements

1. Fertilization

- a. Contractor will submit a schedule of materials to be used under this program along with application rates. Annual program will include a minimum of 2 lbs. of N/1000 square feet with a minimum of 30% slow release and a high Potassium blend in the late summer fertilization to promote root development unless soil samples indicate the presence of sufficient potassium.
- b. All fertilizers utilized under this program are to be custom blended with a balanced nutrient package. A complete minor and trace element package will be included with each application to insure that all the requirements of grasses are met. If soil samples indicate a high pH, all fertilizers utilized will be Sulphur coated products.
- c. A 15' minimum ring of responsibility will be maintained along or around all waterways where no product of any kind will be applied.
- d. All hardscape surfaces are to be blown off immediately following a fertilizer application to prevent staining.
- e. The irrigation system will be fully operational prior to any fertilizer application.

- f. Soils shall be tested at a reliable testing facility twice per year to monitor for PH and chemical makeup. The results will be provided to management along with the contractor's recommendation as to any changes in the turf care program based on these results.
2. **Insect/Disease Control**
 - a. The reduction of irrigation water during the winter season will dramatically reduce the potential for fungus/disease problems. Contractor will be responsible to manage settings of irrigation timers.
 - b. Supplemental insecticide applications will be provided in addition to the normal preventive program as needed to provide control.
 3. **Weed Control**
 - a. Weed control will be limited to the broadleaf variety under this program.
 - b. Contractor shall alert management of outbreaks of Sedge, invasive Bermuda, or Crabgrass. Failure to do so will make the contractor liable for resulting turf loss.
 4. **Warranty**

No warranty is provided for Bahia turf.

SCHEDULE "B" – TURF CARE PROGRAM - ZOYSIA

A. Application Schedule - Zoysia

<u>Month</u>	<u>Application</u>
January:	IPM spot treatment for weeds as necessary and inspect/treat fungal activity.
February:	Pre-emergent herbicide/spot treatment for weeds and fungal activity.
March:	Fertilization (granular 20-0-10) with 1lb N to 1lb K, 50% slow release w/minors. Spot treat weeds and treat fungal and insect activity as necessary.
April:	Fertilization with .5lb N, with Iron, post emergent weed control, insect/disease control as necessary.
May:	Fertilization with .5lb N, with Iron, post emergent weed control, insect/disease control as necessary.
June:	Fertilization (granular 20-0-10) with .5lb N, slow release w/minors. Insect/weed/disease control as necessary.
July:	Liquid fertilization with .5lb N w/ Iron. Insect/weed/disease control as necessary.
August:	Blanket Potash 0-0-62 application at 4 lbs. per 1,000 SF, IPM-spot treat weeds as necessary, inspect/treat fungal activity.
September:	Fertilization with 14-0-40 or similar. Weed/insect/disease control as necessary.
October:	Liquid Fertilization with .25lb N, with Iron, post emergent weed control, insect/disease control as necessary.
November:	Blanket pre-emergent herbicide, w/Liquid Iron. Spot treat weeds and inspect/treat fungal activity.

- a. Sedge and Crabgrass control are included as a part of this program.

4. Warranty

If the grass covered under this turf care program dies due to insect infestation, disease or improper fertilizer application, the affected grass will be replaced at no charge. Contractor will not be held responsible for turf loss due to conditions beyond their control. This includes nematodes, high traffic areas, drainage problems, or acts of God. In the event these conditions are pre-existing, the contractor is responsible to employ whatever cultural practices can be reasonably performed to extend the life of the affected material.

SCHEDULE "C" – TREE/SHRUB CARE PROGRAM (If included, see Exhibit 2 Fee Summary)

A. Application Schedule

<u>Month</u>	<u>Application</u>
February:	Spring granular fertilization and insect/disease control as needed
March/April:	Insect/disease control/fertilization as needed
May/June:	Insect/disease control. Fertilization as needed.
July/August:	Minor nutrient blend with insect/disease control
October:	Fall granular fertilization and insect/disease control as needed
December:	Insect/disease control/fertilization as needed

B. Application Requirements

1. Fertilization

- a. Contractor will submit a schedule of materials to be used under this program along with application rates. Fertilizers selected must be appropriate for the plant material to be fertilized such as an acid forming fertilizer for Azaleas which require a lower soil pH.
- b. Contractor will submit a schedule of materials to be used under this program along with application rates. Annual program will include a minimum of 50% slow release Nitrogen and a high Potassium blend in the fall fertilization to promote root development unless soil sample results indicate the presence of sufficient Potassium.
- c. All fertilizers utilized under this program are to be custom blended with a balanced nutrient package. A complete minor and trace element package will be included with each application to insure that all the requirements of plant material are met. If soil samples indicate a high pH, all fertilizers utilized will be Sulphur coated products.
- d. A 15' minimum ring of responsibility will be maintained along or around all waterways where no product of any kind will be applied.
- e. This program covers all fertility requirements on all existing shrubs and palms, as well as all newly installed shrubs, trees, and palms up to 35'. All native trees or transplanted trees over 35' in overall height will require special consideration and are therefore excluded from this program.

- f. There will be a deep root feeding on an as needed basis to establish newly planted trees.
- g. Fertilizer will be distributed evenly under the drip zone of each plant. Special care will be taken not to "clump" fertilizer neither at the base nor in the crown of plants.
- h. The irrigation system will be fully operational prior to any fertilizer application.
- i. Soils shall be tested at a reliable testing facility once per year to monitor for pH, Nematodes, Take All Root Rot and chemical make-up. The results will be provided to management along with the contractor's recommendation as to any changes in the Tree/Shrub care program based on these results.

2. Insect/Disease Control

- a. Insect and disease control is intended to mean a thorough inspection of all plantings for the presence of insect or disease activity and the appropriate treatment applied. All insect and disease infestations require follow-up applications for control and are included in this program.
- b. Contractor is responsible for the continuous monitoring for the presence of damaging insects or disease. Any problems noted between regularly scheduled visits will be treated as a service call and responded to within 48 hours. Service calls due to active infestations are included in this program.
- c. This program covers all disease and insect activity on all existing shrubs and palms, as well as all newly installed shrubs, trees, and palms up to 35'. All native trees or transplanted trees over 35' in overall height will require special consideration and are therefore excluded from this program.
- d. Contractor will be required to apply all pesticides in accordance with labeled directions including the use of any Personal Protective Equipment.
- e. Contractor will provide a copy of the license for the Certified Operator in charge of chemical applications for this property.

3. Specialty Palms

- a. Considering the investment in Specialty Palms such as Phoenix varieties (i.e. Dactylifera, Sylvester, Senegal Date etc.), contractor will include in their proposed Tree/Shrub program, a comprehensive quarterly fertilization and root/bud drench for potential disease and infestation along with OTC injections three (3) times per year.
- b. When applicable, the contractor will monitor site tubes that have been installed to monitor ground water build up around the root ball of specimen palms to de-water them as necessary.

4. Warranty

If a plant or tree dies from insect or disease damage while under this Tree/Shrub Care Program, it will be replaced with one that is reasonably available. Exclusions to this warranty would be Acts of God, along with pre-existing conditions, i.e. soil contamination or poor drainage, nematodes, borers, locusts and insects such as Asian Cycad Scale. Also excluded are diseases such as Verticillium and Fusarium Wilt, TPDD, Lethal Bronzing, Entomosporium Leaf Spot Fungus and Downey Mildew that are untreatable with currently available chemicals. In the event these conditions exist, the contractor is responsible to promptly report any detection to management.

SCHEDULE "D" – SPECIAL SERVICES (If included, see Schedule "F" Fee Summary)

Note: All Special Services work is to be performed by supplemental crews

A. Bedding Plants

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The nature and purpose of "Flower Beds" is to draw attention to the display. The highest level of attention should be placed on their on-going care.

1. Schedule

- a. All flower beds on the property including twelve (12) urns will be changed out four (4) times per year during the months of January, April, July and October.
- b. Contractor recognizes that flower beds are intended to highlight and beautify high profile areas and should be selected for color, profusion and display.
- c. All newly planted beds will have a minimum of 50% of the plants in bloom at the time of installation and they shall be 4 ½" individual pots.
- d. Contractor will obtain prior approval of plant selection from an HOA and/or CDD representative before installation.

2. Installation

- a. Plants are to be installed utilizing a triangular spacing of 9" O.C. between plants.
- b. Annually, prior to the Spring change out, existing soil will be removed to a depth of 6" in all annual beds and replaced with clean growing medium composed of 60% peat and 40% fine aged Pine Bark.
- c. All beds will be cleaned and hand or machine cultivated to a depth of 6" prior to the installation of new plants.
- d. Create a 2" trench where the edge of the bed is adjacent to turf or hardscape.
- e. A granular time-release fertilizer and a granular systemic fungicide will be incorporated into the bedding soil at the time of installation.
- f. All beds should be covered with 1" layer of Pine Fines after planting.
- g. Follow-up applications of fertilizer, fungicide and insecticide are provided as needed.
- h. Annuals that require replacement due to over-irrigation or under-irrigation will be replaced immediately by contractor without charge to an HOA and/or CDD representative.

3. Maintenance

- a. Flower beds and urns unique to Championsgate will be reviewed daily or at each service visit for the following:
 - Removal of all litter and debris.
 - Beds are to remain weed – free at all times.
 - All declining blooms are to be removed immediately.
 - Inspect for the presence of insect or disease activity and treat immediately.
- b. Seed heads are to be removed from plants as soon as they appear. "Pinching" of certain varieties weekly is to be a part of the on-going maintenance as well. Frequent "pinching" will result in healthier, more compact plants.
- c. Prolific bloomers such as Salvia require that 10% to 20% of healthy blooms are to be removed weekly.
- d. Pre-emergent herbicides are not to be used in annual beds.

- e. Contractor guarantees the survivability and performance of all annual plantings for a period of 90 days. Any plant that fails to perform during this period will be immediately replaced at the contractor's expense.

4. Warranty

Any bedding plant that dies due to insect damage or disease will be replaced under warranty. Exclusions to this warranty would be freeze, theft, or vandalism.

B. Bed Dressing

1. Schedule

- a. Bed dressing will be replenished in all bed areas according to the month indicated on the Exhibit 2 Fee Summary.
- b. Application will be completed within a three week time period.

2. Installation

- a. Prior to application, areas will be prepared by removing all foreign debris and accumulated mulch material and establishing a defined, uniform edge to all bed and tree rings as well as a 1" to 2" deep trench along all hardscape surfaces to include equipment pads, in order to hold the mulch in place.
- b. Bed dressing should be installed in weed free beds that have been properly edged and prepared.
- c. Bed Dressing should be installed to maintain a 2" thickness in all bed areas, including tree rings in lawn areas and maintenance strips unless otherwise directed by an HOA and/or CDD representative.
- d. A summary of shipping tickets or invoices for products or subcontract services will be submitted prior to requesting payment for this work.

C. Palm Trimming

1. Specimen Date Palms such as Phoenix varieties (i.e. Dactylifera, Sylvester, Senegal Date, etc.) in excess of 12' CT will be trimmed two times per year in June and December. All vegetation will be removed from their trunk and nut and loose or excessive boots will be removed and/or cross cut during this process.
2. All palms less than 12' CT will be trimmed as needed by the detail crew during the regular detail rotation as outlined in General Services.
3. Washingtonia palms in excess of 12' CT will be trimmed two times per year in the months of February and August.
4. All palms other than Washingtonia, in excess 12' CT will be trimmed once per year in the month of August.
5. Trimming shall include removal of all dead fronds, loose boots and seed stalks.
6. Trim palms so that the lowest remaining fronds are left at a ten and two o'clock profile. "Hurricane" cuts are only to be done at the direction of an HOA and/or CDD representative.
7. When trimming, cut the frond close to the trunk without leaving "stubs"

SCHEDULE "E" – IRRIGATION MAINTENANCE (If included, see Schedule "F" Fee Summary)

A. Frequency of Service

- a. Contractor will perform the following itemized services under "Specifications" on a monthly basis completing 25% of the inspection each week.
- b. The irrigation inspection will be performed during the same week(s) each month.

B. Specifications

1. Activate each zone of the system.
2. Visually check for any damaged heads or heads needing repair.
3. Visually check all landscape areas irrigated with drip lines to ensure proper water flow and pressure.
4. Clean filters located at each zone valve monthly if applicable.
5. Clean, straighten or adjust any heads not functioning properly.
6. Straighten, re-attach to bracing and touch up paint on riser heads as needed.
7. Report any valve or valve box that may be damaged in any way.
8. Leave areas in which repairs or adjustments are made free of debris.
9. Adjust controller to the watering needs as dictated by weather conditions, seasonal requirements, and water management district restrictions including adjusting of rain sensors.
10. Contractor will provide a written report of the findings by zone.

C. Qualifying Statements

1. Repairs

- a. Repairs that become necessary and that are over and above the routine maintenance contract will be done on a time and material basis at the rates as outlined in "Exhibit 3 – Extra Services Pricing Summary".
- b. Request for authorization must be submitted to an HOA and/or CDD representative for approval. A description of the problem, its location and estimated cost should be included. All repairs must be approved by an HOA and/or CDD representative prior to initiating any work.

2. Service Calls

- a. Service Calls required between scheduled visits will be billed on a time and material basis at the rates as outlined in "Exhibit 3 – Extra Services Pricing Summary".
- b. When not an emergency, request for authorization must be submitted in written form to an HOA and/or CDD representative for approval. A description of the problem, its location and estimated cost should be included. All repairs must be approved by an HOA and/or CDD representative prior to initiating any work.

3. Contractor will pay special attention during irrigation (IMC) maintenance inspections to ensure that sprinkler heads are positioned so that water does not spray directly onto buildings, windows or parking areas.
 - a. Contractor will be held responsible for any accident that arises from the over spray of water on hard surfaces if it is determined that the contractor was negligent in performing monthly irrigation maintenance.
4. Damage resulting from contractor's crews working on the property (i.e., mower and edger cuts) will be repaired at no charge to the HOA or CDD within 24 hours of being detected.
5. Contractor shall not be held responsible for any system failure caused by lightning, construction work, pre-existing conditions, freeze or other acts of God.
6. Contractor shall not be held responsible for damage to the landscape caused by mandatory water restrictions placed on the property by the governing water management district.
7. Contractor will visually inspect irrigation system weekly while performing routine maintenance.
8. Contractor will provide a 24 hour "Emergency" number for irrigation repairs.

EXHIBIT 2 - FEE SUMMARY

Contractor: Floralawn, Inc.

Address: 734 S Combee
Lakeland, FL 33801

Phone: 863-668-0494

Email: Bryan.boyett@floralawn.com

Contact: Bryan Boyette

Property: Stoneybrook South CDD

(Resident Board of Directors)

Address: 219 East Livingston Street
Orlando, FL 32801

Phone: 407-841-5524

Email: gflint@gmscfl.com

Contact: George Flint

Dates: through

	JAN	FEB	MAR	APRIL	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	TOTAL
GENERAL SERVICES (Schedule A)	12,100	12,100	12,100	12,100	12,100	12,100	12,100	12,100	12,100	12,100	12,100	12,100	\$145,200
TURF CARE (Schedule B)	2,116	2,116	2,116	2,116	2,116	2,116	2,116	2,116	2,116	2,116	2,116	2,116	\$25,392
TREE/SHRUB CARE (Schedule C) <i>*Includes Date Palm Injections</i>	1,383	1,383	1,383	1,383	1,383	1,383	1,383	1,383	1,383	1,383	1,383	1,383	\$16,596
BEDDING PLANTS (Schedule D) <i>3,500 Units Per Rotation</i>	1,750	1,750	1,750	1,750	1,750	1,750	1,750	1,750	1,750	1,750	1,750	1,750	\$21,000
BED DRESSING (Schedule D) <i>400 Yards of Bed Dressing</i>	1,833	1,833	1,833	1,833	1,833	1,833	1,833	1,833	1,833	1,833	1,833	1,833	\$21,996
PALM TRIMMING (Schedule D) <i>13 Queen 43 Sabal 37 Date 167 Washington</i>	1,740	1,740	1,740	1,740	1,740	1,740	1,740	1,740	1,740	1,740	1,740	1,740	\$20,880
IRRIGATION MAINT. (Schedule E) <i>143 Number of Zones</i>	1,430	1,430	1,430	1,430	1,430	1,430	1,430	1,430	1,430	1,430	1,430	1,430	\$17,160
TOTAL FEE PER MON	\$22,352	\$22,352	\$22,352	\$22,352	\$22,352	\$22,352	\$22,352	\$22,352	\$22,352	\$22,352	\$22,352	\$22,352	\$268,224
Flat Fee Schedule	\$22,352	\$22,352	\$22,352	\$22,352	\$22,352	\$22,352	\$22,352	\$22,352	\$22,352	\$22,352	\$22,352	\$22,352	\$268,224

Initials B B

EXHIBIT 2 - FEE SUMMARY

Contractor: Floralawn, Inc.

Address: 734 S Combee
Lakeland, FL 33801

Phone: 863-668-0494

Email: Bryan.boyette@floralawn.com

Contact: Bryan Boyette

Property: Stoneybrook South at
ChampionsGate CDDAddress: 219 East Livingston Street
Orlando, FL 32801

Phone: 407-841-5524

Email: gflint@gmscfl.com

Contact: George Flint

Dates: through

	JAN	FEB	MAR	APRIL	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	TOTAL
GENERAL SERVICES (Schedule A)	11,100	11,100	11,100	11,100	11,100	11,100	11,100	11,100	11,100	11,100	11,100	11,100	\$133,200
TURF CARE (Schedule B)	1,115	1,115	1,115	1,115	1,115	1,115	1,115	1,115	1,115	1,115	1,115	1,115	\$13,380
TREE/SHRUB CARE (Schedule C) <i>*Includes Date Palm Injections</i>	581	581	581	581	581	581	581	581	581	581	581	581	\$6,972
BEDDING PLANTS (Schedule D) <i>500 Units Per Rotation</i>	250	250	250	250	250	250	250	250	250	250	250	250	\$3,000
BED DRESSING (Schedule D) <i>400 Yards of Bed Dressing</i>	1,833	1,833	1,833	1,833	1,833	1,833	1,833	1,833	1,833	1,833	1,833	1,833	\$21,996
PALM TRIMMING (Schedule D) <i>0 Sabal 5 Date 5 Washington</i>	75	75	75	75	75	75	75	75	75	75	75	75	\$900
IRRIGATION MAINT. (Schedule E) <i>62 Number of Zones</i>	620	620	620	620	620	620	620	620	620	620	620	620	\$7,440
TOTAL FEE PER MONTH:	\$15,574	\$15,574	\$15,574	\$15,574	\$15,574	\$15,574	\$15,574	\$15,574	\$15,574	\$15,574	\$15,574	\$15,574	\$186,888
Flat Fee Schedule	\$15,574	\$15,574	\$15,574	\$15,574	\$15,574	\$15,574	\$15,574	\$15,574	\$15,574	\$15,574	\$15,574	\$15,574	\$186,888

Initials B B

EXHIBIT 3 – EXTRA SERVICES PRICING SUMMARY

Contractor:

<u>Material</u>	<u>Description</u>	<u>Price</u>
Mulch	Price/yard installed for quantities <u>over</u> 100 cubic yards	<u>\$55</u>
	Price/yard installed for quantities <u>under</u> 100 cubic yards	<u>\$55</u>
	Price per 3 cubic foot bag of Mulch	<u>NA</u>
	Price per bale of Pine Straw	<u>\$12.50</u>
Hard Materials	Price per bag for Seminole Chips	<u>NA</u>
	Price per ton for Seminole Chips	<u>\$460</u>
	Price per ton for 3"-5" River Jack	<u>\$400</u>
Seasonal Color	<i>Annual flower installed prices include bed preparation by removing and disposing of old flowers, hand or mechanically turning the beds and amending soil as necessary.</i>	
	Bed preparation and installation per 4.5" pot	<u>\$1.50</u>
	Bed preparation and installation per 1 gallon pot	<u>\$8</u>
	Supply and install 8" to 10" hanging basket	<u>\$45</u>
	Assemble 20" to 36" diameter floral pot with centerpiece plant	<u>\$155</u>
Sod (St. Augustine)	<i>Turf preparation includes removal and disposal of old material and re-grading affected area prior to installation of new sod.</i>	
	Square foot price for quantities less than 1,000 square feet	<u>\$1.45</u>
	Square foot price for quantities between 1,000 and 3,000 square feet	<u>\$1.40</u>
	Square foot price for quantities between 3,000 and 10,000 square feet	<u>\$1.25</u>
	Square foot for price quantities greater than 10,000 square feet	<u>\$1.15</u>
Irrigation	<i>Irrigation services, which fall outside of the contract, will be provided on a per hour basis. Parts will be provided at list, less a discount. Contractor may be required to provide a copy of purchase invoice.</i>	
	Irrigation Technician per hour	<u>\$65</u>
	Irrigation Laborer per hour	<u>\$ 65</u>
	PVC parts	List less <u>NA</u>

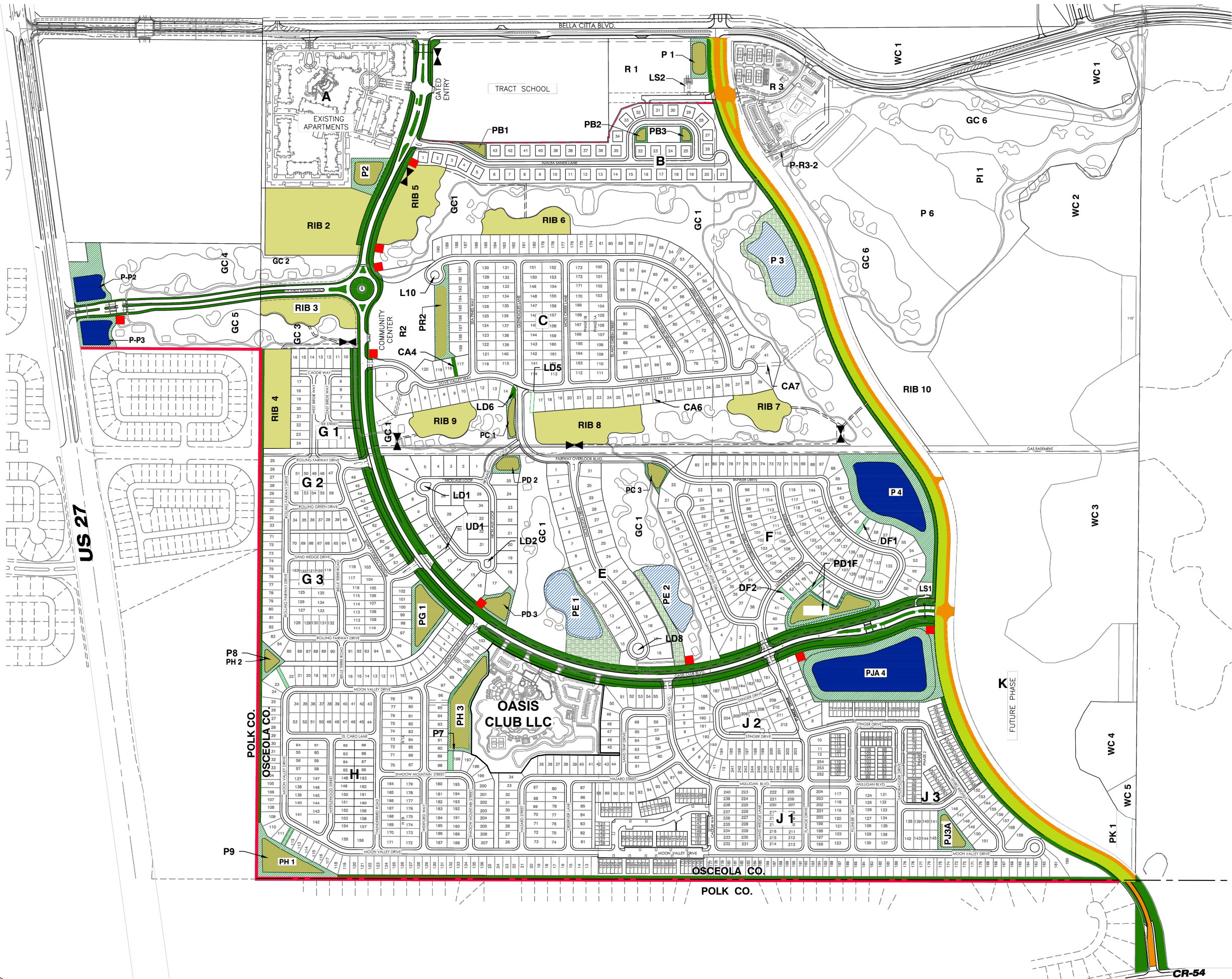
	Non PVC parts	List less <u>NA</u>
	Valves, Clocks and any part over \$300.00	List less <u>NA</u>
General Labor	Foreman per hour	<u>\$45</u>
	Labor per hour	<u>\$ 45</u>
Arbor Care	Production day (8 hour) Truck, Chipper, 3 man crew	<u>\$ 4,900</u>
Miscellaneous	Bush hogging per acre @	<u>\$125</u>

The per unit cost for installation of various sizes and quantities of plant material is listed below:

4 inch Groundcover:	< 50 plants	<u>\$2.65</u>
	50 - 100 plants	<u>\$2.60</u>
	100 - 250 plants	<u>\$2.55</u>
	> 250 plants	<u>\$2.50</u>
1-gallon Plant Material:	< 50 plants	<u>\$8</u>
	50 – 100 plants	<u>\$7.75</u>
	100 – 250 plants	<u>\$7.50</u>
	> 250 plants	<u>\$7.25</u>
3-gallon Plant Material:	< 50 plants	<u>\$17</u>
	50 – 100 plants	<u>\$16.75</u>
	100 – 250 plants	<u>\$16.50</u>
	> 250 plants	<u>\$16.25</u>
7-gallon Plant Material:	< 50 plants	<u>\$55</u>
	50 – 100 plants	<u>\$54</u>
	100 – 250 plants	<u>\$53</u>
	> 250 plants	<u>\$52</u>
15-gallon Plant Material:	< 25 plants	<u>\$125</u>
	25 – 50 plants	<u>\$124</u>
	50 – 100 plants	<u>\$123</u>

	> 100 plants	<u>\$122</u>
30-gallon Plant Material:	< 25 plants	<u>\$325</u>
	25 – 50 plants	<u>\$320</u>
	> 50 plants	<u>\$318</u>
45-gallon Plant Material:	< 25 plants	<u>\$653</u>
	25 – 50 plants	<u>\$650</u>
	> 50 plants	<u>\$645</u>
65-gallon Plant Material:	< 25 plants	<u>\$970</u>
	25 – 50 plants	<u>\$965</u>
	> 50 plants	<u>\$960</u>

L:\3670 Stoneybrook South A\Champergate CDD\0.0001 SSOG CDD\ENGR1 DWG\CADD Exhibit\Maintenance Map\SSCDD\SS - Maintenance Map.dwg (11X17-CDD) JohnV May 01, 2023 - 2:28pm



CDD OWNED AND MAINTAINED

PRIMARY ENTRANCE:

LANDSCAPE/SOD

WET POND

DRY POND

SODDED POND SLOPE

BUFFER WALL

RIB COMPOUNDS

ELECTRIC BOXES

CDD OWNED AND GOLF COURSE MAINTAINED

SODDED POND SLOPE

GOLF POND/SODDED POND SLOPE

COUNTY OWNED AND MAINTAINED

OSCEOLA COUNTY

CDD POND AREAS

POND	NAME	ACRES
PJA4	-WATER	2.74
PJA4	-BANK	4.56
P2		0.93
P3	-WATER	2.32
P3	-BANK	1.18
P4	-WATER	2.66
P4	-BANK	2.47
PB1		0.25
PB2		0.16
PB3		0.15
PC1		0.43
PC3		0.34
PD2		0.39
PD3		0.70
PE1	-WATER	1.29
PE1	-BANK	2.07
PE2	-WATER	0.75
PE2	-BANK	1.50
PG1		1.40
PH1		1.96
PH2		0.41
PH3		1.97
P-P2	-WATER	0.56
P-P2	-BANK	1.00
P-P3	-WATER	0.57
P-P3	-BANK	0.53
PD-1F		1.08
PJ3A		0.78

REVISED: 05/01/2023
VERTICAL DATUM: NGVD 1929
OSCEOLA COUNTY PD # 13-00002
OSCEOLA COUNTY PS # 13-00009
OSCEOLA COUNTY SDP # 13-0071

MAINTENANCE MAP - CDD
STONEYBROOK SOUTH CDD

HAMILTON
ENGINEERING & SURVEYING, LLC

3409 W LEMON ST
TAMPA, FL 33609
TEL: 813.236.3535

LB #013 CA #8474
www.hamiltonengineering.us

431 E HOPKINS AVE
STE 260
MAITLAND, FL 32751
TEL: 407.882.9929

SEC TWP RGE
29, 30, 31+25S-27E

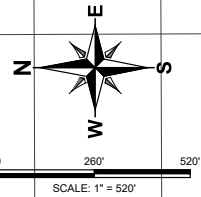
JOB NUMBER
53670.0001

DRAWN BY
JV

DATE
05/01/23

EXHIBIT
SHEET 1 OF 2

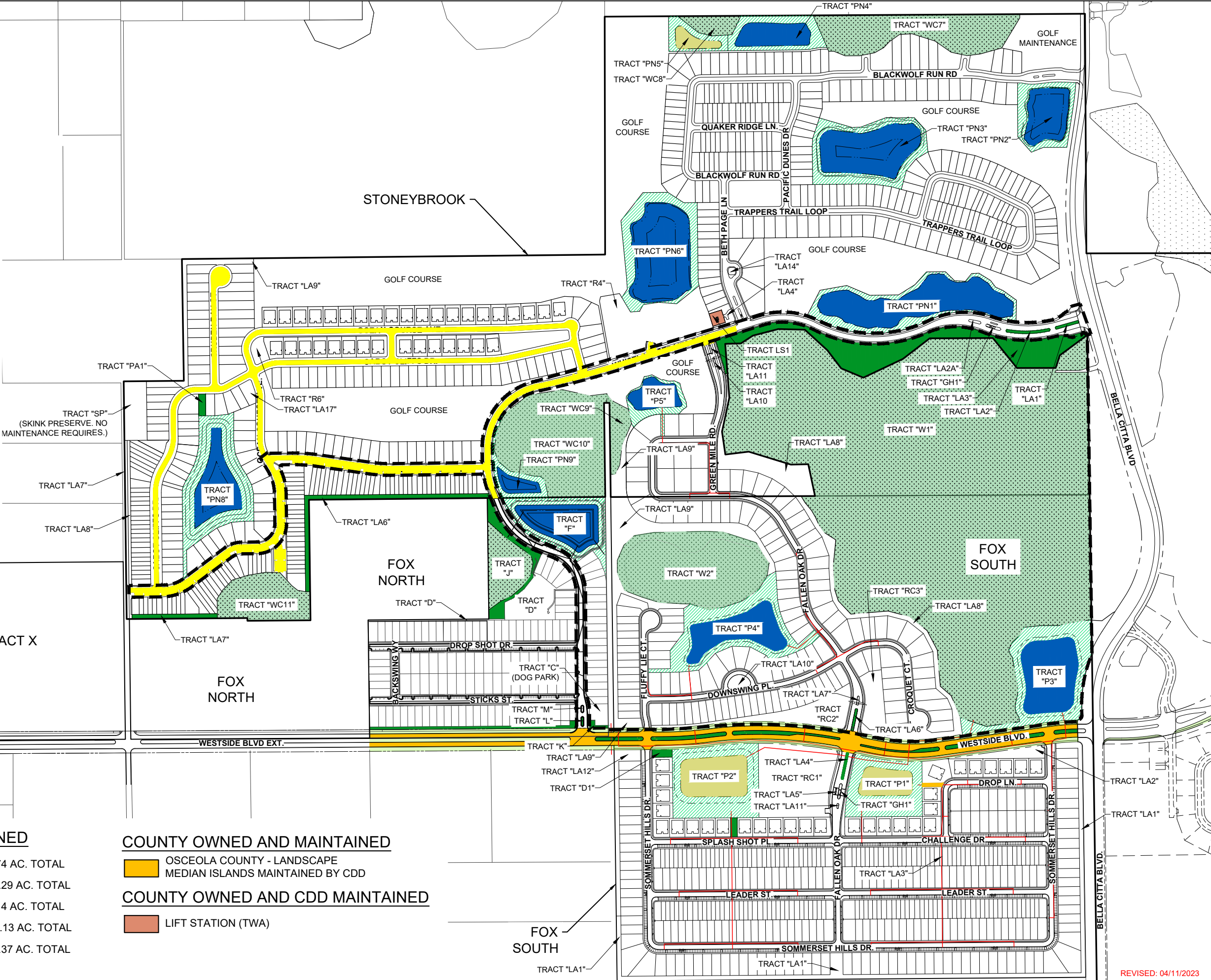
L:\3670 Stoneybrook South At Championsgate CDD\001 SSOG CDD\ENGR1 DWG\CADD Exhibit\Maintenance Map.dwg (1X17-CDD-NORTH-SHT-2).JohnV Apr 11, 2023 - 10:51 am



CDD POND AREAS
POND NAME

POND NAME	ACRES
POND PN1-WATER	3.83
POND PN1-BANK	1.47
POND PN2-WATER	1.46
POND PN2-BANK	0.95
POND PN3-WATER	2.85
POND PN3-BANK	1.74
POND PN4-WATER	1.10
POND PN4-BANK	0.99
POND PN5-WATER	0.40
POND PN5-BANK	0.53
POND PN6-WATER	3.26
POND PN6-BANK	2.03
POND PN8-WATER	1.71
POND PN8-BANK	2.69
POND PN9-WATER	0.43
POND PN9-BANK	0.54
POND P1-BOTTOM	0.94
POND P1-BANK	1.98
POND P2-BOTTOM	1.79
POND P2-BANK	2.49
POND P3-WATER	2.57
POND P3-BANK	2.50
POND P4-WATER	1.99
POND P4-BANK	2.57
POND P5-WATER	0.84
POND P5-BANK	0.51
POND F-WATER	1.88
POND F-BANK	1.43

ACRES



CDD OWNED AND MAINTAINED

LANDSCAPE/SOD	6.74 AC. TOTAL
WET PONDS	22.29 AC. TOTAL
DRY PONDS	3.14 AC. TOTAL
SODDED POND SLOPE	22.13 AC. TOTAL
WETLAND	85.37 AC. TOTAL
DRAINAGE PIPE	

COUNTY OWNED AND MAINTAINED

OSCEOLA COUNTY - LANDSCAPE	
MEDIAN ISLANDS MAINTAINED BY CDD	

COUNTY OWNED AND CDD MAINTAINED

LIFT STATION (TWA)	
--------------------	--

NORTH PARCELS PHASE 5 FOX SOUTH MAINTENANCE MAP - CDD
STONEYBROOK SOUTH AT CHAMPIONSGATE CDD



3409 W LEMON ST
TAMPA, FL 33609
TEL: 813.236.3535

431 E HOBART AVE.
STE 260
MAITLAND, FL 32751
TEL: 407.382.9929

SEC TWP RGE
29, 30, 31+25S-27E

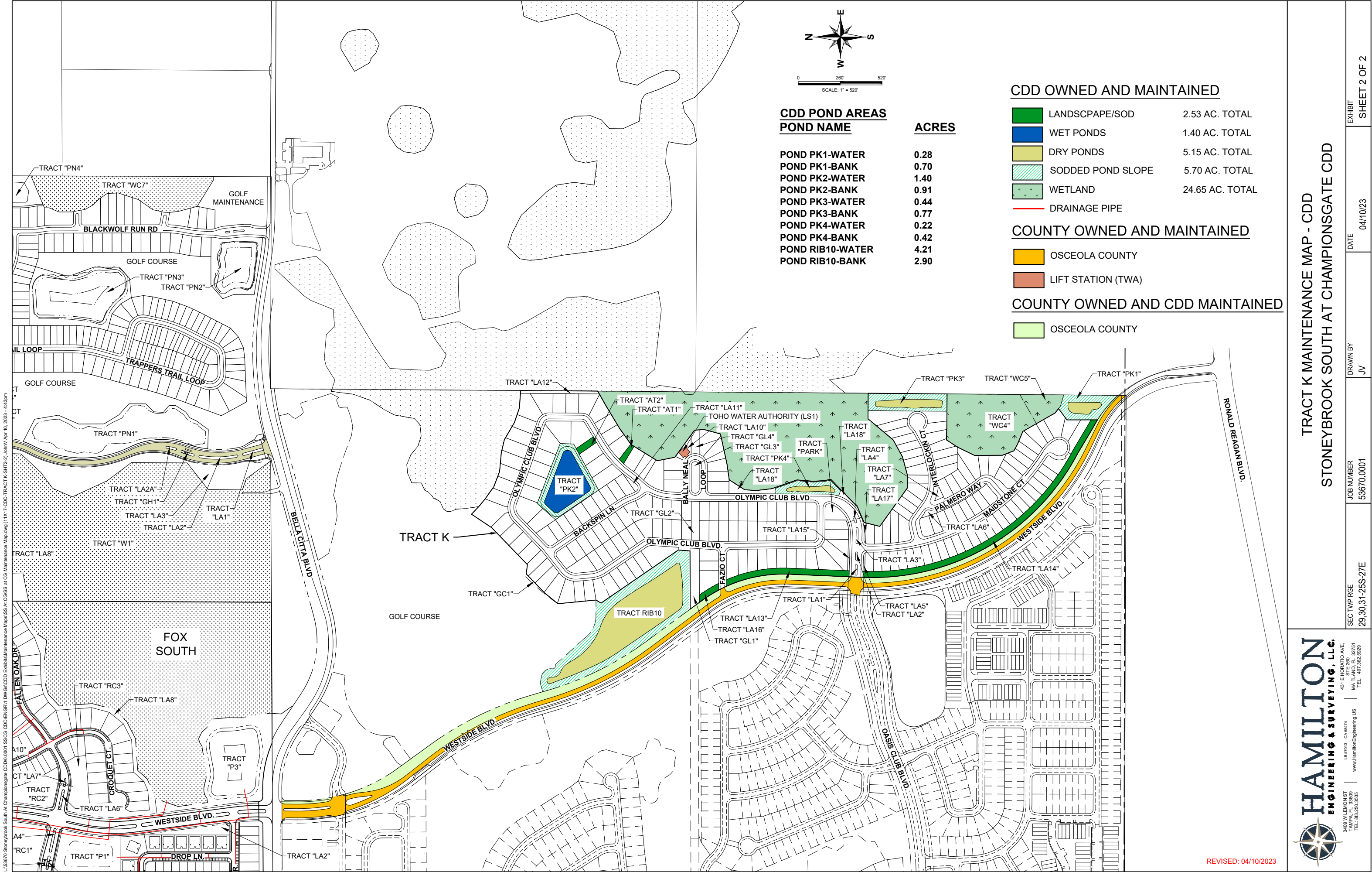
JOB NUMBER
53670.0001

DRAWN BY
JV

DATE
04/11/23

EXHIBIT
SHEET 1 OF 2

REVISED: 04/11/2023



TRACT K MAINTENANCE MAP - CDD
STONEBROOK SOUTH AT CHAMPIONSGATE CDD

HAMILTON
ENGINEERING & SURVEYING, LLC

3409 W. LEMON ST.
TAMPA, FL 33609
TEL: 813.236.3535

431 E. HOPKINS AVE.
STE 200
MAITLAND, FL 32751
TEL: 407.382.9929

www.hamiltonengineering.us

SECTION VII

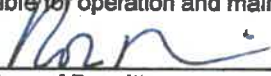
Request for Transfer of Environmental Resource Permit to the Perpetual Operation and Maintenance Entity

Instructions: Complete this form to transfer to the permit to the operation and maintenance entity. This form can be completed concurrently with, or within 30 days of approval of, the As-Built Certification and Request for Conversion to Operation Phase (Form 62-330.310(1)). Please include all documentation required under Section 12.2.1(b) of Applicant's Handbook Volume I (see checklist below). **Failure to submit the appropriate final documents will result in the permittee remaining liable for operation and maintenance of the permitted activities.**

Permit No.: 49-104550-P Application No(s): 210112-5094

Project Name: Stoneybrook South Phase (if applicable): N/A
Fox North

- A. **Request to Transfer:** The permittee requests that the permit be transferred to the legal entity responsible for operation and maintenance (O&M).


By: 
Signature of Permittee
Lennar Homes, LLC
Company Name
407.586.4063/ rob.bonin@lennar.com
Phone/email address

Rob Bonin
Name and Title
6675 Westwood Blvd., 5th Floor
Company Address
Orlando, FL 32821
City, State, Zip

- B. **Agreement for System Operation and Maintenance Responsibility:** The below-named legal entity agrees to operate and maintain the works or activities in compliance with all permit conditions and provisions of Chapter 62-330, Florida Administrative Code (F.A.C.) and Applicant's Handbook Volumes I and II.

The operation and maintenance entity does not need to sign this form if it is the same entity that was approved for operation and maintenance in the issued permit.

Authorization for any proposed modification to the permitted activities shall be applied for and obtained prior to conducting such modification.

By: 
Signature of Representative of O&M Entity
George Flint/ District Manager
Name and Title
gflint@gmscfl.com
Email Address
407.841.5524
Phone

Stoneybrook South at Championsgate CDD
Name of Entity for O&M
219 East Livingston Street
Address
Orlando, FL 32801
City, State, Zip
7/19/2023
Date

Enclosed are the following documents, as applicable:

- ☐ Copy of recorded transfer of title to the operating entity for the common areas on which the stormwater management system is located (unless dedicated by plat)
- ☒ Copy of all recorded plats
- ☐ Copy of recorded declaration of covenants and restrictions, amendments, and associated exhibits
- ☐ Copy of filed articles of incorporation (if filed before 1995)



- ☐ A Completed documentation that the operating entity meets the requirements of Section 12.3 of Environmental Resource Permit Applicant's Handbook Volume I. (Note: this is optional, but aids in processing of this request)





**South Florida Water Management District
Individual Environmental Resource Permit No. 49-104550-P
Date Issued: June 14, 2021**

Permittee: Lennar Homes, LLC
Osceola County Board of County Commissioners

Project: Stoneybrook South Fox North - Construction

Application No. 210112-5094

Location: Osceola County, See Exhibit 1

Your application for an Individual Environmental Resource Permit is approved. This action is taken based on Chapter 373, Part IV, of Florida Statutes (F.S.) and the rules in Chapter 62-330, Florida Administrative Code (F.A.C.). Unless otherwise stated, this permit constitutes certification of compliance with state water quality standards under section 401 of the Clean Water Act, 33 U.S.C. 1341, and a finding of consistency with the Florida Coastal Management Program. Please read this entire agency action thoroughly and understand its contents.

This permit is subject to:

- Not receiving a filed request for a Chapter 120, F.S., administrative hearing.
- The attached General Conditions for Environmental Resource Permits.
- The attached Special Conditions.
- All referenced Exhibits.

All documents are available online through the District's ePermitting site at www.sfwmd.gov/ePermitting.

If you object to these conditions, please refer to the attached "Notice of Rights" which addresses the procedures to be followed if you desire a public hearing or other review of the proposed agency action. Please contact this office if you have any questions concerning this matter. If we do not hear from you in accordance with the "Notice of Rights", we will assume that you concur with the District's action.

The District does not publish notices of action. If you wish to limit the time within which a person may request an administrative hearing regarding this action, you are encouraged to publish, at your own expense, a notice of agency action in the legal advertisement section of a newspaper of general circulation in the county or counties where the activity will occur. Legal requirements and instructions for publishing a notice of agency action, as well as a noticing format that can be used, are available upon request. If you publish a notice of agency action, please send a copy of the affidavit of publication provided by the newspaper to the District's West Palm Beach office for retention in this file.

If you have any questions regarding your permit or need any other information, please call us at 1-800-432-2045 or email epermits@sfwmd.gov.

A handwritten signature in blue ink, appearing to read "Melissa M. Roberts".

Melissa M. Roberts, P.E.
Administrator, Environmental Resource Bureau

SECTION IX

SECTION A

SECTION 1



LATHAM, LUNA,
EDEN & BEAUDINE, ^{LLP}

ATTORNEYS AT LAW

MICHAEL J. BEAUDINE
JAN ALBANESE CARPENTER
DANIEL H. COULTOFF
JENNIFER S. EDEN
DOROTHY F. GREEN
BRUCE D. KNAPP
PETER G. LATHAM

201 SOUTH ORANGE AVENUE, SUITE 1400
ORLANDO, FLORIDA 32801
POST OFFICE BOX 3353
ORLANDO, FLORIDA 32802
TELEPHONE: (407) 481-5800
FACSIMILE: (407) 481-5801
WWW.LATHAMLUNA.COM

JAY E. LAZAROVICH
MARC L. LEVINE
JUSTIN M. LUNA
LORI T. MILVAIN
BENJAMIN R. TAYLOR
CHRISTINA Y. TAYLOR
KRISTEN E. TRUCCO
DANIEL A. VELASQUEZ

To: CDD Board of Supervisors

From: District Counsel (Jan Albanese Carpenter, Jay Lazarovich and Kristen Trucco)

Re: New Law Requiring Ethics Training for Elected Officials and Other Legislative Updates

Date: July 6, 2023

We are providing you with information about a new law which affects all CDD Board of Supervisors, as elected local officers of independent special districts.

Beginning on January 1, 2024, Section 112.3142, *Florida Statutes*, requires each elected local officer of an independent special district and each person who is appointed to fill a vacancy for an unexpired term to complete **four (4) hours of ethics training each calendar year**. This ethics training must address, at a minimum: Section 8, Article II of the Florida Constitution; the Code of Ethics for Public Officers and Employees; and Florida's public records and public meetings laws. A copy of Section 112.3142, *Florida Statutes* is attached to this document.

The required ethics training may be satisfied by completion of a continuing legal education class or other continuing professional education class, seminar or presentation, so long as the required subject matter is covered. We strongly recommend that you keep track of all of the ethics training you complete since you will be required to self-certify on your annual Form 1 that you have completed the required ethics training for that year.

There are ethics training resources available online at no cost to you. Specifically, FLC University is offering a virtual training on July 12, 2023, that will fulfill the four (4) hour requirement (<https://register.gotowebinar.com/register/1108128928632648288>), and Florida's Commission on Ethics (the "Commission") has provided several video links and other resources on their website to assist you in meeting this new requirement (<https://ethics.state.fl.us/Training/Training.aspx>).

According to the Commission, training "hours" may be measured in 50-minute increments and a combination two hours of ethics training, one hour of open meetings training and one hour of public records training is sufficient to satisfy the four-hour requirement (See CEO 13-15 and CEO 13-24).

We recommended that you complete this training requirement by July 1st each year in order to verify your compliance with the law on your Form 1 (Statement of Financial Interests). For new

Supervisors, the Legislature intends for this ethics training to be completed as close as possible to the date of assuming office. For Supervisors elected or appointed on or before March 31st of any given year, the annual training is required to be completed on or before December 31st. For Supervisors assuming a new office after March 31st, ethics training is not required for the calendar year in which his/her term of office began.

Other Legislative Updates:

Concealed Carry: There was a change in the law regarding concealed carry of firearms; however, we would like to remind you that under Section 790.06 (12)(a)(7), *Florida Statutes*, open carry of a handgun, concealed weapons and firearms are still prohibited in meetings of the governing body of a special district.

Technology Transparency: Beginning July 1, 2023, Section 112.23, *Florida Statutes*, prohibits any officer of a district from communicating with a social media platform to request removal of content or accounts from a social media platform, as well as initiating or maintaining any agreements or working relationships with a social media platform for the purpose of content moderation. We recommend any CDDs that maintain a Facebook page or any other social media account refrain from the prohibited conduct, unless it meets one of the exceptions as listed under Section 112.23(4), *Florida Statutes*, such as routine account management, including, but not limited to, the removal or revision of the governmental entity's content or account or identification of accounts falsely posing as a governmental entity or officer; an attempt to remove content or an account that pertains to the commission of a crime or violation of Florida's public records law; or an investigation or inquiry related to an effort to prevent imminent bodily harm, loss of life or property damage.

Government and Corporate Activism: Beginning on July 1, 2023, Section 287.05701, *Florida Statutes*, prohibits requesting documentation or consideration of a vendor's social, political or ideological interests and giving preference to a vendor based on the same, when considering government contracts. This section further requires any solicitation for the procurement of contractual services by the governing body of a special district to include a provision notifying vendors of the provisions of this section.

Please feel free to contact the District Manager or our office should you have any questions on these new laws or their requirements.

Thank you.

CHAPTER 2023-121

Committee Substitute for House Bill No. 199

An act relating to ethics requirements for officers and employees of special tax districts; amending s. 112.313, F.S.; specifying that certain conduct by certain public officers and employees is deemed a conflict of interest; making technical changes; amending s. 112.3142, F.S.; requiring certain ethics training for elected local officers of independent special districts beginning on a specified date; specifying requirements for such training; providing an effective date.

Be It Enacted by the Legislature of the State of Florida:

Section 1. Subsection (7) of section 112.313, Florida Statutes, is amended to read:

112.313 Standards of conduct for public officers, employees of agencies, and local government attorneys.—

(7) CONFLICTING EMPLOYMENT OR CONTRACTUAL RELATIONSHIP.—

(a) No public officer or employee of an agency shall have or hold any employment or contractual relationship with any business entity or any agency which is subject to the regulation of, or is doing business with, an agency of which he or she is an officer or employee, excluding those organizations and their officers who, when acting in their official capacity, enter into or negotiate a collective bargaining contract with the state or any municipality, county, or other political subdivision of the state; nor shall an officer or employee of an agency have or hold any employment or contractual relationship that will create a continuing or frequently recurring conflict between his or her private interests and the performance of his or her public duties or that would impede the full and faithful discharge of his or her public duties.

1. When the agency referred to is that certain kind of special tax district created by general or special law and is limited specifically to constructing, maintaining, managing, and financing improvements in the land area over which the agency has jurisdiction, or when the agency has been organized pursuant to chapter 298, then employment with, or entering into a contractual relationship with, such business entity by a public officer or employee of such agency ~~is shall~~ not be prohibited by this subsection or be deemed a conflict per se. However, conduct by such officer or employee that is prohibited by, or otherwise frustrates the intent of, this section, including conduct that violates subsections (6) and (8), is shall be deemed a conflict of interest in violation of the standards of conduct set forth by this section.

2. When the agency referred to is a legislative body and the regulatory power over the business entity resides in another agency, or when the regulatory power which the legislative body exercises over the business entity or agency is strictly through the enactment of laws or ordinances, then employment or a contractual relationship with such business entity by a public officer or employee of a legislative body shall not be prohibited by this subsection or be deemed a conflict.

(b) This subsection shall not prohibit a public officer or employee from practicing in a particular profession or occupation when such practice by persons holding such public office or employment is required or permitted by law or ordinance.

Section 2. Paragraphs (d) and (e) of subsection (2) of section 112.3142, Florida Statutes, are redesignated as paragraphs (e) and (f), respectively, present paragraph (e) of that subsection is amended, and a new paragraph (d) is added to that subsection, to read:

112.3142 Ethics training for specified constitutional officers, elected municipal officers, and commissioners of community redevelopment agencies, and elected local officers of independent special districts.—

(2)

(d) Beginning January 1, 2024, each elected local officer of an independent special district, as defined in s. 189.012, and each person who is appointed to fill a vacancy for an unexpired term of such elective office must complete 4 hours of ethics training each calendar year which addresses, at a minimum, s. 8, Art. II of the State Constitution, the Code of Ethics for Public Officers and Employees, and the public records and public meetings laws of this state. This requirement may be satisfied by completion of a continuing legal education class or other continuing professional education class, seminar, or presentation, if the required subject matter is covered by such class, seminar, or presentation.

~~(f)(e)~~ The Legislature intends that a constitutional officer, ~~or~~ elected municipal officer, ~~or~~ elected local officer of an independent special district who is required to complete ethics training pursuant to this section receive the required training as close as possible to the date that he or she assumes office. A constitutional officer, ~~or~~ elected municipal officer, or elected local officer of an independent special district assuming a new office or new term of office on or before March 31 must complete the annual training on or before December 31 of the year in which the term of office began. A constitutional officer, ~~or~~ elected municipal officer, or elected local officer of an independent special district assuming a new office or new term of office after March 31 is not required to complete ethics training for the calendar year in which the term of office began.

Section 3. This act shall take effect July 1, 2023.

Approved by the Governor May 24, 2023.

Filed in Office Secretary of State May 24, 2023.

SECTION B

SECTION 1



TAMPA OFFICE
3409 w. lemon street
tampa, fl 33609
813.250.3535

ORLANDO OFFICE
431 E. Horatio
Ave., Unit 260
Maitland, fl 32751
407.362.5929

June 6, 2023

Mr. George S. Flint, District Manager
Stoneybrook South at Championsgate Community Development District
Government Management Services - Central Florida, LLC
219 East Livingston Street
Orlando, FL 32801

**RE: Master Trust Indenture
Stoneybrook South at ChampionsGate Community Development District
Annual Project Inspection Report**

Dear Mr. Flint:

In accordance with section 9.21 of the Stoneybrook South at ChampionsGate Community Development District's Master Trust Indenture, an annual inspection is required to report on whether the project is being maintained in good repair, working order, and condition.

This letter is to confirm that Hamilton Engineering & Surveying, LLC inspected the facilities that are owned and maintained by the District on May 23, 2023. Based on this inspection, the constructed portions of the project are in good condition and are well maintained. No deficiencies were observed within the master stormwater management system that would preclude its normal operation. Generally, the project is in excellent condition.

We reviewed the Operation and Maintenance budget for Fiscal Year 2023 and believe that it is sufficient for the proper operation and maintenance of the District's infrastructure. Regarding property insurance, we have reviewed the current policy coverage and limits and believe this to be adequate for the community.

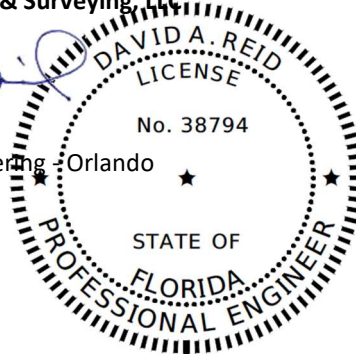
If you have any questions or concerns, please do not hesitate to contact my office.

Sincerely,

Hamilton Engineering & Surveying, LLC


David A. Reid, PE

VP, Director of Engineering - Orlando



SECTION 2



Fremont-Wright, LLC
813 Ridge Lake Blvd.
Memphis, TN 38120
Phone: (901) 425-9204
www.fremontwright.com

June 28, 2023

Stoneybrook South at ChampionsGate Community Development District
Stoneybrook South Community Development District
Shingle Creek Community Development District
Shingle Creek at Bronson Community Development District
Old Hickory Community Development District
Knightsbridge Community Development District

219 E. Livingston Street
Orlando, FL 32801
Attn: District Manager

Latham, Luna, Eden & Beaudine
201 S. Orange Avenue, Suite 1400
Orlando, Florida 32801
Attn: Jan A. Carpenter

To Whom It May Concern:

On June 3, 2019, Stoneybrook South at ChampionsGate Community Development District (the "District") entered an Agreement for Professional Engineering Services with Hamilton Engineering & Surveying, Inc. ("Agreement"). Hamilton Engineering & Surveying, Inc. ("Hamilton") is a wholly owned subsidiary of Fremont-Wright, LLC ("Fremont-Wright"), which owns various architecture, engineering, and surveying companies across the country. Fremont-Wright recently transferred some of the Hamilton employees to an affiliate, Madden, Moorhead, & Stokes, LLC ("MMS"), which is also a wholly owned subsidiary of Fremont-Wright. Accordingly, we are writing to request that the District consent in writing pursuant to Article 21 of the Agreement to an assignment of the Agreement from Hamilton to MMS. There will be no change or disruption in the professionals working on the project. The sole reason for this request is for billing and accounting efficiency, as the alternative is for Hamilton to enter a subcontractor agreement with MMS for the ongoing project. Thank you in advance for the consideration, and please let me know if any additional information is needed.

Sincerely,

Geoff Wyonzek
Chief Operating Officer
Fremont-Wright, LLC

SECTION C

SECTION 1

Stoneybrook South at ChampionsGate

Community Development District

Summary of Checks

May 30, 2023 to July 31, 2023

Bank	Date	Check #	Amount
General Fund	5/30/23	601	\$ 238.25
	6/7/23	602-603	\$ 971.44
	6/14/23	604-609	\$ 57,335.14
	6/21/23	610-613	\$ 53,787.61
	6/27/23	614	\$ 425.00
	7/12/23	615-617	\$ 28,115.29
	7/19/23	618	\$ 4,392.05
	7/20/23	619	\$ 3,686.42
			<hr/>
			\$ 148,951.20
Capital Reserve Fund	6/27/23	5	\$ 44,101.75
			<hr/>
			\$ 44,101.75
Payroll Fund	<u>June 2023</u>		
	Adam Morgan	50055	\$ 184.70
	Barry Bichard	50056	\$ 184.70
	Jarred Cornell	50057	\$ 184.70
	Logan Lantrip	50058	\$ 184.70
	Patrick Bonin Jr.	50059	\$ 184.70
			<hr/>
		\$ 923.50	
			<hr/>
			\$ 193,976.45

CHECK DATE	VEND#	.....INVOICE..... DATE INVOICE	...EXPENSED TO... YRMO DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	....CHECK..... AMOUNT #
6/14/23	00011	6/12/23 06122023	202306 300-20700-10200 FY23 DEBT SRVC SER2020	STONEYBROOK SOUTH AT CHAMPIONSGATE	*	11,026.44	11,026.44 000609
6/21/23	00011	6/16/23 06162023	202306 300-20700-10000 FY23 DEBT SRVC SER2017	STONEYBROOK SOUTH AT CHAMPIONSGATE	*	7,916.98	7,916.98 000610
6/21/23	00011	6/16/23 06162023	202306 300-20700-10100 FY23 DEBT SRVC SER2019	STONEYBROOK SOUTH AT CHAMPIONSGATE	*	23,429.69	23,429.69 000611
6/21/23	00011	6/16/23 06162023	202306 300-20700-10200 FY23 DEBT SRVC SER2020	STONEYBROOK SOUTH AT CHAMPIONSGATE	*	18,130.94	18,130.94 000612
6/21/23	00012	5/30/23 6938285	202305 310-51300-32300 FY23 TRUSTEE FEE SER2019	USBANK	*	4,310.00	4,310.00 000613
6/27/23	00022	6/16/23 1775003	202306 320-53800-47000 MTHLY WATER MGMT JUN23	THE LAKE DOCTORS, INC.	*	425.00	425.00 000614
7/12/23	00027	7/01/23 20232372	202307 320-53800-47100 WATER MGMT TREATMNT JUL23	AMERICAN ECOSYSTEMS, INC.	*	555.00	555.00 000615
7/12/23	00010	6/29/23 161401	202305 320-53800-47300 RPR BRKN HEADS/NOZZLE ROT		*	117.19	
		7/05/23 162094	202307 320-53800-46200 LANDSCAPE SERVICES JUL23	DOWN TO EARTH LAWCARE II, INC.	*	20,836.93	20,954.12 000616
7/12/23	00001	7/01/23 161	202307 310-51300-34000 MANAGEMENT FEES JUL23		*	3,062.50	
		7/01/23 161	202307 310-51300-35200 WEBSITE ADMIN JUL23		*	66.67	
		7/01/23 161	202307 310-51300-35100 INFORMATION TECH JUL23		*	108.33	
		7/01/23 161	202307 310-51300-31300 DISSEMINATION FEE JUL23		*	1,166.67	
		7/01/23 161	202307 310-51300-51000 OFFICE SUPPLIES		*	.54	
		7/01/23 161	202307 310-51300-42000 POSTAGE		*	10.50	

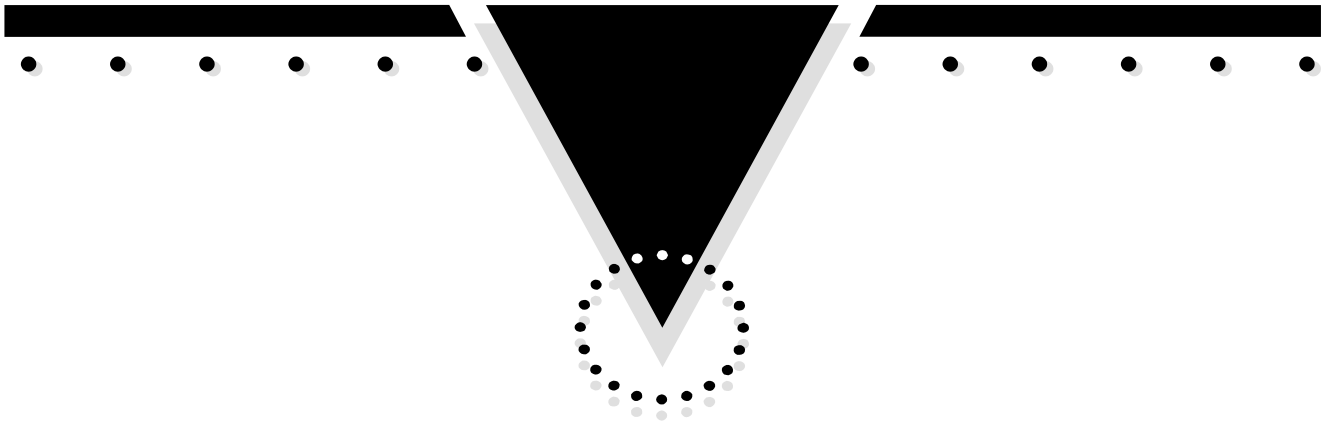
SSCG STONEYSCG TVISCARRA

CHECK DATE	VEND#	.....INVOICE..... DATE INVOICE	...EXPENSED TO... YRMO DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	....CHECK..... AMOUNT #
		7/01/23 161	202307 310-51300-42500		*	3.45	
		COPIES					
		7/01/23 161A	202304 310-51300-31300		*	291.67	
		DISSEMINATION FEE APR23					
		7/01/23 161B	202305 310-51300-31300		*	291.67	
		DISSEMINATION FEE MAY23					
		7/01/23 161C	202306 310-51300-31300		*	291.67	
		DISSEMINATION FEE JUN23					
		7/01/23 162	202307 320-53800-12000		*	1,312.50	
		FIELD MANAGEMENT JUL23					
GOVERNMENTAL MANAGEMENT SERVICES							6,606.17 000617
7/19/23 00002		7/05/23 118653	202306 310-51300-31500		*	4,392.05	
		MTG/INTERLOC/TRACT LS1/P5					
LATHAM,LUNA,EDEN & BEAUDINE,LLP							4,392.05 000618
7/20/23 00002		7/20/23 RES2023-	202307 310-51300-49000		*	3,686.42	
		TRACT LS-1 LS CONVEYANCE					
LATHAM,LUNA,EDEN & BEAUDINE,LLP							3,686.42 000619
TOTAL FOR BANK A						148,951.20	
TOTAL FOR REGISTER						148,951.20	

CHECK DATE	VEND#	.....INVOICE..... DATE INVOICE	...EXPENSED TO... YRMO DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	....CHECK..... AMOUNT #
6/27/23	00001	5/23/23 05232023	202305 320-53800-60000		*	44,101.75	
		FINAL-POND2,4,5 LED LIGHT		LAKE FOUNTAINS AND AERATION, INC.			44,101.75 000005

TOTAL FOR BANK B						44,101.75	
TOTAL FOR REGISTER						44,101.75	

SECTION 2



**Stoneybrook South
at ChampionsGate
Community Development District**

Unaudited Financial Reporting

June 30, 2023



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STONEBROOK SOUTH AT CHAMPIONSGATE

COMMUNITY DEVELOPMENT DISTRICT

BALANCE SHEET

June 30, 2023

	General Fund	Capital Reserve Fund	Debt Service Fund	Capital Projects Fund	Totals 2023
<u>ASSETS:</u>					
CASH	\$305,874	\$188,044	---	---	\$493,918
DEPOSITS	\$16,000	---	---	---	\$16,000
STATE BOARD OF ADMINISTRATION	\$275,703	\$387,340	---	---	\$663,043
DUE FROM GENERAL FUND	---	---	---	---	\$0
<u>INVESTMENTS</u>					
SERIES 2017					
RESERVE	---	---	\$150,900	---	\$150,900
REVENUE	---	---	\$238,313	---	\$238,313
PREPAYMENT	---	---	\$113	---	\$113
SERIES 2019					
RESERVE	---	---	\$449,947	---	\$449,947
REVENUE	---	---	\$387,862	---	\$387,862
PREPAYMENT	---	---	\$46	---	\$46
SERIES 2020					
RESERVE	---	---	\$351,125	---	\$351,125
REVENUE	---	---	\$513,936	---	\$513,936
CONSTRUCTION	---	---	---	\$27,414	\$27,414
SERIES 2023					
RESERVE	---	---	\$151,125	---	\$151,125
REVENUE	---	---	\$372	---	\$372
CONSTRUCTION	---	---	---	\$3,922,705	\$3,922,705
COST OF ISSUANCE	---	---	---	\$0	\$0
TOTAL ASSETS	<u>\$597,577</u>	<u>\$575,384</u>	<u>\$2,243,740</u>	<u>\$3,950,119</u>	<u>\$7,366,820</u>
<u>LIABILITIES:</u>					
ACCOUNTS PAYABLE	\$5,384	---	---	---	\$5,384
<u>FUND EQUITY:</u>					
FUND BALANCES:					
RESTRICTED FOR DEBT SERVICE 2017	---	---	\$389,326	---	\$389,326
RESTRICTED FOR DEBT SERVICE 2019	---	---	\$837,855	---	\$837,855
RESTRICTED FOR DEBT SERVICE 2020	---	---	\$865,061	---	\$865,061
RESTRICTED FOR DEBT SERVICE 2020	---	---	\$151,497	---	\$151,497
RESTRICTED FOR CAPITAL PROJECTS 2020	---	---	---	\$27,414	\$27,414
RESTRICTED FOR CAPITAL PROJECTS 2020	---	---	---	\$3,922,705	\$3,922,705
ASSIGNED	\$16,000	---	---	---	\$16,000
UNASSIGNED	\$576,192	\$575,384	---	---	\$1,151,576
TOTAL LIABILITIES & FUND EQUITY	<u>\$597,577</u>	<u>\$575,384</u>	<u>\$2,243,740</u>	<u>\$3,950,119</u>	<u>\$7,366,820</u>

STONEBROOK SOUTH AT CHAMPIONSGATE

COMMUNITY DEVELOPMENT DISTRICT

GENERAL FUND

Statement of Revenues & Expenditures

For The Period Ending June 30, 2023

	ADOPTED BUDGET	PRORATED BUDGET THRU 6/30/23	ACTUAL THRU 6/30/23	VARIANCE
<u>REVENUES:</u>				
ASSESSMENTS - TAX ROLL	\$1,032,243	\$1,032,243	\$1,038,706	\$6,463
ASSESSMENTS - DIRECT BILLED	\$7,995	\$7,995	\$7,995	\$0
INTEREST	\$0	\$0	\$5,803	\$5,803
TOTAL REVENUES	\$1,040,238	\$1,040,238	\$1,052,504	\$12,266
<u>EXPENDITURES:</u>				
<u>ADMINISTRATIVE:</u>				
SUPERVISORS FEES	\$12,000	\$9,000	\$7,200	\$1,800
FICA EXPENSE	\$918	\$689	\$551	\$138
ENGINEERING	\$12,000	\$9,000	\$11,373	(\$2,373)
ATTORNEY	\$25,000	\$18,750	\$17,925	\$825
DISSEMINATION	\$14,000	\$10,500	\$8,750	\$1,750
ARBITRAGE	\$1,350	\$900	\$900	\$0
ANNUAL AUDIT	\$5,675	\$0	\$0	\$0
ASSESSMENT ADMINISTRATION	\$5,000	\$5,000	\$5,000	\$0
TRUSTEE FEES	\$17,240	\$12,930	\$12,930	\$0
MANAGEMENT FEES	\$36,750	\$27,563	\$27,563	\$0
INFORMATION TECHNOLOGY	\$1,300	\$975	\$975	\$0
WEBSITE MAINTENANCE	\$800	\$600	\$600	(\$0)
TELEPHONE	\$300	\$225	\$0	\$225
POSTAGE	\$1,000	\$750	\$140	\$610
INSURANCE	\$6,700	\$6,700	\$5,988	\$712
PRINTING & BINDING	\$1,000	\$750	\$131	\$619
LEGAL ADVERTISING	\$2,500	\$1,875	\$1,202	\$673
OTHER CURRENT CHARGES	\$1,000	\$750	\$419	\$331
OFFICE SUPPLIES	\$625	\$469	\$3	\$465
PROPERTY APPRAISER	\$600	\$600	\$921	(\$321)
PROPERTY TAXES	\$350	\$14	\$14	\$0
DUES, LICENSE & SUBSCRIPTIONS	\$175	\$175	\$175	\$0
<u>FIELD:</u>				
FIELD SERVICES	\$15,750	\$11,813	\$11,813	\$0
PROPERTY INSURANCE	\$6,800	\$6,800	\$6,619	\$181
ELECTRIC	\$39,600	\$29,700	\$18,144	\$11,556
STREETLIGHTING	\$123,400	\$92,550	\$59,700	\$32,850
WATER & SEWER	\$94,500	\$70,875	\$50,725	\$20,150
LANDSCAPE MAINTENANCE	\$264,377	\$198,283	\$184,059	\$14,223
LANDSCAPE CONTINGENCY	\$15,000	\$11,250	\$4,075	\$7,175
IRRIGATION REPAIRS	\$20,000	\$15,000	\$6,857	\$8,143
LAKE MAINTENANCE	\$7,020	\$5,265	\$3,678	\$1,587
MITIGATION MONITORING & MAINTENANCE	\$13,760	\$10,320	\$10,220	\$100
CONTINGENCY	\$5,000	\$3,750	\$0	\$3,750
REPAIRS & MAINTENANCE	\$10,000	\$7,500	\$15,370	(\$7,870)
TRANSFER OUT - CAPITAL RESERVE	\$278,748	\$278,748	\$278,748	\$0
TOTAL EXPENDITURES	\$1,040,238	\$850,067	\$752,769	\$97,298
EXCESS REVENUES (EXPENDITURES)	\$0		\$299,735	
FUND BALANCE - Beginning	\$0		\$292,457	
FUND BALANCE - Ending	\$0		\$592,192	

STONEBROOK SOUTH AT CHAMPIONSGATE

COMMUNITY DEVELOPMENT DISTRICT

CAPITAL RESERVE FUND

Statement of Revenues & Expenditures

For The Period Ending June 30, 2023

	ADOPTED BUDGET	PRORATED BUDGET THRU 6/30/23	ACTUAL THRU 6/30/23	VARIANCE
<u>REVENUES:</u>				
TRANSFER IN	\$278,748	\$278,748	\$278,748	\$0
INTEREST	\$750	\$563	\$13,437	\$12,874
TOTAL REVENUES	\$279,498	\$279,311	\$292,185	\$12,874
<u>EXPENDITURES:</u>				
BANK FEES	\$0	\$0	\$30	(\$30)
CAPITAL OUTLAY	\$127,341	\$95,506	\$88,204	\$7,302
TOTAL EXPENDITURES	\$127,341	\$95,506	\$88,234	\$7,272
EXCESS REVENUES (EXPENDITURES)	\$152,157		\$203,951	
FUND BALANCE - Beginning	\$337,632		\$371,433	
FUND BALANCE - Ending	\$489,789		\$575,384	

STONEBROOK SOUTH AT CHAMPIONSGATE

COMMUNITY DEVELOPMENT DISTRICT

SERIES 2017

DEBT SERVICE FUND

Statement of Revenues & Expenditures

For The Period Ending June 30, 2023

	ADOPTED BUDGET	PRORATED BUDGET THRU 6/30/23	ACTUAL THRU 6/30/23	VARIANCE
<u>REVENUES:</u>				
ASSESSMENTS - TAX ROLL	\$301,800	\$301,800	\$303,817	\$2,017
INTEREST	\$0	\$0	\$8,175	\$8,175
TOTAL REVENUES	\$301,800	\$301,800	\$311,992	\$10,192
<u>EXPENDITURES:</u>				
INTEREST - 12/15	\$102,725	\$102,725	\$102,725	\$0
PRINCIPAL - 12/15	\$95,000	\$95,000	\$95,000	\$0
INTEREST - 6/15	\$101,063	\$101,063	\$101,063	\$0
TOTAL EXPENDITURES	\$298,788	\$298,788	\$298,788	\$0
<u>OTHER SOURCES/(USES)</u>				
TRANSFER IN	\$0	\$0	\$0	\$0
TOTAL OTHER SOURCES/(USES)	\$0	\$0	\$0	\$0
EXCESS REVENUES (EXPENDITURES)	\$3,013		\$13,205	
FUND BALANCE - Beginning	\$222,524		\$376,122	
FUND BALANCE - Ending	\$225,537		\$389,326	

STONEBROOK SOUTH AT CHAMPIONSGATE

COMMUNITY DEVELOPMENT DISTRICT

SERIES 2019

DEBT SERVICE FUND

Statement of Revenues & Expenditures

For The Period Ending June 30, 2023

	ADOPTED BUDGET	PRORATED BUDGET THRU 6/30/23	ACTUAL THRU 6/30/23	VARIANCE
<u>REVENUES:</u>				
ASSESSMENTS - TAX ROLL	\$893,432	\$893,432	\$899,122	\$5,691
ASSESSMENTS - DIRECT BILLED	\$6,463	\$6,463	\$6,463	\$0
INTEREST	\$0	\$0	\$22,334	\$22,334
TOTAL REVENUES	\$899,894	\$899,894	\$927,919	\$28,025
<u>EXPENDITURES:</u>				
INTEREST - 12/15	\$310,494	\$310,494	\$310,494	\$0
PRINCIPAL - 6/15	\$280,000	\$280,000	\$280,000	\$0
INTEREST - 6/15	\$310,494	\$310,494	\$310,494	\$0
TOTAL EXPENDITURES	\$900,988	\$900,988	\$900,988	\$0
<u>OTHER SOURCES/(USES)</u>				
TRANSFER IN	\$0	\$0	\$0	\$0
TOTAL OTHER SOURCES/(USES)	\$0	\$0	\$0	\$0
EXCESS REVENUES (EXPENDITURES)	(\$1,094)		\$26,931	
FUND BALANCE - Beginning	\$353,152		\$810,923	
FUND BALANCE - Ending	\$352,059		\$837,855	

STONEBROOK SOUTH AT CHAMPIONSGATE

COMMUNITY DEVELOPMENT DISTRICT

SERIES 2020

DEBT SERVICE FUND

Statement of Revenues & Expenditures

For The Period Ending June 30, 2023

	PROPOSED BUDGET	PRORATED BUDGET THRU 6/30/23	ACTUAL THRU 6/30/23	VARIANCE
<u>REVENUES:</u>				
ASSESSMENTS - TAX ROLL	\$691,407	\$691,407	\$695,781	\$4,374
ASSESSMENTS - DIRECT BILLED	\$11,156	\$11,156	\$11,156	\$0
INTEREST	\$0	\$0	\$18,102	\$18,102
TOTAL REVENUES	\$702,563	\$702,563	\$725,039	\$22,476
<u>EXPENDITURES:</u>				
INTEREST - 12/15	\$215,806	\$215,806	\$215,806	\$0
PRINCIPAL - 12/15	\$270,000	\$270,000	\$270,000	\$0
INTEREST - 6/15	\$212,431	\$212,431	\$212,431	\$0
TOTAL EXPENDITURES	\$698,238	\$698,238	\$698,238	\$0
<u>OTHER SOURCES/(USES)</u>				
TRANSFER OUT	\$0	\$0	(\$6,537)	\$6,537
TOTAL OTHER SOURCES/(USES)	\$0	\$0	(\$6,537)	\$6,537
EXCESS REVENUES (EXPENDITURES)	\$4,326		\$20,264	
FUND BALANCE - Beginning	\$490,151		\$844,797	
FUND BALANCE - Ending	\$494,477		\$865,061	

STONEBROOK SOUTH AT CHAMPIONSGATE

COMMUNITY DEVELOPMENT DISTRICT

SERIES 2023

DEBT SERVICE FUND

Statement of Revenues & Expenditures

For The Period Ending June 30, 2023

	PROPOSED BUDGET	PRORATED BUDGET THRU 6/30/23	ACTUAL THRU 6/30/23	VARIANCE
<u>REVENUES:</u>				
BONDS PROCEEDS	\$0	\$0	\$205,238	\$205,238
INTEREST	\$0	\$0	\$1,410	\$1,410
TOTAL REVENUES	\$0	\$0	\$206,648	\$206,648
<u>EXPENDITURES:</u>				
INTEREST - 6/15	\$0	\$0	\$54,113	(\$54,113)
TOTAL EXPENDITURES	\$0	\$0	\$54,113	(\$54,113)
<u>OTHER SOURCES/(USES)</u>				
TRANSFER OUT	\$0	\$0	(\$1,038)	\$1,038
TOTAL OTHER SOURCES/(USES)	\$0	\$0	(\$1,038)	\$1,038
EXCESS REVENUES (EXPENDITURES)	\$0		\$151,497	
FUND BALANCE - Beginning	\$0		\$0	
FUND BALANCE - Ending	\$0		\$151,497	

STONEBROOK SOUTH AT CHAMPIONSGATE

COMMUNITY DEVELOPMENT DISTRICT

SERIES 2020

CAPITAL PROJECTS FUND

Statement of Revenues & Expenditures

For The Period Ending June 30, 2023

	ADOPTED BUDGET	PRORATED BUDGET THRU 6/30/23	ACTUAL THRU 6/30/23	VARIANCE
<u>REVENUES:</u>				
INTEREST	\$0	\$0	\$31,107	\$31,107
TOTAL REVENUES	\$0	\$0	\$31,107	\$31,107
<u>EXPENDITURES:</u>				
CAPITAL OUTLAY - CONSTRUCTION	\$0	\$0	\$785	(\$785)
TOTAL EXPENDITURES	\$0	\$0	\$785	(\$785)
<u>OTHER SOURCES/(USES)</u>				
TRANSFER IN	\$0	\$0	\$6,537	\$6,537
TOTAL OTHER SOURCES/(USES)	\$0	\$0	\$6,537	\$6,537
EXCESS REVENUES (EXPENDITURES)	\$0		\$36,859	
FUND BALANCE - Beginning	\$0		(\$9,445)	
FUND BALANCE - Ending	\$0		\$27,414	

STONEBROOK SOUTH AT CHAMPIONSGATE

COMMUNITY DEVELOPMENT DISTRICT

SERIES 2023

CAPITAL PROJECTS FUND

Statement of Revenues & Expenditures

For The Period Ending June 30, 2023

	ADOPTED BUDGET	PRORATED BUDGET THRU 6/30/23	ACTUAL THRU 6/30/23	VARIANCE
<u>REVENUES:</u>				
BOND PROCEEDS	\$0	\$0	\$4,244,762	\$4,244,762
INTEREST	\$0	\$0	\$26,856	\$26,856
TOTAL REVENUES	\$0	\$0	\$4,271,618	\$4,271,618
<u>EXPENDITURES:</u>				
CAPITAL OUTLAY - CONSTRUCTION	\$0	\$0	\$12,975	(\$12,975)
CAPITAL OUTLAY - COST OF ISSUANCE	\$0	\$0	\$286,975	(\$286,975)
TOTAL EXPENDITURES	\$0	\$0	\$299,950	(\$299,950)
<u>OTHER SOURCES/(USES)</u>				
TRANSFER IN	\$0	\$0	\$1,038	\$1,038
BOND DISCOUNTS	\$0	\$0	(\$50,000)	(\$50,000)
TOTAL OTHER SOURCES/(USES)	\$0	\$0	(\$48,962)	(\$48,962)
EXCESS REVENUES (EXPENDITURES)	\$0		\$3,922,705	
FUND BALANCE - Beginning	\$0		\$0	
FUND BALANCE - Ending	\$0		\$3,922,705	

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	\$71,438	\$855,968	\$15,788	\$17,854	\$14,827	\$19,383	\$13,033	\$30,415	\$0	\$0	\$0	\$1,038,706
ASSESSMENTS - DIRECT BILLED	\$7,995	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$7,995
INTEREST	\$0	\$0	\$0	\$0	\$392	\$1,863	\$1,132	\$1,214	\$1,202	\$0	\$0	\$0	\$5,803
TOTAL REVENUES	\$7,995	\$71,438	\$855,968	\$15,788	\$18,246	\$16,689	\$20,515	\$14,247	\$31,617	\$0	\$0	\$0	\$1,052,504
EXPENDITURES:													
ADMINISTRATIVE:													
SUPERVISOR FEES	\$800	\$1,400	\$1,000	\$0	\$0	\$1,000	\$1,000	\$1,000	\$1,000	\$0	\$0	\$0	\$7,200
FICA EXPENSE	\$61	\$107	\$77	\$0	\$0	\$77	\$77	\$77	\$77	\$0	\$0	\$0	\$551
ENGINEERING	\$1,345	\$1,610	\$4,035	\$0	\$870	\$1,693	\$1,820	\$0	\$0	\$0	\$0	\$0	\$11,373
ATTORNEY	\$2,396	\$5,394	\$967	\$1,112	\$265	\$442	\$2,004	\$954	\$4,392	\$0	\$0	\$0	\$17,925
DISSEMINATION	\$875	\$875	\$875	\$875	\$875	\$875	\$1,167	\$1,167	\$1,167	\$0	\$0	\$0	\$8,750
ARBITRAGE	\$0	\$0	\$0	\$0	\$450	\$0	\$0	\$450	\$0	\$0	\$0	\$0	\$900
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	\$4,310	\$0	\$0	\$0	\$4,310	\$0	\$0	\$0	\$0	\$12,930
MANAGEMENT FEES	\$3,063	\$3,063	\$3,063	\$3,063	\$3,063	\$3,063	\$3,063	\$3,063	\$3,063	\$0	\$0	\$0	\$27,563
INFORMATION TECHNOLOGY	\$108	\$108	\$108	\$108	\$108	\$108	\$108	\$108	\$108	\$0	\$0	\$0	\$975
WEBSITE MAINTENANCE	\$67	\$67	\$67	\$67	\$67	\$67	\$67	\$67	\$67	\$0	\$0	\$0	\$600
TELEPHONE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
POSTAGE	\$24	\$4	\$27	\$6	\$16	\$13	\$25	\$9	\$17	\$0	\$0	\$0	\$140
INSURANCE	\$5,988	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$5,988
PRINTING & BINDING	\$10	\$3	\$27	\$4	\$0	\$0	\$73	\$3	\$11	\$0	\$0	\$0	\$131
LEGAL ADVERTISING	\$790	\$0	\$0	\$0	\$0	\$0	\$175	\$238	\$0	\$0	\$0	\$0	\$1,202
OTHER CURRENT CHARGES	\$39	\$39	\$40	\$75	\$39	\$39	\$69	\$39	\$40	\$0	\$0	\$0	\$419
OFFICE SUPPLIES	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3
PROPERTY APPRAISER	\$0	\$0	\$0	\$0	\$0	\$921	\$0	\$0	\$0	\$0	\$0	\$0	\$921
PROPERTY TAXES	\$0	\$14	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$14
DUES, LICENSES & SUBSCRIPTIONS	\$175	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$175
FIELD:													
FIELD SERVICES	\$1,313	\$1,313	\$1,313	\$1,313	\$1,313	\$1,313	\$1,313	\$1,313	\$1,313	\$0	\$0	\$0	\$11,813
PROPERTY INSURANCE	\$6,619	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$6,619
ELECTRIC	\$1,779	\$1,511	\$1,760	\$1,865	\$2,343	\$2,190	\$2,267	\$2,224	\$2,205	\$0	\$0	\$0	\$18,144
STREETLIGHTING	\$6,566	\$6,566	\$6,188	\$6,634	\$6,724	\$6,723	\$6,745	\$6,777	\$6,777	\$0	\$0	\$0	\$59,700
WATER & SEWER	\$6,918	\$4,772	\$4,168	\$3,191	\$5,319	\$9,183	\$8,730	\$6,372	\$2,072	\$0	\$0	\$0	\$50,725
LANDSCAPE MAINTENANCE	\$17,364	\$20,837	\$20,837	\$20,837	\$20,837	\$20,837	\$20,837	\$20,837	\$20,837	\$0	\$0	\$0	\$184,059
LANDSCAPE CONTINGENCY	\$0	\$0	\$0	\$1,800	\$0	\$0	\$0	\$2,275	\$0	\$0	\$0	\$0	\$4,075
IRRIGATION REPAIRS	\$1,826	\$0	\$3,850	\$0	\$263	\$0	\$801	\$117	\$0	\$0	\$0	\$0	\$6,857
LAKE MAINTENANCE	\$404	\$404	\$404	\$404	\$404	\$404	\$404	\$425	\$425	\$0	\$0	\$0	\$3,678
MITIGATION MONITORING & MAINTENANCE	\$2,155	\$1,430	\$555	\$1,430	\$555	\$2,430	\$555	\$555	\$555	\$0	\$0	\$0	\$10,220
CONTINGENCY	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
REPAIRS & MAINTENANCE	\$0	\$0	\$0	\$0	\$0	\$15,370	\$0	\$0	\$0	\$0	\$0	\$0	\$15,370
TRANSFER OUT - CAPITAL RESERVE	\$0	\$0	\$0	\$0	\$278,748	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$278,748
TOTAL EXPENDITURES	\$65,684	\$53,826	\$49,359	\$47,093	\$322,259	\$66,746	\$51,299	\$52,379	\$44,124	\$0	\$0	\$0	\$752,769
EXCESS REVENUES (EXPENDITURES)	(\$57,689)	\$17,612	\$806,609	(\$31,305)	(\$304,013)	(\$50,056)	(\$30,783)	(\$38,132)	(\$12,507)	\$0	\$0	\$0	\$299,735

**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)
LESS: PRINCIPAL PAYMENT 12/15/21	(\$90,000)
LESS: PRINCIPAL PAYMENT 12/15/22	(\$95,000)
CURRENT BONDS OUTSTANDING	\$4,295,000

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)
LESS: PRINCIPAL PAYMENT 6/15/22	(\$270,000)
LESS: PRINCIPAL PAYMENT 6/15/23	(\$280,000)
CURRENT BONDS OUTSTANDING	\$13,670,000

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
LESS: PRINCIPAL PAYMENT 12/15/21	(\$265,000)
LESS: PRINCIPAL PAYMENT 12/15/22	(\$270,000)
CURRENT BONDS OUTSTANDING	\$12,195,000

SERIES 2023, SPECIAL ASSESSMENT BONDS	
INTEREST RATES:	4.500%, 5.375%, 5.500%
MATURITY DATE:	6/15/2053
RESERVE FUND DEFINITION	50% OF MAXIMUM ANNUAL DEBT SERVICE
RESERVE FUND REQUIREMENT	\$151,125
RESERVE FUND BALANCE	\$151,125
BONDS OUTSTANDING - 3/23/23	\$4,450,000
CURRENT BONDS OUTSTANDING	\$4,450,000

**STONEYBROOK SOUTH AT CHAMPIONS GATE
COMMUNITY DEVELOPMENT DISTRICT**

SPECIAL ASSESSMENT RECEIPTS - FY2023

TAX COLLECTOR

		GROSS ASSESSMENTS \$ 3,105,477						\$ 1,098,131		\$ 321,198		\$ 950,561		\$ 735,586	
		NET ASSESSMENTS \$ 2,919,148						\$ 1,032,243		\$ 301,926		\$ 893,527		\$ 691,451	
DATE		GROSS ASSESSMENTS	DISCOUNTS/	COMMISSIONS	INTEREST	NET AMOUNT	GENERAL		2017		2019		2020		
RECEIVED	DIST.	RECEIVED	PENALTIES	PAID	INCOME	RECEIVED	FUND	DEBT SERVICE	DEBT SERVICE	DEBT SERVICE	DEBT SERVICE	DEBT SERVICE	TOTAL		
							35.36%	10.34%	30.61%	23.69%		100.00%			
11/18/22	ACH	\$ 5,533.78	\$ 297.15	\$ 104.73	\$ -	\$ 5,131.90	\$ 1,814.70	\$ 530.79	\$ 1,570.83	\$ 1,215.58	\$ 5,131.90				
11/22/22	ACH	\$ 209,281.93	\$ 8,371.34	\$ 4,018.21	\$ -	\$ 196,892.38	\$ 69,623.33	\$ 20,364.50	\$ 60,267.15	\$ 46,637.41	\$ 196,892.38				
12/9/22	ACH	\$ 2,466,188.24	\$ 98,646.61	\$ 47,350.85	\$ -	\$ 2,320,190.78	\$ 820,445.15	\$ 239,976.44	\$ 710,191.40	\$ 549,577.79	\$ 2,320,190.78				
12/9/22	ACH	\$ 1,876.27	\$ 22.36	\$ 37.07	\$ -	\$ 1,816.84	\$ 642.45	\$ 187.92	\$ 556.12	\$ 430.35	\$ 1,816.84				
12/22/22	ACH	\$ 104,217.48	\$ 3,563.95	\$ 2,013.06	\$ -	\$ 98,640.47	\$ 34,880.36	\$ 10,202.35	\$ 30,193.04	\$ 23,364.72	\$ 98,640.47				
1/10/23	ACH	\$ 39,430.67	\$ 1,182.96	\$ 764.95	\$ -	\$ 37,482.76	\$ 13,254.32	\$ 3,876.83	\$ 11,473.17	\$ 8,878.45	\$ 37,482.76				
1/10/23	ACH	\$ 5,766.95	\$ 158.10	\$ 112.19	\$ -	\$ 5,496.66	\$ 1,943.68	\$ 568.52	\$ 1,682.48	\$ 1,301.98	\$ 5,496.66				
1/24/23	ACH	\$ -	\$ -	\$ -	\$ 1,668.64	\$ 1,668.64	\$ 590.05	\$ 172.59	\$ 510.76	\$ 395.25	\$ 1,668.64				
2/9/23	ACH	\$ 52,623.42	\$ 1,101.76	\$ 1,030.43	\$ -	\$ 50,491.23	\$ 17,854.26	\$ 5,222.29	\$ 15,454.95	\$ 11,959.73	\$ 50,491.23				
3/10/23	ACH	\$ 43,238.96	\$ 453.32	\$ 855.71	\$ -	\$ 41,929.93	\$ 14,826.89	\$ 4,336.80	\$ 12,834.41	\$ 9,931.84	\$ 41,929.93				
4/11/23	ACH	\$ 50,432.28	\$ -	\$ 1,008.65	\$ -	\$ 49,423.63	\$ 17,476.74	\$ 5,111.87	\$ 15,128.17	\$ 11,706.85	\$ 49,423.63				
4/11/23	ACH	\$ 5,270.41	\$ -	\$ 105.41	\$ -	\$ 5,165.00	\$ 1,826.40	\$ 534.21	\$ 1,580.96	\$ 1,223.42	\$ 5,165.00				
4/24/23	ACH	\$ -	\$ -	\$ -	\$ 226.36	\$ 226.36	\$ 80.04	\$ 23.41	\$ 69.29	\$ 53.62	\$ 226.36				
5/10/23	ACH	\$ 37,610.08	\$ -	\$ 752.20	\$ -	\$ 36,857.88	\$ 13,033.35	\$ 3,812.20	\$ 11,281.90	\$ 8,730.43	\$ 36,857.88				
6/12/23	ACH	\$ 8,177.17	\$ -	\$ 163.54	\$ -	\$ 8,013.63	\$ 2,833.71	\$ 828.85	\$ 2,452.91	\$ 1,898.17	\$ 8,013.63				
6/12/23	ACH	\$ 1,482.86	\$ -	\$ 29.66	\$ -	\$ 1,453.20	\$ 513.87	\$ 150.30	\$ 444.81	\$ 344.22	\$ 1,453.20				
6/16/23	ACH	\$ 78,106.80	\$ -	\$ 1,562.14	\$ -	\$ 76,544.66	\$ 27,067.04	\$ 7,916.98	\$ 23,429.69	\$ 18,130.94	\$ 76,544.66				
		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -				
TOTALS		\$ 3,109,237.30	\$ 113,797.55	\$ 59,908.80	\$ 1,895.00	\$ 2,937,425.95	\$ 1,038,706.34	\$ 303,816.84	\$ 899,122.03	\$ 695,780.74	\$ 2,937,425.95				

DIRECT BILLED ASSESSMENTS

LEN-CG SOUTH, LLC		\$25,613.38		\$7,994.96		\$6,462.50		\$11,155.92	
DATE RECEIVED	DUE DATE	CHECK NO.	NET ASSESSED	AMOUNT RECEIVED	GENERAL FUND	SERIES 2019	SERIES 2020		
10/20/22	11/1/22	1902741	\$ 12,806.69	\$ 12,806.69	\$ 3,997.48	\$ 3,231.25	\$ 5,577.96		
10/20/22	2/1/23	1902741	\$ 6,403.35	\$ 6,403.35	\$ 1,998.74	\$ 1,615.63	\$ 2,788.98		
10/20/22	5/1/23	1902741	\$ 6,403.34	\$ 6,403.34	\$ 1,998.74	\$ 1,615.62	\$ 2,788.98		
			\$ 25,613.38	\$ 25,613.38	\$ 7,994.96	\$ 6,462.50	\$ 11,155.92		

**Stoneybrook South at ChampionsGate
Community Development District**

Special Assessment Bonds, Series 2020

Date	Requisition #	Contractor	Description	Requisitions
Fiscal Year 2023				
11/30/22	5	Lennar Homes LLC	Reimbursement #2 Infrastructure for Phase 1	\$ 7,159,818.90
10/13/22	6	Hamilton Engineering & Surveying, LLC	Invoice #67936 - Preparation of reimbursement CR#2	\$ 2,575.00
10/13/22	7	Hamilton Engineering & Surveying, LLC	Invoice #68200 - Preparation of Fox South reimbursement	\$ 2,750.00
11/18/22	8	Hamilton Engineering & Surveying, LLC	Invoice #68447 - Review of reimbursement CR#5	\$ 975.00
TOTAL				\$ 7,166,118.90
Fiscal Year 2023				
10/3/22		Interest		\$ 8,822.13
10/4/22		Transfer from Reserve		\$ 432.89
11/1/22		Interest		\$ 10,829.85
11/2/22		Transfer from Reserve		\$ 531.02
12/1/22		Interest		\$ 11,109.74
12/2/22		Transfer from Reserve		\$ 562.76
1/3/23		Interest		\$ 40.51
1/4/23		Transfer from Reserve		\$ 656.07
2/1/23		Interest		\$ 45.10
2/2/23		Transfer from Reserve		\$ 697.92
3/1/23		Interest		\$ 42.31
3/2/23		Transfer from Reserve		\$ 632.99
4/3/23		Interest		\$ 58.77
4/4/23		Transfer from Reserve		\$ 854.25
5/1/23		Interest		\$ 75.88
5/2/23		Transfer from Reserve		\$ 1,065.88
6/1/23		Interest		\$ 82.31
6/2/23		Transfer from Reserve		\$ 1,103.40
TOTAL				\$ 37,643.78
Acquisition/Construction Fund at 9/30/22				\$ 7,155,888.88
Interest Earned thru 6/30/23				\$ 37,643.78
Requisitions Paid thru 6/30/23				\$ (7,166,118.90)
Remaining Acquisition/Construction Fund				\$ 27,413.76

**Stoneybrook South at ChampionsGate
Community Development District**

Special Assessment Bonds, Series 2023

Date	Requisition #	Contractor	Description	Requisitions
Fiscal Year 2023				
5/2/23	1	Hamilton Engineering & Surveying	Invoices #67138, 69216 & 69782 - Lennar Reimbursement	\$ 12,975.00
TOTAL				\$ 12,975.00
Fiscal Year 2023				
4/3/23		Interest		\$ 2,697.98
4/4/23		Transfer from Reserve		\$ 104.34
5/1/23		Interest		\$ 11,870.21
5/2/23		Transfer from Reserve		\$ 458.76
6/1/23		Interest		\$ 12,286.93
6/2/23		Transfer from Reserve		\$ 474.91
TOTAL				\$ 27,893.13
Acquisition/Construction Fund at 3/23/23				\$ 3,907,786.87
Interest Earned thru 6/30/23				\$ 27,893.13
Requisitions Paid thru 6/30/23				\$ (12,975.00)
Remaining Acquisition/Construction Fund				\$ 3,922,705.00

SECTION 3

BOARD OF SUPERVISORS MEETING DATES
STONEYBROOK SOUTH AT CHAMPIONSGATE COMMUNITY DEVELOPMENT
DISTRICT
FISCAL YEAR 2024

The Board of Supervisors of the **Stoneybrook South at ChampionsGate Community Development District** will hold their regular meetings for Fiscal Year 2024 at 11:00 a.m., at the Oasis Club at ChampionsGate, 1520 Oasis Club Blvd., ChampionsGate, FL 33896, on the first Monday of every other month, unless otherwise indicated, as follows:

October 2, 2023

December 4, 2023

February 5, 2024

April 1, 2024

June 3, 2024

August 5, 2024

The meetings are open to the public and will be conducted in accordance with the provision of Florida Law for Community Development Districts. The meetings may be continued to a date, time, and place to be specified on the record at the meeting. A copy of the agenda for these meetings may be obtained from the District Manager, Governmental Management Services – Central Florida, LLC, 219 E. Livingston Street, Orlando, FL 32801 or by calling (407) 841-5524.

There may be occasions when one or more Supervisors or staff will participate by speaker telephone. Pursuant to provisions of the Americans with Disabilities Act, any person requiring special accommodations at this meeting because of a disability or physical impairment should contact the District Office at (407) 841-5524 at least 48 hours prior to the meeting. If you are hearing or speech impaired, please contact the Florida Relay Service by dialing 7-1-1, or 1-800-955-8771 (TTY) / 1-800-955-8770 (Voice), for aid in contacting the District Office.

A person who decides to appeal any decision made at the meeting with respect to any matter considered at the meeting is advised that person will need a record of the proceedings and that accordingly, the person may need to ensure that a verbatim record of the proceedings is made, including the testimony and evidence upon which such appeal is to be based.

George S. Flint
District Manager
Governmental Management Services – Central Florida, LLC