

*Stoneybrook South  
Community Development District*

*Agenda*

*October 4, 2021*

# AGENDA

# *Stoneybrook South*

## *Community Development District*

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

September 27, 2021

Board of Supervisors  
Stoneybrook South  
Community Development District

Dear Board Members:

The meeting of the Board of Supervisors of the Stoneybrook South Community Development District will be held **Monday, October 4, 2021 at 10:00 a.m. at the Oasis Club at ChampionsGate, 1520 Oasis Club Blvd., ChampionsGate, FL 33896.** Following is the advance agenda for the regular meeting:

1. Roll Call
2. Public Comment Period
3. Business Administration
  - A. Approval of Minutes of the August 2, 2021 Meeting
  - B. Consideration of Check Register
  - C. Balance Sheet and Income Statement
4. Business Items
  - A. Consideration of First Amendment to Landscape Maintenance Agreement with Down to Earth
  - B. Consideration of Agreement with Berger, Toombs, Elam, Gaines & Frank to Provide Auditing Services for the Fiscal Year 2021
5. Staff Reports
  - A. District Counsel
  - B. District Engineer
  - C. District Manager
  - D. Field Manager
6. Supervisor's Requests
7. Adjournment

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

The third order of business is Business Administration. Section A is the approval of the minutes of the August 2, 2021 meeting. The minutes are enclosed for your review. Section B includes the check register for consideration and Section C includes the balance sheet and income statement for your review.

The fourth order of business is the Business Items. Section A is the consideration of the first amendment to the landscape maintenance agreement with Down to Earth. A copy of the

amendment is enclosed for your review. Section B is the consideration of agreement with Berger, Toombs, Elam, Gaines & Frank to provide auditing services for the Fiscal Year 2021. A copy of the agreement is enclosed for your review.

The fifth order of business is Staff Reports. Section D includes a copy the Field Manager's Report for your review.

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

Sincerely,

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

George S. Flint  
District Manager

Cc: Tracy Robin, District Counsel  
David Reid, District Engineer  
Alan Scheerer, Field Manager

Enclosures

## SECTION III

# SECTION A

MINUTES OF MEETING  
STONEBROOK SOUTH  
COMMUNITY DEVELOPMENT DISTRICT

The regular meeting of the Board of Supervisors of the Stoneybrook South Community Development District was held Monday, August 2, 2021 at 10:00 a.m. at Oasis Club at ChampionsGate, 1520 Oasis Club Blvd., ChampionsGate, Florida.

Present and constituting a quorum were:

Basan Nembirkow	Chairman
Robert DiCocco	Vice Chairman
Chris Manjourides	Assistant Secretary
Terry Siron	Assistant Secretary
Julia Dan Tu	Assistant Secretary

Also present were:

George Flint	District Manager
Dave Reid	District Engineer by phone
Alan Scheerer	Field Manager

**FIRST ORDER OF BUSINESS**

**Roll Call**

Mr. Flint called the meeting to order. Five Board members were present constituting a quorum.

**SECOND ORDER OF BUSINESS**

**Public Comment Period**

Mr. Flint: Hearing no public comments, we will move on.

**THIRD ORDER OF BUSINESS**

**Business Administration**

**A. Approval of Minutes of the June 7, 2021 Meeting**

Mr. Flint: Did the Board have any comments or corrections to the June 7<sup>th</sup> minutes? Hearing none, I would ask for a motion to approve the minutes.

On MOTION by Mr. Siron, seconded by Mr. DiCocco, with all in favor, the Minutes of the June 7, 2021 Board Meeting, were approved.
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**B. Consideration of Check Register**

Mr. Flint: Next is the check register. This is from May 31<sup>st</sup> through July 26<sup>th</sup> for the General Fund and the Board payroll. The summary is the first page and then you have the detailed check register showing the individual checks. It totals \$141,167.33. Are there any questions on the check register? If not, is there a motion to approve the check register?

On MOTION by Mr. DiCocco, seconded by Mr. Siron, with all in favor, the Check Register totaling \$141,167.33, was approved.

**C. Balance Sheet and Income Statement**

Mr. Flint: We have provided you with the unaudited financials through June 30<sup>th</sup>, 2021. It included the combined balance sheet reflecting the General Fund and the Debt Service Fund and then the statement of revenue and expenditures, as well as a month-to-month summary of the general fund revenue and expenses. There is no action required by the Board on the financials, but if you have any questions, we can discuss them.

Mr. Nembirkow: The \$1.5 million in cash sitting there, the State administers it, correct?

Mr. Flint: The investment fund is managed by the State Board of Administration. It is a local government trust account that is managed by the governor.

Mr. Nembirkow: What kind of a charge are we getting?

Mr. Flint: It is less than 1%, but it is liquid and can be accessed within 24 hours. It is stable. Most of the cities, counties, and school boards do invest in that fund because it gives you liquidity, protection of principle, and the return is better than what you would get in a 1-year CD or a money market account.

Mr. DiCocco: We have to spend that return too, correct? We can't show a profit from that fund?

Mr. Flint: The interest earnings are reflected and they roll forward from year to year.

Mr. Nembirkow: Is that \$1.5 million a percentage requirement that we should have?

Mr. Flint: No, we have a benefit from us receiving some refunded impact fee credits when the improvements were originally funded and the water and sewer lines were constructed. The CDD got back impact fee credits and they were deposited into the general fund.

Mr. Nembirkow: Is that more than what a typical CDD would have?

Mr. Flint: It depends on what your assets are. Some CDDs own water and sewer systems, some own the amenities, some own the roads. In this case, it is probably higher than what the CDD



would normally have because you are primarily operating the storm water system. What we did in the proposed budget is we moved \$1.1 of the \$1.5 million into a Capital Reserve Fund. It is being set aside for the General Fund. That will be available for any capital expenses.

Mr. Nembirkow: I hope it pays more than 0.5%.

Mr. Flint: It is hard to earn more than that without risk.

Mr. Nembirkow: So, we have more direct access if it is in a Capital Reserve Fund?

Mr. Flint: Either way it is invested in the same State Board of Administration account. We are just segregating it from the General Fund. If someone asks the question of how much do we have in reserves, it is easier to do it this way. It is not part of your carry forward and rolling year to year in your fund balance. Part of this \$1.5 million is going to be spent down, well it is \$1.79 million, part of that is going to be spent down over the next couple months until the end of the fiscal year, and part of that you want to set aside a 3-month operating reserve. Taking into account what would be spent through the end of this year and setting aside a 3-month operating reserve, we are transferring the balance of that to the capital reserve fund if you approve the budget as it was presented. We are in very good shape from a reserve perspective. Any repairs that may come up in the storm water system, as in replacement of the fountains or landscape replacements, things that the CDD is responsible for are all things that would be eligible to be paid for out of those funds. Any questions on that?

Mr. Manjourides: I have two questions. One is the insurance that went up \$2,500, is that for the month?

Mr. Flint: Where are you looking?

Mr. Manjourides: The insurance line that went from \$3,000 to \$5,500.

Mr. Flint: The insurance was budgeted at \$3,000. That is your general liability and your public official's liability policy. That is a one-time payment. The actual cost of the policy was \$5,500. I am not sure where the \$3,057 came from.

Mr. Manjourides: So, that is for the whole year?

Mr. Flint: Yes.

Mr. Manjourides: The capital outlay, why is that so high?

Mr. Flint: Those are the fountains that you approved. They weren't budgeted but you approved installation of them. I think it is two fountains. They average about \$25,000 a year. You are still under your total because our reclaimed water expense this year is coming in under. Last

year, because it was such a dry year, we spent a significant amount in reclaimed water, close to \$300,000. When we were re-budgeting, we didn't know if we were going to have a drought again. When we re-budgeted, we budgeted at the higher amount but it looks like it is coming in under. That gives you the cushion there because you don't know what the weather is going to do. Any other questions or comments about the financials? Hearing none, we will move on to the next item.

#### **FOURTH ORDER OF BUSINESS**

#### **Business Items**

##### **A. Public Hearing**

Mr. Flint: The Board previously approved a proposed budget and set today for the public hearing for its final consideration. I will ask for a motion to open the public hearing please.

On MOTION by Mr. Nembirkow, seconded by Mr. DiCocco, with all in favor, the Opening of the Public Hearing, was approved.

##### **i. Consideration of Resolution 2021-08 Adopting the Fiscal Year 2022 Budget and Relating to the Annual Appropriations**

Mr. Flint: Do we have any public comment on the budget or the assessments? Hearing no public comment, we will bring it back to the Board. The first resolution you have is 2021-08 which approves the budget. The fiscal year starts on October 1<sup>st</sup> and runs through September 30, 2022. The budget that is in your agenda attached is exhibit 'A' to the resolution. This is substantially the same as what you saw when you approved the proposed budget. We have updated the actuals through June 30<sup>th</sup> and projected the last 3 months. The Board approved the budget, keeping the per unit assessment amounts the same. There is no proposed increase to the per unit assessment amounts. As I indicated, if you look at the last line item under operations & maintenance, it is a transfer out to capital reserve. What we are doing with this budget is moving out everything other than a 3-month operating reserve into a Capital Reserve Fund. You can always move the money back if you want to. We have found it is helpful to move that money out into the capital reserve so you can readily identify what is available. On page 9, you see the capital reserve fund where that money is transferring into that fund. Right now, we just have \$25,000 budgeted for capital outlay and that is up to the Board. That is the last fountain. We have one pond as you come in off of Westside Boulevard off the left side that is the last pond that does not have a fountain in Stoneybrook South. It is not approved by adopting this budget, but if you wanted to install that fountain we have the money.

Mr. Manjourides: Is that a dry pond?

Mr. Scheerer: No, it is a wet pond. You know as you are leaving and you get to Westside and turn right, it is a wet pond right there on the right-hand side.

Mr. Manjourides: Is it past the dry pond?

Mr. Scheerer: No. As soon as you turn right onto Westside Boulevard it is right there.

Mr. Flint: It is the one with the exposed pool equipment.

Mr. Manjourides: How much of that land do we own? Is it just the water?

Mr. Scheerer: We own the pond bank and we also maintain a stretch of property down Westside Boulevard.

Mr. Flint: Our property usually stops at the top of the bank.

Mr. Scheerer: The retreat has a section that they own and we have our own Viburnum hedge that we own. If you are heading down Westside Boulevard you will see a Viburnum hedge and anything inside of that belongs to the retreat, while anything outside of that belongs to the CDD.

Mr. Nembirkow: I think we will hold off on that for a while.

Mr. DiCocco: I'm going to go look but I'm not thinking it has any aesthetic value to put one there.

Mr. Scheerer: Well, you can see it from Westside Boulevard as you would see the one from the 18<sup>th</sup> green and 18<sup>th</sup> tee that you just installed. It is pretty much the same thing; you can't miss it from the road. You don't have to approve it, but we put it in there because you guys have been approving fountains in other wet ponds, so that was the only other wet pond we had. Like George said, if you don't use it, you don't use it.

Mr. DiCocco: I am all for it if it adds value, but I can't even think of where it is at. I have only been here for six years.

Mr. Siron: It is not as visible as the other ones because it is so deep.

Mr. DiCocco: Maybe the value of the fountain wouldn't be dramatic either then.

Mr. Manjourides: The most value would be getting the tree line covering the back of those houses with pools.

Mr. DiCocco: Yeah, but that is not our property. On the Westside the Viburnum hedge takes care of it. Coming in our community if you look left you see all that stuff.

Mr. Nembirkow: If we put a fountain there it's going to make it even more apparent.

Mr. Flint: Any other comments or questions on the proposed budget?

Mr. DiCocco: The gross total assessment for the year \$899,044, is that the same as it was last year?

Mr. Flint: Yes. That reflects the 6% gross up for early payment and the 2% collection cost. If you took the \$845,101 and added 6% that is where the \$899,044 comes from.

On MOTION by Mr. Nembirkow, seconded by Mr. DiCocco, with all in favor, the Resolution 2021-08 Adopting the Fiscal Year 2022 Budget and Relating to the Annual Appropriations, was approved.

**i. Consideration of Resolution 2021-09 Imposing Special Assessments and Certifying an Assessment Roll**

Mr. Flint: Resolution 2021-09 takes the budget you just approved in exhibit 'A' and authorizes us to certify the assessment roll to the county for collection on the tax bill. Any public comments on the resolution? Are there any questions from the Board on the resolution? Again, this is just taking your budget you just approved and the assessment roll and allowing us to certify it for collection.

On MOTION by Mr. Siron, seconded by Mr. DiCocco, with all in favor, Resolution 2021-09 Imposing Special Assessments and Certifying an Assessment Roll, was approved.

On MOTION by Mr. Nembirkow, seconded by Mr. DiCocco, with all in favor, the Closing of the Public Hearing, was approved.

**B. Presentation of Arbitrage Rebate Calculation Report – Series 2013 & 2014 Bonds**

Mr. Flint: It is a requirement by the IRS that we do the calculation to make sure we are not earning more interest than we are paying. In the report you can see there is a negative rebate requirement of \$373,000 so there are no arbitrage issues for the Series 2013 bonds. For the Series 2014 bonds there is a negative rebate requirement of \$1.8 million, so there are no arbitrage issues with that series either.

Mr. DiCocco: What section were the 2014 bonds for? I assume the 2013 bonds were for the original country club.

Mr. Flint: That is before my time. I could go back and pull the Engineer's Report.

Mr. DiCocco: I was just curious that is all. That is okay.

Mr. Flint: We weren't the manager at the time so I do not know off the top of my head but we could research it.

Mr. Nembirkow: Don't worry about it.

On MOTION by Mr. Nembirkow, seconded by Mr. DiCocco, with all in favor, Acceptance of the Arbitrage Rebate Calculation Report – Series 2013 & 2014 Bonds, was approved.

**C. Consideration of Proposal from LLS Tax Solutions to Provide Arbitrage Rebate Calculation Services for the Series 2013 Bonds**

Mr. Flint: This is the proposal for preparation of the arbitrage report going forward. You can see it is \$550 a year and they have locked that in for five years. It is a total of \$2,750. This is a very competitive price. There are only a couple of companies that do this. The other one is \$650 a year. This one is about \$100 a year less. Any questions on the proposal?

Ms. Dan Tu: Is this for 2022? \$550 per year is in the budget?

Mr. Flint: It is in the budget yes. We budgeted \$1,100 which is for two bond issues. That would be \$550 times two. For some reason, we only have the proposal for 2013 in here. We will bring the 2014 proposal back at the next meeting. That covers both bond issues. This proposal is just for one of them.

On MOTION by Mr. DiCocco, seconded by Mr. Manjourides, with all in favor, the Proposal from LLS Tax Solutions to Provide Arbitrage Rebate Calculation Services for the Series 20130 Bonds, Totaling \$550 a year for 5 years, was approved.

**D. Approval of Fiscal Year 2022 Meeting Schedule**

Mr. Flint: Every year you are required to approve an annual meeting schedule. We prepared one that has your meeting on the first Monday of the month in October, December, February, April, June, and August at 10:00 a.m. in this location. You can change these dates. You can meet more frequently or less frequently. That is up to the Board. This corresponds with how you have historically met.

Mr. Nembirkow: That works fine.

On MOTION by Mr. Manjourides, seconded by Mr. DiCocco, with all in favor, the Fiscal Year 2022 Meeting Schedule, was approved.

**FIFTH ORDER OF BUSINESS**

**Staff Reports**

**A. District Counsel**

There being none, the next item followed.

**B. District Engineer**

Mr. Flint: Dave, anything from your end?

Mr. Reid: Nothing.

Mr. Flint: Did you do an inspection of the infrastructure?

Mr. Reid: Yes, I did.

Mr. Flint: Each year, the Trust Indenture requires the Engineer to inspect all of the District's infrastructure to make sure it is being maintained and that we are properly budgeting and carrying the correct insurance. That is a letter report that he does annually. We take that report if there are any maintenance issues like erosion or debris and we use it from a maintenance perspective.

Mr. Nembirkow: What kind of notifications does the gas pipeline that crosses the HOA and our property give?

Mr. Scheerer: That is their gas line easement.

Mr. Flint: They did provide notice to the HOA and the CDD. My notice is the HOA was going to be sending out a notice.

Mr. Nembirkow: They sent out something and the neighbors started calling me. I did not realize how big those pipes were. I thought it was a 4-inch pipe.

Mr. Scheerer: I have to say that they typically do a very good job. It looks chaotic right now. They are replacing that pipe and that easement, and it is their easement.

Mr. Flint: They are pretty particular about what we can do.

Mr. Scheerer: That area is all maintained by the HOA. None of that easement is maintained by the CDD.

Mr. Nembirkow: I have a particular neighbor that lives at the end of the cul-de-sac.

Mr. Scheerer: That is more pronounced because that is St. Augustine grass and irrigated in that area where the rest of it is unirrigated Bahia grass. They have been doing this project for quite a number of years.

Mr. Manjourides: I think it goes all the way up the 17<sup>th</sup> fairway.

Mr. DiCocco: Remember 5 or 6 years ago across Westside and before K-Track was there, they came in and ran four gigantic pipes and then split them up. It was part of that.

Mr. Manjourides: They had some pipe for a while that was a chimney stack. It had gas lit on the top of it.

**C. District Manager**

Mr. Flint: I don't have anything other than what was on the agenda.

**D. Field Manager**

Mr. Scheerer: I put in the report a picture of a tracker. It is actually a golf course tracker. Just to let you know what is getting ready to happen, they will be here tomorrow to start the CDD ponds. I did speak with the engineer about making sure that they are picking any of the trash because there was some excess trash. They only do that once a month. We have a couple of palms on Deuce Circle that we are working with Down to Earth on to try to get those replaced. Those are Washingtonians. We are probably going to go back in with Sabals.

Mr. Manjourides: Deuce Circle? There are a few of them.

Mr. Scheerer: There are only two that are CDD that I am aware of. We also are going to be touching up the monuments along Oasis Club Boulevard. That will probably start in the next couple of weeks. We did get the wall done on 13. We went ahead and cleaned the whole thing this time. They are still working. As far as I know, the majority of the Champions Gate letters are lit in some of the towers and they are still working on that. They should have all of that completed this week. We are doing all of them. They are LED light strips in there. We have to go in and take them all out, then hand install the rest of them.

Mr. DiCocco: When they trim the palm trees in our community now because of the height they use a lift. Is Down to Earth charging extra for that?

Mr. Scheerer: No, there are not extra charges. When we revised the scope, it took away any height requirements. A lot of them have 10-15 feet and anything above that they wanted to charge for a lift. The Sabals that were installed on Double Eagle will have bracings on them definitely through hurricane season. We get into the fall and at their discretion we leave it up to the landscaper. If something happens, and it falls over, and they took the bracing off then it is on them. If I tell them to take it off then it is on me. You will probably see those bracings on them and on new ones for at least a year.

Mr. Manjourides: With the dry pond, when you are coming in on Westside from Ronald Reagan, on the right, it is kind of down and behind a couple of houses. There is an opening where the water goes to another pond? Anyway, the whole thing is collapsed, I don't know if you saw that.

Mr. Scheerer: The first pond off of Ronald Reagan on the right? As you come in off Westside Boulevard?

Mr. Manjourides: As you are making the bend around the first houses on the right, their backyard is a dry pond.

Mr. Scheerer: I don't know that it is ours. I will take a look at it. I did notice the first one on the right after Ronald Reagan is totally underwater today, which is weird.

Mr. Nembirkow: On the golf course?

Mr. Scheerer: Yes.

Mr. Nembirkow: Is there some sort of pattern as to why they pump stuff. I saw 14 full of water a few weeks ago. I had never seen water there.

Mr. Reid: They alternate ponds. Maybe because of all of the rain this summer, they have a lot of weeds they have to get rid of. I have a feeling they are probably dumping a lot more weeds.

Mr. Nembirkow: There are a lot of weeds in the dry areas. That water will kill all of the weeds.

Ms. Dan Tu: I have a question about the street signs. The speed limit signs are they all HOA?

Mr. Scheerer: Those are HOA not CDD.

Mr. Flint: The HOA owns the roads.

Mr. Scheerer: The streets are private. Any of the street signs, ID markers, speed limit, pedestrian posts all of those are HOA.

Mr. Flint: Westside Boulevard it would be the county, but the internal roads are HOA.

Ms. Dan Tu: Okay, thanks.

Mr. Flint: Did the Board have anything else under Field Manager's Report for Alan?  
Hearing none,

**SIXTH ORDER OF BUSINESS**

**Supervisor's Requests**

Mr. Flint: Are there any other Supervisors requests or business the Board would like to discuss before you adjourn? Hearing none,

**SEVENTH ORDER OF BUSINESS**

**Adjournment**



On MOTION by Mr. Manjourides, seconded by Mr. Siron, with all in favor, the meeting was adjourned.

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Secretary/Assistant Secretary

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Chairman/Vice Chairman

## **SECTION B**

# Stoneybrook South Community Development District

## Summary of Checks

July 26, 2021 to September 27, 2021

Bank	Date	Check #	Amount
General Fund	8/4/21	571-573	\$ 4,768.38
	8/10/21	574	\$ 4,552.04
	8/12/21	575-577	\$ 25,601.38
	8/19/21	578	\$ 560.00
	8/25/21	579	\$ 600.00
	9/2/21	580-581	\$ 403.00
	9/8/21	582	\$ 4,487.06
	9/9/21	583	\$ 190.00
	9/15/21	584-585	\$ 21,461.00
	9/21/21	586	\$ 5,000.00
	9/24/21	587	\$ 4,657.45
Payroll Fund	<u>August 2021</u>		
	Basan Nembirkow	50038	\$ 184.70
	Chris Manjourides	50039	\$ 184.70
	Julia Dan Tu	50040	\$ 184.70
	Robert DiCocco	50041	\$ 184.70
	Terry Siron	50042	\$ 109.70
			\$ 848.50
			<b>\$ 73,128.81</b>

CHECK DATE	VEND#	INVOICE DATE	INVOICE	EXPENSED TO...	YRMO	DPT	ACCT#	SUB	SUBCLASS	VENDOR NAME	STATUS	AMOUNT	CHECK#	AMOUNT
8/04/21	00020	7/26/21	24571A	202107 320-53800-47100						FOUNTAIN CLEAN ROUNDABOUT	*	240.00		
8/04/21	00046	7/30/21	64578	202106 310-51300-31100						FOUNTAIN DESIGN GROUP, INC.	*	380.00		240.00 000571
8/04/21	00030	7/23/21	6203423	202107 310-51300-32300						HAMILTON ENGINEERING & SURVEYING	*	1,037.10		380.00 000572
			TRUSTEEFEE	7/1/21-6/30/21										
7/23/21	6203423	202107	300-15500-10000	TRUSTEEFEE	7/1/21-6/30/21						*	3,111.28		
										USBANK				4,148.38 000573
8/10/21	00001	8/01/21	124	202108 310-51300-34000						MANAGEMENT FEES AUG21	*	2,708.33		
8/01/21	124	202108	310-51300-35100	INFORMATION TECH AUG21							*	100.00		
8/01/21	124	202108	310-51300-31300	DISSEMINATION FEE AUG21							*	416.67		
8/01/21	124	202108	310-51300-51000	OFFICE SUPPLIES							*	.36		
8/01/21	124	202108	310-51300-42000	POSTAGE							*	15.33		
8/01/21	124	202108	310-51300-42500	COPIES							*	61.35		
8/01/21	125	202108	320-53800-12000	FIELD MANAGEMENT AUG21							*	1,250.00		
8/12/21	00003	8/01/21	102628	202108 320-53800-46200						GOVERNMENTAL MANAGEMENT SERVICES	*	21,290.00		4,552.04 000574
										DOWN TO EARTH LAWN CARE II, INC.				21,290.00 000575
8/12/21	00012	8/01/21	594520	202108 320-53800-47000						THE LAKE DOCTORS, INC.	*	163.00		163.00 000576
8/12/21	00030	7/23/21	6203279	202107 310-51300-32300						TRUSTEEFEE 7/01/21-06/30/21	*	1,037.10		
7/23/21	6203279	202107	300-15500-10000	TRUSTEEFEE	7/01/21-06/30/21						*	3,111.28		
										USBANK				4,148.38 000577
8/19/21	00002	7/19/21	39843062	202107 310-51300-48000						PUB-HEAR FY21/22 BDDT/MTG	*	560.00		560.00 000578
										ORLANDO SENTINEL				
										SSTH STONE SOUTH				TVISCARRA

\*\*\* CHECK DATES 07/26/2021 - 09/27/2021 \*\*\* STONEYBROOK SOUTH GENERAL FUND BANK A GENERAL FUND

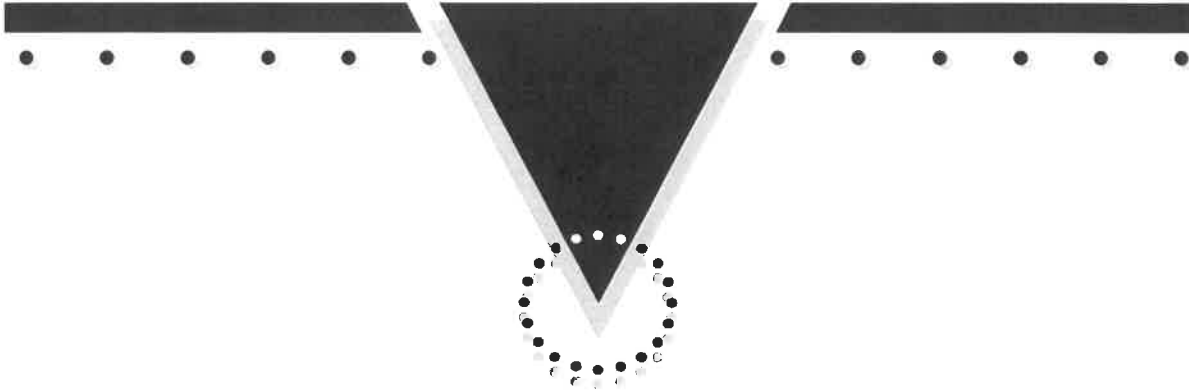
CHECK DATE	VEND#	INVOICE DATE	YRMO	DPT ACCT#	SUB	SUBCLASS	VENDOR NAME	STATUS	AMOUNT	....CHECK.... AMOUNT
8/25/21	00042	8/12/21	1730	202108	320-53800-46100	PRESS.WASH/TREAT LRG WALL		*	600.00	600.00 000579
9/02/21	00020	8/25/21	24837A	202108	320-53800-47100	PRESSURE WASH THIS FOUNTAIN CLEAN ROUNDABOUT		*	240.00	240.00 000580
9/02/21	00012	9/01/21	601078	202109	320-53800-47000	FOUNTAIN DESIGN GROUP, INC.		*	163.00	163.00 000581
9/08/21	00001	9/01/21	126	202109	310-51300-34000	WATER MGMT SERVICES SEP21		*	2,708.33	2,708.33
9/01/21	126	9/01/21	126	202109	310-51300-35100	MANAGEMENT FEES SEP21		*	100.00	100.00
9/01/21	126	9/01/21	126	202109	310-51300-31300	INFORMATION TECH SEP21		*	416.67	416.67
9/01/21	126	9/01/21	126	202109	310-51300-51000	DISSEMINATION FEE SEP21		*	.42	.42
9/01/21	126	9/01/21	126	202109	310-51300-42000	OFFICE SUPPLIES		*	7.14	7.14
9/01/21	126	9/01/21	126	202109	310-51300-42500	POSTAGE		*	4.50	4.50
9/01/21	127	9/01/21	127	202109	320-53800-12000	COPIES		*	1,250.00	1,250.00
9/09/21	00046	9/03/21	64800	202108	310-51300-31100	FIELD MANAGEMENT SEP21		*	190.00	190.00 000583
9/15/21	00003	9/01/21	105255	202109	320-53800-46200	CDD BRD OF SUPERVISOR MTG		*	21,290.00	21,290.00 000584
9/15/21	00011	9/03/21	20300	202108	310-51300-31500	MAINTENANCE SERVICE SEP21		*	171.00	171.00 000585
9/21/21	00001	9/17/21	128	202109	300-15500-10000	REV AGDA/ATTEND PHONE MTG		*	5,000.00	5,000.00 000586
9/24/21	00001	8/31/21	129	202108	320-53800-47300	FY22 ASSESSMENT ROLL CERT		*	815.00	815.00

GOVERNMENTAL MANAGEMENT SERVICES 4,487.06 000582  
 HAMILTON ENGINEERING & SURVEYING 190.00 000583  
 DOWN TO EARTH LAWCARE II, INC. 21,290.00 000584  
 STRALEY, ROBIN & VERICKER 171.00 000585  
 GOVERNMENTAL MANAGEMENT SERVICES 5,000.00 000586  
 S5TH STONE SOUTH TVISCARRA

CHECK DATE	VEND#	INVOICE DATE	YRMO	DPT	ACCT#	SUB	SUBCLASS	VENDOR NAME	STATUS	AMOUNT	CHECK AMOUNT
8/31/21	130	202108	320	53800	49000			GOVERNMENTAL MANAGEMENT SERVICES	*	3,842.45	
PATCH CRCK/PAINT MONUMENT										4,657.45	000587
TOTAL FOR BANK A										72,280.31	
TOTAL FOR REGISTER										72,280.31	

SSTH STONE SOUTH TVISCARRA

# SECTION C



**Stoneybrook South  
Community Development District**

**Unaudited Financial Reporting  
August 31, 2021**





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**Stoneybrook South**  
**COMMUNITY DEVELOPMENT DISTRICT**  
**BALANCE SHEET**  
**August 31, 2021**

	General Fund	Debt Service Fund	Totals 2021
<b><u>ASSETS:</u></b>			
<b><u>CASH</u></b>			
OPERATING ACCOUNT - SUNTRUST	\$159,490	---	\$159,490
STATE BOARD OF ADMINISTRATION	\$1,501,364	---	\$1,501,364
PREPAID EXPENSES	\$6,223	---	\$6,223
<b><u>INVESTMENTS</u></b>			
SERIES 2013			
RESERVE	---	\$734,336	\$734,336
REVENUE	---	\$430,882	\$430,882
PREPAYMENT	---	\$5	\$5
SERIES 2014			
RESERVE	---	\$600,040	\$600,040
REVENUE	---	\$987,027	\$987,027
<b>TOTAL ASSETS</b>	<b><u>\$1,667,076</u></b>	<b><u>\$2,752,290</u></b>	<b><u>\$4,419,366</u></b>
<b><u>LIABILITIES:</u></b>			
ACCOUNTS PAYABLE	\$5,258	---	\$5,258
<b><u>FUND EQUITY:</u></b>			
FUND BALANCES:			
RESTRICTED FOR DEBT SERVICE 2013	---	\$1,165,223	\$1,165,223
RESTRICTED FOR DEBT SERVICE 2014	---	\$1,587,066	\$1,587,066
UNASSIGNED	\$1,661,818	---	\$1,661,818
<b>TOTAL LIABILITIES &amp; FUND EQUITY</b>	<b><u>\$1,667,076</u></b>	<b><u>\$2,752,290</u></b>	<b><u>\$4,419,366</u></b>

# Stoneybrook South

## COMMUNITY DEVELOPMENT DISTRICT

### GENERAL FUND

#### Statement of Revenues & Expenditures

For The Period Ending August 31, 2021

	ADOPTED BUDGET	PRORATED BUDGET THRU 8/31/21	ACTUAL THRU 8/31/21	VARIANCE
<b>REVENUES:</b>				
ASSESSMENTS - TAX ROLL	\$845,101	\$845,101	\$852,887	\$7,786
INTEREST	\$0	\$0	\$1,364	\$1,364
<b>TOTAL REVENUES</b>	<b>\$845,101</b>	<b>\$845,101</b>	<b>\$854,251</b>	<b>\$9,150</b>
<b>EXPENDITURES:</b>				
<b>ADMINISTRATIVE:</b>				
SUPERVISOR FEES	\$8,000	\$7,333	\$5,800	\$1,533
FICA EXPENSE	\$612	\$561	\$444	\$117
ENGINEERING	\$15,000	\$13,750	\$1,718	\$12,033
ATTORNEY	\$15,000	\$13,750	\$2,805	\$10,945
ARBITRAGE	\$1,100	\$1,100	\$1,100	\$0
DISSEMINATION	\$6,500	\$5,958	\$4,683	\$1,275
ANNUAL AUDIT	\$3,475	\$3,475	\$3,475	\$0
TRUSTEE FEES	\$8,300	\$8,300	\$8,297	\$3
ASSESSMENT ADMINISTRATION MANAGEMENT FEES	\$5,000	\$5,000	\$5,000	\$0
INFORMATION TECHNOLOGY	\$32,500	\$29,792	\$29,792	\$0
TELEPHONE	\$1,200	\$1,100	\$1,100	\$0
INSURANCE	\$50	\$46	\$0	\$46
POSTAGE	\$3,057	\$3,057	\$5,569	(\$2,512)
PRINTING & BINDING	\$200	\$183	\$289	(\$106)
LEGAL ADVERTISING	\$400	\$367	\$258	\$109
CONTINGENCY	\$2,500	\$2,292	\$560	\$1,732
OFFICE SUPPLIES	\$350	\$321	\$24	\$297
PROPERTY APPRAISER	\$75	\$69	\$3	\$65
PROPERTY TAXES	\$545	\$545	\$378	\$167
DUES, LICENSES & SUBSCRIPTIONS	\$5	\$5	\$1	\$3
	\$175	\$175	\$175	\$0
<b>FIELD:</b>				
FIELD SERVICES	\$15,000	\$13,750	\$13,750	\$0
ELECTRIC	\$35,000	\$32,083	\$35,807	(\$3,724)
STREETLIGHTS	\$177,000	\$162,250	\$154,420	\$7,830
RECLAIMED WATER	\$300,000	\$275,000	\$111,092	\$163,908
PROPERTY INSURANCE	\$13,750	\$13,750	\$10,678	\$3,072
ENTRY & WALLS MAINTENANCE	\$15,000	\$13,750	\$1,526	\$12,224
LANDSCAPE MAINTENANCE	\$255,480	\$234,190	\$234,190	\$0
LANDSCAPE REPLACEMENT - PLANTS, SHRUBS, TREES	\$40,000	\$36,667	\$6,349	\$30,317
TREE TRIMMING	\$10,000	\$10,000	\$0	\$10,000
IRRIGATION REPAIRS	\$10,000	\$9,167	\$8,843	\$324
AQUATIC MAINTENANCE	\$10,000	\$9,167	\$7,143	\$2,024
FOUNTAIN REPAIR & MAINTENANCE	\$7,500	\$6,875	\$4,820	\$2,055
WETLAND MONITORING & MAINTENANCE	\$6,500	\$5,958	\$0	\$5,958
MISCELLANEOUS - STORMWATER CONTROL	\$5,000	\$4,583	\$0	\$4,583
PRESSURE WASHING	\$5,000	\$4,583	\$815	\$3,768
SIDEWALK REPAIR & MAINTENANCE	\$10,000	\$9,167	\$376	\$8,791
ROADWAY REPAIR & MAINTENANCE - STORM GUTTERS	\$5,000	\$4,583	\$0	\$4,583
CONTINGENCY	\$10,000	\$9,167	\$3,842	\$5,324
CAPITAL OUTLAY	\$15,000	\$13,750	\$49,595	(\$35,845)
<b>TOTAL EXPENDITURES</b>	<b>\$1,049,274</b>	<b>\$965,618</b>	<b>\$714,717</b>	<b>\$250,901</b>
<b>EXCESS REVENUES (EXPENDITURES)</b>	<b>(\$204,173)</b>		<b>\$139,534</b>	
<b>FUND BALANCE - BEGINNING</b>	<b>\$204,173</b>		<b>\$1,522,284</b>	
<b>FUND BALANCE - ENDING</b>	<b>\$0</b>		<b>\$1,661,818</b>	

# Stoneybrook South

## COMMUNITY DEVELOPMENT DISTRICT

### SERIES 2013

### DEBT SERVICE FUND

#### Statement of Revenues & Expenditures

For The Period Ending August 31, 2021

	ADOPTED BUDGET	PRORATED BUDGET THRU 8/31/21	ACTUAL THRU 8/31/21	VARIANCE
<b><u>REVENUES:</u></b>				
ASSESSMENTS - TAX ROLL	\$746,885	\$746,885	\$753,766	\$6,881
INTEREST	\$10,000	\$9,167	\$273	(\$8,894)
<b>TOTAL REVENUES</b>	<b>\$756,885</b>	<b>\$756,052</b>	<b>\$754,039</b>	<b>(\$2,013)</b>
<b><u>EXPENDITURES:</u></b>				
INTEREST - 11/1	\$252,775	\$252,775	\$252,775	\$0
PRINCIPAL - 05/1	\$225,000	\$225,000	\$225,000	\$0
INTEREST - 05/1	\$252,775	\$252,775	\$252,775	\$0
<b>TOTAL EXPENDITURES</b>	<b>\$730,550</b>	<b>\$730,550</b>	<b>\$730,550</b>	<b>\$0</b>
<b>EXCESS REVENUES (EXPENDITURES)</b>	<b>\$26,335</b>		<b>\$23,489</b>	
<b>FUND BALANCE - BEGINNING</b>	<b>\$402,130</b>		<b>\$1,141,735</b>	
<b>FUND BALANCE - ENDING</b>	<b>\$428,465</b>		<b>\$1,165,223</b>	

# Stoneybrook South

## COMMUNITY DEVELOPMENT DISTRICT

### SERIES 2014

### DEBT SERVICE FUND

#### Statement of Revenues & Expenditures

For The Period Ending August 31, 2021

	ADOPTED BUDGET	PRORATED BUDGET THRU 8/31/21	ACTUAL THRU 8/31/21	VARIANCE
<b>REVENUES:</b>				
ASSESSMENTS - TAX ROLL	\$1,040,511	\$1,040,511	\$1,050,097	\$9,586
INTEREST	\$10,000	\$9,167	\$331	(\$8,836)
<b>TOTAL REVENUES</b>	<b>\$1,050,511</b>	<b>\$1,049,678</b>	<b>\$1,050,428</b>	<b>\$750</b>
<b>EXPENDITURES:</b>				
SPECIAL CALL - 11/1	\$0	\$0	\$5,000	(\$5,000)
INTEREST - 11/1	\$358,413	\$358,413	\$358,413	\$0
PRINCIPAL - 11/1	\$280,000	\$280,000	\$280,000	\$0
INTEREST - 05/1	\$351,763	\$351,763	\$351,625	\$138
<b>TOTAL EXPENDITURES</b>	<b>\$990,175</b>	<b>\$990,175</b>	<b>\$995,038</b>	<b>(\$4,863)</b>
<b>EXCESS REVENUES (EXPENDITURES)</b>	<b>\$60,336</b>		<b>\$55,390</b>	
<b>FUND BALANCE - BEGINNING</b>	<b>\$917,646</b>		<b>\$1,531,676</b>	
<b>FUND BALANCE - ENDING</b>	<b>\$977,982</b>		<b>\$1,587,066</b>	

## Stoneybrook South Community Development District

DATE	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sept	Total
<b>REVENUES:</b>												
ASSESSMENTS - TAX ROLL	\$0	\$569,988	\$97,090	\$22,463	\$12,555	\$42,134	\$21,579	\$38,518	\$0	\$0	\$0	\$852,887
INTEREST	\$0	\$15	\$720	\$172	\$169	\$150	\$141	\$119	\$246	\$130	\$0	\$1,364
<b>TOTAL REVENUES</b>	\$0	\$589,903	\$97,249	\$22,335	\$12,724	\$42,285	\$21,720	\$39,037	\$246	\$130	\$0	\$854,251
<b>EXPENDITURES:</b>												
<b>ADMINISTRATIVE:</b>												
SUPERVISOR FEES	\$800	\$1,000	\$0	\$1,000	\$0	\$1,000	\$0	\$1,000	\$0	\$1,000	\$0	\$5,800
FICA EXPENSE	\$61	\$77	\$0	\$77	\$0	\$77	\$0	\$77	\$0	\$77	\$0	\$444
ENGINEERING FEES	\$0	\$0	\$0	\$95	\$0	\$143	\$0	\$195	\$0	\$190	\$0	\$1,718
ATTORNEY	\$396	\$248	\$138	\$298	\$713	\$371	\$0	\$114	\$0	\$171	\$0	\$2,805
ARBITRAGE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,100	\$0	\$0	\$0	\$1,100
DISSEMINATION	\$517	\$417	\$417	\$417	\$417	\$417	\$417	\$417	\$417	\$417	\$0	\$4,683
ANNUAL AUDIT	\$0	\$0	\$0	\$0	\$3,475	\$0	\$0	\$0	\$0	\$0	\$0	\$3,475
TRUSTEE FEES	\$6,223	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,074	\$0	\$0	\$8,297
ASSESSMENT ADMINISTRATION	\$5,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$5,000
MANAGEMENT FEES	\$2,708	\$2,708	\$2,708	\$2,708	\$2,708	\$2,708	\$2,708	\$2,708	\$2,708	\$2,708	\$0	\$29,792
INFORMATION TECHNOLOGY	\$100	\$100	\$100	\$100	\$100	\$100	\$100	\$100	\$100	\$100	\$0	\$1,000
TELEPHONE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
INSURANCE	\$5,569	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$5,569
POSTAGE	\$6	\$5	\$151	\$23	\$17	\$43	\$11	\$5	\$5	\$15	\$0	\$289
PRINTING & BINDING	\$44	\$0	\$31	\$33	\$18	\$33	\$13	\$0	\$24	\$61	\$0	\$258
LEGAL ADVERTISING	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$560	\$0	\$0	\$560
CONTINGENCY	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$8	\$8	\$8	\$0	\$24
OFFICE SUPPLIES	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
PROPERTY APPRAISER	\$0	\$0	\$0	\$378	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$378
PROPERTY TAXES	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
DUES, LICENSES & SUBSCRIPTIONS	\$175	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$175
<b>FIELD:</b>												
FIELD SERVICES	\$1,250	\$1,250	\$1,250	\$1,250	\$1,250	\$1,250	\$1,250	\$1,250	\$1,250	\$1,250	\$0	\$13,750
ELECTRIC	\$3,624	\$3,386	\$3,816	\$3,410	\$3,083	\$2,456	\$2,876	\$3,853	\$2,666	\$3,432	\$0	\$36,907
STREETLIGHTS	\$14,141	\$14,896	\$13,343	\$13,355	\$14,619	\$13,989	\$13,363	\$14,628	\$13,945	\$14,000	\$0	\$154,420
RECLAIMED WATER	\$7,759	\$6,459	\$9,014	\$6,351	\$7,996	\$7,659	\$11,103	\$12,061	\$15,401	\$12,359	\$0	\$111,092
PROPERTY INSURANCE	\$10,678	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$10,678
ENTRY & WALLS MAINTENANCE	\$0	\$926	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$600	\$0	\$1,526
LANDSCAPE MAINTENANCE	\$21,290	\$21,290	\$21,290	\$21,290	\$21,290	\$21,290	\$21,290	\$21,290	\$21,290	\$21,290	\$0	\$234,190
LANDSCAPE REPLACEMENT	\$0	\$0	\$0	\$0	\$0	\$4,078	\$0	\$2,271	\$0	\$0	\$0	\$6,349
TREE TRIMMING	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
IRRIGATION REPAIRS	\$1,489	\$2,415	\$0	\$1,631	\$1,327	\$1,201	\$0	\$0	\$0	\$0	\$0	\$6,843
AQUATIC MAINTENANCE	\$698	\$698	\$698	\$698	\$698	\$698	\$698	\$698	\$698	\$698	\$0	\$7,143
FOUNTAIN REPAIR & MAINTENANCE	\$240	\$240	\$240	\$240	\$240	\$240	\$240	\$240	\$240	\$240	\$0	\$4,820
WETLAND MONITORING & MAINTENANCE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
MISCELLANEOUS - STORMWATER CONTROL	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
PRESSURE WASHING	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$815	\$0	\$0	\$815
SIDEWALK REPAIR & MAINTENANCE	\$376	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$376
ROADWAY REPAIR & MAINTENANCE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
CONTINGENCY	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3,842	\$0	\$0	\$3,842
CAPITAL OUTLAY	\$0	\$0	\$0	\$24,798	\$0	\$0	\$24,798	\$0	\$0	\$0	\$0	\$49,596
<b>TOTAL EXPENDITURES</b>	\$83,042	\$52,185	\$53,195	\$78,152	\$57,931	\$59,751	\$78,866	\$63,195	\$61,087	\$62,739	\$0	\$714,717
<b>EXCESS REVENUES/(EXPENDITURES)</b>	\$58,907	\$505,229	\$515,946	\$55,816	\$45,207	\$57,466	\$57,146	\$24,158	\$60,639	\$62,610	\$0	\$139,534

**STONEBROOK SOUTH  
COMMUNITY DEVELOPMENT DISTRICT**

**SPECIAL ASSESSMENT RECEIPTS - FY2021**

**TAX COLLECTOR**

GROSS ASSESSMENTS \$ 2,800,529 \$ 899,044 \$ 794,558 \$ 1,106,927  
 NET ASSESSMENTS \$ 2,632,497 \$ 845,101 \$ 746,885 \$ 1,040,511

DATE RECEIVED	DIST.	GROSS ASSESSMENTS RECEIVED	DISCOUNTS/PENALTIES	COMMISSIONS PAID	INTEREST INCOME	NET AMOUNT RECEIVED	2013			TOTAL 100%
							GENERAL FUND 32.10%	DEBT SERVICE 28.37%	DEBT SERVICE 39.53%	
11/6/20	ACH	\$ 25,416.04	\$ 1,196.46	\$ 484.39	\$ -	\$ 23,735.19	\$ 7,619.62	\$ 6,734.08	\$ 9,381.48	\$ 23,735.19
11/20/20	ACH	\$ 334,411.46	\$ 13,376.50	\$ 6,420.71	\$ -	\$ 314,614.25	\$ 100,999.49	\$ 89,261.49	\$ 124,353.27	\$ 314,614.25
12/10/20	ACH	\$ 1,757,678.28	\$ 70,307.54	\$ 33,747.41	\$ -	\$ 1,653,623.33	\$ 530,856.81	\$ 469,161.47	\$ 653,605.04	\$ 1,653,623.33
12/10/20	ACH	\$ 3,566.17	\$ 37.11	\$ 70.58	\$ -	\$ 3,458.48	\$ 1,110.26	\$ 981.23	\$ 1,366.99	\$ 3,458.48
12/22/20	ACH	\$ 124,951.08	\$ 4,416.24	\$ 2,410.68	\$ -	\$ 118,124.16	\$ 37,920.98	\$ 33,513.86	\$ 46,689.32	\$ 118,124.16
1/8/21	ACH	\$ 111,529.35	\$ 3,345.87	\$ 2,163.67	\$ -	\$ 106,019.81	\$ 34,035.16	\$ 30,079.65	\$ 41,905.00	\$ 106,019.81
1/8/21	ACH	\$ 9,796.44	\$ 278.42	\$ 190.38	\$ -	\$ 9,327.64	\$ 2,994.42	\$ 2,646.41	\$ 3,686.81	\$ 9,327.64
2/8/21	ACH	\$ 70,645.32	\$ 1,491.35	\$ 1,383.08	\$ -	\$ 67,770.89	\$ 21,756.25	\$ 19,227.77	\$ 26,786.87	\$ 67,770.89
2/8/21	ACH	\$ 1,293.54	\$ -	\$ 25.86	\$ -	\$ 1,267.68	\$ 406.96	\$ 359.66	\$ 501.06	\$ 1,267.68
3/8/21	ACH	\$ 40,363.25	\$ 455.67	\$ 798.16	\$ -	\$ 39,109.42	\$ 12,555.16	\$ 11,096.02	\$ 15,458.24	\$ 39,109.42
4/12/21	ACH	\$ 14,336.00	\$ -	\$ 286.72	\$ -	\$ 14,049.28	\$ 4,510.19	\$ 3,986.02	\$ 5,553.07	\$ 14,049.28
4/12/21	ACH	\$ 119,614.83	\$ 23.33	\$ 2,391.83	\$ -	\$ 117,199.67	\$ 37,624.19	\$ 33,251.57	\$ 46,323.91	\$ 117,199.67
5/11/21	ACH	\$ 68,041.36	\$ -	\$ 1,360.83	\$ -	\$ 66,680.53	\$ 21,406.21	\$ 18,918.42	\$ 26,355.90	\$ 66,680.53
5/12/21	ACH	\$ 549.45	\$ -	\$ 10.98	\$ -	\$ 538.47	\$ 172.86	\$ 152.77	\$ 212.83	\$ 538.47
6/8/21	ACH	\$ 21,177.62	\$ -	\$ 423.55	\$ -	\$ 20,754.07	\$ 6,662.61	\$ 5,888.29	\$ 8,203.18	\$ 20,754.07
6/25/21	ACH	\$ 102,526.84	\$ -	\$ 2,050.54	\$ -	\$ 100,476.30	\$ 32,255.55	\$ 28,506.86	\$ 39,713.89	\$ 100,476.30
		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>TOTALS</b>		\$ 2,805,897.03	\$ 94,928.49	\$ 54,219.37	\$ -	\$ 2,656,749.17	\$ 852,886.73	\$ 753,765.58	\$ 1,050,096.85	\$ 2,656,749.17

# SECTION IV



# SECTION A

**FIRST AMENDMENT TO THE LANDSCAPE/GROUNDS MAINTENANCE SERVICES  
AGREEMENT BY AND BETWEEN SSS DOWN TO EARTH OPCO, LLC, AND THE  
STONEBROOK SOUTH COMMUNITY DEVELOPMENT DISTRICT**

This Amendment is made and entered into as of the 1<sup>st</sup> day of October, 2021, by and between:

The **Stoneybrook South Community Development District**, a local unit of special purpose government established pursuant to Chapter 190, Florida Statutes, located in Osceola County, Florida, and with offices at 219 E. Livingston Street, Orlando, Florida 32801, ("District"), and

**SSS Down to Earth OPCO, LLC**, a Florida corporation located in Mount Dora, Florida, with offices located at 27185 County Road 448A, Mount Dora, Florida 32757 ("Contractor").

**RECITALS**

**WHEREAS**, the District was established by an ordinance of the Osceola County Board of County Commissioners for the purpose of planning, financing, constructing, operating, and/or maintaining certain infrastructure, including surface water management systems, potable water distribution, wastewater collection, roadways, landscaping, parks, indoor and outdoor recreational facilities and uses: and

**WHEREAS**, the District currently provides landscaping, irrigation, and grounds maintenance services within the District; and

**WHEREAS**, on October 1, 2019, the District and Contractor entered into the Landscape/Grounds Maintenance Services Agreement ("Agreement") with an effective date of October 1, 2019, attached hereto and incorporated by reference herein as **Exhibit A**; and

**WHEREAS**, pursuant to Section 3 of the Agreement, "Commencement of Services", the Agreement may be extended for two additional twelve (12) month periods upon agreement of the parties in writing and subject to appropriation of funds by the District's Board of Supervisors; and

**WHEREAS**, pursuant to Section 3 of the Agreement, "Commencement of Services", the parties desire to extend the agreement for a period of one (1) year (to September 30, 2022); and

**WHEREAS**, the Contractor has proposed no increase to the rates in Section 5, "Basis for Compensation and Payments" of the Agreement for the period of October 1, 2021 through September 30, 2022, is attached hereto and incorporated by reference as **Exhibit B**; and

**WHEREAS**, each of the parties hereto has the authority to execute this Amendment and to perform its obligations and duties hereunder, and each party has satisfied all conditions precedent to the execution of this Amendment so that this Amendment constitutes a legal and binding obligation of each party hereto.

NOW, THEREFORE, based upon good and valuable consideration and the mutual covenants of the parties, the receipt of which and sufficiency of which is hereby acknowledged, the District and the Contractor agree as follows:

**Section 1.** The Agreement is hereby affirmed and continues to constitute a valid and binding agreement between the parties.

**Section 2.** Section 3 of the Agreement is hereby amended to extend the term of the Agreement for one (1) additional year so as to run from October 1, 2021 to September 30, 2022.

**Section 3.** All remaining terms and conditions of the Agreement are hereby adopted, reaffirmed and incorporated as if restated herein.

IN WITNESS WHEREOF, the parties hereto have signed this Agreement on the day and year first written above.

ATTEST:

**STONEYBROOK SOUTH  
COMMUNITY DEVELOPMENT  
DISTRICT**

\_\_\_\_\_  
Secretary

\_\_\_\_\_  
Chairman / Vice Chairman

ATTEST:

**SSS DOWN TO EARTH OPCO, LLC**

\_\_\_\_\_  
Printed Name: \_\_\_\_\_

\_\_\_\_\_  
Printed Name: \_\_\_\_\_

**Exhibit A:** Landscape and Irrigation Maintenance Services Agreement (Dated October 1, 2019)

**Exhibit B:** Section 5a, "Basis for Compensation and Payments"

**Exhibit B –Section 5a: Basis for Compensation and Payments**

a. Provided that the Contractor shall strictly perform all of its obligations under the Agreement, and subject only to additions and deductions by Work Authorizations as set forth in Article 8, the Owner shall pay to Contractor for its Services as set forth in Article 2, a Fixed Fee in the amount of \$ 21,290.00, on a monthly basis plus additional fees for services rendered in connection with Work Authorizations as defined below.

## **SECTION B**



**Berger, Toombs, Elam,  
Gaines & Frank**

Certified Public Accountants PL

600 Citrus Avenue  
Suite 200  
Fort Pierce, Florida 34950

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

September 15, 2021

Stoneybrook South Community Development District  
Governmental Management Services  
1408 Hamlin Avenue, Unit E  
St. Cloud, FL 34771

**The Objective and Scope of the Audit of the Financial Statements**

You have requested that we audit the financial statements of Stoneybrook South Community Development District, which comprise governmental activities and each major fund as of and for the year ended September 30, 2021 which collectively comprise the basic financial statements. We are pleased to confirm our acceptance and our understanding of this audit engagement by means of this letter for the year ending September 30, 2021.

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

**The Responsibilities of the Auditor**

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

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

Fort Pierce / Stuart

Member AICPA

Member AICPA Division for CPA Firms  
Private Companies practice Section

Member FICPA



Stoneybrook South Community Development District  
September 15, 2021  
Page 2

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

Because of the inherent limitations of an audit, together with the inherent limitations of internal control, an unavoidable risk that some material misstatements may not be detected exists, even though the audit is properly planned and performed in accordance with GAAS.

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



Stoneybrook South Community Development District  
September 15, 2021  
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### **The Responsibilities of Management and Identification of the Applicable Financial Reporting Framework**

Management is responsible for:

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

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

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

1. To evaluate subsequent events through the date the financial statements are issued or available to be issued, and to disclose the date through which subsequent events were evaluated in the financial statements. Management also agrees that it will not conclude on subsequent events earlier than the date of the management representation letter referred to below;
2. For the design, implementation and maintenance of internal control relevant to the preparations of fair presentation of financial statements that are free from material misstatement, whether due to fraud or error; and
3. To provide us with:
  - a. Access to all information of which management is aware that is relevant to the preparation and fair presentation of the financial statements including information relevant to disclosures;
  - b. Draft financial statements, including information relevant to their preparation and fair presentation, when needed to allowed for the completion of the audit in accordance with the proposed timeline;





Stoneybrook South Community Development District  
September 15, 2021  
Page 4

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

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

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

### **Reporting**

We will issue a written report upon completion of our audit of Stoneybrook South Community Development District's financial statements. Our report will be addressed to the Board of Stoneybrook South Community Development District. We cannot provide assurance that an unmodified opinion will be expressed. Circumstances may arise in which it is necessary for us to modify our opinion, add an emphasis-of-matter or other-matter paragraph(s), or withdraw from the engagement.

### **Records and Assistance**

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

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

### **Other Relevant Information**

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



Stoneybrook South Community Development District  
September 15, 2021  
Page 5

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

#### **Fees, Costs and Access to Workpapers**

Our fees for the services described above are based upon the value of the services performed and the time required by the individuals assigned to the engagement, plus direct expenses. Invoices for fees will be submitted in sufficient detail to demonstrate compliance with the terms of this engagement. Billings are due upon submission. Our fee for the services described in this letter for the year ending September 30, 2021 will not exceed \$3,650, unless the scope of the engagement is changed, the assistance which Stoneybrook South Community Development District has agreed to furnish is not provided, or unexpected conditions are encountered, in which case we will discuss the situation with you before proceeding. All other provisions of this letter will survive any fee adjustment.

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

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

Access to requested documentation will be provided under the supervision of Berger, Toombs, Elam, Gaines, & Frank audit personnel and at a location designated by our Firm.



Stoneybrook South Community Development District  
September 15, 2021  
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### **Information Security – Miscellaneous Terms**

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

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

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

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



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

Stoneybrook South Community Development District  
September 15, 2021  
Page 7

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

Sincerely,

*Berger Toombs Elam  
Gaines + Frank*

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

Confirmed on behalf of the addressee:

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**BAGGETT  
REUTIMANN**  
& ASSOCIATES, CPAS, PA

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

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

## Report on the Firm's System of Quality Control

To the Partners

October 30, 2019

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

We have reviewed the system of quality control for the accounting and auditing practice of Berger, Toombs, Elam, Gaines & Frank, CPAs, PL, (the firm), in effect for the year ended May 31, 2019. Our peer review was conducted in accordance with the Standards for Performing and Reporting on Peer Reviews established by the Peer Review Board of the American Institute of Certified Public Accountants (Standards).

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

### Firm's Responsibility

The firm is responsible for designing a system of quality control and complying with it to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. The firm is also responsible for evaluating actions to promptly remediate engagements deemed as not performed or reported in conformity with professional standards, when appropriate, and for remediating weaknesses in its system of quality control, if any.

### Peer Reviewer's Responsibility

Our responsibility is to express an opinion on the design of the system of quality control, and the firm's compliance therewith based on our review.

### Required Selections and Considerations

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

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

### Opinion

In our opinion, the system of quality control for the accounting and auditing practice of Berger, Toombs, Elam, Gaines & Frank, CPAs, PL, in effect for the year ended May 31, 2019, has been suitably designed and complied with to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Firms can receive a rating of *pass*, *pass with deficiency(ies)*, or *fail*. Berger, Toombs, Elam, Gaines & Frank, CPAs, PL has received a peer review rating of *pass*.

*Baggett, Reutimann & Associates, CPAs PA*  
BAGGETT, REUTIMANN & ASSOCIATES, CPAs, PA  
Member Firm of the American Institute of Certified Public Accountants (AICPA) and Florida Institute of Certified Public Accountants (FICPA)

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

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

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

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

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

GMS-SF, LLC  
219 E LIVINGSTON STREET  
ORLANDO, FL 32801  
TELEPHONE: 407-841-5524

Auditor: J.W. Gaines

District: Stoneybrook South CDD

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

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

Title: Director

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

Date: September 15, 2021

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

## SECTION V



# SECTION D

# Stoneybrook South Community Development District



October 4, 2021

Alan Scheerer - Field Services Manager

GMS

# Completed Items

Stoneybrook South  
Community Development District

## Field Management Report

October 4, 2021

To: George Flint  
District Manager

From: Alan Scheerer  
Field Services Manager

RE: Stoneybrook South CDD- October 4, 2021

The following is a summary of items related to the field operations and management of the Stoneybrook South Community Development District.

## Completed Items

### Architectural Fountain

✚ Architectural fountain is working fine. Lights are working.



# Completed Items

## Irrigation Repairs

✚ Irrigation Inspections ongoing. Repairs made as needed.



✚ The Archway lights are working. We do have a wiring issue with one of the towers.



✚ Palm trees replaced at Duece Circle.



# Completed Items

## Lake Fountains

✚ All fountains are currently working.



✚ New fountains on 18 tee and 18 green looking good.



# Completed Items

All interior Neighborhood monuments were painted



✚ New annuals to be installed in October.



Staff continues to meet with DTE to review the property and all landscape and irrigation.

Repairs to irrigation system completed as approved.

Palm tree pruning is complete.

Palm trees replaced at Duece Circle. The palms had fusarium wilt and were replaced with Sables.

The detail crew will be trimming hedges and pulling weeds.

F&P crews continue to work on turf and plants.

Fall granular application will begin for all St. Augustine Turf.

All fountains are working as of this report. HWY 27 fountain breaker is still tripping from time to time.

Architectural fountain and lights working as of this report.

The newly installed fountains are working fine as of this report.

The wall along the 13<sup>th</sup> fairway was cleaned.

Neighborhood monuments were painted.

For any questions or comments regarding the above information, please contact me by phone at 407-398-2890, or by email at [ascheerer@gmscfl.com](mailto:ascheerer@gmscfl.com) Thank you.

Respectfully,

Alan Scheerer