

*Stoneybrook South at ChampionsGate  
Community Development District*

*Agenda*

*December 4, 2023*

# AGENDA

# *Stoneybrook South at ChampionsGate*

## *Community Development District*

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219 E. Livingston Street, Orlando, Florida 32801

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

November 27, 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, December 4, 2023 at 11:00 a.m. at the Oasis Club at ChampionsGate, 1520 Oasis Club Blvd., ChampionsGate, FL 33896. PLEASE NOTE THE TIME OF THE MEETING.**

### **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:

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 2024-01 Electing Officers
4. Approval of Minutes of the October 2, 2023 Meeting
5. Review and Acceptance of Fiscal Year 2022 Audit Report
6. Consideration of Agreement with Grau & Associates to Provide Auditing Services for the Fiscal Year 2023
7. Ratification of Transfer of Environmental Resource Permit Applications (2)
8. Consideration of Data Sharing and Usage Agreement with Osceola County
9. Ratification of Series 2023 Requisition #4
10. Staff Reports
  - A. Attorney
  - B. Engineer
  - C. District Manager's Report
    - i. Approval of Check Register
    - ii. Balance Sheet and Income Statement
11. Other Business
  - A. Discussion of Pending Plat Conveyances
  - B. Status of Permit Transfers
12. Supervisor's Requests
13. 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,

*Jeremy LeBrun*

Jeremy LeBrun  
District Manager

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

Enclosures

## SECTION III

# SECTION D

**RESOLUTION 2024-01**

**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 4<sup>th</sup> day of December, 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, **October 2, 2023** at 11:00 a.m. at the Oasis Club at ChampionsGate, 1520 Oasis Club Blvd., ChampionsGate, Florida 33896.

Present and constituting a quorum:

Adam Morgan  
Rob Bonin *joined late*  
Logan Lantrip  
Jarred Cornell  
Barry Bichard

Chairman  
Vice Chairman  
Assistant Secretary  
Assistant Secretary  
Assistant Secretary

Also present were:

George Flint  
Jeremy LeBrun  
Kristen Trucco  
Amanda Udstad  
Alan Scheerer

District Manager, GMS  
GMS  
District Counsel  
District Engineer  
Field Manager

**FIRST ORDER OF BUSINESS**

**Roll Call**

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

Mr. LeBrun: We currently have four Supervisors present, so we have our quorum.

**SECOND ORDER OF BUSINESS**

**Public Comment Period**

Mr. LeBrun: Next item on the agenda is the public comment period. Just for the record, there is no members of the public present, just Board and staff. Do we have anybody on the resident call-in line? If not, we will double check that.

Mr. Flint: We can come back to it later.

**THIRD ORDER OF BUSINESS**

**Organizational Matters**

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

Mr. LeBrun: That brings us down to item number three, organizational matters. Similar to the last meeting, there is still a vacancy in Seat #3 and #4, if the Board is aware of any interested electors. If not, we can just push that forward to the next meeting in the event someone becomes known.

Mr. Morgan: I believe we should defer to the next meeting.

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

**C. Election of Officers**

**D. Consideration of Resolution 2023-13 Electing Officers**

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

*\*Rob Bonin joined the meeting at this time.*

Mr. LeBrun: We'll keep updating on any interested electors and we will address that at our next meeting.

**FOURTH ORDER OF BUSINESS**

**Approval of the Minutes of the September 11, 2023 Board of Supervisors Meeting**

Mr. LeBrun: Item four is the approval of the minutes of September 11, 2023 meeting. Those start on page nine of your electronic agenda. If there is no corrections or comments, we just look for a motion.

Mr. Morgan: I reviewed them, they all look correct. I will make a motion to accept.

On MOTION by Mr. Morgan, seconded by Mr. Bichard, with all in favor, the Minutes of the September 11, 2023 Board of Supervisors Meeting, were approved.
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**FIFTH ORDER OF BUSINESS**

**Consideration of Addendum to Landscape Maintenance Agreement with Floralawn, Inc.**

Mr. LeBrun: Item number five is a consideration of the addendum to the Landscape Maintenance Agreement with Floralawn, Inc. Alan, I didn't know if you wanted to go over this one.

Mr. Scheerer: Yes, thank you. So, next Tuesday the 10<sup>th</sup> at 9:00 a.m., we have a turnover walk of Fox North and X tract common areas along Westside Boulevard. What you see in here is just a reflection of what it's going to cost to do the general maintenance throughout the course of the year based on the current scope of services. As you know, we just recently bid out landscape services and this is Floralawn, Inc. cost to perform that work in the areas outlined. We will do a walk through and make sure everything is definitely included. Once that has been accepted, then we will go ahead and turn Floralawn loose for the maintenance. There is funding in the budget. This current number is about \$26,340. We have about \$50,000 for future areas in the budget for \$24,000, so this will line up with our current funding.

Mr. Morgan: On your maps that you've included. Two quick questions. The pink, is that sidewalk?

Mr. Scheerer: That is bahia grass. That's all the bahia grass areas and around that pond. I don't know if that pond is quite ready yet.

Mr. Morgan: The pond has been sodded.

Mr. Scheerer: Okay.

Mr. Morgan: It should be ready. My question is, just to the left of the pond is a wetland, Tract WC1.

Mr. Scheerer: Right.

Mr. Morgan: Why would we be maintaining that? It's a wild area.

Mr. Scheerer: Well, we are not doing any maintenance in that. It's just the bahia grass.

Mr. Bichard: That is actually pond. When the water is high, it's all pond there.

Mr. Morgan: Is it?

Mr. Bichard: Yes.

Mr. Scheerer: Yes.

Mr. Bichard: It's wetland, we didn't create it. It's a natural wetland.

Mr. Morgan: Right. It's natural. Yes. That is what I thought.

Mr. Scheerer: If it doesn't need to be mowed and it's too wet, we obviously won't do it, but it was on the actual maps, so they went ahead and included it.

Mr. Morgan: I have no further questions.

Mr. LeBrun: If there is no further questions, we just look for a motion to approve that.

Mr. Bonin: When would Floralawn's first mows be?

Mr. Scheerer: If we get it approved next week and there is no issues with the install from Cherrylake, they will start right away.

Mr. Bonin: Okay.

Mr. Bichard: We have a turnover walk scheduled.

Mr. Scheerer: It's on next Tuesday, sir.

Mr. Bonin: Next Tuesday?

Mr. Scheerer: Yes sir.

Mr. Bonin: And it's all this stuff?

Mr. Scheerer: Yes sir. 9:00 a.m. Myself, Carly, Cherrylake, Floralawn.

Mr. Bonin: Alright. Are we certain that we have the irrigation separated from HOA to CDD?

Mr. Scheerer: That head nod wasn't too positive was it, Rob?

Mr. Bonin: Do you know if we are?

Mr. Scheerer: No. I do not. We won't know until we do the walk through.

Mr. Bonin: Alright. Because I am not convinced that we have it properly.

Mr. Bichard: I know when it was installed that they were working off two different systems. You know, the CDD system being in the right of way, the HOA system being behind the sidewalk.

Mr. Bonin: Do we have two different clocks and two different reuse meters?

Mr. Bichard: Well, because this was all existing, so yes. Then, the HOA pulls also from our two-inch meter on Ocean Course to help feed the HOA side behind here and then they also tie into a meter that is about the second townhome building in right here.

Mr. Bonin: Alright. I just want to make sure that when we have this walk, that is the one thing that is crystal clear. This clock, this reuse meter does HOA, this does, and we have no cross where there is something either not connected or connected wrongly.

Mr. Scheerer: They got about eight days to figure that out.

Mr. Bichard: They, being Cherrylake, were completely briefed on, from the beginning, about the two different systems and as far as I know, Wilson has done a really good job of make sure they stuck to that.

Mr. Scheerer: We will just need to know which one is our clock and which one is our meter.

Mr. Bonin: And the clocks are powered up, running. We are not doing pucks.

Mr. Bichard: No. These were existing clocks already in place. I know where the HOA clock is. I don't know where the CDD clock is, but Wilson knows.

Mr. Bonin: Wilson?

Mr. Bichard: Wilson is with Cherrylake. He is the Superintendent.

Mr. Scheerer: Can you find out before and let us know?

Mr. Bichard: Yes. He will be there.

Mr. Scheerer: Okay.

Ms. Trucco: Can we also get something in writing? Maybe like a bill of sale or just something in writing from you all to the CDD identifying which is ours and which is the HOAs? I am involved with some CDDs where 10 and 20 years down the line there was a fight with the HOA and CDD, so if we could just have something in our file. Evidence saying your original intent; that would be helpful.

Mr. Bichard: Like in the maps? They will be submitting as-builts here shortly. I don't know if that will be enough to get you what you need, but there will be as-builts that should show the two completely separate systems.

Mr. Morgan: You got a map showing it, don't you?

Mr. Bichard: We have the plans. Yes.

Mr. Scheerer: We have the plat and then I have the map that the engineer did.

Mr. Morgan: Showing just the CDD stuff?

Mr. Scheerer: The CDD versus HOA. Yes sir.

Mr. Morgan: But that doesn't show where the valves and meters and all that stuff are.

Mr. Scheerer: The as-builts will show that.

Mr. Bichard: The as-builts will.

Mr. Scheerer: Even if they submit an as-built, which Cherrylakes are usually pretty good, then it will show the clock locations, the POCs, and various valve locations.

Mr. Bonin: Will Carly be at that meeting?

Mr. Scheerer: Yes sir.

Mr. Bonin: Alright. That's the main thing I wanted to make sure happens.

Mr. Scheerer: Okay.

Mr. LeBrun: If there is no further questions, we would just look for a motion on item number five.

On MOTION by Mr. Morgan, seconded by Mr. Bichard, with all in favor, the Addendum to Landscape Maintenance Agreement with Floralawn, Inc., was approved.

**SIXTH ORDER OF BUSINESS**

**Consideration of Water Management Agreement with The Lake Doctors, Inc. for Additional Ponds**

Mr. LeBrun: Item six is the consideration of the Water Management Agreement with The Lake Doctors, Inc. for the additional ponds.

Mr. Scheerer: Yes. This is just a renewal with Lake Doctors for all the ponds that are currently being maintained by the District. Obviously with Fox North and X Tract, we will probably have a couple more to add later on in the year once those are complete, but we are just looking to get this renewed so they can stay on point with their aquatic maintenance.

Mr. Morgan: They didn't increase their price, did they?

Mr. Scheerer: Just a little bit. Not much. But it's all in the budget.

Mr. Morgan: Okay.

Mr. Scheerer: We have all the funding that we anticipate and some increases for this year.

Mr. Morgan: They have been doing a pretty good job, haven't they?

Mr. Scheerer: Not bad.

Mr. Morgan: Yes. Alright. I will make a motion.

On MOTION by Mr. Morgan, seconded by Mr. Bichard, with all in favor, the Water Management Agreement with The Lake Doctors, Inc. for Additional Ponds, was approved.

**SEVENTH ORDER OF BUSINESS**

**Ratification of Series 2023 Requisitions #2, #3 & #5**

Mr. LeBrun: Item number seven, the ratification of Series 2023 Requisitions #2, #3 & #5. Those begin on page 30 of your electronic agenda. Staff, happy to answer any questions. If not, we would just look for a motion to ratify those requisitions.

Mr. Morgan: I've reviewed them. I will make a motion.

On MOTION by Mr. Morgan, seconded by Mr. Bichard, with all in favor, the Series 2023 Requisitions #2, #3 & #5, were ratified.

Mr. Morgan: While we are on the conversation of requisitions, Amanda, where do we stand with the requisition for the remaining construction funds? The \$3,900,000 or whatever. Did Dave sign off on that? Are we ready?

Ms. Udstad: Yes. We sent it last week.

Mr. Morgan: He sent it in.

Ms. Udstad: Yes.

Ms. Trucco: Yes. I sent an email back to them. I looked through the conveyance documents. It looks like the CDD has already accepted the underlying tracts that are related to the requisition and the improvements listed, but I just asked Dave and Amanda to confirm that for us. But otherwise, it looks like, from my review, that all the tracts in those two plats that relay to the requisition and the improvements have already been conveyed.

Mr. Morgan: So that should be ready by the next meeting, perhaps?

Ms. Trucco: Probably. They will be able to confirm within the next couple of days, right.

Mr. Morgan: Okay. Great.

Ms. Trucco: We can go ahead and process it as soon as we have their ok on it.

Mr. Morgan: And it's my understanding that will pretty much close out the construction funds?

Mr. Flint: Right. We will structure that item, so it draws out the balance.

Mr. Morgan: Okay. Very good. That's it, Rob. That will be all the funds for this one. That's all I have on that. Thank you.

## **EIGHTH ORDER OF BUISNESS**

### **Staff Reports**

#### **A. Attorney**

Mr. LeBrun: That brings us down to staff reports. Let's start with District counsel.

Ms. Trucco: Okay. Great. The only thing that I've worked on is just reviewing that requisition. We're going to get full sign off on that as soon as possible; I believe before the next meeting.

Mr. Morgan: Super.

Ms. Trucco: That's all I have.

**B. Engineer**

Mr. LeBrun: Down to our District Engineer.

Ms. Udstad: No. That was it, just the requisition.

**C. District Manager's Report**

**i. Approval of Check Register**

Mr. LeBrun: Then under the District Manager's report, I just have two quick items. The first one is the approval of the check register that starts on page 47 of your electronic agenda. We have checks number 631 through 638 for a total of \$58,414.63. Then, we have our pay roll fund. Check register total is \$59,338.13.

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. LeBrun: Behind that, you have your balance sheet and income statement. These are your unaudited financials. No action required on the Board's part. It's just there for your review. Once again, staff, happy to answer any questions on the unaudited financials. Hearing none, we will move down to other business.

**NINTH ORDER OF BUISNESS**

**Other Business**

**A. Discussion of Pending Plat Conveyances**

**B. Status of Permit Transfers**

Mr. LeBrun: Item A is discussion of pending plat conveyances. Any of the Board members wish to discuss any pending plat conveyances?

Mr. Morgan: We talked about the property conveyance and the plats are done. How about just anything that's remaining to be conveyed to the CDD.

Ms. Trucco: I haven't found anything.

Mr. Morgan: Barry, are we all good?

Mr. Bichard: I think so. The lift station's been turned over. Other than double checking maybe a park or common area, but Crystal's been going through the map.

Mr. Morgan: And the amenity, that's going to be under the HOA, right?



Mr. Bichard: Yes.

Mr. Morgan: Okay. Sounds great.

**TENTH ORDER OF BUSINESS**

**Supervisor's Requests**

There being no comments, the next item followed.

**ELEVENTH ORDER OF BUSINESS**

**Adjournment**

Mr. Morgan: I will make a motion to adjourn.

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

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Chairman/Vice Chairman

## SECTION V

**Stoneybrook South at ChampionsGate  
Community Development District**

**ANNUAL FINANCIAL REPORT**

**September 30, 2022**

**Stoneybrook South at ChampionsGate Community Development District**

**ANNUAL FINANCIAL REPORT**

**September 30, 2022**

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## REPORT OF INDEPENDENT AUDITORS

To the Board of Supervisors  
Stoneybrook South at ChampionsGate Community Development District  
Osceola, Florida

### Report on Audit of the Financial Statements

#### *Opinion*

We have audited the financial statements of the governmental activities and each major fund of Stoneybrook South at ChampionsGate Community Development District (the "District"), as of and for the year ended September 30, 2022, and the related notes to financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

In our opinion, the accompanying financial statements present fairly, in all material respects, the respective financial position of the governmental activities and each major fund of Stoneybrook South at ChampionsGate Community Development District as of September 30, 2022, and the respective changes in financial position and the budgetary comparison for the General Fund for the year then ended in accordance with accounting principles generally accepted in the United States of America.

#### *Basis for Opinion*

We conducted our audits in accordance with auditing standards generally accepted in the United States of America (GAAS), and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the District and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audits. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

#### *Responsibilities of Management for the Financial Statements*

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.



To the Board of Supervisors  
Stoneybrook South at ChampionsGate Community Development District

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the District's ability to continue as a going concern for one year beyond the financial statement date, including currently known information that may raise substantial doubt thereafter.

### ***Auditor's Responsibility for the Audit of the Financial Statements***

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

In performing an audit in accordance with GAAS and *Government Auditing Standards*, we:

- Exercise professional judgement and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgement, there are conditions or events, considered in the aggregate, that raise substantial doubt about the District's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control related matters that we identified during the audit.



To the Board of Supervisors  
Stoneybrook South at ChampionsGate Community Development District

***Required Supplementary Information***

Accounting principles generally accepted in the United States of America require that Management's Discussion and Analysis be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the *Governmental Accounting Standards Board* who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

***Other Reporting Required by Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued a report dated November 17, 2023 on our consideration of the District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations and contracts.

The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Stoneybrook South at ChampionsGate Community Development District's internal control over financial reporting and compliance.

*Berger Toombs Elam  
Gaines & Frank*

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

November 17, 2023

**Stoneybrook South at ChampionsGate Community Development District**  
**MANAGEMENT'S DISCUSSION AND ANALYSIS**  
**For the Year Ended September 30, 2022**

Management's discussion and analysis of Stoneybrook South at ChampionsGate Community Development District (the "District") financial performance provides an objective and easily readable analysis of the District's financial activities. The analysis provides summary financial information for the District and should be read in conjunction with the District's financial statements.

**OVERVIEW OF THE FINANCIAL STATEMENTS**

The District's basic financial statements comprise three components; 1) *Government-wide financial statements*, 2) *Fund financial statements*, and 3) *Notes to financial statements*. The *Government-wide financial statements* present an overall picture of the District's financial position and results of operations. The *Fund financial statements* present financial information for the District's major funds. The *Notes to financial statements* provide additional information concerning the District's finances.

The *Government-wide financial statements* are the **statement of net position** and the **statement of activities**. These statements use accounting methods similar to those used by private-sector companies. Emphasis is placed on the net position of governmental activities and the change in net position. Governmental activities are primarily supported by special assessments.

The **statement of net position** presents information on all assets and liabilities of the District, with the difference between assets and liabilities reported as net position. Net position is reported in three categories; 1) net investment in capital assets, 2) restricted, and 3) unrestricted. Assets, liabilities, and net position are reported for all Governmental activities.

The **statement of activities** presents information on all revenues and expenses of the District and the change in net position. Expenses are reported by major function and program revenues relating to those functions are reported, providing the net cost of all functions provided by the District. To assist in understanding the District's operations, expenses have been reported as governmental activities. Governmental activities financed by the District include general government, physical environment and debt service.

*Fund financial statements* present financial information for governmental funds. These statements provide financial information for the major funds of the District. Governmental fund financial statements provide information on the current assets and liabilities of the funds, changes in current financial resources (revenues and expenditures), and current available resources.



**Stoneybrook South at ChampionsGate Community Development District**  
**MANAGEMENT'S DISCUSSION AND ANALYSIS**  
**For the Year Ended September 30, 2022**

**OVERVIEW OF THE FINANCIAL STATEMENTS (CONTINUED)**

*Fund financial statements* include a **balance sheet** and a **statement of revenues, expenditures and changes in fund balances** for all governmental funds. A **statement of revenues, expenditures, and changes in fund balances – budget and actual** is provided for the District's General Fund. *Fund financial statements* provide more detailed information about the District's activities. Individual funds are established by the District to track revenues that are restricted to certain uses or to comply with legal requirements.

The *government-wide financial statements* and the *fund financial statements* provide different pictures of the District. The *government-wide financial statements* provide an overall picture of the District's financial standing. These statements are comparable to private-sector companies and give a good understanding of the District's overall financial health and how the District paid for the various activities, or functions, provided by the District. All assets of the District, including construction in progress, are reported in the **statement of net position**. All liabilities, including principal outstanding on bonds are included. The **statement of activities** includes depreciation on all long-lived assets of the District, but transactions between the different functions of the District have been eliminated in order to avoid "doubling up" the revenues and expenses. The *fund financial statements* provide a picture of the major funds of the District. In the case of governmental activities, outlays for long lived assets are reported as expenditures and long-term liabilities, such as general obligation bonds, are not included in the fund financial statements. To provide a link from the *fund financial statements* to the *government-wide financial statements*, a reconciliation is provided from the *fund financial statements* to the *government-wide financial statements*.

*Notes to financial statements* provide additional detail concerning the financial activities and financial balances of the District. Additional information about the accounting practices of the District, investments of the District, capital assets and long-term debt are some of the items included in the *notes to financial statements*.

**Financial Highlights**

The following are the highlights of financial activity for the year ended September 30, 2022.

- ◆ The District's total liabilities exceeded total assets by \$(9,680,184) (net position). Unrestricted net position for Governmental Activities was \$(11,358,249). Restricted net position was \$712,938 and net investment in capital assets was \$965,127.
- ◆ Governmental activities revenues totaled \$2,824,401 while governmental activities expenses and conveyances totaled \$15,001,065.

**Stoneybrook South at ChampionsGate Community Development District**  
**MANAGEMENT'S DISCUSSION AND ANALYSIS**  
**For the Year Ended September 30, 2022**

**OVERVIEW OF THE FINANCIAL STATEMENTS (CONTINUED)**

**Financial Analysis of the District**

The following schedule provides a summary of the assets, liabilities and net position of the District and is presented by category for comparison purposes.

**Net Position**

	<b>Governmental Activities</b>	
	<b>2022</b>	<b>2021</b>
Current assets	\$ 684,307	\$ 432,819
Restricted assets	9,174,822	9,144,618
Capital assets	18,766,588	24,703,574
Total Assets	<u>28,625,717</u>	<u>34,281,011</u>
Current liabilities	8,184,775	1,019,766
Non-current liabilities	30,121,126	30,764,765
Total Liabilities	<u>38,305,901</u>	<u>31,784,531</u>
Net investment in capital assets	965,127	1,419,700
Restricted for debt service	712,938	675,006
Net position - unrestricted	(11,358,249)	401,774
Total Net Position	<u>\$ (9,680,184)</u>	<u>\$ 2,496,480</u>

The increase in current assets is related to the increase in cash and investments in the current year.

The decrease in capital assets is related to the conveyance of capital assets net of capital additions in the current year.

The increase in current liabilities is primarily related to the increase in contracts payable in the current year.

The decrease in net position is primarily related to the conveyance of capital assets in the current year.

**Stoneybrook South at ChampionsGate Community Development District**  
**MANAGEMENT'S DISCUSSION AND ANALYSIS**  
**For the Year Ended September 30, 2022**

**OVERVIEW OF THE FINANCIAL STATEMENTS (CONTINUED)**

**Financial Analysis of the District (Continued)**

The following schedule provides a summary of the changes in net position of the District and is presented by category for comparison purposes.

**Change In Net Position**

	<b>Governmental Activities</b>	
	<b>2022</b>	<b>2021</b>
Program Revenues		
Charges for services	\$ 2,815,016	\$ 2,579,825
General Revenues		
Investment earnings	9,385	432
Total Revenues	<u>2,824,401</u>	<u>2,580,257</u>
Expenses		
General government	107,955	101,408
Physical environment	750,736	352,575
Interest and other charges	<u>1,268,140</u>	<u>1,644,775</u>
Total Expenses	<u>2,126,831</u>	<u>2,098,758</u>
Conveyance of capital assets	<u>(12,874,234)</u>	<u>-</u>
Change in Net Position	(12,176,664)	481,499
Net Position - Beginning of Year	<u>2,496,480</u>	<u>2,014,981</u>
Net Position - End of Year	<u>\$ (9,680,184)</u>	<u>\$ 2,496,480</u>

The increase in charges for services is related to a budgeted increase in special assessments in the current year.

The increase in physical environment expenses is mainly related to depreciation in the current year.

The conveyance of assets in the current year is related to the completion of capital projects in the current year.

The decrease in interest and other charges is related to bond issuance costs and interest on the bonds issued in the prior year.

**Stoneybrook South at ChampionsGate Community Development District**  
**MANAGEMENT'S DISCUSSION AND ANALYSIS**  
**For the Year Ended September 30, 2022**

**OVERVIEW OF THE FINANCIAL STATEMENTS (CONTINUED)**

**Capital Assets Activity**

The following schedule provides a summary of the District's capital assets as of September 30, 2022 and 2021.

<u>Description</u>	<u>Governmental Activities</u>	
	<u>2022</u>	<u>2021</u>
Construction in progress	\$ 11,942,408	\$ 24,703,574
Infrastructure	6,061,669	-
Improvements other than buildings	993,607	-
Equipment	80,485	-
Accumulated depreciation	(311,581)	-
Total Capital Assets, net	<u>\$ 18,766,588</u>	<u>\$ 24,703,574</u>

The activity for the year consisted of \$7,168,344 in construction in progress additions, transfers from construction in progress of \$19,929,510, additions of \$6,061,669 to infrastructure, additions of \$993,607 to improvements other than buildings, additions of \$80,485 to equipment, conveyances of \$12,874,234 and depreciation of \$311,581.

**General Fund Budgetary Highlights**

Actual governmental expenditures were less than final budgeted amounts primarily due to lower electric, and legal expenditures than were anticipated in the budget.

The September 30, 2022 budget was not amended.

**Debt Management**

Governmental Activities debt includes the following:

In October 2017, the District issued \$4,710,000 Special Assessment Bonds, Series 2017 (Parcel K Assessment Area). The Bonds were issued to fund the acquisition and construction costs associated with the public infrastructure allocated to Parcel K Assessment Area (the "2017 Project"). The balance outstanding at September 30, 2022 was \$4,390,000.

In April 2019, the District issued \$14,735,000 Special Assessment Bonds, Series 2019 (2019 Assessment Area). The Bonds were issued to fund the acquisition and construction costs associated with the 2019 Assessment Area (the "2019 Project"). The balance outstanding at September 30, 2022 was \$13,950,000.

In December 2020, the District issued \$12,730,000 Special Assessment Bonds, Series 2020. The Bonds were issued fund the acquisition and construction costs associated the Fox South Project. The balance outstanding at September 30, 2022 was \$12,465,000.

**Stoneybrook South at ChampionsGate Community Development District  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
For the Year Ended September 30, 2022**

**OVERVIEW OF THE FINANCIAL STATEMENTS (CONTINUED)**

**Economic Factors and Next Year's Budget**

The District anticipates issuing \$4,450,000 Special Assessment Bonds, Series 2023 and continuing the construction of capital improvements in fiscal year 2023. Stoneybrook South at ChampionsGate Community Development District does not anticipate economic factors to affect operations for the year ended September 30, 2023.

**Request for Information**

The financial report is designed to provide a general overview of Stoneybrook South at ChampionsGate Community Development District finances for all those with an interest. Questions concerning any of the information provided in this report or requests for additional information should be addressed to the Stoneybrook South at ChampionsGate Community Development District, Governmental Management Services – Central Florida, LLC, 219 East Livingston Street, Orlando, Florida 32801.

**Stoneybrook South at ChampionsGate Community Development District**  
**STATEMENT OF NET POSITION**  
**September 30, 2022**

	<b>Governmental Activities</b>
<b>ASSETS</b>	
Current Assets	
Cash	\$ 279,837
Investments	351,913
Due from other governments	18,950
Deposits	17,607
Prepaid items	16,000
Total Current Assets	<u>684,307</u>
Non-current Assets	
Restricted assets	
Investments	9,174,822
Capital assets, not being depreciated	
Construction in progress	11,942,408
Capital assets, being depreciated	
Infrastructure	6,061,669
Improvements other than buildings	993,607
Equipment	80,485
Accumulated depreciation	(311,581)
Total Non-current Assets	<u>27,941,410</u>
Total Assets	<u>28,625,717</u>
<b>LIABILITIES</b>	
Current Liabilities	
Accounts payable and accrued expenses	7,510
Contracts payable	7,165,334
Accrued interest	366,931
Bonds payable - current portion	645,000
Total Current Liabilities	<u>8,184,775</u>
Non-current Liabilities	
Bonds payable, net	<u>30,121,126</u>
Total Liabilities	<u>38,305,901</u>
<b>NET POSITION</b>	
Net investment in capital assets	965,127
Restricted for debt service	712,938
Unrestricted	(11,358,249)
Total Net Position	<u>\$ (9,680,184)</u>

*See accompanying notes.*

**Stoneybrook South at ChampionsGate Community Development District**  
**STATEMENT OF ACTIVITIES**  
**For the Year Ended September 30, 2022**

<b><u>Functions/Programs</u></b>	<b><u>Expenses</u></b>	<b><u>Program Revenues Charges for Services</u></b>	<b><u>Net (Expense) Revenues and Changes in Net Position Governmental Activities</u></b>
Governmental Activities			
General government	\$ (107,955)	\$ 174,923	\$ 66,968
Physical environment	(750,736)	711,575	(39,161)
Interest and other charges	(1,268,140)	1,928,518	660,378
Total Governmental Activities	<u>\$ (2,126,831)</u>	<u>\$ 2,815,016</u>	<u>688,185</u>
 <b>General revenues:</b>			
Investment earnings			<u>9,385</u>
Conveyance of capital assets			<u>(12,874,234)</u>
Change in Net Position			(12,176,664)
Net Position - October 1, 2021			<u>2,496,480</u>
Net Position - September 30, 2022			<u>\$ (9,680,184)</u>

*See accompanying notes.*

**Stoneybrook South at ChampionsGate Community Development District**  
**BALANCE SHEET –**  
**GOVERNMENTAL FUNDS**  
**September 30, 2022**

	General	Debt Service	Capital Projects	Total Governmental Funds
<b>ASSETS</b>				
Cash	\$ 279,837	\$ -	\$ -	\$ 279,837
Investments	351,913	-	-	351,913
Due from other governments	6,042	12,908	-	18,950
Prepaid expenses	17,607	-	-	17,607
Deposits	16,000	-	-	16,000
Restricted assets				
Investments, at fair value	-	2,018,933	7,155,889	9,174,822
Total Assets	<u>\$ 671,399</u>	<u>\$ 2,031,841</u>	<u>\$ 7,155,889</u>	<u>\$ 9,859,129</u>
<b>LIABILITIES AND FUND BALANCES</b>				
<b>LIABILITIES</b>				
Accounts payable and accrued expenses	\$ 7,510	\$ -	\$ -	\$ 7,510
Contracts payable	-	-	7,165,334	7,165,334
Total Liabilities	<u>7,510</u>	<u>-</u>	<u>7,165,334</u>	<u>7,172,844</u>
<b>FUND BALANCES</b>				
Nonspendable				
Prepaid expenses/deposits	33,607	-	-	33,607
Restricted				
Debt service	-	2,031,841	-	2,031,841
Unassigned	<u>630,282</u>	<u>-</u>	<u>(9,445)</u>	<u>620,837</u>
Total Fund Balances	<u>663,889</u>	<u>2,031,841</u>	<u>(9,445)</u>	<u>2,686,285</u>
Total Liabilities and Fund Balances	<u>\$ 671,399</u>	<u>\$ 2,031,841</u>	<u>\$ 7,155,889</u>	<u>\$ 9,859,129</u>

*See accompanying notes.*



**Stoneybrook South at ChampionsGate Community Development District**  
**RECONCILIATION OF TOTAL GOVERNMENTAL FUND BALANCES**  
**TO NET POSITION OF GOVERNMENTAL ACTIVITIES**  
**September 30, 2022**

Total Governmental Fund Balances	\$ 2,686,285
Amounts reported for governmental activities in the Statement of Net Position are different because:	
Capital assets, including construction in progress, \$11,942,408, infrastructure, \$6,061,669, improvements other than buildings, \$993,607, equipment, \$80,485, net of accumulated depreciation, \$(311,581), used in governmental activities are not current financial resources and, therefore, are not reported at the fund level.	18,766,588
Long-term liabilities, \$(30,805,000) net of bond premium, net, \$(38,052), and bond discount, net, \$76,926, are not due and payable in the current period and, therefore, are not reported at the fund level.	(30,766,126)
Accrued interest expense for long-term debt is not a current financial use and, therefore, is not reported at the fund level.	<u>(366,931)</u>
Net Position of Governmental Activities	<u><u>\$ (9,680,184)</u></u>

*See accompanying notes.*

**Stoneybrook South at ChampionsGate Community Development District**  
**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES –**  
**GOVERNMENTAL FUNDS**  
**For the Year Ended September 30, 2022**

	General	Debt Service	Capital Projects	Total Governmental Funds
Revenues				
Special assessments	\$ 886,498	\$ 1,928,518	\$ -	\$ 2,815,016
Investment earnings	2,900	1,441	5,044	9,385
Total Revenues	<u>889,398</u>	<u>1,929,959</u>	<u>5,044</u>	<u>2,824,401</u>
Expenditures				
Current				
General government	107,955	-	-	107,955
Physical environment	439,155	-	-	439,155
Capital outlay	80,485	-	7,168,344	7,248,829
Debt service				
Principal	-	625,000	-	625,000
Interest	-	1,272,387	-	1,272,387
Total Expenditures	<u>627,595</u>	<u>1,897,387</u>	<u>7,168,344</u>	<u>9,693,326</u>
Excess of revenues over/(under) expenditures	<u>261,803</u>	<u>32,572</u>	<u>(7,163,300)</u>	<u>(6,868,925)</u>
Other Financing Sources/(Uses)				
Transfer in	-	156	248	404
Transfer out	-	(248)	(156)	(404)
Total Other Financing Sources/(Uses)	<u>-</u>	<u>(92)</u>	<u>92</u>	<u>-</u>
Net change in fund balances	261,803	32,480	(7,163,208)	(6,868,925)
Fund Balances - October 1, 2021	<u>402,086</u>	<u>1,999,361</u>	<u>7,153,763</u>	<u>9,555,210</u>
Fund Balances - September 30, 2022	<u><u>\$ 663,889</u></u>	<u><u>\$ 2,031,841</u></u>	<u><u>\$ (9,445)</u></u>	<u><u>\$ 2,686,285</u></u>

See accompanying notes.

**Stoneybrook South at ChampionsGate Community Development District**  
**RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES AND**  
**CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS TO THE**  
**STATEMENT OF ACTIVITIES**  
**For the Year Ended September 30, 2022**

Net Change in Fund Balances - Total Governmental Funds	\$ (6,868,925)
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Amounts reported for governmental activities in the Statement of Activities are different because:

Governmental funds report capital outlays as expenditures. However, in the Statement of Activities, the cost of those assets is allocated over their estimated useful lives as depreciation. This is the amount that capital outlay, \$7,248,829, exceeded depreciation, \$311,581, in the current period.	6,937,248
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The conveyance of capital assets does not affect current resources, and therefore, is not recognized at the fund level, however, at the government wide-level it decreases assets.	(12,874,234)
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Repayment of bond principal is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the Statement of Net Position.	625,000
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Bond premium is amortized over the life of the bond at the government-wide level. This is the amount of current year amortization.	1,510
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Bond discount is amortized over the life of the bond at the government-wide level. This is the amount of current year amortization.	(2,871)
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In the Statement of Activities, interest is accrued on outstanding bonds; whereas in governmental funds, interest expenditures are reported when due. This is the net amount between the prior year and the current year accruals.	<div style="border-top: 1px solid black; border-bottom: 3px double black;">5,608</div>
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Change in Net Position of Governmental Activities	<div style="border-top: 1px solid black; border-bottom: 3px double black;">\$ (12,176,664)</div>
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**Stoneybrook South at ChampionsGate Community Development District**  
**STATEMENT OF REVENUES, EXPENDITURES AND**  
**CHANGES IN FUND BALANCES – BUDGET AND ACTUAL –**  
**GENERAL FUND**

**For the Year Ended September 30, 2022**

	<b>Original Budget</b>	<b>Final Budget</b>	<b>Actual</b>	<b>Variance With Final Budget Positive/ (Negative)</b>
Revenues				
Special assessments	\$ 875,375	\$ 875,375	\$ 886,498	\$ 11,123
Investment income	-	-	2,900	2,900
Total Revenues	<u>875,375</u>	<u>875,375</u>	<u>889,398</u>	<u>14,023</u>
Expenditures				
Current				
General government	134,986	134,986	107,955	27,031
Physical environment	481,299	481,299	439,155	42,144
Capital outlay	<u>77,075</u>	<u>77,075</u>	<u>80,485</u>	<u>(3,410)</u>
Total Expenditures	<u>693,360</u>	<u>693,360</u>	<u>627,595</u>	<u>65,765</u>
Net change in fund balances	<u>182,015</u>	<u>182,015</u>	<u>261,803</u>	<u>79,788</u>
Fund Balances - October 1, 2021	<u>189,927</u>	<u>189,927</u>	<u>402,086</u>	<u>212,159</u>
Fund Balances - September 30, 2022	<u><u>\$ 371,942</u></u>	<u><u>\$ 371,942</u></u>	<u><u>\$ 663,889</u></u>	<u><u>\$ 291,947</u></u>

*See accompanying notes.*

**Stoneybrook South at ChampionsGate Community Development District**  
**NOTES TO FINANCIAL STATEMENTS**  
**September 30, 2022**

**NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

The financial statements of Stoneybrook South at ChampionsGate Community Development District (the "District") have been prepared in conformity with generally accepted accounting principles (GAAP) as applied to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The District's more significant accounting policies are described below.

**1. Reporting Entity**

The District was established on August 15, 2016 by Osceola County, Florida, Ordinance 2016-70, effective as of August 16, 2016, under the Uniform Community Development District Act of 1980, Chapter 190, Florida Statutes, as amended (the "Act"), as a Community Development District. The District was established for the purposes of financing and managing the acquisition, construction, maintenance and operation of the infrastructure necessary for community development within its jurisdiction. The District is governed by a five-member Board of Supervisors, who are elected for terms of four years. The District operates within the criteria established by Chapter 190, Florida Statutes. The Board has the responsibility for assessing and levying assessments, approving budgets, exercising control over facilities and properties, controlling the use of funds generated by the District, approving the hiring and firing of key personnel, and financing improvements.

The reporting entity for the District includes all functions of government in which the District's Board exercises oversight responsibility. Oversight responsibility includes, but is not limited to, financial interdependency, designation of management, significant ability to influence operations and accountability for fiscal matters. As required by GAAP, these financial statements present the Stoneybrook South at ChampionsGate Community Development District (the primary government) as a stand-alone government.

Based upon the application of the above-mentioned criteria as set forth by the Governmental Accounting Standards Board, the District has identified no component units.

**2. Measurement Focus and Basis of Accounting**

The basic financial statements of the District are composed of the following:

- Government-wide financial statements
- Fund financial statements
- Notes to financial statements

**Stoneybrook South at ChampionsGate Community Development District**  
**NOTES TO FINANCIAL STATEMENTS**  
**September 30, 2022**

**NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**2. Measurement Focus and Basis of Accounting (Continued)**

**a. Government-wide Financial Statements**

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. Government-wide financial statements report all non-fiduciary information about the reporting government as a whole. These statements include the governmental activities of the primary government. The effect of interfund activity has been removed from these statements.

Governmental activities are supported by special assessments, miscellaneous revenues and interest. Program revenues include charges for services, and payments made by parties outside of the reporting government's citizenry if that money is restricted to a particular program. Program revenues are netted with program expenses in the statement of activities to present the net cost of each program.

Amounts paid to acquire capital assets are capitalized as assets, rather than reported as an expenditure. Proceeds of long-term debt are recorded as liabilities in the government-wide financial statements, rather than as an other financing source.

Amounts paid to reduce long-term indebtedness of the reporting government are reported as a reduction of the related liability, rather than as an expenditure.

**b. Fund Financial Statements**

The underlying accounting system of the District is organized and operated on the basis of separate funds, each of which is considered to be a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenues and expenditures or expenses, as appropriate. Governmental resources are allocated to and accounted for in individual funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled.

Fund financial statements for the primary government's governmental funds are presented after the government-wide financial statements. These statements display information about major funds individually.

**Stoneybrook South at ChampionsGate Community Development District**  
**NOTES TO FINANCIAL STATEMENTS**  
**September 30, 2022**

**NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**2. Measurement Focus and Basis of Accounting (Continued)**

**b. Fund Financial Statements (Continued)**

**Governmental Funds**

The District has implemented the Governmental Accounting Standards Board Statement 54 – Fund Balance Reporting and Governmental Fund Type Definitions. The Statement requires the fund balance for governmental funds to be reported in classifications that comprise a hierarchy based primarily on the extent to which the government is bound to honor constraints on the specific purposes for which amounts in those funds can be spent.

The District has various policies governing the fund balance classifications.

**Nonspendable Fund Balance** – This classification consists of amounts that cannot be spent because they are either not in spendable form or are legally or contractually required to be maintained intact.

**Restricted Fund Balance** – This classification includes amounts that can be spent only for specific purposes stipulated by the state constitution, external resource providers, or through enabling legislation.

**Assigned Fund Balance** – This classification consists of the Board of Supervisors' intent to be used for specific purposes, but are neither restricted nor committed. The assigned fund balances can also be assigned by the District's management company.

**Unassigned Fund Balance** – This classification is the residual classification for the government's general fund and includes all spendable amounts not contained in the other classifications. Unassigned fund balance is considered to be utilized first when expenditure is incurred for purposes for which amounts in any of those unrestricted fund balance classifications could be used.

**Fund Balance Spending Hierarchy** – For all governmental funds except special revenue funds, when restricted, committed, assigned, and unassigned fund balances are combined in a fund, qualified expenditures are paid first from restricted or committed fund balance, as appropriate, then assigned and finally unassigned fund balances.

**Stoneybrook South at ChampionsGate Community Development District**  
**NOTES TO FINANCIAL STATEMENTS**  
**September 30, 2022**

**NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**2. Measurement Focus and Basis of Accounting (Continued)**

**b. Fund Financial Statements (Continued)**

**Governmental Funds (Continued)**

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are considered to be available when they are collected within the current period or soon thereafter, to pay liabilities of the current period. For this purpose, the District considers revenues to be available if they are collected within 60 days of the end of the current fiscal period.

Expenditures generally are recorded when a liability is incurred, as under accrual accounting. Interest associated with the current fiscal period is considered to be an accrual item and so has been recognized as revenue of the current fiscal period.

Under the current financial resources measurement focus, only current assets and current liabilities are generally included on the balance sheet. The reported fund balance is considered to be a measure of “available spendable resources”. Governmental fund operating statements present increases (revenues and other financing sources) and decreases (expenditures and other financing uses) in net current assets. Accordingly, they are said to present a summary of sources and uses of “available spendable resources” during a period.

Because of their spending measurement focus, expenditure recognition for governmental fund types excludes amounts represented by non-current liabilities. Since they do not affect net current assets, such long-term amounts are not recognized as governmental fund type expenditures or fund liabilities.

Amounts expended to acquire capital assets are recorded as expenditures in the year that resources were expended, rather than as fund assets. The proceeds of long-term debt are recorded as an other financing source rather than as a fund liability.

Debt service expenditures are recorded only when payment is due.

**3. Basis of Presentation**

**a. Governmental Major Funds**

General Fund – The General Fund is the District’s primary operating fund. It accounts for all financial resources of the general government, except those required to be accounted for in another fund.



**Stoneybrook South at ChampionsGate Community Development District**  
**NOTES TO FINANCIAL STATEMENTS**  
**September 30, 2022**

**NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**3. Basis of Presentation (Continued)**

**a. Governmental Major Funds (Continued)**

Debt Service Fund – Accounts for debt service requirements to retire certain capital improvement revenue bonds which were used to finance the construction of District infrastructure improvements and finance certain additional improvements. The bond series is secured by a pledge of debt service special assessment revenues in any fiscal year related to the improvements. A lien is placed on all benefited land in relationship to the debt outstanding.

Capital Projects Fund – The Capital Project Fund accounts for construction of infrastructure improvements within the boundaries of the District.

**b. Non-current Governmental Assets/Liabilities**

GASB Statement 34 requires that non-current governmental assets, such as land and buildings, and non-current governmental liabilities, such as special assessment bonds, be reported in the governmental activities column in the government-wide statement of net position.

**4. Assets, Liabilities and Net Position or Equity**

**a. Cash and Investments**

Florida Statutes require state and local governmental units to deposit monies with financial institutions classified as "Qualified Public Depositories," a multiple financial institution pool whereby groups of securities pledged by the various financial institutions provide common collateral from their deposits of public funds. This pool is provided as additional insurance to the federal depository insurance and allows for additional assessments against the member institutions, providing full insurance for public deposits.

**Stoneybrook South at ChampionsGate Community Development District**  
**NOTES TO FINANCIAL STATEMENTS**  
**September 30, 2022**

**NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**4. Assets, Liabilities and Net Position or Equity (Continued)**

**a. Cash and Investments (Continued)**

The District is authorized to invest in those financial instruments as established by Section 218.415, Florida Statutes. The authorized investments consist of:

1. Direct obligations of the United States Treasury;
2. The Local Government Surplus Funds Trust or any intergovernmental investment pool authorized pursuant to the Florida Interlocal Cooperative Act of 1969;
3. Interest-bearing time deposits or savings accounts in authorized qualified public depositories;
4. Securities and Exchange Commission, registered money market funds with the highest credit quality rating from a nationally recognized rating agency.

Cash equivalents include time deposits and certificates of deposit with original maturities of three months or less and held in a qualified public depository as defined by Florida Statute 280.02.

**b. Restricted Net Position**

Certain net position of the District are classified as restricted on the statement of net position because their use is limited either by law through constitutional provisions or enabling legislation; or by restrictions imposed externally by creditors. In a fund with both restricted and unrestricted net position, qualified expenses are considered to be paid first from restricted net position and then from unrestricted net position.

**c. Capital Assets**

Capital assets, which include construction in progress, are reported in the applicable governmental activities column.

The District defines capital assets as assets with an initial, individual cost of \$5,000 or more and an estimated useful life in excess of one year. The valuation basis for all assets is historical cost.

The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend its useful life are not capitalized.

**Stoneybrook South at ChampionsGate Community Development District**  
**NOTES TO FINANCIAL STATEMENTS**  
**September 30, 2022**

**NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**4. Assets, Liabilities and Net Position or Equity (Continued)**

**c. Capital Assets (Continued)**

Major outlays for capital assets and improvements are capitalized as projects are constructed.

Depreciation of capital assets is computed and recorded by utilizing the straight-line method. Estimated useful lives of the various classes of depreciable capital assets are as follows:

Equipment	7 years
Improvements other than buildings	15 years
Infrastructure	25 years

**d. Unamortized Bond Discounts/Premiums**

Bond premiums are presented on the government-wide financial statements. The costs are amortized over the life of the bonds using the method of accounting. For financial reporting, the unamortized bond discount is netted against the applicable long-term debt.

Bond discounts are presented on the government-wide financial statements. The costs are amortized over the life of the bonds. For financial reporting, the unamortized bond discount is netted against the applicable long-term debt.

**e. Deferred Inflows of Resources**

Deferred inflows of resources represent an acquisition of net position that applies to a future reporting period(s) and so will not be recognized as an inflow of resources (revenue) until then. The District only has one time that qualifies for reporting in the category. Unavailable revenues are reported only in the governmental funds balance sheet. This amount is deferred and recognized as an inflow of resources in the period that amounts become available.

**f. Budgets**

Budgets are prepared and adopted after public hearings for the governmental funds, pursuant to Chapter 190, Florida Statutes. The District utilizes the same basis of accounting for budgets as it does for revenues and expenditures in its various funds. The legal level of budgetary control is at the fund level. All budgeted appropriations lapse at year end. Formal budgets are adopted for the general and debt service funds. As a result, deficits in the budget variance columns of the accompanying financial statements may occur.

**Stoneybrook South at ChampionsGate Community Development District**  
**NOTES TO FINANCIAL STATEMENTS**  
**September 30, 2022**

**NOTE B – RECONCILIATION OF GOVERNMENT-WIDE AND FUND FINANCIAL STATEMENTS**

**1. Explanation of Differences Between the Governmental Fund Balance Sheet and the Government-wide Statement of Net Position**

“Total fund balances” of the District’s governmental funds, \$2,686,285, differs from “net position” of governmental activities, \$(9,680,184), reported in the Statement of Net Position. This difference primarily results from the long-term economic focus of the statement of net position versus the current financial resources focus of the governmental fund balance sheet. The effect of the differences is illustrated below.

**Capital related items**

When capital assets (property, plant and equipment that are to be used in governmental activities) are purchased or constructed, the cost of those assets is reported as expenditures in governmental funds. However, the Statement of Net Position included those capital assets among the assets of the District as a whole.

Construction in progress	\$ 11,942,408
Infrastructure	6,061,669
Improvements other than buildings	993,607
Equipment	80,485
Accumulated depreciation	<u>(311,581)</u>
Total	<u><u>\$ 18,766,588</u></u>

**Long-term debt transactions**

Long-term liabilities, bond discount and bond premium applicable to the District’s governmental activities are not due and payable in the current period and accordingly are not reported as fund liabilities. All liabilities (both current and long-term) are reported in the Statement of Net Position.

Bonds payable	\$ (30,805,000)
Bond discount, net	76,926
Bond premium, net	<u>(38,052)</u>
Bonds payable, net	<u><u>\$ (30,766,126)</u></u>

**Accrued interest**

Accrued liabilities in the Statement of Net Position differ from the amount reported in governmental funds due to accrued interest on bonds.

Accrued interest on bonds payable	<u><u>\$ (366,931)</u></u>
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**Stoneybrook South at ChampionsGate Community Development District**  
**NOTES TO FINANCIAL STATEMENTS**  
**September 30, 2022**

**NOTE B – RECONCILIATION OF GOVERNMENT-WIDE AND FUND FINANCIAL STATEMENTS (CONTINUED)**

**2. Explanation of Differences Between the Governmental Fund Operating Statements and the Statement of Activities**

The “net change in fund balances” for government funds, \$(6,868,925), differs from the “change in net position” for governmental activities, \$(12,176,664), reported in the Statement of Activities. The differences arise primarily from the long-term economic focus of the Statement of Activities versus the current financial resources focus of the governmental funds. The effect of the differences is illustrated below.

**Capital related items**

When capital assets that are to be used in governmental activities are purchased or constructed, the resources expended for those assets are reported as expenditures in governmental funds. However, in the Statement of Activities, the cost of those assets is allocated over their estimated useful lives and reported as depreciation. As a result, fund balances decrease by the amount of financial resources expended, whereas net position decrease by the amount of depreciation charged for the year.

Capital outlay	\$ 7,248,829
Depreciation	(311,581)
Conveyance	<u>(12,874,234)</u>
Total	<u><u>\$ (5,936,986)</u></u>

**Long-term debt transactions**

Repayments of bond principal are reported as an expenditure in the governmental funds and, thus, have the effect of reducing fund balance because current financial resources have been used.

Bond principal payments	<u><u>\$ 625,000</u></u>
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Some expenses reported in the Statement of Activities do not require the use of current financial resources, therefore, are not reported as expenditures in governmental funds.

Net change in accrued interest payable	<u><u>\$ 5,608</u></u>
Amortization of bond premium	<u><u>\$ 1,510</u></u>
Amortization of bond discount	<u><u>\$ (2,871)</u></u>

**Stoneybrook South at ChampionsGate Community Development District**  
**NOTES TO FINANCIAL STATEMENTS**  
**September 30, 2022**

**NOTE C – CASH AND INVESTMENTS**

All deposits are held in qualified public depositories and are included on the accompanying balance sheet as cash and investments.

Custodial Credit Risk – Deposits

Custodial credit risk is the risk that in the event of a bank failure, the District's deposits may not be returned to it. The District does not have a formal deposit policy for custodial credit risk; however, they follow the provisions of Chapter 280, Florida Statutes regarding deposits and investments. As of September 30, 2022, the District's bank balance was \$280,022 and the carrying value was \$279,837. Exposure to custodial credit risk was as follows. The District maintains all deposits in a qualified public depository in accordance with the provisions of Chapter 280, Florida Statutes, which means that all deposits are fully insured by Federal Depositors Insurance or collateralized under Chapter 280, Florida Statutes.

Investments

As of September 30, 2022, the District had the following investments and maturities:

<u>Investment</u>	<u>Maturities</u>	<u>Fair Value</u>
Managed Money Market	N/A	\$ 9,174,822
Florida PRIME	21 Days*	351,913
Total		<u>\$ 9,526,735</u>

The District categorizes its fair value measurement within the fair value hierarchy established by generally accepted accounting principles. The fair value is the price that would be received to sell an asset, or paid to transfer a liability, in an orderly transaction between market participants at the measurement date. The hierarchy is based on the valuation inputs used to measure the fair value of the asset. The District uses a market approach in measuring fair value that uses prices and other relevant information generated by market transactions involving identical or similar assets, liabilities, or groups of assets and liabilities.

Assets or liabilities are classified into one of three levels. Level 1 is the most realizable and is based on quoted price for identical assets, or liabilities, in an active market. Level 2 uses significant other observable inputs when obtained quoted prices for identical or similar assets, or liabilities, in markets that are not active. Level 3 is the least reliable and uses significant unobservable inputs that uses the best information available under the circumstances which includes the District's own data in measuring unobservable inputs.

Based on the criteria in the preceding paragraph, the investment in Managed Money Market is a Level 1 asset.

**Stoneybrook South at ChampionsGate Community Development District**  
**NOTES TO FINANCIAL STATEMENTS**  
**September 30, 2022**

**NOTE C – CASH AND INVESTMENTS (CONTINUED)**

Investments (Continued)

The District's investment policy allows management to invest funds in investments permitted under Section 218.415, Florida Statutes. The investment in Florida PRIME is measured at amortized cost. Florida PRIME has established policies and guidelines regarding participant transactions and the authority to limit or restrict withdrawals or impose a penalty for an early withdrawal. As of September 30, 2022, there were no redemption fees, maximum transaction amounts, or any other requirement that would limit daily access to 100 percent of the account value.

Interest Rate Risk

The District does not have a formal investment policy that limits investment maturities as a means of managing its exposure to fair value losses arising from increasing interest rates.

Credit Risk

The District's investments are limited by state statutory requirements and bond compliance. The District has no investment policy that would further limit its investment choices. As of September 30, 2022, the District's investment in Florida PRIME was rated AAAM by Standard and Poor's. The District's investment in Managed Money Market was not rated.

Concentration of Credit Risk

The District places no limit on the amount it may invest in any one fund. The investments in the Managed Money Market are 96% of the District's total investments. The investment in Florida PRIME is 4% of the District's total investments.

The types of deposits and investments and their level of risk exposure as of September 30, 2022 were typical of these items during the fiscal year then ended. The District considers any decline in fair value for certain investments to be temporary.

**NOTE D – SPECIAL ASSESSMENT REVENUES**

Assessments are non-ad valorem assessments on benefitted property within the District. Operating and Maintenance Assessments are based upon adopted budget and levied annually. Debt Service Assessments are levied when bonds are issued and collected annually. The District may collect assessments directly or utilize the uniform method of collection (Chapter 197.3632, Florida Statutes). Direct collected assessments are due as determined by annual assessment resolution adopted by the Board of Supervisors. Assessments collected under the uniform method are mailed by County Tax Collector on November 1 and due on or before March 31 of each year. Property owners may prepay a portion or all of the Debt Service Assessments on their property subject to various provisions in the bond documents.

Assessments and interest associated with the current fiscal period are all considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal period. Only the portion of assessments receivable due within the current fiscal period is considered to be susceptible to accrual as revenue of the current period

**Stoneybrook South at ChampionsGate Community Development District**  
**NOTES TO FINANCIAL STATEMENTS**  
**September 30, 2022**

**NOTE E – CAPITAL ASSETS**

Capital asset activity for the year ended September 30, 2022 was as follows:

	Beginning Balance	Additions	Deletions	Ending Balance
<u>Governmental Activities:</u>				
Capital assets				
Construction in progress	\$ 24,703,574	\$ 7,168,344	\$ 19,929,510	\$ 11,942,408
Infrastructure	-	6,061,669	-	6,061,669
Improvements other than buildings	-	993,607	-	993,607
Equipment	-	80,485	-	80,485
Accumulated depreciation	-	(311,581)	-	(311,581)
Total Capital Assets, net	<u>\$ 24,703,574</u>	<u>\$ 13,992,524</u>	<u>\$ 19,929,510</u>	<u>\$ 18,766,588</u>

Depreciation of \$311,581 was charged to physical environment.

**NOTE F – LONG-TERM DEBT**

The following is a summary of activity for long-term debt of the District for the year ended September 30, 2022:

Long-term debt at October 1, 2021	\$ 31,430,000
Principal payments	<u>(625,000)</u>
Long-term debt at September 30, 2022	\$ 30,805,000
Bond premium, net	38,052
Bond discount, net	<u>(76,926)</u>
Bonds Payable, Net	<u>\$ 30,766,126</u>



**Stoneybrook South at ChampionsGate Community Development District**  
**NOTES TO FINANCIAL STATEMENTS**  
**September 30, 2022**

**NOTE F – LONG-TERM DEBT (CONTINUED)**

**Special Assessment Revenue Bonds**

Long-term debt is comprised of the following:

\$4,710,000 Series 2017 Special Assessment Bonds due in annual principal installments beginning December 2018 and maturing December 2047. Interest is due semi-annually on June 15 and December 15, at various interest rates ranging between 3.500% and 5.000%. Current portion is \$95,000. \$ 4,390,000

\$14,735,000 Series 2019 Special Assessment Bonds due in annual principal installments beginning June 2020 and maturing June 2049. Interest is due semi-annually on June 15 and December 15, at various interest rates ranging between 3.500% and 4.625%. Current portion is \$280,000. \$ 13,950,000

\$12,730,000 Series 2020 Special Assessment Bonds due in annual principal installments beginning December 2021 and maturing December 2050. Interest is due semi-annually on June 15 and December 15, at various interest rates ranging between 2.500% and 3.750%. Current portion is \$270,000. \$ 12,465,000

The annual requirements to amortize the principal and interest of bonded debt outstanding as of September 30, 2022 are as follows:

Year Ending September 30,	Principal	Interest	Total
2023	\$ 645,000	\$ 1,253,013	\$ 1,898,013
2024	660,000	1,233,075	1,893,075
2025	680,000	1,212,325	1,892,325
2026	710,000	1,189,100	1,899,100
2027	735,000	1,164,150	1,899,150
2028-2032	4,105,000	5,393,869	9,498,869
2033-2037	4,990,000	4,495,125	9,485,125
2038-2042	6,130,000	3,354,269	9,484,269
2043-2047	7,595,000	1,890,606	9,485,606
2048-2051	4,555,000	322,944	4,877,944
Totals	<u>\$ 30,805,000</u>	<u>\$ 21,508,476</u>	<u>\$ 52,313,476</u>

**Stoneybrook South at ChampionsGate Community Development District**  
**NOTES TO FINANCIAL STATEMENTS**  
**September 30, 2022**

**NOTE F – LONG-TERM DEBT (CONTINUED)**

Summary of Significant Bonds Resolution Terms and Covenants

**Special Assessment Bonds, Series 2017, Series 2019 and Series 2020**

The Series 2017 Bonds are subject to redemption at the option of the District prior to their maturity, in whole or in part, at any time on or after December 15, 2028, at a redemption price equal to the principal amount of the Series 2017 Bonds to be redeemed, together with accrued interest to the date of redemption. The Series 2019 Bonds are subject to redemption at the option of the District prior to their maturity, in whole or in part, at any time on or after June 15, 2029 at a redemption price equal to the principal amount of the Series 2019 Bonds to be redeemed, together with accrued interest to the date of redemption. The Series 2020 Bonds are subject to redemption at the option of the District prior to their maturity, in whole or in part, at any time on or after December 15, 2030 at a redemption price equal to the principal amount of the Series 2020 Bonds to be redeemed, together with accrued interest to the date of redemption. The Series 2017, 2019, and 2020 Bonds are subject to extraordinary mandatory redemption prior to maturity in the manner determined by the Bond Registrar if certain events occurred as outlined in the Trust Indenture.

The Trust Indenture established certain amounts be maintained in a reserve account. In addition, the Trust Indenture has certain restrictions and requirements relating to the procedures to be followed by the District on assessments to property owners. The District agrees to levy special assessments in annual amounts adequate to provide payment of debt service and to meet the reserve requirements.

Depository Funds

The bond resolution establishes certain funds and determines the order in which revenues are to be deposited into these funds. A description of the significant funds, including their purposes, is as follows:

Reserve Fund – The Series 2017 Reserve Account was funded from the proceeds of the Series 2017 Bonds in an amount equal to 50% of the maximum annual debt service on the Series 2017 Bonds at issuance. The Series 2019 Reserve Account was funded from the proceeds of the Series 2019 Bonds in an amount equal to 50% of the maximum annual debt service outstanding on the Series 2019 Bonds. The Series 2020 Reserve Account was funded from the proceeds of the Series 2020 Bonds in an amount equal to 50% of the maximum annual debt service outstanding on the Series 2020 Bonds. Monies held in the reserve account will be used only for the purposes established in the Trust Indenture.

The following is a schedule of required reserve deposits as of September 30, 2022:

	<u>Reserve Balance</u>	<u>Reserve Requirement</u>
Series 2017 Special Assessment Bonds	\$ 150,900	\$ 150,900
Series 2019 Special Assessment Bonds	\$ 449,947	\$ 449,947
Series 2020 Special Assessment Bonds	\$ 351,125	\$ 351,125

**Stoneybrook South at ChampionsGate Community Development District**  
**NOTES TO FINANCIAL STATEMENTS**  
**September 30, 2022**

**NOTE G – RISK MANAGEMENT**

The District is exposed to various risks of loss related to torts; theft of, damage to and destruction of assets; errors and omissions; and natural disasters for which the government carries commercial insurance. There were no claims filed within the past three years.

**NOTE H – ECONOMIC DEPENDENCY**

The Developer owns a significant portion of land within the District. The District's activity is dependent upon the continued involvement of the Developer, the loss of which could have a material adverse effect on the District's operations. At September 30, 2022, all board members were affiliated with the Developer.

**NOTE I – SUBSEQUENT EVENTS**

In November 2022, the District accepted conveyances of Real Property and Improvements from the Developer in the amount of \$83,900.

In March 2023, the District issued \$4,450,000 Special Assessments Bonds, Series 2023 to finance a portion of the Series 2023 Project.



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## **INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS**

To the Board of Supervisors  
Stoneybrook South at ChampionsGate Community Development District  
Osceola, Florida

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements, as listed in the table of contents, of Stoneybrook South at ChampionsGate Community Development District, as of and for the year ended September 30, 2022, and the related notes to the financial statements, which collectively comprise the basic financial statements and have issued our report thereon dated November 17, 2023.

### **Report on Internal Control Over Financial Reporting**

In planning and performing our audit, we considered Stoneybrook South at ChampionsGate Community Development District's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Stoneybrook South at ChampionsGate Community Development District's internal control. Accordingly, we do not express an opinion on the effectiveness of Stoneybrook South at ChampionsGate Community Development District's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A *material weakness* is a deficiency, or combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented or detected and corrected on a timely basis. A significant deficiency is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses or significant deficiencies may exist that have not been identified.



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

To the Board of Supervisors  
Stoneybrook South at ChampionsGate Community Development District

### **Report on Compliance and Other Matters**

As part of obtaining reasonable assurance about whether Stoneybrook South at ChampionsGate Community Development District's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

### **Purpose of this Report**

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

*Berger Toombs Elam  
Gaines & Frank*

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

November 17, 2023



# Berger, Toombs, Elam, Gaines & Frank

Certified Public Accountants PL

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## MANAGEMENT LETTER

To the Board of Supervisors  
Stoneybrook South at ChampionsGate Community Development District  
Osceola County, Florida

### Report on the Financial Statements

We have audited the financial statements of the Stoneybrook South at ChampionsGate Community Development District as of and for the year ended September 30, 2022, and have issued our report thereon dated November 17, 2023.

### Auditor's Responsibility

We conducted our audit in accordance with auditing standards generally accepted in the United States; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States and Chapter 10.550, Rules of the Florida Auditor General.

### Other Reporting Requirements

We have issued our Independent Auditor's Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with *Government Auditing Standards* and our Independent Auditor's Report on an examination conducted in accordance with AICPA Professionals Standards, AT-C Section 315 regarding compliance requirements in accordance with Chapter 10.550, Rules of the Auditor General. Disclosures in that report, which is dated November 17, 2023, should be considered in conjunction with this management letter.

### Prior Audit Findings

Section 10.554(1)(i)1., Rules of the Auditor General, requires that we determine whether or not corrective actions have been made to address findings and recommendations made in the preceding financial audit report. There were no findings or recommendations made in the preceding financial audit report.

### Financial Condition and Management

Section 10.554(1)(i)5.a. and 10.556(7), Rules of the Auditor General, requires us to apply appropriate procedures and communicate the results of our determination as to whether or not Stoneybrook South at ChampionsGate Community Development District has met one or more of the conditions described in Section 218.503(1), Florida Statutes, and to identify the specific conditions met. In connection with our audit, we determined that the Stoneybrook South at ChampionsGate Community Development District did not meet any of the conditions described in Section 218.503(1), Florida Statutes.



To the Board of Supervisors  
Stoneybrook South at ChampionsGate Community Development District

Pursuant to Sections 10.554(1)(i)5.b. and 10.556(8), Rules of the Auditor General, we applied financial conditions assessment procedures as of September 30, 2022 for Stoneybrook South at ChampionsGate Community Development District. It is management's responsibility to monitor the Stoneybrook South at ChampionsGate Community Development District's financial condition; our financial condition assessment was based in part on the representations made by management and the review of the financial information provided by the same.

Section 10.554(1)(i)2., Rules of the Auditor General, requires that we communicate any recommendations to improve financial management. In connection with our audit, we did not have any such recommendations.

### **Specific Information**

The information provided below was provided by management and has not been audited; therefore, we do not express an opinion or provide any assurance on the information.

As required by Section 218.39(3)(c), Florida Statutes, and Section 10.554(1)(i)6, Rules of the Auditor General, the Stoneybrook South at ChampionsGate Community Development District reported:

- 1) The total number of district employees compensated in the last pay period of the District's fiscal year: 5
- 2) The total number of independent contractors to whom nonemployee compensation was paid in the last month of the District's fiscal year: 7
- 3) All compensation earned by or awarded to employees, whether paid or accrued, regardless of contingency: \$3,694
- 4) All compensation earned by or awarded to nonemployee independent contractors, whether paid or accrued, regardless of contingency: \$487,201
- 5) Each construction project with a total cost of at least \$65,000 approved by the District that is scheduled to begin on or after October 1, 2021, together with the total expenditures for such project: The Series 2020 Project \$7,168,344.
- 6) A budget variance based on the budget adopted under Section 189.016(4), Florida Statutes, before the beginning of the fiscal year being reported if the District amends a final adopted budget under Section 189.016(6), Florida Statutes: The budget was not amended.



To the Board of Supervisors  
Stoneybrook South at ChampionsGate Community Development District

As required by Section 218.39(3)(c), Florida Statutes, and Section 10.554(1)(i)8, Rules of the Auditor General, the Stoneybrook South at ChampionsGate Community Development District reported:

- 1) The rate or rates of non-ad valorem special assessments imposed by the District: The General Fund, \$342.96 - \$1,097.44, Debt Service Fund, \$989.00 – \$1,719.00.
- 2) The amount of special assessments collected by or on behalf of the District: Total special assessments collected was \$2,815,016.
- 3) The total amount of outstanding bonds issued by the District and the terms of such bonds: Governmental Activities Series 2017 Bonds, \$4,390,000, maturing May 2047, Series 2019 Bonds, \$13,950,000 maturing June 2049, and Series 2020 Bonds, \$12,465,000, maturing December 2050.

#### **Additional Matters**

Section 10.554(1)(i)3., Rules of the Auditor General, requires us to communicate noncompliance with provisions of contracts or grant agreements, or abuse, that have occurred, or are likely to have occurred, that have an effect on the financial statements that is less than material but which warrants the attention of those charged with governance. In connection with our audit, we did not note any such findings.

#### **Purpose of this Letter**

Our management letter is intended solely for the information and use of the Legislative Auditing Committee, members of the Florida Senate and the Florida House of Representatives, the Florida Auditor General, Federal and other granting agencies, the Board of Supervisors, and applicable management, and is not intended to be and should not be used by anyone other than these specified parties.

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

November 17, 2023





**Berger, Toombs, Elam,  
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**INDEPENDENT ACCOUNTANTS' REPORT/COMPLIANCE  
WITH SECTION 218.415, FLORIDA STATUTES**

To the Board of Supervisors  
Stoneybrook South at ChampionsGate Community Development District  
Osceola County, Florida

We have examined Stoneybrook South at ChampionsGate Community Development District's compliance with Section 218.415, Florida Statutes during the year ended September 30, 2022. Management is responsible for Stoneybrook South at ChampionsGate Community Development District's compliance with those requirements. Our responsibility is to express an opinion on Stoneybrook South at ChampionsGate Community Development District's compliance based on our examination.

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants and, accordingly, included examining, on a test basis, evidence about Stoneybrook South at ChampionsGate Community Development District's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our examination provides a reasonable basis for our opinion. Our examination does not provide a legal determination on Stoneybrook South at ChampionsGate Community Development District's compliance with the specified requirements.

In our opinion, Stoneybrook South at ChampionsGate Community Development District complied, in all material respects, with the aforementioned requirements during the year ended September 30, 2022.

*Berger Toombs Elam  
Gaines & Frank*

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

November 17, 2023

## SECTION VI



# Grau & Associates

CERTIFIED PUBLIC ACCOUNTANTS

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October 23, 2023

Board of Supervisors  
Stoneybrook South at ChampionsGate Community Development District  
219 East Livingston Street  
Orlando, FL 32801

We are pleased to confirm our understanding of the services we are to provide Stoneybrook South at ChampionsGate Community Development District, Osceola County, Florida ("the District") for the fiscal year ended September 30, 2023, with an option for four (4) additional annual renewals. We will audit the financial statements of the governmental activities and each major fund, including the related notes to the financial statements, which collectively comprise the basic financial statements of Stoneybrook South at ChampionsGate Community Development District as of and for the fiscal year ended September 30, 2023, with an option for four (4) additional annual renewals. In addition, we will examine the District's compliance with the requirements of Section 218.415 Florida Statutes.

Accounting principles generally accepted in the United States of America provide for certain required supplementary information (RSI), such as management's discussion and analysis (MD&A), to supplement the District's basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. As part of our engagement, we will apply certain limited procedures to the District's RSI in accordance with auditing standards generally accepted in the United States of America. These limited procedures will consist of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We will not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

The following RSI is required by generally accepted accounting principles and will be subjected to certain limited procedures, but will not be audited:

- 1) Management's Discussion and Analysis
- 2) Budgetary comparison schedule

The following other information accompanying the financial statements will not be subjected to the auditing procedures applied in our audit of the financial statements, and our auditor's report will not provide an opinion or any assurance on that information:

- 1) Compliance with FL Statute 218.39 (3) (c)

## Audit Objectives

The objective of our audit is the expression of opinions as to whether your financial statements are fairly presented, in all material respects, in conformity with U.S. generally accepted accounting principles and to report on the fairness of the supplementary information referred to in the second paragraph when considered in relation to the financial statements as a whole. Our audit will be conducted in accordance with auditing standards generally accepted in the United States of America and the standards for financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, and will include tests of the accounting records of the District and other procedures we consider necessary to enable us to express such opinions. We will issue a written report upon completion of our audit of the District's financial statements. We cannot provide assurance that an unmodified opinion will be expressed. Circumstances may arise in which it is necessary for us to modify our opinion or add emphasis-of-matter or other-matter paragraphs. If our opinion on the financial statements is other than unmodified, we will discuss the reasons with you in advance. If, for any reason, we are unable to complete the audit or are unable to form or have not formed an opinion, we may decline to express an opinion or issue a report, or may withdraw from this engagement.

We will also provide a report (that does not include an opinion) on internal control related to the financial statements and compliance with the provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a material effect on the financial statements as required by *Government Auditing Standards*. The report on internal control and on compliance and other matters will include a paragraph that states (1) that the purpose of the report is solely to describe the scope of testing of internal control and compliance, and the results of that testing, and not to provide an opinion on the effectiveness of the District's internal control on compliance, and (2) that the report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control and compliance. The paragraph will also state that the report is not suitable for any other purpose. If during our audit we become aware that the District is subject to an audit requirement that is not encompassed in the terms of this engagement, we will communicate to management and those charged with governance that an audit in accordance with U.S. generally accepted auditing standards and the standards for financial audits contained in *Government Auditing Standards* may not satisfy the relevant legal, regulatory, or contractual requirements.

**Examination Objective**

The objective of our examination is the expression of an opinion as to whether the District is in compliance with Florida Statute 218.415 in accordance with Rule 10.556(10) of the Auditor General of the State of Florida. Our examination will be conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants and will include tests of your records and other procedures we consider necessary to enable us to express such an opinion. We will issue a written report upon completion of our examination of the District's compliance. The report will include a statement that the report is intended solely for the information and use of management, those charged with governance, and the Florida Auditor General, and is not intended to be and should not be used by anyone other than these specified parties. We cannot provide assurance that an unmodified opinion will be expressed. Circumstances may arise in which it is necessary for us to modify our opinion or add emphasis-of-matter or other-matter paragraphs. If our opinion on the District's compliance is other than unmodified, we will discuss the reasons with you in advance. If, for any reason, we are unable to complete the examination or are unable to form or have not formed an opinion, we may decline to express an opinion or issue a report, or may withdraw from this engagement.

**Other Services**

We will assist in preparing the financial statements and related notes of the District in conformity with U.S. generally accepted accounting principles based on information provided by you. These nonaudit services do not constitute an audit under *Government Auditing Standards* and such services will not be conducted in accordance with *Government Auditing Standards*. The other services are limited to the financial statement services previously defined. We, in our sole professional judgment, reserve the right to refuse to perform any procedure or take any action that could be construed as assuming management responsibilities.

**Management Responsibilities**

Management is responsible for compliance with Florida Statute 218.415 and will provide us with the information required for the examination. The accuracy and completeness of such information is also management's responsibility. You agree to assume all management responsibilities relating to the financial statements and related notes and any other nonaudit services we provide. You will be required to acknowledge in the management representation letter our assistance with preparation of the financial statements and related notes and that you have reviewed and approved the financial statements and related notes prior to their issuance and have accepted responsibility for them. In addition, you will be required to make certain representations regarding compliance with Florida Statute 218.415 in the management representation letter. Further, you agree to oversee the nonaudit services by designating an individual, preferably from senior management, who possesses suitable skill, knowledge, or experience; evaluate the adequacy and results of those services; and accept responsibility for them.

Management is responsible for designing, implementing and maintaining effective internal controls, including evaluating and monitoring ongoing activities, to help ensure that appropriate goals and objectives are met; following laws and regulations; and ensuring that management and financial information is reliable and properly reported. Management is also responsible for implementing systems designed to achieve compliance with applicable laws, regulations, contracts, and grant agreements. You are also responsible for the selection and application of accounting principles, for the preparation and fair presentation of the financial statements and all accompanying information in conformity with U.S. generally accepted accounting principles, and for compliance with applicable laws and regulations and the provisions of contracts and grant agreements.

Management is also responsible for making all financial records and related information available to us and for the accuracy and completeness of that information. You are also responsible for providing us with (1) access to all information of which you are aware that is relevant to the preparation and fair presentation of the financial statements, (2) additional information that we may request for the purpose of the audit, and (3) unrestricted access to persons within the government from whom we determine it necessary to obtain audit evidence.

Your responsibilities include adjusting the financial statements to correct material misstatements and for confirming to us in the written representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the latest period presented are immaterial, both individually and in the aggregate, to the financial statements taken as a whole.

You are responsible for the design and implementation of programs and controls to prevent and detect fraud, and for informing us about all known or suspected fraud affecting the government involving (1) management, (2) employees who have significant roles in internal control, and (3) others where the fraud could have a material effect on the financial statements. Your responsibilities include informing us of your knowledge of any allegations of fraud or suspected fraud affecting the government received in communications from employees, former employees, grantors, regulators, or others. In addition, you are responsible for identifying and ensuring that the government complies with applicable laws, regulations, contracts, agreements, and grants and for taking timely and appropriate steps to remedy fraud and noncompliance with provisions of laws, regulations, contracts or grant agreements, or abuse that we report.

Management is responsible for establishing and maintaining a process for tracking the status of audit findings and recommendations. Management is also responsible for identifying and providing report copies of previous financial audits, attestation engagements, performance audits or other studies related to the objectives discussed in the Audit Objectives section of this letter. This responsibility includes relaying to us corrective actions taken to address significant findings and recommendations resulting from those audits, attestation engagements, performance audits, or other studies. You are also responsible for providing management's views on our current findings, conclusions, and recommendations, as well as your planned corrective actions, for the report, and for the timing and format for providing that information.

With regard to the electronic dissemination of audited financial statements, including financial statements published electronically on your website, you understand that electronic sites are a means to distribute information and, therefore, we are not required to read the information contained in these sites or to consider the consistency of other information in the electronic site with the original document.

**Audit Procedures—General**

An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements; therefore, our audit will involve judgment about the number of transactions to be examined and the areas to be tested. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements. We will plan and perform the audit to obtain reasonable rather than absolute assurance about whether the financial statements are free of material misstatement, whether from (1) errors, (2) fraudulent financial reporting, (3) misappropriation of assets, or (4) violations of laws or governmental regulations that are attributable to the government or to acts by management or employees acting on behalf of the government. Because the determination of abuse is subjective, *Government Auditing Standards* do not expect auditors to provide reasonable assurance of detecting abuse.

Because of the inherent limitations of an audit, combined with the inherent limitations of internal control, and because we will not perform a detailed examination of all transactions, there is a risk that material misstatements may exist and not be detected by us, even though the audit is properly planned and performed in accordance with U.S. generally accepted auditing standards and *Government Auditing Standards*. In addition, an audit is not designed to detect immaterial misstatements or violations of laws or governmental regulations that do not have a direct and material effect on the financial statements. Our responsibility as auditors is limited to the period covered by our audit and does not extend to later periods for which we are not engaged as auditors.

Our procedures will include tests of documentary evidence supporting the transactions recorded in the accounts, and may include tests of the physical existence of inventories, and direct confirmation of receivables and certain other assets and liabilities by correspondence with selected individuals, funding sources, creditors, and financial institutions. We will request written representations from your attorneys as part of the engagement, and they may bill you for responding to this inquiry. At the conclusion of our audit, we will require certain written representations from you about your responsibilities for the financial statements; compliance with laws, regulations, contracts, and grant agreements; and other responsibilities required by generally accepted auditing standards.

**Audit Procedures—Internal Control**

Our audit will include obtaining an understanding of the government and its environment, including internal control, sufficient to assess the risks of material misstatement of the financial statements and to design the nature, timing, and extent of further audit procedures. Tests of controls may be performed to test the effectiveness of certain controls that we consider relevant to preventing and detecting errors and fraud that are material to the financial statements and to preventing and detecting misstatements resulting from illegal acts and other noncompliance matters that have a direct and material effect on the financial statements. Our tests, if performed, will be less in scope than would be necessary to render an opinion on internal control and, accordingly, no opinion will be expressed in our report on internal control issued pursuant to *Government Auditing Standards*.

An audit is not designed to provide assurance on internal control or to identify significant deficiencies or material weaknesses. However, during the audit, we will communicate to management and those charged with governance internal control related matters that are required to be communicated under AICPA professional standards and *Government Auditing Standards*.

**Audit Procedures—Compliance**

As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we will perform tests of the District's compliance with the provisions of applicable laws, regulations, contracts, agreements, and grants. However, the objective of our audit will not be to provide an opinion on overall compliance and we will not express such an opinion in our report on compliance issued pursuant to *Government Auditing Standards*.

**Engagement Administration, Fees, and Other**

We understand that your representatives will prepare all cash or other confirmations we request and will locate any documents selected by us for testing.

The audit documentation for this engagement is the property of Grau & Associates and constitutes confidential information. However, subject to applicable laws and regulations, audit documentation and appropriate individuals will be made available upon request and in a timely manner to a cognizant or oversight agency or its designee, a federal agency providing direct or indirect funding, or the U.S. Government Accountability Office for purposes of a quality review of the audit, to resolve audit findings, or to carry out oversight responsibilities. We will notify you of any such request. If requested, access to such audit documentation will be provided under the supervision of Grau & Associates personnel. Furthermore, upon request, we may provide copies of selected audit documentation to the aforementioned parties. These parties may intend, or decide, to distribute the copies or information contained therein to others, including other governmental agencies. Notwithstanding the foregoing, the parties acknowledge that various documents reviewed or produced during the conduct of the audit may be public records under Florida law. The District agrees to notify Grau & Associates of any public record request it receives that involves audit documentation.

Furthermore, Grau & Associates agrees to comply with all applicable provisions of Florida law in handling such records, including but not limited to Section 119.0701, Florida Statutes. Auditor acknowledges that the designated public records custodian for the District is the District Manager ("Public Records Custodian"). Among other requirements and to the extent applicable by law, Grau & Associates shall 1) keep and maintain public records required by the District to perform the service; 2) upon request by the Public Records Custodian, provide the District with the requested public records or allow the records to be inspected or copied within a reasonable time period at a cost that does not exceed the cost provided in Chapter 119, Florida Statutes; 3) 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 contract term and following the contract term if Auditor does not transfer the records to the Public Records Custodian of the District; and 4) upon completion of the contract, transfer to the District, at no cost, all public records in Grau & Associate's possession or, alternatively, keep, maintain and meet all applicable requirements for retaining public records pursuant to Florida laws. When such public records are transferred by Grau & Associates, Grau & Associates shall destroy any duplicate public records that are exempt or confidential and exempt from public records disclosure requirements. All records stored electronically must be provided to the District in a format that is compatible with Microsoft Word or Adobe PDF formats.

**IF GRAU & ASSOCIATES HAS QUESTIONS REGARDING THE APPLICATION OF CHAPTER 119, FLORIDA STATUTES, TO ITS DUTY TO PROVIDE PUBLIC RECORDS RELATING TO THIS AGREEMENT, CONTACT THE PUBLIC RECORDS CUSTODIAN AT: C/O GOVERNMENTAL MANAGEMENT SERVICES – CENTRAL FLORIDA LLC, 219 EAST LIVINGSTON STREET ORLANDO, FLORIDA 32801, OR RECORDREQUEST@GMSCFL.COM, PH: (407) 841-5524.**

This agreement provides for a contract period of one (1) year with the option of four (4) additional, one-year renewals upon the written consent of both parties. Our fee for these services will not exceed \$5,800 for the September 30, 2023 audit. The fees for the fiscal years 2024, 2025, 2026 and 2027 will not exceed \$5,900, \$6,000, \$6,100 and \$6,200, respectively, unless there is a change in activity by the District which results in additional audit work or if Bonds are issued.

We will complete the audit within prescribed statutory deadlines, which requires the District to submit its annual audit to the Auditor General no later than nine (9) months after the end of the audited fiscal year, with the understanding that your employees will provide information needed to perform the audit on a timely basis.

The audit documentation for this engagement will be retained for a minimum of five years after the report release date. If we are aware that a federal awarding agency or auditee is contesting an audit finding, we will contact the party(ies) contesting the audit finding for guidance prior to destroying the audit documentation.

Our invoices for these fees will be rendered each month as work progresses and are payable on presentation. Invoices will be submitted in sufficient detail to demonstrate compliance with the terms of this agreement. In accordance with our firm policies, work may be suspended if your account becomes 60 days or more overdue and may not be resumed until your account is paid in full. If we elect to terminate our services for nonpayment, our engagement will be deemed to have been completed upon written notification of termination, even if we have not completed our report. You will be obligated to compensate us for all time expended and to reimburse us for all out-of-pocket costs through the date of termination. The above fee is based on anticipated cooperation from your personnel and the assumption that unexpected circumstances will not be encountered during the audit. If significant additional time is necessary, we will discuss it with you and arrive at a new fee estimate.

The District has the option to terminate this agreement with or without cause by providing thirty (30) days written notice of termination to Grau & Associates. Upon any termination of this agreement, Grau & Associates shall be entitled to payment of all work and/or services rendered up until the effective termination of this agreement, subject to whatever claims or off-sets the District may have against Grau & Associates.

We will provide you with a copy of our most recent external peer review report and any letter of comment, and any subsequent peer review reports and letters of comment received during the period of the contract. Our 2023 peer review report accompanies this letter.

We appreciate the opportunity to be of service to Stoneybrook South at ChampionsGate Community Development District and believe this letter accurately summarizes the terms of our engagement and, with any addendum, if applicable, is the complete and exclusive statement of the agreement between Grau & Associates and the District with respect to the terms of the engagement between the parties. If you have any questions, please let us know. If you agree with the terms of our engagement as described in this letter, please sign the enclosed copy and return it to us.

Very truly yours,

Grau & Associates



Antonio J. Grau

**RESPONSE:**

This letter correctly sets forth the understanding of Stoneybrook South at ChampionsGate Community Development District.

By: \_\_\_\_\_

Title: \_\_\_\_\_

Date: \_\_\_\_\_



**FICPA Peer Review Program**  
Administered in Florida  
by The Florida Institute of CPAs



Peer Review  
Program

**AICPA Peer Review Program**  
Administered in Florida  
by the Florida Institute of CPAs

**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

## 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.: 49-104549-P      Application No(s): 201217-4904

Project Name: Westside Blvd.      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]  
Signature of Permittee  
Lennar Homes, LLC  
Company Name  
407-586-4063/ rob.bonin@lennar.com  
Phone/email address

Rob Bonin - Land Development Operations  
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]  
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  
10-31-23  
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)



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

Instructions: Complete this form to transfer 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.: 49-105420-P

Application No(s): 210126-5203

Project Name:

Phase (if applicable): N/A

Westside Blvd Extension at Tract X

- 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 - Land Development Operations

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

10-31-23

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)



## SECTION VIII



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

## Stoneybrook South at Championsgate CDD

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

Please note the referenced statute has amended as of October 1, 2021. The paragraph below reflects the changes.

The confidentiality of personal identifying and location information including: names, mailing address, or any other descriptive property information that may reveal identity or home address pertaining to parcels owned by individuals that have received exempt/confidential status, hereafter referred to as confidential personal identifying and location information, **will be protected as follows:**

1. The **agency** will not release confidential personal identifying and location information that may reveal identifying and location information of individuals exempted from Public Records disclosure.
2. The **agency** will not present the confidential personal identifying and location information in the results of data analysis (including maps) in any manner that would reveal personal identifying and location information of individuals exempted from Public Records disclosure.
3. The **agency** shall comply with all State laws and regulations governing the confidentiality of personal identifying and location information that is the subject of this Agreement.
4. The **agency** shall ensure any employee granted access to confidential personal identifying and location information is subject to the terms and conditions of this Agreement.
5. The **agency** shall ensure any third party granted access to confidential personal identifying and location information is subject to the terms and conditions of this Agreement. Acceptance of these terms must be provided in writing to the **agency** by the third party before personal identifying and location information is released.
6. The terms of this Agreement shall commence on **January 1, 2024** and shall run until **December 31, 2024**, the date of signature by the parties notwithstanding. **This Agreement shall not automatically renew.** A new agreement will be provided annually for the following year.

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

OSCEOLA COUNTY PROPERTY APPRAISER

Stoneybrook South at Championsgate CDD

Signature: \_\_\_\_\_

Signature: \_\_\_\_\_

Print: Katrina S. Scarborough

Print: \_\_\_\_\_

Date: \_\_\_\_\_

Title: \_\_\_\_\_

Date: \_\_\_\_\_

Please return signed **original copy**, no later than January 31, 2024

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

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

## SECTION IX

**STONEYBROOK SOUTH AT CHAMPIONSGATE  
COMMUNITY DEVELOPMENT DISTRICT  
SPECIAL ASSESSMENT BONDS, SERIES 2023  
(SERIES 2023 ASSESSMENT AREA)**

(Acquisition and Construction)

The undersigned, a Responsible Officer of the Stoneybrook South at ChampionsGate Community Development District (the “District”) hereby submits the following requisition for disbursement under and pursuant to the terms of the Master Trust Indenture between the District and U.S. Bank National Association, as trustee (the “Trustee”), dated as of October 1, 2017, as supplemented by that certain Fourth Supplemental Trust Indenture dated as of February 1, 2023 (collectively, the “Indenture”) (all capitalized terms used herein shall have the meaning ascribed to such term in the Indenture):

- (A) Requisition Number: **4**
- (B) Identify Acquisition Agreement, if applicable;
- (C) Name of Payee pursuant to Acquisition Agreement:  
**Lennar Homes LLC**
- (D) Amount Payable: **\$4,002,255.23**
- (E) Purpose for which paid or incurred (refer also to specific contract if amount is due and payable pursuant to a contract involving progress payments):  
**Reimbursement construction costs for Fox North Utilities & Tract X infrastructure.**
- (F) Fund or Account and subaccount, if any, from which disbursement to be made:  
***Series 2023 Acquisition and Construction Account of the Acquisition and Construction Fund.***

The undersigned hereby certifies that:

- 1. obligations in the stated amount set forth above have been incurred by the District,
- 2. each disbursement set forth above is a proper charge against the Series 2023 Acquisition and Construction Account;
- 3. each disbursement set forth above was incurred in connection with the Cost of the Series 2023 Project; and
- 4. each disbursement represents a Cost of the Series 2023 Project which has not previously been paid.

The undersigned hereby further certifies that there has not been filed with or served upon the District notice of any lien, right to lien, or attachment upon, or claim affecting the right to receive payment of, any of the moneys payable to the Payee set forth above, which has not been released or will not be released simultaneously with the payment hereof.

The undersigned hereby further certifies that such requisition contains no item representing payment on account of any retained percentage which the District is at the date of such certificate entitled to retain.

Originals or copies of the invoice(s) from the vendor of the property acquired or the services rendered with respect to which disbursement is hereby requested are on file with the District.


STONEYBROOK SOUTH AT  
CHAMPIONSGATE COMMUNITY  
DEVELOPMENT DISTRICT

By: \_\_\_\_\_  
Responsible Officer

Date: \_\_\_\_\_

#### **CONSULTING ENGINEER'S APPROVAL**

The undersigned Consulting Engineer hereby certifies that this disbursement is for the Cost of the Series 2023 Project and is consistent with: (i) the Acquisition Agreement; and (ii) the report of the Consulting Engineer, as such report shall have been amended or modified.

  
\_\_\_\_\_  
Consulting Engineer

## Reimbursement Summary

Total Approved Reimbursement		\$ 7,751,454.82
Construction Fund Series 2023 - Balance		\$4,002,255.23
Developer Contribution		\$ (3,749,199.59)



**Stoneybrook South at Championsgate CDD**  
**Special Assessment Bonds Series 2023, Requisition #4**  
**September 2023**  
**Reimbursement Summary**

SDC								
Contract #03827310								
Fox North Utilities ( Water, Sewer, Storm Drains)	Pay App #11	11/25/22						
Contract Amount								
Description	Qty	Unit	Price	Amount	% CDD Reim	Amount Reimbursable	Pay App #1-11	Balance
<b><u>Fox North Utilities</u></b>								
<b><u>Generic Excavation &amp; Grading</u></b>								
Compact Site	2000	CY	\$ 2.80	\$ 5,600.00	100%	\$ 5,600.00	\$ 5,600.00	\$ -
<b>Total Excavation</b>								
<b><u>Mobilization</u></b>								
Mobilization	1	LS	\$ 9,900.00	\$ 9,900.00	100%	\$ 9,900.00	\$ 9,900.00	\$ -
<b>Total Mobilization</b>								
<b><u>Sanitary Sewer</u></b>								
8" PVC Pipe (0-6' cut)	1695	LF	\$ 35.00	\$ 59,325.00	100%	\$ 59,325.00	\$ 59,325.00	\$ -
8" PVC Pipe (6'-8' cut)	1910	LF	\$ 41.00	\$ 78,310.00	100%	\$ 78,310.00	\$ 78,310.00	\$ -
8" PVC Pipe (8'-10' cut)	745	LF	\$ 46.00	\$ 34,270.00	100%	\$ 34,270.00	\$ 34,270.00	\$ -
8" PVC Pipe (10'-12' cut)	504	LF	\$ 55.00	\$ 27,720.00	100%	\$ 27,720.00	\$ 27,720.00	\$ -
8" PVC Pipe (14'-16' cut)	564	LF	\$ 68.00	\$ 38,352.00	100%	\$ 38,352.00	\$ 38,352.00	\$ -
8" PVC Pipe (16'-18' cut)	66	LF	\$ 70.00	\$ 4,620.00	100%	\$ 4,620.00	\$ 4,619.70	\$ 0.30
Dewatering	1	LF	\$ 26,169.00	\$ 26,169.00	100%	\$ 26,169.00	\$ 26,169.00	\$ -
(Including Fittings)	93	EA	\$ 1,925.00	\$ 179,025.00	100%	\$ 179,025.00	\$ 179,025.00	\$ -
Manhole (0-6' cut)	12	EA	\$ 7,000.00	\$ 84,000.00	100%	\$ 84,000.00	\$ 84,000.00	\$ -
Manhole (6'-8' cut)	6	EA	\$ 7,500.00	\$ 45,000.00	100%	\$ 45,000.00	\$ 45,000.00	\$ -
Manhole (8'-10' cut)	2	EA	\$ 8,650.00	\$ 17,300.00	100%	\$ 17,300.00	\$ 17,300.00	\$ -
Manhole (10'-12' cut)	3	EA	\$ 9,500.00	\$ 28,500.00	100%	\$ 28,500.00	\$ 28,500.00	\$ -
Manhole (12'-14' cut)	2	EA	\$ 12,000.00	\$ 24,000.00	100%	\$ 24,000.00	\$ 24,000.00	\$ -
Manhole (14'-16' cut)	1	EA	\$ 13,600.00	\$ 13,600.00	100%	\$ 13,600.00	\$ 13,600.00	\$ -
Manhole (16'-18' cut)	1	EA	\$ 14,000.00	\$ 14,000.00	100%	\$ 14,000.00	\$ 14,000.00	\$ -
Sanitary line testing	5484	LF	\$ 6.00	\$ 32,904.00	100%	\$ 32,904.00	\$ 32,904.00	\$ -
(Including Fittings)	11	EA	\$ 1,600.00	\$ 17,600.00	100%	\$ 17,600.00	\$ 17,600.00	\$ -
Connect to Existing	2	EA	\$ 9,400.00	\$ 18,800.00	100%	\$ 18,800.00	\$ 18,800.00	\$ -
Restore Whistling St. Blvd	1	EA	\$ 47,500.00	\$ 47,500.00	100%	\$ 47,500.00	\$ 47,500.00	\$ -
<b>Total Sanitary Sewer</b>								
<b><u>Water</u></b>								
12" Gate Valves	5	EA	\$ 3,800.00	\$ 19,000.00	100%	\$ 19,000.00	\$ 19,000.00	\$ -
12" PVC Water Main	690	LF	\$ 82.00	\$ 56,580.00	100%	\$ 56,580.00	\$ 56,580.00	\$ -
6" PVC Water Main	200	LF	\$ 36.00	\$ 7,200.00	100%	\$ 7,200.00	\$ 7,200.00	\$ -
8" Gate Valves	26	EA	\$ 2,500.00	\$ 65,000.00	100%	\$ 65,000.00	\$ 65,000.00	\$ -
8" PVC Water Main	3786	LF	\$ 47.00	\$ 177,942.00	100%	\$ 177,942.00	\$ 177,942.00	\$ -
w/Temp jump	4	LS	\$ 2,000.00	\$ 8,000.00	100%	\$ 8,000.00	\$ 8,000.00	\$ -
Double Service Assembly	88	EA	\$ 1,600.00	\$ 140,800.00	100%	\$ 140,800.00	\$ 140,800.00	\$ -
Gate Valve and Tee)	7	EA	\$ 6,100.00	\$ 42,700.00	100%	\$ 42,700.00	\$ 42,700.00	\$ -
Miscellaneous Fittings	1	LS	\$ 48,000.00	\$ 48,000.00	100%	\$ 48,000.00	\$ 48,000.00	\$ -
Single Service Assembly	21	EA	\$ 1,150.00	\$ 24,150.00	100%	\$ 24,150.00	\$ 24,150.00	\$ -
(Hydro-Guard)	5	EA	\$ 9,000.00	\$ 45,000.00	100%	\$ 45,000.00	\$ 45,000.00	\$ -
Water Main Testing	6016	LF	\$ 3.00	\$ 18,048.00	100%	\$ 18,048.00	\$ 18,048.00	\$ -
10" Gate Valves	6	EA	\$ 3,400.00	\$ 20,400.00	100%	\$ 20,400.00	\$ 20,400.00	\$ -
10" PVC Water Main	1340	LF	\$ 62.00	\$ 83,080.00	100%	\$ 83,080.00	\$ 83,080.00	\$ -
<b>Total Water</b>								
<b><u>Generic Storms Drains</u></b>								
<b><u>Pipe</u></b>								
15" CLASS III RCP	46	LF	\$ 65.00	\$ 2,990.00	100%	\$ 2,990.00	\$ 2,990.00	\$ -
18" CLASS III RCP	1665	LF	\$ 56.00	\$ 93,240.00	100%	\$ 93,240.00	\$ 93,240.00	\$ -
24" CLASS III RCP	601	LF	\$ 75.00	\$ 45,075.00	100%	\$ 45,075.00	\$ 45,075.00	\$ -
30" CLASS III RCP	661	LF	\$ 100.00	\$ 66,100.00	100%	\$ 66,100.00	\$ 66,100.00	\$ -
36" CLASS III RCP	847	LF	\$ 130.00	\$ 110,110.00	100%	\$ 110,110.00	\$ 110,110.00	\$ -
42" CLASS III RCP	184	LF	\$ 190.00	\$ 34,960.00	100%	\$ 34,960.00	\$ 34,960.00	\$ -
48" CLASS III RCP	239	LF	\$ 210.00	\$ 50,190.00	100%	\$ 50,190.00	\$ 50,190.00	\$ -
Dewatering	1550	LF	\$ 15.00	\$ 23,250.00	100%	\$ 23,250.00	\$ 23,250.00	\$ -
<b><u>Structures</u></b>								
TYPE "F" INLET	4	EA	\$ 6,300.00	\$ 25,200.00	100%	\$ 25,200.00	\$ 25,200.00	\$ -
TYPE "J" MANHOLE	5	EA	\$ 8,100.00	\$ 40,500.00	100%	\$ 40,500.00	\$ 40,500.00	\$ -

**Stoneybrook South at Championsgate CDD**  
**Special Assessment Bonds Series 2023, Requisition #4**  
**September 2023**

**Reimbursement Summary**

Connect to Existing Structures	7	EA	\$ 4,700.00	\$ 32,900.00	100%	\$ 32,900.00	\$ 28,200.00	\$ 4,700.00
8" HDPE	1795	LF	\$ 28.00	\$ 50,260.00	100%	\$ 50,260.00	\$ 50,260.00	\$ -
10" HDPE	340	LF	\$ 37.00	\$ 12,580.00	100%	\$ 12,580.00	\$ 7,770.00	\$ 4,810.00
12" HDPE	140	LF	\$ 45.00	\$ 6,300.00	100%	\$ 6,300.00	\$ 4,995.00	\$ 1,305.00
Type 2 Curb Inlet	4	EA	\$ 8,000.00	\$ 32,000.00	100%	\$ 32,000.00	\$ 32,000.00	\$ -
Type 5 Curb Inlet	7	EA	\$ 9,900.00	\$ 69,300.00	100%	\$ 69,300.00	\$ 69,300.00	\$ -
Type 6 Curb Inlet	11	EA	\$ 8,200.00	\$ 90,200.00	100%	\$ 90,200.00	\$ 90,200.00	\$ -
Type S Inlet	3	EA	\$ 6,900.00	\$ 20,700.00	100%	\$ 20,700.00	\$ 20,700.00	\$ -
12" Yard Drain	24	EA	\$ 1,300.00	\$ 31,200.00	100%	\$ 31,200.00	\$ 18,200.00	\$ 13,000.00
Clean & TV Drainage Pipe	4243	LF	\$ 6.00	\$ 25,458.00	100%	\$ 25,458.00	\$ 23,100.00	\$ 2,358.00
48" MES	1	EA	\$ 7,000.00	\$ 7,000.00	100%	\$ 7,000.00	\$ -	\$ 7,000.00
<b>Total Storms Drains</b>								
<b>Total</b>			<b>2,431,908.00</b>			<b>\$ 2,431,908.00</b>	<b>\$ 2,398,734.70</b>	<b>\$ 33,173.30</b>
10% Retainage			\$ 243,190.80				\$ 239,873.47	
Completed to Date							<b>\$ 2,158,861.23</b>	
Remaining								\$ 273,046.77

**Stoneybrook South at Championsgate CDD**  
**Special Assessment Bonds Series 2023, Requisition #4**  
**September 2023**

**Reimbursement Summary**

SDC								
Contract #03880780	Pay App #11 11/25/2022							
Fox North Dry Utilites								
Contract Amount								
Description	Qty	Unit	Price	Amount	% CDD Reim	Amount Reimbursable	Pay App #1-11	Balance
Fox North								
Survey Staking								
Certified as-built drawings	1	LS	\$ 15,000.00	\$ 15,000.00	100%	\$ 15,000.00	\$ 6,000.00	\$ 9,000.00
Construction staking/layout	1	LS	\$ 56,750.00	\$ 56,750.00	100%	\$ 56,750.00	\$ 56,750.00	\$ -
(letter from surveyor)	1	LS	\$ 3,000.00	\$ 3,000.00	100%	\$ 3,000.00	\$ 3,000.00	\$ -
General Conditions	1	LS	\$ 75,184.50	\$ 75,184.50	100%	\$ 75,184.50	\$ 75,184.50	\$ -
Total Survey								
Grading								
Final Grading (Lots)	197	EA	\$ 225.00	\$ 44,325.00	100%	\$ 44,325.00	\$ 44,325.00	\$ -
ROW Grading	1	LS	\$ 44,050.00	\$ 44,050.00	100%	\$ 44,050.00	\$ 44,050.00	\$ -
Total Grading								
Erosion Control								
Erosion Control Maintenance	1	LS	\$ 16,000.00	\$ 16,000.00	100%	\$ 16,000.00	\$ 14,400.00	\$ 1,600.00
Inlet Protection	34	EA	\$ 200.00	\$ 6,800.00	100%	\$ 6,800.00	\$ 6,800.00	\$ -
Seed & Mulch all lots	93000	SY	\$ 0.35	\$ 32,550.00	100%	\$ 32,550.00	\$ -	\$ 32,550.00
Silt Fence (DOUBLE ROW)	1300	LF	\$ 3.50	\$ 4,550.00	100%	\$ 4,550.00	\$ 4,550.00	\$ -
Silt Fence (SINGLE ROW)	6000	LF	\$ 2.50	\$ 15,000.00	100%	\$ 15,000.00	\$ 15,000.00	\$ -
Curb)	2600	SY	\$ 3.00	\$ 7,800.00	100%	\$ 7,800.00	\$ 7,800.00	\$ -
Entrance	1	EA	\$ 6,300.00	\$ 6,300.00	100%	\$ 6,300.00	\$ 6,300.00	\$ -
Total Erosion Control								
Reclaim Water								
Pipe								
4" Gate Valves	14	EA	\$ 1,300.00	\$ 18,200.00	100%	\$ 18,200.00	\$ 18,200.00	\$ -
4" PVC Reuse Water Main	2200	LF	\$ 20.00	\$ 44,000.00	100%	\$ 44,000.00	\$ 44,000.00	\$ -
Connect to Existing Reuse Water Main	2	EA	\$ 1,400.00	\$ 2,800.00	100%	\$ 2,800.00	\$ 2,800.00	\$ -
Miscellaneous Fittings	1	LS	\$ 34,750.00	\$ 34,750.00	100%	\$ 34,750.00	\$ 34,750.00	\$ -
Reuse Testing	3000	LF	\$ 2.00	\$ 6,000.00	100%	\$ 6,000.00	\$ 6,000.00	\$ -
12" PVC Reuse Water Main - C-900 DR 18	800	LF	\$ 88.00	\$ 70,400.00	100%	\$ 70,400.00	\$ 70,400.00	\$ -
12" Gate Valves	6	EA	\$ 3,800.00	\$ 22,800.00	100%	\$ 22,800.00	\$ 22,800.00	\$ -
2" Auto Flushing Device	3	EA	\$ 6,500.00	\$ 19,500.00	100%	\$ 19,500.00	\$ 19,500.00	\$ -
2" Tract Service	7	EA	\$ 1,200.00	\$ 8,400.00	100%	\$ 8,400.00	\$ 8,400.00	\$ -
Total Reclaim Water								
Asphalt Paving								
LIFT)	19500	SY	\$ 14.00	\$ 273,000.00	100%	\$ 273,000.00	\$ 273,000.00	\$ -
(LBR 40)	22670	SY	\$ 5.75	\$ 130,352.50	100%	\$ 130,352.50	\$ 130,352.50	\$ -
4" Sidewalk (Unreinforced)*	25550	SF	\$ 5.50	\$ 140,525.00	100%	\$ 140,525.00	\$ 140,525.00	\$ -
Truncated Domes	24	EA	\$ 1,650.00	\$ 39,600.00	100%	\$ 39,600.00	\$ -	\$ 39,600.00
Miami Curb	4220	LF	\$ 22.00	\$ 92,840.00	100%	\$ 92,840.00	\$ 92,840.00	\$ -
Ribbon Curb	4150	LF	\$ 14.00	\$ 58,100.00	100%	\$ 58,100.00	\$ 58,100.00	\$ -
Type "A" Curb *	1035	LF	\$ 21.00	\$ 21,735.00	100%	\$ 21,735.00	\$ 21,735.00	\$ -
Type "D" Curb	450	LF	\$ 14.00	\$ 6,300.00	100%	\$ 6,300.00	\$ 6,300.00	\$ -

**Stoneybrook South at Championsgate CDD**  
**Special Assessment Bonds Series 2023, Requisition #4**  
**September 2023**

**Reimbursement Summary**

Type "F" Curb and Gutter	1620	LF	\$ 22.00	\$ 35,640.00	100%	\$ 35,640.00	\$ 35,640.00	\$ -
6" Limerock Base	19500	SY	\$ 13.70	\$ 267,150.00	100%	\$ 267,150.00	\$ 267,150.00	\$ -
Thickend edge for Sidewalk	1300	LF	\$ 13.50	\$ 17,550.00	100%	\$ 17,550.00	\$ 17,550.00	\$ -
Dumpster Pad	560	SF	\$ 11.50	\$ 6,440.00	100%	\$ 6,440.00	\$ -	\$ 6,440.00
Bollards	8	EA	\$ 900.00	\$ 7,200.00	100%	\$ 7,200.00	\$ -	\$ 7,200.00
<b>Striping, Signage, &amp; RPMs</b>								
Pavement Markings	1	LS	\$ 14,500.00	\$ 14,500.00	100%	\$ 14,500.00	\$ -	\$ 14,500.00
Signage	1	LS	\$ 12,500.00	\$ 12,500.00	100%	\$ 12,500.00	\$ 12,500.00	\$ -
<b>Total Asphalt</b>								
<b>Turf</b>								
Areas	4500	SY	\$ 3.00	\$ 13,500.00	100%	\$ 13,500.00	\$ -	\$ 13,500.00
<b>Total OffTract Turf</b>								
				<b>\$ 1,691,092.00</b>		<b>\$ 1,691,092.00</b>	<b>\$ 1,566,702.00</b>	<b>\$ 124,390.00</b>
10% Retainage				\$ 169,109.20			\$ 156,670.20	
This Period							<b>\$ 1,410,031.80</b>	
								\$ 281,060.20

**Stoneybrook South at Championsgate CDD**  
**Special Assessment Bonds Series 2023, Requisition #4**

**September 2023**

**Reimbursement Summary**

SDC								
Contract #94351032	Pay App #17 R 1/25/2023							
Fox North Mass Grade & Westside Blvd Extension								
	Contract Amount							
Description	Qty	Unit	Price	Amount	% CDD Reim	Amount Reimbursable	Through Pay App #17 R	Balance to Complete
Fox North								
Survey Staking								
Certified as-built drawings	1	LS	\$ 5,000.00	\$ 5,000.00	100%	\$ 5,000.00	\$ 5,000.00	\$ -
Construction staking/layout from surveyor)	1	LS	\$ 15,000.00	\$ 15,000.00	100%	\$ 15,000.00	\$ 15,000.00	\$ -
	1	LS	\$ 1,000.00	\$ 1,000.00	100%	\$ 1,000.00	\$ 1,000.00	\$ -
Grading								
& Compact on Site	36000	CY	\$ 2.50	\$ 90,000.00	20%	\$ 18,000.00	\$ 18,000.00	\$ -
as shown in plan set	157000	CY	\$ 2.55	\$ 400,350.00	20%	\$ 80,070.00	\$ 80,070.00	\$ -
Grading								
Pond Grading	13600	SY	\$ 0.50	\$ 6,800.00	100%	\$ 6,800.00	\$ 6,800.00	\$ -
Clear & Grub								
ONSITE)	38	AC	\$ 3,000.00	\$ 114,000.00	15%	\$ 17,100.00	\$ 17,100.00	\$ -
Excavation	1	LS	\$ 30,050.00	\$ 30,050.00	100%	\$ 30,050.00	\$ 30,050.00	\$ -
Mobilization								
Mobilization	1	LS	\$ 34,275.10	\$ 34,275.10	100%	\$ 34,275.10	\$ 34,275.10	\$ -
Erosion Control								
Dust Control (Watering)	1	LS	\$ 1,000.00	\$ 1,000.00	100%	\$ 1,000.00	\$ 1,000.00	\$ -
Erosion Control Maintenance	1	LS	\$ 2,500.00	\$ 2,500.00	100%	\$ 2,500.00	\$ 2,500.00	\$ -
Inlet Protection	10	EA	\$ 200.00	\$ 2,000.00	100%	\$ 2,000.00	\$ 2,000.00	\$ -
Silt Fence (DOUBLE ROW)	3525	LF	\$ 3.00	\$ 10,575.00	100%	\$ 10,575.00	\$ 10,575.00	\$ -
Silt Fence (SINGLE ROW)	6000	LF	\$ 2.50	\$ 15,000.00	100%	\$ 15,000.00	\$ 15,000.00	\$ -
Entrance	1	EA	\$ 5,500.00	\$ 5,500.00	100%	\$ 5,500.00	\$ 5,500.00	\$ -
Generic Storms Drains								
Pipe								
24" Class III RCP (0-6')	39	LF	\$ 62.00	\$ 2,418.00	100%	\$ 2,418.00	\$ 2,418.00	\$ -
24" Class III RCP (6-8')	39	LF	\$ 63.00	\$ 2,457.00	100%	\$ 2,457.00	\$ 2,457.00	\$ -
30" Class III RCP (6-8')	80	LF	\$ 94.00	\$ 7,520.00	100%	\$ 7,520.00	\$ 7,520.00	\$ -
30" Class III RCP (12-14')	81	LF	\$ 96.00	\$ 7,776.00	100%	\$ 7,776.00	\$ 7,776.00	\$ -
36" Class III RCP (10-12')	158	LF	\$ 109.00	\$ 17,222.00	100%	\$ 17,222.00	\$ 17,222.00	\$ -
36" Class III RCP (12-14')	185	LF	\$ 112.00	\$ 20,720.00	100%	\$ 20,720.00	\$ 20,720.00	\$ -
48" Class III RCP (0-6')	96	LF	\$ 159.00	\$ 15,264.00	100%	\$ 15,264.00	\$ 15,264.00	\$ -
48" Class III RCP (6-8')	301	LF	\$ 160.00	\$ 48,160.00	100%	\$ 48,160.00	\$ 48,160.00	\$ -
48" Class III RCP (8-10')	536	LF	\$ 162.00	\$ 86,832.00	100%	\$ 86,832.00	\$ 86,832.00	\$ -
48" Class III RCP (10-12')	82	LF	\$ 164.00	\$ 13,448.00	100%	\$ 13,448.00	\$ 13,448.00	\$ -

**Stoneybrook South at Championsgate CDD**  
**Special Assessment Bonds Series 2023, Requisition #4**

**September 2023**

**Reimbursement Summary**

48" Class III RCP (16-18')	184	LF	\$	166.00	\$	30,544.00	100%	\$	30,544.00	\$	30,544.00	\$	-
48" Class III RCP (18-20')	255	LF	\$	169.00	\$	43,095.00	100%	\$	43,095.00	\$	43,095.00	\$	-
Dewatering	2036	LF	\$	7.40	\$	15,066.40	100%	\$	15,066.40	\$	15,066.40	\$	-
<b>Structures</b>													
48" Dia. Storm MH, 5' Dia. (18-20'), 5' Type J Alt B	2	EA	\$	9,000.00	\$	18,000.00	100%	\$	18,000.00	\$	18,000.00	\$	-
48" Dia. Storm MH, 5' Dia. (8-10'), 5' Type J Alt B	1	EA	\$	8,500.00	\$	8,500.00	100%	\$	8,500.00	\$	8,500.00	\$	-
FDOT Type "P-6" Curb Inlet (12-14'), 4' Type J Alt B	2	EA	\$	7,000.00	\$	14,000.00	100%	\$	14,000.00	\$	14,000.00	\$	-
FDOT Type F, 5' Dia. (10-12), 8' Type J Alt A	1	EA	\$	6,800.00	\$	6,800.00	100%	\$	6,800.00	\$	6,800.00	\$	-
FDOT Type F, 5' Dia. (16-18'), 5' Type J Alt B	1	EA	\$	6,700.00	\$	6,700.00	100%	\$	6,700.00	\$	6,700.00	\$	-
FDOT Type F, 5' Dia. (6-8'), 5' Type J Alt B	3	EA	\$	6,600.00	\$	19,800.00	100%	\$	19,800.00	\$	19,800.00	\$	-
FDOT Type F, 5' Dia. (8-10'), 5' Type J Alt B	3	EA	\$	6,500.00	\$	19,500.00	100%	\$	19,500.00	\$	19,500.00	\$	-
FDOT U-End Wall W/ Baffles per Index No. 430-011	1	EA	\$	3,900.00	\$	3,900.00	100%	\$	3,900.00	\$	3,900.00	\$	-
Modified Type D DBI W/ Circular Orifice & Rectangular Bleeder	1	EA	\$	8,100.00	\$	8,100.00	100%	\$	8,100.00	\$	8,100.00	\$	-
48" Mitered end Section	1	EA	\$	6,200.00	\$	6,200.00	100%	\$	6,200.00	\$	6,200.00	\$	-
<b>Asphalt</b>													
4" inch Ditch Pavement	4	SY	\$	200.00	\$	800.00	100%	\$	800.00	\$	800.00	\$	-
Header Curb	30	LF	\$	22.00	\$	660.00	100%	\$	660.00	\$	660.00	\$	-
<b>Retaining Walls</b>													
Mounted 42-48" Commercial Grade Black Aluminum 3-Rail (Where Required)	660	LF	\$	65.00	\$	42,900.00	0%	\$	-	\$	-	\$	-
Segmented Block Retaining Walls	4771	SF	\$	22.00	\$	104,962.00	0%	\$	-	\$	-	\$	-
<b>Turf</b>													
Sod Common & Disturbed Areas	13600	SY	\$	3.00	\$	40,800.00	100%	\$	40,800.00	\$	40,800.00	\$	-
Seed Mass Grading Area	142000	SY	\$	0.25	\$	35,500.00	100%	\$	35,500.00			\$	35,500.00
<b>Offsite Westside Blvd Extension</b>													
<b>Survey Staking</b>													
Certified as-built drawings	1	LS	\$	5,000.00	\$	5,000.00	100%	\$	5,000.00	\$	4,500.00	\$	500.00
Construction staking/layout	1	LS	\$	8,000.00	\$	8,000.00	100%	\$	8,000.00	\$	8,000.00	\$	-
Verify survey monuments (letter from surveyor)	1	LS	\$	1,000.00	\$	1,000.00	100%	\$	1,000.00	\$	1,000.00	\$	-
<b>Excavation &amp; Grading</b>													
Onsite Cut and haul to Tract X as shown in plan set	24000	CY	\$	2.55	\$	61,200.00	20%	\$	12,240.00	\$	12,240.00	\$	-

**Stoneybrook South at Championsgate CDD**  
**Special Assessment Bonds Series 2023, Requisition #4**  
**September 2023**  
**Reimbursement Summary**

Grading									
ROW Grading	4500	SY	\$ 1.00	\$ 4,500.00	100%	\$ 4,500.00	\$ 4,500.00	\$ -	
Clear & Grubb									
Clear & Grubb (BURN ONSITE)	3	AC	\$ 2,700.00	\$ 8,100.00	20%	\$ 1,620.00	\$ 1,620.00	\$ -	
Mobilization									
Mobilization	1	LS	\$ 20,000.00	\$ 20,000.00	100%	\$ 20,000.00	\$ 20,000.00	\$ -	
Erosion Control									
Dust Control (Watering)	1	LS	\$ 1,000.00	\$ 1,000.00	100%	\$ 1,000.00	\$ 1,000.00	\$ -	
Erosion Control Maintenance	1	LS	\$ 2,500.00	\$ 2,500.00	100%	\$ 2,500.00	\$ 2,500.00	\$ -	
Inlet Protection	8	EA	\$ 200.00	\$ 1,600.00	100%	\$ 1,600.00	\$ 1,600.00	\$ -	
Silt Fence for Road R/W (SINGLE ROW)	200	LF	\$ 2.50	\$ 500.00	100%	\$ 500.00	\$ 500.00	\$ -	
Sod (Entire ROW Back Of Curb)	4500	SY	\$ 3.00	\$ 13,500.00	100%	\$ 13,500.00	\$ -	\$ 13,500.00	
Generic Water									
10" Gate Valves	3	EA	\$ 3,000.00	\$ 9,000.00	100%	\$ 9,000.00	\$ 9,000.00	\$ -	
10" PVC Water Main	140	LF	\$ 56.00	\$ 7,840.00	100%	\$ 7,840.00	\$ 7,840.00	\$ -	
2" Automatic Flushing Device	3	EA	\$ 4,800.00	\$ 14,400.00	100%	\$ 14,400.00	\$ 14,400.00	\$ -	
24" Gate Valves	5	EA	\$ 24,250.00	\$ 121,250.00	100%	\$ 121,250.00	\$ 121,250.00	\$ -	
24" PVC Water Main	1440	LF	\$ 210.00	\$ 302,400.00	100%	\$ 302,400.00	\$ 302,400.00	\$ -	
Connect to Existing Water Main w/Temp jump	1	LS	\$ 6,800.00	\$ 6,800.00	100%	\$ 6,800.00	\$ 6,800.00	\$ -	
Fire Hydrant Assembly (Includes Gate Valve and Tee)	1	EA	\$ 5,900.00	\$ 5,900.00	100%	\$ 5,900.00	\$ 5,900.00	\$ -	
Miscellaneous Fittings	1	LS	\$ 27,300.00	\$ 27,300.00	100%	\$ 27,300.00	\$ 27,300.00	\$ -	
Water Main Testing	1580	LF	\$ 3.00	\$ 4,740.00	100%	\$ 4,740.00	\$ 4,740.00	\$ -	
Storm Drains									
Pipe									
18" Class III RCP (0-6')	248	LF	\$ 49.00	\$ 12,152.00	100%	\$ 12,152.00	\$ 12,152.00	\$ -	
18" Class III RCP (6-8')	132	LF	\$ 53.00	\$ 6,996.00	100%	\$ 6,996.00	\$ 6,996.00	\$ -	
24" Class III RCP (6-8')	649	LF	\$ 64.00	\$ 41,536.00	100%	\$ 41,536.00	\$ 41,536.00	\$ -	
Structures									
FDOT Type P1 (0-6'),	2	EA	\$ 5,800.00	\$ 11,600.00	100%	\$ 11,600.00	\$ 11,600.00	\$ -	
FDOT Type P1 (6-8')	1	EA	\$ 5,900.00	\$ 5,900.00	100%	\$ 5,900.00	\$ 5,900.00	\$ -	
FDOT Type P1 (8-10')	3	EA	\$ 6,000.00	\$ 18,000.00	100%	\$ 18,000.00	\$ 18,000.00	\$ -	
FDOT Type P2 (0-6')	1	EA	\$ 6,200.00	\$ 6,200.00	100%	\$ 6,200.00	\$ 6,200.00	\$ -	
FDOT Type P2 (6-8')	1	EA	\$ 6,300.00	\$ 6,300.00	100%	\$ 6,300.00	\$ 6,300.00	\$ -	
Asphalt Paving									

**Stoneybrook South at Championsgate CDD**  
**Special Assessment Bonds Series 2023, Requisition #4**  
**September 2023**  
**Reimbursement Summary**

1" Asphalt, Type SP-9.5 (1 LIFT) - Temporary Cul-De-Sac	335	SY	\$ 10.00	\$ 3,350.00	100%	\$ 3,350.00	\$ 3,350.00	\$ -
10 Foot Wide, 4" Thick Sidewalk (Unreinforced)	14350	SF	\$ 5.00	\$ 71,750.00	100%	\$ 71,750.00	\$ 71,750.00	\$ -
12" Stabilized Subgrade (LBR 40)	5450	SY	\$ 4.50	\$ 24,525.00	100%	\$ 24,525.00	\$ 24,525.00	\$ -
2.5" Asphalt, Type SP-12.5 (1 LIFT)	4650	SY	\$ 17.00	\$ 79,050.00	100%	\$ 79,050.00	\$ 79,050.00	\$ -
8" Limerock Base (LBR 150)	4985	SY	\$ 14.50	\$ 72,282.50	100%	\$ 72,282.50	\$ 72,282.50	\$ -
Backfill & Grade behind Curb	2920	LF	\$ 1.00	\$ 2,920.00	100%	\$ 2,920.00	\$ 2,920.00	\$ -
Handicap Ramps, with Truncated Domes	2	EA	\$ 1,500.00	\$ 3,000.00	100%	\$ 3,000.00		\$ 3,000.00
Maintenace of Traffic Services	1	LS	\$ 5,000.00	\$ 5,000.00	100%	\$ 5,000.00	\$ 5,000.00	\$ -
Miami Curb	95	LF	\$ 20.00	\$ 1,900.00	100%	\$ 1,900.00	\$ 1,900.00	\$ -
Type "A" Curb	1500	LF	\$ 17.00	\$ 25,500.00	100%	\$ 25,500.00	\$ 25,500.00	\$ -
Type "F" Curb and Gutter*	1420	LF	\$ 20.00	\$ 28,400.00	100%	\$ 28,400.00	\$ 28,400.00	\$ -
<b>Striping, Signage, &amp; RPMs</b>								
6" Solid Single White Stripe Thermoplastic	2700	LF	\$ 1.50	\$ 4,050.00	100%	\$ 4,050.00	\$ 4,050.00	\$ -
6" White Stripe (10'-30' Skip) Thermoplastic	1350	LF	\$ 1.40	\$ 1,890.00	100%	\$ 1,890.00	\$ 1,890.00	\$ -
12" Solid White Emphasized Thermoplastic Crosswalk	200	LF	\$ 3.00	\$ 600.00	100%	\$ 600.00	\$ 600.00	\$ -
OM4-1 End of Road Marker 18" x 18" High Intensity	3	EA	\$ 150.00	\$ 450.00	100%	\$ 450.00	\$ 450.00	\$ -
<b>Turf</b>								
Sod Common & Disturbed Areas	4500	SY	\$ 3.00	\$ 13,500.00	100%	\$ 13,500.00		\$ 13,500.00
<b>Change Order # 1</b>								
<b>OffTract</b>								
Certified as-built drawings	1	LS	\$ 5,000.00	\$ 5,000.00	100%	\$ 5,000.00	\$ 1,500.00	\$ 3,500.00
Onsite Fill, Place & Compact on Site (Stockpiled material from Westside Extension - Fox North project to be used for fill.)	11500	CY	\$ 2.40	\$ 27,600.00	20%	\$ 5,520.00	\$ 5,520.00	\$ -
ROW Grading	6000	SY	\$ 1.00	\$ 6,000.00	100%	\$ 6,000.00	\$ 5,000.00	\$ 1,000.00
Removal of existing temporary Cul De Sac and Miami Curb	336	SY	\$ 10.00	\$ 3,360.00	100%	\$ 3,360.00	\$ 3,360.00	\$ -
Mobilization	0.75	LS	\$ 20,000.00	\$ 15,000.00	100%	\$ 15,000.00	\$ 15,000.00	\$ -
Inlet Protection	7	EA	\$ 200.00	\$ 1,400.00	100%	\$ 1,400.00	\$ 1,400.00	\$ -
Sod (Entire ROW Back Of Curb)	6000	SY	\$ 2.50	\$ 15,000.00	100%	\$ 15,000.00		\$ 15,000.00
10" Gate Valves	2	EA	\$ 3,600.00	\$ 7,200.00	100%	\$ 7,200.00	\$ 7,200.00	\$ -
10" PVC Water Main	40	LF	\$ 68.00	\$ 2,720.00	100%	\$ 2,720.00	\$ 2,720.00	\$ -
2" Automatic Flushing Device	3	EA	\$ 5,500.00	\$ 16,500.00	100%	\$ 16,500.00	\$ 16,500.00	\$ -
24" Gate Valves	4	EA	\$ 25,960.00	\$ 103,840.00	100%	\$ 103,840.00	\$ 103,840.00	\$ -



**Stoneybrook South at Championsgate CDD**  
**Special Assessment Bonds Series 2023, Requisition #4**  
**September 2023**  
**Reimbursement Summary**

24" PVC Water Main	1160	LF	\$ 270.00	\$ 313,200.00	100%	\$ 313,200.00	\$ 313,200.00	\$ -
8" Gate Valves	2	EA	\$ 2,300.00	\$ 4,600.00	100%	\$ 4,600.00	\$ 4,600.00	\$ -
8" PVC Water Main	80	LF	\$ 56.00	\$ 4,480.00	100%	\$ 4,480.00	\$ 4,480.00	\$ -
Connect to Existing Water Main w/Temp jump	1	LS	\$ 8,400.00	\$ 8,400.00	100%	\$ 8,400.00	\$ 8,400.00	\$ -
Fire Hydrant Assembly (Includes Gate Valve and Tee)	1	EA	\$ 6,300.00	\$ 6,300.00	100%	\$ 6,300.00	\$ 6,300.00	\$ -
Miscellaneous Fittings	1	LS	\$ 34,750.00	\$ 34,750.00	100%	\$ 34,750.00	\$ 34,750.00	\$ -
Water Main Testing	1280	LF	\$ 3.00	\$ 3,840.00	100%	\$ 3,840.00	\$ 3,840.00	\$ -
18" CLASS III RCP (0-6')	72	LF	\$ 61.00	\$ 4,392.00	100%	\$ 4,392.00	\$ 4,392.00	\$ -
18" CLASS III RCP (6-8')	733	LF	\$ 61.00	\$ 44,713.00	100%	\$ 44,713.00	\$ 44,713.00	\$ -
24" CLASS III RCP (0-6')	32	LF	\$ 76.00	\$ 2,432.00	100%	\$ 2,432.00	\$ 2,432.00	\$ -
24" CLASS III RCP (6-8')	212	LF	\$ 76.00	\$ 16,112.00	100%	\$ 16,112.00	\$ 16,112.00	\$ -
30" CLASS III RCP (6-8')	188	LF	\$ 105.00	\$ 19,740.00	100%	\$ 19,740.00	\$ 19,740.00	\$ -
FDOT TYPE P1 (6-8'), 4' Dia. Type J, Alt A	6	EA	\$ 6,100.00	\$ 36,600.00	100%	\$ 36,600.00	\$ 36,600.00	\$ -
FDOT TYPE P2 (0-6'), 4' Dia. Type J, Alt A	1	EA	\$ 6,350.00	\$ 6,350.00	100%	\$ 6,350.00	\$ 6,350.00	\$ -
FDOT TYPE P2 (6-8'), 4' Dia. Type J, Alt A	1	EA	\$ 6,350.00	\$ 6,350.00	100%	\$ 6,350.00	\$ 6,350.00	\$ -
Type J MH, (6-8'), 4' Dia. Type J, Alt B.	1	EA	\$ 7,350.00	\$ 7,350.00	100%	\$ 7,350.00	\$ 7,350.00	\$ -
1.0" Asphalt, TypeE SP-9.5 (1 LIFT)	318	SY	\$ 7.00	\$ 2,226.00	100%	\$ 2,226.00	\$ 2,226.00	\$ -
12" Stabilized Subgrade (LBR 40)	3928	SY	\$ 4.50	\$ 17,676.00	100%	\$ 17,676.00	\$ 17,676.00	\$ -
2.5" Asphalt Type SP-12.5 (1 LIFT)	3188	SY	\$ 17.00	\$ 54,196.00	100%	\$ 54,196.00	\$ 54,196.00	\$ -
4" Sidewalk - 10' Wide (Unreinforced)*	11000	SF	\$ 5.35	\$ 58,850.00	100%	\$ 58,850.00	\$ 50,825.00	\$ 8,025.00
8" Limerock Base (LBR 150)	3506	SY	\$ 16.25	\$ 56,972.50	100%	\$ 56,972.50	\$ 56,972.50	\$ -
Backfill and Grade behind Curb	2274	LF	\$ 1.00	\$ 2,274.00	100%	\$ 2,274.00	\$ 2,274.00	\$ -
Handicap Ramps with Truncated Domes	2	EA	\$ 1,600.00	\$ 3,200.00	100%	\$ 3,200.00		\$ 3,200.00
Maintenance of Traffic Services	1	LS	\$ 1,000.00	\$ 1,000.00	100%	\$ 1,000.00	\$ 1,000.00	\$ -
Miami Curb*	100	LF	\$ 23.00	\$ 2,300.00	100%	\$ 2,300.00	\$ 2,300.00	\$ -
Type "A" Curb *	1140	LF	\$ 21.50	\$ 24,510.00	100%	\$ 24,510.00	\$ 24,510.00	\$ -
Type "F" Curb and Gutter*	1134	LF	\$ 22.00	\$ 24,948.00	100%	\$ 24,948.00	\$ 24,948.00	\$ -
12" Solid White Emphasized Thermoplastic Crosswalk	140	LF	\$ 3.00	\$ 420.00	100%	\$ 420.00	\$ -	\$ 420.00
6" Solid Single White Stripe Thermoplastic	2200	LF	\$ 1.50	\$ 3,300.00	100%	\$ 3,300.00	\$ -	\$ 3,300.00
6" Yellow Stripe (10'-30' Skip) Thermoplastic	1100	LF	\$ 1.40	\$ 1,540.00	100%	\$ 1,540.00	\$ -	\$ 1,540.00
OM4-1 End of Road Marker 18" x 18" High Intensity	6	EA	\$ 150.00	\$ 900.00	100%	\$ 900.00	\$ -	\$ 900.00
Header Curb	30	LF	\$ 22.00	\$ 660.00	100%	\$ 660.00	\$ 660.00	\$ -
Credit	1	LF	\$ (80,000.00)	\$ (80,000.00)	100%	\$ (80,000.00)	\$ (80,000.00)	\$ -
Sod Common & Disturbed areas	6000	SY	\$ 3.00	\$ 18,000.00	100%	\$ 18,000.00		\$ 18,000.00
<b>Total</b>				<b>\$ 3,370,277.50</b>		\$ 2,655,715.50	\$ 2,534,830.50	\$ 120,885.00
10% Retainage				\$ 337,027.75			\$ 253,483.05	

**Stoneybrook South at Championsgate CDD**  
**Special Assessment Bonds Series 2023, Requisition #4**  
**September 2023**  
**Reimbursement Summary**

Completed to Date							\$ 2,281,347.45	
Remaining								\$ 374,368.05

**Stoneybrook South at Championsgate CDD**  
**Special Assessment Bonds Series 2023, Requisition #4**  
**September 2023**  
**Reimbursement Summary**

SDC								
Contract #05077042	Pay App #6	10/25/22						
<b>SBS Tract X Infrastructure</b>								
Contract Amount								
Description	Qty	Unit	Price	Amount	% CDD Reim	Amount Reimbursable	Pay Apps #1-6	Balance to Complete
<b><u>Tract X Infrastructure</u></b>								
<b><u>Survey Staking</u></b>								
Certified as-built drawings	1	LS	\$ 14,000.00	\$ 14,000.00	100%	\$ 14,000.00	\$ -	\$ 14,000.00
Construction staking/layout	1	LS	\$ 42,500.00	\$ 42,500.00	100%	\$ 42,500.00	\$ 12,750.00	\$ 29,750.00
(letter from surveyor)	1	LS	\$ 3,000.00	\$ 3,000.00	100%	\$ 3,000.00	\$ 3,000.00	\$ -
General Conditions	1	LS	\$ 59,800.00	\$ 59,800.00	100%	\$ 59,800.00	\$ 59,800.00	\$ -
<b><u>Erosion Control</u></b>								
Erosion Control Maintenance	1	LS	\$15,100.00	\$ 15,100.00	100%	\$ 15,100.00	\$ 3,020.00	\$ 12,080.00
Inlet Protection	31	EA	\$200.00	\$ 6,200.00	100%	\$ 6,200.00	\$ -	\$ 6,200.00
Seed & Mulch all lots	74000	SY	\$0.30	\$ 22,200.00	100%	\$ 22,200.00	\$ -	\$ 22,200.00
Silt Fence (DOUBLE ROW)	2,700	LF	\$3.50	\$ 9,450.00	100%	\$ 9,450.00	\$ 9,450.00	\$ -
Silt Fence (SINGLE ROW)	2,400	LF	\$2.50	\$ 6,000.00	100%	\$ 6,000.00	\$ 6,000.00	\$ -
Curb)	5,000	SY	\$3.00	\$ 15,000.00	100%	\$ 15,000.00	\$ -	\$ 15,000.00
Entrance	1	EA	\$6,300.00	\$ 6,300.00	100%	\$ 6,300.00	\$ 6,300.00	\$ -
<b><u>Generic Water</u></b>								
8" Gate Valves	17	EA	\$2,500.00	\$ 42,500.00	100%	\$ 42,500.00	\$ 15,000.00	\$ 27,500.00
8" PVC Water Main	3625	LF	\$47.00	\$ 170,375.00	100%	\$ 170,375.00	\$ 72,850.00	\$ 97,525.00
Main w/Temp jump	3	LS	\$3,000.00	\$ 9,000.00	100%	\$ 9,000.00	\$ 3,000.00	\$ 6,000.00
Double Service Assembly	70	EA	\$1,600.00	\$ 112,000.00	100%	\$ 112,000.00	\$ 41,600.00	\$ 70,400.00
(Includes Gate Valve and	7	EA	\$6,100.00	\$ 42,700.00	100%	\$ 42,700.00	\$ 18,300.00	\$ 24,400.00
Miscellaneous Fittings	1	LS	\$11,037.50	\$ 11,037.50	100%	\$ 11,037.50	\$ 3,642.38	\$ 7,395.12
Single Service Assembly	22	EA	\$1,150.00	\$ 25,300.00	100%	\$ 25,300.00	\$ 9,200.00	\$ 16,100.00
Water Main Testing	3625	LF	\$2.50	\$ 9,062.50	100%	\$ 9,062.50	\$ -	\$ 9,062.50
<b><u>Paving</u></b>								
1.5" ASPHALT, TYPE SP-9.5 (1 LIFT)	14450	SY	\$14.00	\$ 202,300.00	100%	\$ 202,300.00	\$ -	\$ 202,300.00
12" STABILIZED SUBGRADE (LBR 40)	13580	SY	\$5.75	\$ 78,085.00	100%	\$ 78,085.00	\$ -	\$ 78,085.00
4" SIDEWALK 7" W/THICKENED EDGE*	10850	SF	\$5.50	\$ 59,675.00	100%	\$ 59,675.00	\$ -	\$ 59,675.00
HANDICAP RAMPS WITH TRUNCATED DOMES	14	EA	\$1,650.00	\$ 23,100.00	100%	\$ 23,100.00	\$ -	\$ 23,100.00
MIAMI CURB*	7000	LF	\$22.00	\$ 154,000.00	100%	\$ 154,000.00	\$ -	\$ 154,000.00
TYPE "D" CURB*	590	LF	\$14.00	\$ 8,260.00	100%	\$ 8,260.00	\$ -	\$ 8,260.00
6" Limerock Base	14450	SY	\$13.70	\$ 197,965.00	100%	\$ 197,965.00	\$ -	\$ 197,965.00
Thickend edge for Sidewalk	800	LF	\$13.50	\$ 10,800.00	100%	\$ 10,800.00	\$ -	\$ 10,800.00
Dumpster Pad	560	SF	\$11.50	\$ 6,440.00	100%	\$ 6,440.00	\$ -	\$ 6,440.00
Bollards	8	EA	\$900.00	\$ 7,200.00	100%	\$ 7,200.00	\$ -	\$ 7,200.00
<b>Generic Asphalt Paving: Striping, Signage &amp; RPM's</b>								

**Stoneybrook South at Championsgate CDD**  
**Special Assessment Bonds Series 2023, Requisition #4**

**September 2023**

**Reimbursement Summary**

Pavement Markings	1	LS	\$10,500.00	\$ 10,500.00	100%	\$ 10,500.00	\$ -	\$ 10,500.00
Signage	1	LS	\$7,000.00	\$ 7,000.00	100%	\$ 7,000.00	\$ -	\$ 7,000.00
<b>Turf</b>								
Sod (Common & Disturbed Ar	1800	SY	\$ 3.00	\$ 5,400.00	100%	\$ 5,400.00	\$ -	\$ 5,400.00
<b>Reclaimed Water Construction</b>								
4" Gate Valves	25	EA	\$ 1,300.00	\$ 32,500.00	100%	\$ 32,500.00	\$ 10,400.00	\$ 22,100.00
4" PVC Reuse Water Main	3780	LF	\$ 20.00	\$ 75,600.00	100%	\$ 75,600.00	\$ 25,000.00	\$ 50,600.00
Connect to Existing Reuse W	3	EA	\$ 3,400.00	\$ 10,200.00	100%	\$ 10,200.00	\$ 3,400.00	\$ 6,800.00
Miscellaneous Fittings	1	LS	\$ 15,710.00	\$ 15,710.00	100%	\$ 15,710.00	\$ 6,284.00	\$ 9,426.00
Reuse Testing	3870	LF	\$ 2.00	\$ 7,740.00	100%	\$ 7,740.00	\$ -	\$ 7,740.00
Single Services	2	EA	\$ 1,200.00	\$ 2,400.00	100%	\$ 2,400.00	\$ 1,200.00	\$ 1,200.00
Double Services	15	EA	\$ 1,600.00	\$ 24,000.00	100%	\$ 24,000.00	\$ 9,600.00	\$ 14,400.00
<b>Total</b>				<b>1,560,400.00</b>		\$ 1,560,400.00	\$ 319,796.38	\$1,240,603.62
10% Retainage				\$ 156,040.00		\$ 156,040.00	\$ 31,979.64	
Completed to Date							<b>\$ 287,816.74</b>	
Remaining								\$1,272,583.26

**Stoneybrook South at Championsgate CDD**  
**Special Assessment Bonds Series 2023, Requisition #4**  
**September 2023**

**Reimbursement Summary**

SDC								
Contract #05079665	Pay App #6	10/25/22						
<b>SBS Tract X Generic Excavating</b>								
	Contract Amount							
Description	Qty	Unit	Price	Amount	% CDD Reim	Amount Reimbursable	Pay Apps #1-6	Balance
<b><u>Tract X Generic Excavating</u></b>								
<b><u>Import</u></b>								
Import	15000	CY	\$ 11.70	\$ 175,500.00	0%	\$ -	\$ -	\$ -
<b><u>Generic Excavation &amp; Grading</u></b>								
Onsite Cut (Excavation), Place & Compact Site	4000	CY	\$2.80	\$ 11,200.00	100%	\$ 11,200.00	\$ 1,120.00	\$ 10,080.00
<b><u>Grading</u></b>								
Final Grading (Lots)	161	EA	\$200.00	\$ 32,200.00	0%	\$ -		\$ -
ROW Grading	1	LS	\$27,718.00	\$ 27,718.00	100%	\$ 27,718.00	\$ -	\$ 27,718.00
<b><u>Mobilization</u></b>								
Mobilization	1	LS	\$9,200.00	\$ 9,200.00	100%	\$ 9,200.00	\$ 9,200.00	\$ -
<b><u>Generic Sanitary Sewer</u></b>								
8" PVC Pipe (0-6' cut)	585	LF	\$34.00	\$ 19,890.00	100%	\$ 19,890.00	\$ 19,890.00	\$ -
8" PVC Pipe (6'-8' cut)	340	LF	\$40.00	\$ 13,600.00	100%	\$ 13,600.00	\$ 13,600.00	\$ -
8" PVC Pipe (8'-10' cut)	510	LF	\$45.00	\$ 22,950.00	100%	\$ 22,950.00	\$ 22,950.00	\$ -
8" PVC Pipe (10'-12' cut)	1490	LF	\$53.00	\$ 78,970.00	100%	\$ 78,970.00	\$ 78,970.00	\$ -
8" PVC Pipe (14'-16' cut)	420	LF	\$67.00	\$ 28,140.00	100%	\$ 28,140.00	\$ 28,140.00	\$ -
Dewatering	1	LF	\$12,995.00	\$ 12,995.00	100%	\$ 12,995.00	\$ 12,995.00	\$ -
Double Service Assembly (Including Fittings)	80	EA	\$1,900.00	\$ 152,000.00	100%	\$ 152,000.00	\$ 49,400.00	\$ 102,600.00
Manhole (0-6' cut)	4	EA	\$6,500.00	\$ 26,000.00	100%	\$ 26,000.00	\$ 26,000.00	\$ -
Manhole (6'-8' cut)	3	EA	\$7,400.00	\$ 22,200.00	100%	\$ 22,200.00	\$ 22,200.00	\$ -
Manhole (8'-10' cut)	3	EA	\$8,600.00	\$ 25,800.00	100%	\$ 25,800.00	\$ 25,800.00	\$ -
Manhole (10'-12' cut)	5	EA	\$9,500.00	\$ 47,500.00	100%	\$ 47,500.00	\$ 47,500.00	\$ -
Manhole 10-12' W/LINER	3	EA	\$12,000.00	\$ 36,000.00	100%	\$ 36,000.00	\$ 36,000.00	\$ -
Manhole 14-16' W/LINER	2	EA	\$24,000.00	\$ 48,000.00	100%	\$ 48,000.00	\$ 48,000.00	\$ -
Sanitary line testing	3431	LF	\$6.00	\$ 20,586.00	100%	\$ 20,586.00	\$ -	\$ 20,586.00
Single Service Assembly (Including Fittings)	1	EA	\$1,600.00	\$ 1,600.00	100%	\$ 1,600.00	\$ -	\$ 1,600.00
10" SDR 26 PVC 10-20'	86	LF	\$85.00	\$ 7,310.00	100%	\$ 7,310.00	\$ 2,465.00	\$ 4,845.00
<b><u>Lift Station</u></b>								
2" LIFT STATION SERVICE	1	EA	\$ 2,200.00	\$ 2,200.00	100%	\$ 2,200.00		\$ 2,200.00
Lift Station (Pumps, Controls)	1	LS	\$ 439,000.00	\$ 439,000.00	100%	\$ 439,000.00	\$ 219,500.00	\$ 219,500.00
LIFT STATION COMPOUND	1	LS	\$ 50,787.00	\$ 50,787.00	100%	\$ 50,787.00		\$ 50,787.00

**Stoneybrook South at Championsgate CDD**  
**Special Assessment Bonds Series 2023, Requisition #4**  
**September 2023**

**Reimbursement Summary**

LIFT STATION DEWATER	1	LS	\$ 11,300.00	\$ 11,300.00	100%	\$ 11,300.00	\$ 11,300.00	\$ -
<b>Lift Station: Force Main</b>								
Connect to Existing Force M	2	EA	\$ 1,500.00	\$ 3,000.00	100%	\$ 3,000.00	\$ -	\$ 3,000.00
Force main fittings	1	LS	\$ 7,000.00	\$ 7,000.00	100%	\$ 7,000.00	\$ 2,450.00	\$ 4,550.00
Force main testing	1	LF	\$ 1,800.00	\$ 1,800.00	100%	\$ 1,800.00	\$ -	\$ 1,800.00
6" Gate Valves	1	EA	\$ 1,900.00	\$ 1,900.00	100%	\$ 1,900.00	\$ 665.00	\$ 1,235.00
6" PVC Pipe	1945	LF	\$ 26.00	\$ 50,570.00	100%	\$ 50,570.00	\$ 22,100.00	\$ 28,470.00
6" PVC Force Main	1855	LF	\$ 26.00	\$ 48,230.00	100%	\$ 48,230.00	\$ 23,400.00	\$ 24,830.00
6" Plug Valve	1	EA	\$ 1,900.00	\$ 1,900.00	100%	\$ 1,900.00	\$ 665.00	\$ 1,235.00
Fittings / Testing	1	LS	\$ 8,400.00	\$ 8,400.00	100%	\$ 8,400.00	\$ -	\$ 8,400.00
<b>Generic Storm Drains: Pipe</b>								
4" Gate Valves	242	LF	\$ 71.00	\$ 17,182.00	100%	\$ 17,182.00	\$ 11,218.00	\$ 5,964.00
4" PVC Reuse Water Main	675	LF	\$ 62.00	\$ 41,850.00	100%	\$ 41,850.00	\$ 35,650.00	\$ 6,200.00
Connect to Existing Reuse	654	LF	\$ 81.00	\$ 52,974.00	100%	\$ 52,974.00	\$ 42,525.00	\$ 10,449.00
4" Gate Valves	636	LF	\$ 106.00	\$ 67,416.00	100%	\$ 67,416.00	\$ 67,416.00	\$ -
4" PVC Reuse Water Main	136	LF	\$ 136.00	\$ 18,496.00	100%	\$ 18,496.00	\$ 18,496.00	\$ -
<b>Generic Storm Drains: Drainage Structures</b>								
FDOT TYPE "P-4" CURB I	1	EA	\$ 7,400.00	\$ 7,400.00	100%	\$ 7,400.00	\$ 7,400.00	\$ -
TYPE "F" INLET	1	EA	\$ 6,300.00	\$ 6,300.00	100%	\$ 6,300.00	\$ 3,150.00	\$ 3,150.00
TYPE "J" MANHOLE	1	EA	\$ 8,100.00	\$ 8,100.00	100%	\$ 8,100.00	\$ 8,100.00	\$ -
Connect to Existing Strucu	11	EA	\$ 4,700.00	\$ 51,700.00	100%	\$ 51,700.00	\$ 23,500.00	\$ 28,200.00
8" HDPE	1103	LF	\$ 28.00	\$ 30,884.00	100%	\$ 30,884.00	\$ 9,800.00	\$ 21,084.00
10" HDPE	296	LF	\$ 37.00	\$ 10,952.00	100%	\$ 10,952.00	\$ 3,700.00	\$ 7,252.00
Type 2 Curb Inlet	1	EA	\$ 8,000.00	\$ 8,000.00	100%	\$ 8,000.00	\$ 8,000.00	\$ -
Type 5 Curb Inlet	12	EA	\$ 9,900.00	\$ 118,800.00	100%	\$ 118,800.00	\$ 103,950.00	\$ 14,850.00
Type 6 Curb Inlet	9	EA	\$ 8,200.00	\$ 73,800.00	100%	\$ 73,800.00	\$ 65,600.00	\$ 8,200.00
Type S Inlet	7	EA	\$ 6,900.00	\$ 48,300.00	100%	\$ 48,300.00	\$ 24,150.00	\$ 24,150.00
12" Yard Drain	10	EA	\$ 1,300.00	\$ 13,000.00	100%	\$ 13,000.00	\$ 5,850.00	\$ 7,150.00
<b>Total</b>				<b>\$ 2,020,600.00</b>		<b>\$ 1,812,900.00</b>	<b>\$ 1,162,815.00</b>	\$ 650,085.00
10% Retainage				\$ 202,060.00			\$ 116,281.50	
This Period							<b>\$ 1,046,533.50</b>	
Remaining								\$ 766,366.50

Stoneybrook South at Championsgate CDD  
Special Assessment Bonds Series 2023, Requisition #4  
September 2023  
Reimbursement Summary

SDC								
Contract #01544282								
<b>SBS Tract X Site Work</b>	Pay App #12 10/25/22							
	Contract Amount							
Description	Qty	Unit	Price	Amount	% CDD Reim	Amount Reimbursable	Pay Apps #1-12	Balance
<b><u>Tract X Site Work</u></b>								
<b><u>Survey Staking</u></b>								
Construction staking/layout	1	LS	\$ 15,000.00	\$ 15,000.00	100%	\$ 15,000.00	\$ 15,000.00	\$ -
Verify survey monuments (letter from surveyor)	1	LS	\$ 1,000.00	\$ 1,000.00	100%	\$ 1,000.00	\$ 1,000.00	\$ -
<b><u>Clear &amp; Grub</u></b>								
Clear & Grubb (BURN ONSITE) (7 acre dirt stockpile area north of Barry Rd. which was cleared on the Westside Blvd Ext.-Fox North project will not be paid for clear and grubb item, since it was previously cleared and grubbed.)	15	AC	\$5,420.00	\$ 81,300.00	20%	\$ 16,260.00	\$ 16,260.00	\$ -
Clear & Grubb (BURN ONSITE) -wetlands	4.5	AC	\$5,420.00	\$ 24,390.00	0%	\$ -	\$ -	\$ -
<b><u>Mobilization</u></b>								
Mobilization	0.25	LS	\$ 67,921.00	\$ 16,980.25	100%	\$ 16,980.25	\$ 16,980.25	\$ -
<b><u>Erosion Control</u></b>								
Dust Control (Watering)	1	LS	\$1,000.00	\$ 1,000.00	100%	\$ 1,000.00	\$ 1,000.00	\$ -
Erosion Control Maintenance	1	LS	\$2,500.00	\$ 2,500.00	100%	\$ 2,500.00	\$ 2,500.00	\$ -
Inlet Protection	2	EA	\$200.00	\$ 400.00	100%	\$ 400.00	\$ 400.00	\$ -
Silt Fence (DOUBLE ROW)	2,700	LF	\$3.00	\$ 8,100.00	100%	\$ 8,100.00	\$ 8,100.00	\$ -
Silt Fence (SINGLE ROW)	1,000	LF	\$2.50	\$ 2,500.00	100%	\$ 2,500.00	\$ 2,500.00	\$ -
Temporary Construction Entrance	1	EA	\$5,500.00	\$ 5,500.00	100%	\$ 5,500.00	\$ 5,500.00	\$ -
<b><u>Off Tract</u></b>								
<b><u>Off Tract Survey</u></b>								
Construction staking/layout	1	LS	\$15,000.00	\$ 15,000.00	100%	\$ 15,000.00	\$ 15,000.00	\$ -
Verify survey monuments (letter from surveyor)	1	LS	\$1,000.00	\$ 1,000.00	100%	\$ 1,000.00	\$ 1,000.00	\$ -
<b><u>Off Tract Clear &amp; Grub</u></b>								
Clear & Grubb (BURN ONSITE)	2	AC	\$ 5,420.00	\$ 10,840.00	40%	\$ 4,336.00	\$ 4,336.00	\$ -
<b><u>Off Tract Mobilization</u></b>								

Stoneybrook South at Championsgate CDD  
Special Assessment Bonds Series 2023, Requisition #4  
September 2023  
Reimbursement Summary

Mobilization ( 25% of Mobilization)	0.25	LS	\$ 20,000.00	\$ 5,000.00	100%	\$ 5,000.00	\$ 5,000.00	\$ -
<b>Off Tract Erosion Control</b>								
Dust Control (Watering)	1	LS	\$1,000.00	\$ 1,000.00	100%	\$ 1,000.00	\$ 1,000.00	\$ -
Erosion Control Maintenance	1	LS	\$2,500.00	\$ 2,500.00	100%	\$ 2,500.00	\$ 2,500.00	\$ -
Silt Fence (SINGLE ROW)	1,400	LF	\$2.50	\$ 3,500.00	100%	\$ 3,500.00	\$ 3,500.00	\$ -
<b>Change Order # 1</b>								
<b>SURVEY STAKING/ENG</b>								
Certified as-built drawings	1	LS	\$ 5,000.00	\$ 5,000.00	100%	\$ 5,000.00	\$ 2,500.00	\$ 2,500.00
<b>GENERIC EXCAVATING &amp; GRADING</b>								
Onsite Cut (Excavation), Place & Compact on Site	83700	CY	\$ 3.35	\$ 280,395.00	100%	\$ 280,395.00	\$ 280,395.00	\$ -
Onsite Fill (Recieve, Place & Compact material on Site) (Hauled in material from Westside Extension - Fox North project to be used for fill.)	181000	CY	\$ 2.10	\$ 380,100.00	0%	\$ -	\$ -	\$ -
Wetland muck excavation, place and compact on site	10000	CY	\$ 5.00	\$ 50,000.00	0%	\$ -	\$ -	\$ -
<b>GRADING</b>								
Pond Grading	17000	SY	\$ 0.50	\$ 8,500.00	100%	\$ 8,500.00	\$ 4,250.00	\$ 4,250.00
<b>CLEAR &amp; GRUBB</b>								
Dewatering for pond excavating	1	LS	\$ 52,350.00	\$ 52,350.00	100%	\$ 52,350.00	\$ 52,350.00	\$ -
<b>MOBILIZATION</b>								
MOBILIZATION	1	LS	\$ 67,921.00	\$ 50,940.75	100%	\$ 50,940.75	\$ 50,940.75	\$ -
<b>GENERIC STORM DRAINS</b>								
30" CLASS III RCP (6-8')	74	LF	\$ 105.00	\$ 7,770.00	100%	\$ 7,770.00	\$ 7,770.00	\$ -
30" CLASS III RCP (8-10')	69	LF	\$ 105.00	\$ 7,245.00	100%	\$ 7,245.00	\$ 7,245.00	\$ -
42" CLASS III RCP (0-6')	46	LF	\$ 155.00	\$ 7,130.00	100%	\$ 7,130.00	\$ 7,130.00	\$ -
42" CLASS III RCP (6-8')	106	LF	\$ 155.00	\$ 16,430.00	100%	\$ 16,430.00	\$ 16,430.00	\$ -
42" CLASS III RCP (8-10')	316	LF	\$ 155.00	\$ 48,980.00	100%	\$ 48,980.00	\$ 48,980.00	\$ -
DEWATERING	611	LF	\$ 12.00	\$ 7,332.00	100%	\$ 7,332.00	\$ 7,332.00	\$ -
CONTROL STRUCTURE - MODIFIED TYPE D DBI	1	EA	\$ 8,350.00	\$ 8,350.00	100%	\$ 8,350.00	\$ 8,350.00	\$ -
FDOT TYPE "P-4" CURB INLET - barrel only in mass grade (6-8')	1	EA	\$ 6,800.00	\$ 6,800.00	100%	\$ 6,800.00	\$ 6,800.00	\$ -
FDOT TYPE "P-4" CURB INLET - barrel only in mass grade (8-10')	1	EA	\$ 6,800.00	\$ 6,800.00	100%	\$ 6,800.00	\$ 6,800.00	\$ -
FDOT U-END WALL PER INDEX NO. 430-010	1	EA	\$ 3,900.00	\$ 3,900.00	100%	\$ 3,900.00	\$ 3,900.00	\$ -
Type J MH, (6-8'), 5' Dia. Type J, Alt B	1	EA	\$ 7,350.00	\$ 7,350.00	100%	\$ 7,350.00	\$ 7,350.00	\$ -
42" mitered end section	1	EA	\$ 6,000.00	\$ 6,000.00	100%	\$ 6,000.00	\$ 2,400.00	\$ 3,600.00



Stoneybrook South at Championsgate CDD  
Special Assessment Bonds Series 2023, Requisition #4  
September 2023  
Reimbursement Summary

4 inch ditch pavement	4	SY	\$ 200.00	\$ 800.00	100%	\$ 800.00	\$ -	\$ 800.00
Type J MH, (8-10'), 5' Dia. Type J, Alt A	1	EA	\$ 7,350.00	\$ 7,350.00	100%	\$ 7,350.00	\$ 7,350.00	\$ -
<b>TURF</b>								
SOD COMMON & DISTURBED AREAS	11000	SY	\$ 2.80	\$ 30,800.00	100%	\$ 30,800.00	\$ -	\$ 30,800.00
<b>Total</b>				<b>\$ 1,197,833.00</b>		<b>\$ 671,799.00</b>	<b>\$ 629,849.00</b>	\$ 41,950.00
10% Retainage							\$ 62,984.90	
This Period							<b>\$ 566,864.10</b>	
Remaining								\$ 104,934.90

# SECTION X

# SECTION C

# SECTION 1

# Stoneybrook South at ChampionsGate

## Community Development District

### Summary of Invoices

September 26, 2023 - November 28, 2023

Fund	Date	Check No.'s	Amount
General Fund			
	9/27/23	640-642	\$ 32,513.00
	10/4/23	643-644	868.25
	10/11/23	645-647	18,776.28
	10/12/23	648	6,251.82
	10/18/23	649-650	7,675.00
	10/25/23	651	1,382.50
	11/1/23	652-656	16,548.67
	11/9/23	657-659	-
	11/15/23	660	6,250.34
	11/21/23	661-663	13,691.03
			<hr/>
			\$ 103,956.89
Payroll			
	<u>October 2023</u>		
	Adam Morgan	50070	\$ 184.70
	Barry Bichard	50071	\$ 184.70
	Jarred Cornell	50072	\$ 184.70
	Logan Lantrip	50073	\$ 184.70
	Patrick Bonin Jr.	50074	\$ 184.70
			<hr/>
			\$ 923.50
<b>TOTAL</b>			<hr/>
			<b>\$104,880.39</b>

\*\*\* CHECK DATES 09/26/2023 - 11/28/2023 \*\*\*

GENERAL FUND  
BANK A GENERAL FUND

CHECK DATE	VEND#	.....INVOICE..... DATE INVOICE	...EXPENSED TO... YRMO DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	....CHECK..... AMOUNT #
9/27/23	00004	9/21/23 20035	202309 300-15500-10000		*	6,197.00	
		FY24 GEN.LIAB/PUBLIC OFFC					
		9/21/23 20035	202309 300-15500-10000		*	10,317.00	
		FY24 PROPERTY INSURANCE					
				EGIS INSURANCE ADVISORS, LLC			16,514.00 000640
9/27/23	00032	9/01/23 20796	202309 320-53800-46200		*	15,574.00	
		LANDSCAPE MAINT SEP23					
				FLORALAWN 2, LLC			15,574.00 000641
9/27/23	00022	9/22/23 1792748	202309 320-53800-47000		*	425.00	
		MTHLY WATER MGMT SEP23					
				THE LAKE DOCTORS, INC.			425.00 000642
10/04/23	00027	10/01/23 20233479	202310 320-53800-47100		*	585.00	
		WATER MGMT TREATMNT OCT23					
				AMERICAN ECOSYSTEMS, INC.			585.00 000643
10/04/23	00003	9/22/23 80082729	202309 310-51300-48000		*	283.25	
		NOT.OF FY24 MEETING DATES					
				ORLANDO SENTINEL			283.25 000644
10/11/23	00024	10/03/23 175526	202309 320-53800-47100		*	875.00	
		QTRLY MNT-MITIGATION SEP					
				BIO-TECH CONSULTING, INC.			875.00 000645
10/11/23	00032	10/01/23 21130	202310 300-13100-10100		*	7,284.53	
		LANDSCAPE MAINT OCT23					
		10/01/23 21130	202310 320-53800-46200		*	8,214.47	
		LANDSCAPE MAINT OCT23					
				FLORALAWN 2, LLC			15,499.00 000646
10/11/23	00030	10/03/23 023070.0	202309 310-51300-31100		*	152.28	
		CDD MTG/ASSESSMENT EXHBT					
		10/03/23 023071.0	202309 310-51300-31100		*	2,250.00	
		CONST-CONVEY FOX/TRACT X					
				MADDEN MOORHEAD & STOKES LLC			2,402.28 000647
10/12/23	00001	10/01/23 167	202310 310-51300-34000		*	3,333.33	
		MANAGEMENT FES OCT23					
		10/01/23 167	202310 310-51300-35200		*	100.00	
		WEBSITE ADMIN OCT23					
		10/01/23 167	202310 310-51300-35100		*	150.00	
		INFORMATION TECH OCT23					
		10/01/23 167	202310 310-51300-31300		*	1,166.67	
		DISSEMINATION FEE OCT23					

SSCG STONEYSCG TVISCARRA

AP300R	YEAR-TO-DATE ACCOUNTS PAYABLE PREPAID/COMPUTER CHECK REGISTER					RUN 11/28/23	PAGE 2
*** CHECK DATES 09/26/2023 - 11/28/2023 ***	GENERAL FUND						
	BANK A GENERAL FUND						
CHECK DATE	VEND#	.....INVOICE..... DATE INVOICE	...EXPENSED TO... YRMO DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	....CHECK.... AMOUNT #
		10/01/23 167	202310 310-51300-51000		*	.42	
		OFFICE SUPPLIES					
		10/01/23 167	202310 310-51300-42000		*	8.38	
		POSTAGE					
		10/01/23 167	202310 310-51300-42500		*	.60	
		COPIES					
		10/01/23 168	202310 320-53800-12000		*	1,492.42	
		FIELD MANAGEMENT OCT23					
				GOVERNMENTAL MANAGEMENT SERVICES			6,251.82 000648
10/18/23 00006		10/02/23 89212	202310 310-51300-54000		*	175.00	
		SPECIAL DISTRICT FEE-FY24					
				DEPARTMENT OF ECONOMIC OPPORTUNITY			175.00 000649
10/18/23 00001		9/30/23 169	202310 310-51300-31700		*	7,500.00	
		FY24 ASSESSMENT ROLL CERT					
				GOVERNMENTAL MANAGEMENT SERVICES			7,500.00 000650
10/25/23 00032		10/20/23 21360	202310 300-13100-10100		*	649.78	
		RMV BRKN TREE ROADSDE/CLN					
		10/20/23 21360	202310 320-53800-46100		*	732.72	
		RMV BRKN TREE ROADSDE/CLN					
				FLORALAWN 2, LLC			1,382.50 000651
11/01/23 00027		11/01/23 20233788	202311 300-13100-10100		*	274.95	
		WATER MGMT TREATMNT NOV23					
		11/01/23 20233788	202311 320-53800-47100		*	310.05	
		WATER MGMT TREATMNT NOV23					
				AMERICAN ECOSYSTEMS, INC.			585.00 000652
11/01/23 00022		10/25/23 1794651	202310 300-13100-10100		*	246.75	
		MTHLY WATER MGMT OCT23					
		10/25/23 1794651	202310 320-53800-47000		*	278.25	
		MTHLY WATER MGMT OCT23					
				THE LAKE DOCTORS, INC.			525.00 000653
11/01/23 00011		11/01/23 11012023	202311 300-20700-10000		*	2,470.36	
		FY23 DEBT SRVC SER2017					
				STONEYBROOK SOUTH AT CHAMPIONSGATE			2,470.36 000654
11/01/23 00011		11/01/23 11012023	202311 300-20700-10100		*	7,310.85	
		FY23 DEBT SRVC SER2019					
				STONEYBROOK SOUTH AT CHAMPIONSGATE			7,310.85 000655
11/01/23 00011		11/01/23 11012023	202311 300-20700-10200		*	5,657.46	
		FY23 DEBT SRVC SER2020					
				STONEYBROOK SOUTH AT CHAMPIONSGATE			5,657.46 000656
				SSCG STONEYSCG TVISCARRA			

CHECK DATE	VEND#	.....INVOICE..... DATE INVOICE	...EXPENSED TO... YRMO DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	....CHECK..... AMOUNT #
11/09/23	00025	11/01/23	R302527- 202311 310-51300-49100 PROPERTY TAXES 2023-WC10		*	1.32	
		11/01/23	R312527- 202311 310-51300-49100 PROPERTY TAXES 2023-0000		*	1.14	
		11/01/23	R312527- 202311 310-51300-49100 PROPERTY TAXES 2023-WC10		*	.96	
		11/01/23	R312527- 202311 310-51300-49100 PROPERTY TAXES 2023-WC20		*	1.93	
		11/01/23	R312527- 202311 310-51300-49100 PROPERTY TAXES 2023-WC30		*	4.01	
		11/01/23	R302527- 202311 310-51300-49100 PROPERTY TAXES 2023-WC10		V	1.32-	
		11/01/23	R312527- 202311 310-51300-49100 PROPERTY TAXES 2023-0000		V	1.14-	
		11/01/23	R312527- 202311 310-51300-49100 PROPERTY TAXES 2023-WC10		V	.96-	
		11/01/23	R312527- 202311 310-51300-49100 PROPERTY TAXES 2023-WC20		V	1.93-	
		11/01/23	R312527- 202311 310-51300-49100 PROPERTY TAXES 2023-WC30		V	4.01-	
				BRUCE VICKERS, TAX COLLECTOR			.00 000657
11/09/23	00032	11/01/23	21599 202311 300-13100-10100 LANDSCAPE MAINT NOV23		*	6,305.52	
		11/01/23	21599 202311 320-53800-46200 LANDSCAPE MAINT NOV23		*	7,110.48	
		11/01/23	21599 202311 300-13100-10100 LANDSCAPE MAINT NOV23		V	6,305.52-	
		11/01/23	21599 202311 320-53800-46200 LANDSCAPE MAINT NOV23		V	7,110.48-	
				FLORALAWN 2, LLC			.00 000658
11/09/23	00030	11/01/23	023070.0 202310 310-51300-31100 CDD MEETING/ENG.CERTIFICT		*	265.67	
		11/01/23	023070.0 202310 310-51300-31100 CDD MEETING/ENG.CERTIFICT		V	265.67-	
				MADDEN MOORHEAD & STOKES LLC			.00 000659
11/15/23	00001	11/01/23	170 202311 310-51300-34000 MANAGEMENT FEES NOV23		*	3,333.33	
		11/01/23	170 202311 310-51300-35200 WEBSITE ADMIN NOV23		*	100.00	
		11/01/23	170 202311 310-51300-35100 INFORMATION TECH NOV23		*	150.00	
		11/01/23	170 202311 310-51300-31300 DISSEMINATION FEE NOV23		*	1,166.67	
				SSCG STONEYSCG TVISCARRA			



CHECK DATE	VEND#	.....INVOICE..... DATE INVOICE	...EXPENSED TO... YRMO DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	....CHECK..... AMOUNT #
		11/01/23	170 202311 310-51300-51000		*	.36	
			OFFICE SUPPLIES				
		11/01/23	170 202311 310-51300-42000		*	7.56	
			POSTAGE				
		11/01/23	171 202311 320-53800-12000		*	1,492.42	
			FIELD MANAGEMENT NOV23				
				GOVERNMENTAL MANAGEMENT SERVICES			6,250.34 000660
11/21/23	00025	11/01/23	R302527- 202311 310-51300-49100		*	1.32	
			PROPERTY TAXES 2023-1WC10				
		11/01/23	R312527- 202311 310-51300-49100		*	1.14	
			PROPERTY TAXES 2023-30000				
		11/01/23	R312527- 202311 310-51300-49100		*	.96	
			PROPERTY TAXES 2023-1WC10				
		11/01/23	R312527- 202311 310-51300-49100		*	1.93	
			PROPERTY TAXES 2023-1WC20				
		11/01/23	R312527- 202311 310-51300-49100		*	4.01	
			PROPERTY TAXES 2023-1WC30				
				BRUCE VICKERS, TAX COLLECTOR			9.36 000661
11/21/23	00032	11/01/23	21599A 202311 300-13100-10100		*	6,305.52	
			LANDSCAPE MAINT NOV23				
		11/01/23	21599A 202311 320-53800-46200		*	7,110.48	
			LANDSCAPE MAINT NOV23				
				FLORALAWN 2, LLC			13,416.00 000662
11/21/23	00030	11/01/23	023070.0 202310 310-51300-31100		*	265.67	
			CDD MEETING/ENGINEER CERT				
				MADDEN MOORHEAD & STOKES LLC			265.67 000663
				TOTAL FOR BANK A		103,956.89	
				TOTAL FOR REGISTER		103,956.89	

## SECTION 2

***Stoneybrook South at ChampionsGate***  
***Community Development District***

***Unaudited Financial Reporting***  
***October 31, 2023***



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# Stoneybrook South at ChampionsGate

## Community Development District

### Balance Sheet

October 31, 2023

	General Fund	Capital Reserve Fund	Debt Service Fund	Capital Projects Fund	Totals Governmental Funds
<b>Assets:</b>					
Cash - Truist Bank	\$ 61,226	\$ 188,050	\$ -	\$ -	\$ 249,276
Investments:					
Series 2017					
Reserve	\$ -	\$ -	\$ 150,900	\$ -	\$ 150,900
Revenue	\$ -	\$ -	\$ 242,860	\$ -	\$ 242,860
Prepayment	\$ -	\$ -	\$ 114	\$ -	\$ 114
Series 2019					
Reserve	\$ -	\$ -	\$ 449,947	\$ -	\$ 449,947
Revenue	\$ -	\$ -	\$ 401,910	\$ -	\$ 401,910
Prepayment	\$ -	\$ -	\$ 47	\$ -	\$ 47
Series 2020					
Reserve	\$ -	\$ -	\$ 351,125	\$ -	\$ 351,125
Revenue	\$ -	\$ -	\$ 522,324	\$ -	\$ 522,324
Construction	\$ -	\$ -	\$ -	\$ 33,201	\$ 33,201
Series 2023					
Reserve	\$ -	\$ -	\$ 151,125	\$ -	\$ 151,125
Revenue	\$ -	\$ -	\$ 119,242	\$ -	\$ 119,242
Interest	\$ -	\$ -	\$ 0	\$ -	\$ 0
Construction	\$ -	\$ -	\$ -	\$ 3,983,471	\$ 3,983,471
Investment - SBA	\$ 280,887	\$ 394,623	\$ -	\$ -	\$ 675,510
Due From General Fund	\$ -	\$ -	\$ 15,439	\$ -	\$ 15,439
Due From SS CDD	\$ 22,682	\$ -	\$ -	\$ -	\$ 22,682
Deposits	\$ 16,000	\$ -	\$ -	\$ -	\$ 16,000
<b>Total Assets</b>	<b>\$ 380,794</b>	<b>\$ 582,673</b>	<b>\$ 2,405,034</b>	<b>\$ 4,016,672</b>	<b>\$ 7,385,173</b>
<b>Liabilities:</b>					
Accounts Payable	\$ 791	\$ -	\$ -	\$ -	\$ 791
Due to Debt Service 2017	\$ 2,470	\$ -	\$ -	\$ -	\$ 2,470
Due to Debt Service 2019	\$ 7,311	\$ -	\$ -	\$ -	\$ 7,311
Due to Debt Service 2020	\$ 5,657	\$ -	\$ -	\$ -	\$ 5,657
Due to SS CDD	\$ 50,881	\$ -	\$ -	\$ -	\$ 50,881
<b>Total Liabilities</b>	<b>\$ 67,111</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 67,111</b>
<b>Fund Balances:</b>					
Assigned For Debt Service 2017	\$ -	\$ -	\$ 396,345	\$ -	\$ 396,345
Assigned For Debt Service 2019	\$ -	\$ -	\$ 859,214	\$ -	\$ 859,214
Assigned For Debt Service 2020	\$ -	\$ -	\$ 879,107	\$ -	\$ 879,107
Assigned For Debt Service 2023	\$ -	\$ -	\$ 270,368	\$ -	\$ 270,368
Assigned For Capital Reserves 2020	\$ -	\$ 582,673	\$ -	\$ 33,201	\$ 615,874
Assigned For Capital Reserves 2023	\$ -	\$ -	\$ -	\$ 3,983,471	\$ 3,983,471
Unassigned	\$ 313,683	\$ -	\$ -	\$ -	\$ 313,683
<b>Total Fund Balances</b>	<b>\$ 313,683</b>	<b>\$ 582,673</b>	<b>\$ 2,405,034</b>	<b>\$ 4,016,672</b>	<b>\$ 7,318,063</b>
<b>Total Liabilities &amp; Fund Equity</b>	<b>\$ 380,794</b>	<b>\$ 582,673</b>	<b>\$ 2,405,034</b>	<b>\$ 4,016,672</b>	<b>\$ 7,385,173</b>

# Stoneybrook South at ChampionsGate

## Community Development District

### General Fund

#### Statement of Revenues, Expenditures, and Changes in Fund Balance For The Period Ending October 31, 2023

	Adopted	Prorated Budget	Actual	
	Budget	Thru 10/31/23	Thru 10/31/23	Variance
<b>Revenues:</b>				
Special Assessments	\$ 1,040,238	\$ -	\$ -	\$ -
Interest	\$ 3,960	\$ 330	\$ 1,331	\$ 1,001
<b>Total Revenues</b>	<b>\$ 1,044,198</b>	<b>\$ 330</b>	<b>\$ 1,331</b>	<b>\$ 1,001</b>
<b>Expenditures:</b>				
<b>Administrative:</b>				
Supervisor Fees	\$ 12,000	\$ 1,000	\$ 1,000	\$ -
FICA Expense	\$ 918	\$ 77	\$ 77	\$ -
Engineering Fees	\$ 12,000	\$ 1,000	\$ 266	\$ 734
Attorney	\$ 25,000	\$ 2,083	\$ -	\$ 2,083
Dissemination	\$ 14,000	\$ 1,167	\$ 1,167	\$ (0)
Arbitrage	\$ 1,350	\$ -	\$ -	\$ -
Annual Audit	\$ 5,675	\$ -	\$ -	\$ -
Trustee Fees	\$ 17,240	\$ -	\$ -	\$ -
Assessment Administration	\$ 7,500	\$ 7,500	\$ 7,500	\$ -
Management Fees	\$ 40,000	\$ 3,333	\$ 3,333	\$ 0
Information Technology	\$ 1,800	\$ 150	\$ 150	\$ -
Website Maintenance	\$ 1,200	\$ 100	\$ 100	\$ -
Telephone	\$ 100	\$ 8	\$ -	\$ 8
Postage	\$ 500	\$ 42	\$ 8	\$ 33
Printing & Binding	\$ 500	\$ 500	\$ 1	\$ 499
Insurance	\$ 6,600	\$ 6,600	\$ 6,197	\$ 403
Legal Advertising	\$ 2,500	\$ 208	\$ -	\$ 208
Other Current Charges	\$ 600	\$ 50	\$ 39	\$ 11
Office Supplies	\$ 250	\$ 21	\$ 0	\$ 20
Property Appraiser Fee	\$ 1,000	\$ -	\$ -	\$ -
Property Taxes	\$ 350	\$ -	\$ -	\$ -
Dues, Licenses & Subscriptions	\$ 175	\$ 175	\$ 175	\$ -
<b>Total Administrative:</b>	<b>\$ 151,258</b>	<b>\$ 24,014</b>	<b>\$ 20,013</b>	<b>\$ 4,001</b>

# Stoneybrook South at ChampionsGate

## Community Development District

### General Fund

#### Statement of Revenues, Expenditures, and Changes in Fund Balance For The Period Ending October 31, 2023

	Adopted	Prorated Budget	Actual	
	Budget	Thru 10/31/23	Thru 10/31/23	Variance
<b><u>Operations &amp; Maintenance</u></b>				
Field Services	\$ 17,909	\$ 1,492	\$ 1,492	\$ (0)
Property Insurance	\$ 15,335	\$ 15,335	\$ 15,635	\$ (300)
Electric	\$ 66,104	\$ 5,509	\$ 4,524	\$ 985
Streetlights	\$ 172,516	\$ 14,376	\$ 13,440	\$ 936
Water & Sewer	\$ 146,430	\$ 12,203	\$ 18,524	\$ (6,321)
Entry & Walls Maintenance	\$ 8,002	\$ 667	\$ -	\$ 667
Landscape Maintenance	\$ 274,249	\$ 22,854	\$ 19,139	\$ 3,715
Landscape Contingency	\$ 29,339	\$ 2,445	\$ 3,279	\$ (834)
Tree Trimming	\$ 2,667	\$ 222	\$ -	\$ 222
Irrigation Repairs	\$ 24,005	\$ 2,000	\$ -	\$ 2,000
Aquatic Maintenance	\$ 5,457	\$ 455	\$ 369	\$ 85
Fountain Repair & Maintenance	\$ 4,001	\$ 333	\$ -	\$ 333
Miscellaneous - Stormwater Control	\$ 2,667	\$ 222	\$ -	\$ 222
Mitigation Monitoring & Maintenance	\$ 7,518	\$ 627	\$ 1,549	\$ (923)
Pressure Washing	\$ 2,667	\$ 222	\$ -	\$ 222
Repairs & Maintenance	\$ 5,334	\$ 445	\$ -	\$ 445
Sidewalk Repair & Maintenance	\$ 2,667	\$ 222	\$ -	\$ 222
Roadway Repair & Maintenance - Storm Gutters	\$ 2,667	\$ 222	\$ -	\$ 222
Contingency	\$ 8,002	\$ 667	\$ -	\$ 667
<b>Total Operations &amp; Maintenance:</b>	<b>\$ 797,536</b>	<b>\$ 80,518</b>	<b>\$ 77,951</b>	<b>\$ 2,567</b>
<b><u>Reserves</u></b>				
Capital Reserve Transfer	\$ 95,404	\$ -	\$ -	\$ -
<b>Total Reserves</b>	<b>\$ 95,404</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Total Expenditures</b>	<b>\$ 1,044,198</b>	<b>\$ 104,532</b>	<b>\$ 97,964</b>	<b>\$ 6,569</b>
<b>Excess Revenues (Expenditures)</b>	<b>\$ -</b>		<b>\$ (96,633)</b>	
<b>Fund Balance - Beginning</b>	<b>\$ -</b>		<b>\$ 410,317</b>	
<b>Fund Balance - Ending</b>	<b>\$ -</b>		<b>\$ 313,683</b>	

# Stoneybrook South at ChampionsGate

## Community Development District

### Capital Reserve

#### Statement of Revenues, Expenditures, and Changes in Fund Balance For The Period Ending October 31, 2023

	Adopted	Prorated Budget	Actual	
	Budget	Thru 10/31/23	Thru 10/31/23	Variance
<b>Revenues:</b>				
Transfer In	\$ 95,404	\$ -	\$ -	\$ -
Interest	\$ 5,000	\$ 417	\$ 1,871	\$ 1,454
<b>Total Revenues</b>	<b>\$ 100,404</b>	<b>\$ 417</b>	<b>\$ 1,871</b>	<b>\$ 1,454</b>
<b>Expenditures:</b>				
Capital Outlay	\$ 59,228	\$ 4,936	\$ -	\$ 4,936
<b>Total Expenditures</b>	<b>\$ 59,228</b>	<b>\$ 4,936</b>	<b>\$ -</b>	<b>\$ 4,936</b>
<b>Excess Revenues (Expenditures)</b>	<b>\$ 41,176</b>	<b>\$ (4,519)</b>	<b>\$ 1,871</b>	
<b>Fund Balance - Beginning</b>	<b>\$ 208,444</b>		<b>\$ 580,802</b>	
<b>Fund Balance - Ending</b>	<b>\$ 249,620</b>		<b>\$ 582,673</b>	



# Stoneybrook South at ChampionsGate

## Community Development District

### Debt Service Fund - Series 2017

#### Statement of Revenues, Expenditures, and Changes in Fund Balance

For The Period Ending October 31, 2023

	Adopted	Prorated Budget	Actual	
	Budget	Thru 10/31/23	Thru 10/31/23	Variance
<b>Revenues:</b>				
Special Assessments	\$ 301,800	\$ -	\$ -	\$ -
Interest	\$ 5,000	\$ 417	\$ -	\$ (417)
<b>Total Revenues</b>	<b>\$ 306,800</b>	<b>\$ 417</b>	<b>\$ -</b>	<b>\$ (417)</b>
<b>Expenditures:</b>				
<b>Series 2017</b>				
Interest - 12/15	\$ 101,063	\$ -	\$ -	\$ -
Principal - 12/15	\$ 95,000	\$ -	\$ -	\$ -
Interest - 06/15	\$ 99,400	\$ -	\$ -	\$ -
<b>Total Expenditures</b>	<b>\$ 295,463</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Other Sources/(Uses)</b>				
Transfer In/(Out)	\$ -	\$ -	\$ -	\$ -
<b>Total Other Financing Sources (Uses)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Excess Revenues (Expenditures)</b>	<b>\$ 11,338</b>		<b>\$ -</b>	
<b>Fund Balance - Beginning</b>	<b>\$ 241,476</b>		<b>\$ 396,345</b>	
<b>Fund Balance - Ending</b>	<b>\$ 252,814</b>		<b>\$ 396,345</b>	

# Stoneybrook South at ChampionsGate

## Community Development District

### Debt Service Fund - Series 2019

#### Statement of Revenues, Expenditures, and Changes in Fund Balance For The Period Ending October 31, 2023

	Adopted	Prorated Budget	Actual	
	Budget	Thru 10/31/23	Thru 10/31/23	Variance
<b>Revenues:</b>				
Special Assessments	\$ 899,894	\$ -	\$ -	\$ -
Interest	\$ 11,700	\$ 975	\$ 3,727	\$ 2,752
<b>Total Revenues</b>	<b>\$ 911,594</b>	<b>\$ 975</b>	<b>\$ 3,727</b>	<b>\$ 2,752</b>
<b>Expenditures:</b>				
<b>Series 2019</b>				
Interest - 12/15	\$ 305,594	\$ -	\$ -	\$ -
Principal - 06/15	\$ 290,000	\$ -	\$ -	\$ -
Interest - 06/15	\$ 305,594	\$ -	\$ -	\$ -
<b>Total Expenditures</b>	<b>\$ 901,188</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Other Sources/(Uses)</b>				
Transfer In/(Out)	\$ -	\$ -	\$ -	\$ -
<b>Total Other Financing Sources (Uses)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Excess Revenues (Expenditures)</b>	<b>\$ 10,407</b>		<b>\$ 3,727</b>	
<b>Fund Balance - Beginning</b>	<b>\$ 391,574</b>		<b>\$ 855,487</b>	
<b>Fund Balance - Ending</b>	<b>\$ 401,981</b>		<b>\$ 859,214</b>	

# Stoneybrook South at ChampionsGate

## Community Development District

### Debt Service Fund - Series 2020

#### Statement of Revenues, Expenditures, and Changes in Fund Balance For The Period Ending October 31, 2023

	Adopted	Prorated Budget	Actual	
	Budget	Thru 10/31/23	Thru 10/31/23	Variance
<b>Revenues:</b>				
Special Assessments	\$ 702,564	\$ -	\$ -	\$ -
Interest	\$ 10,350	\$ 863	\$ 3,829	\$ 2,967
<b>Total Revenues</b>	<b>\$ 712,914</b>	<b>\$ 863</b>	<b>\$ 3,829</b>	<b>\$ 2,967</b>
<b>Expenditures:</b>				
<b>Series 2020</b>				
Interest - 12/15	\$ 212,431	\$ -	\$ -	\$ -
Principal - 12/15	\$ 275,000	\$ -	\$ -	\$ -
Interest - 06/15	\$ 208,994	\$ -	\$ -	\$ -
<b>Total Expenditures</b>	<b>\$ 696,425</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Other Sources/(Uses)</b>				
Transfer In/(Out)	\$ -	\$ -	\$ (1,544)	\$ 1,544
<b>Total Other Financing Sources (Uses)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ (1,544)</b>	<b>\$ 1,544</b>
<b>Excess Revenues (Expenditures)</b>	<b>\$ 16,489</b>		<b>\$ 2,285</b>	
<b>Fund Balance - Beginning</b>	<b>\$ 517,071</b>		<b>\$ 876,822</b>	
<b>Fund Balance - Ending</b>	<b>\$ 533,560</b>		<b>\$ 879,107</b>	

# Stoneybrook South at ChampionsGate

## Community Development District

### Debt Service Fund - Series 2023

#### Statement of Revenues, Expenditures, and Changes in Fund Balance For The Period Ending October 31, 2023

	Adopted	Prorated Budget	Actual	
	Budget	Thru 10/31/23	Thru 10/31/23	Variance
<b>Revenues:</b>				
Special Assessments	\$ 302,250	\$ -	\$ -	\$ -
Interest	\$ 2,500	\$ 208	\$ 667	\$ 458
<b>Total Revenues</b>	<b>\$ 304,750</b>	<b>\$ 208</b>	<b>\$ 667</b>	<b>\$ 458</b>
<b>Expenditures:</b>				
<b>Series 2023</b>				
Interest - 12/15	\$ 118,784	\$ -	\$ -	\$ -
Principal - 06/15	\$ 65,000	\$ -	\$ -	\$ -
Interest - 06/15	\$ 118,784	\$ -	\$ -	\$ -
<b>Total Expenditures</b>	<b>\$ 302,569</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Other Sources/(Uses)</b>				
Transfer In/(Out)	\$ -	\$ -	\$ (664)	\$ 664
<b>Total Other Financing Sources (Uses)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ (664)</b>	<b>\$ 664</b>
<b>Excess Revenues (Expenditures)</b>	<b>\$ 2,181</b>		<b>\$ 2</b>	
<b>Fund Balance - Beginning</b>	<b>\$ 119,157</b>		<b>\$ 270,365</b>	
<b>Fund Balance - Ending</b>	<b>\$ 121,338</b>		<b>\$ 270,368</b>	

# Stoneybrook South at ChampionsGate

## Community Development District

### Capital Projects Fund - Series 2020

#### Statement of Revenues, Expenditures, and Changes in Fund Balance For The Period Ending October 31, 2023

	Adopted Budget	Prorated Budget Thru 10/31/23	Actual Thru 10/31/23	Variance
<b>Revenues:</b>				
Interest	\$ -	\$ -	\$ 138	\$ 138
<b>Total Revenues</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 138</b>	<b>\$ 138</b>
<b>Expenditures:</b>				
<b>Series 2020</b>				
Capital Outlay	\$ -	\$ -	\$ -	\$ -
<b>Total Expenditures</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Other Sources/(Uses)</b>				
Transfer In/(Out)	\$ -	\$ -	\$ 1,544	\$ (1,544)
<b>Total Other Financing Sources (Uses)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,544</b>	<b>\$ (1,544)</b>
<b>Excess Revenues (Expenditures)</b>	<b>\$ -</b>		<b>\$ 1,682</b>	
<b>Fund Balance - Beginning</b>	<b>\$ -</b>		<b>\$ 31,519</b>	
<b>Fund Balance - Ending</b>	<b>\$ -</b>		<b>\$ 33,201</b>	

# Stoneybrook South at ChampionsGate

## Community Development District

### Capital Projects Fund - Series 2023

#### Statement of Revenues, Expenditures, and Changes in Fund Balance For The Period Ending October 31, 2023

	Adopted Budget	Prorated Budget Thru 10/31/23	Actual Thru 10/31/23	Variance
<b>Revenues:</b>				
Interest	\$ -	\$ -	\$ 17,435	\$ 17,435
<b>Total Revenues</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 17,435</b>	<b>\$ 17,435</b>
<b>Expenditures:</b>				
<b>Series 2023</b>				
Capital Outlay	\$ -	\$ -	\$ -	\$ -
<b>Total Expenditures</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Other Sources/(Uses)</b>				
Transfer In/(Out)	\$ -	\$ -	\$ 664	\$ (664)
<b>Total Other Financing Sources (Uses)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 664</b>	<b>\$ (664)</b>
<b>Excess Revenues (Expenditures)</b>	<b>\$ -</b>		<b>\$ 18,099</b>	
<b>Fund Balance - Beginning</b>	<b>\$ -</b>		<b>\$ 3,965,372</b>	
<b>Fund Balance - Ending</b>	<b>\$ -</b>		<b>\$ 3,983,471</b>	

# Stoneybrook South at ChampionsGate

## Community Development District

### Month to Month

	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sept	Total
<b>Revenues:</b>													
Special Assessments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Interest	\$ 1,331	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	1,331
													\$ -
<b>Total Revenues</b>	<b>\$ 1,331</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>1,331</b>
<b>Expenditures:</b>													
<b>Administrative:</b>													
Supervisor Fees	\$ 1,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	1,000
FICA Expense	\$ 77	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	77
Engineering Fees	\$ 266	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	266
Attorney	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Dissemination	\$ 1,167	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	1,167
Arbitrage	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Annual Audit	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Trustee Fees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Assessment Administration	\$ 7,500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	7,500
Management Fees	\$ 3,333	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	3,333
Information Technology	\$ 150	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	150
Website Maintenance	\$ 100	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	100
Telephone	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Postage	\$ 8	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	8
Printing & Binding	\$ 1	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	1
Insurance	\$ 6,197	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	6,197
Legal Advertising	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Other Current Charges	\$ 39	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	39
Office Supplies	\$ 0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0
Property Appraiser Fee	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Dues, Licenses & Subscriptions	\$ 175	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	175
<b>Total Administrative:</b>	<b>\$ 20,013</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>20,013</b>
<b>Operations &amp; Maintenance</b>													
Field Services	\$ 1,492	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	1,492
Property Insurance	\$ 15,635	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	15,635
Electric	\$ 4,524	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	4,524
Streetlights	\$ 13,440	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	13,440
Water & Sewer	\$ 18,524	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	18,524
Entry & Walls Maintenance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Landscape Maintenance	\$ 19,139	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	19,139
Landscape Contingency	\$ 3,279	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	3,279
Tree Trimming	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Irrigation Repairs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Aquatic Maintenance	\$ 369	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	369
Fountain Repair & Maintenance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Miscellaneous - Stormwater Control	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Mitigation Monitoring & Maintenance	\$ 1,549	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	1,549
Pressure Washing	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Repairs & Maintenance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Sidewalk Repair & Maintenance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Roadway Repair & Maintenance - Storm Gutters	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Contingency	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
<b>Total Operations &amp; Maintenance:</b>	<b>\$ 77,951</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>77,951</b>
<b>Total Expenditures</b>	<b>\$ 97,964</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>97,964</b>
<b>Excess Revenues (Expenditures)</b>	<b>\$ (96,633)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>(96,633)</b>

# 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)
<b>CURRENT BONDS OUTSTANDING</b>	<b>\$4,295,000</b>

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)
<b>CURRENT BONDS OUTSTANDING</b>	<b>\$13,670,000</b>

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)
<b>CURRENT BONDS OUTSTANDING</b>	<b>\$12,195,000</b>

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
<b>CURRENT BONDS OUTSTANDING</b>	<b>\$4,450,000</b>



## Fiscal Year 2024

7.93%	Net Percent Collected
\$ 3,022,112.33	Balance Remaining to Collect

**Stoneybrook South at ChampionsGate**  
**COMMUNITY DEVELOPMENT DISTRICT**

**Special Assessment Bonds, Series 2020**

Date	Requisition #	Contractor	Description	Requisition
<b>Fiscal Year 2024</b>				
			<b>TOTAL</b>	<b>\$ -</b>
<b>Fiscal Year 2024</b>				
10/2/23		Interest		\$ 137.58
10/3/23		Transfer from Reserve		\$ 1,543.99
			<b>TOTAL</b>	<b>\$ 1,681.57</b>
			Project (Construction) Fund at 09/30/23	\$ 31,518.97
			Interest Earned/Transferred Funds thru 10/31/23	\$ 1,681.57
			Requisitions Paid thru 10/31/23	\$ -
			<b>Remaining Project (Construction) Fund</b>	<b>\$ 33,200.54</b>

**Stoneybrook South at ChampionsGate**  
**COMMUNITY DEVELOPMENT DISTRICT**

**Special Assessment Bonds, Series 2023**

Date	Requisition #	Contractor	Description	Requisition
<b>Fiscal Year 2024</b>				
			<b>TOTAL</b>	<b>\$ -</b>
<b>Fiscal Year 2024</b>				
10/2/23		Interest		\$ 17,434.71
10/3/23		Transfer from Reserve		\$ 664.54
			<b>TOTAL</b>	<b>\$ 18,099.25</b>
			Project (Construction) Fund at 09/30/23	\$ 3,965,371.76
			Interest Earned/Transferred Funds thru 10/31/23	\$ 18,099.25
			Requisitions Paid thru 10/31/23	\$ -
			<b>Remaining Project (Construction) Fund</b>	<b>\$ 3,983,471.01</b>