

*Stoneybrook South  
Community Development District*

*Agenda*

*October 5, 2020*

# AGENDA

# *Stoneybrook South*

## *Community Development District*

---

219 E. Livingston Street, Orlando, Florida 32801

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

September 28, 2020

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 5, 2020 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. Organizational Matters
  - A. Appointment of Individual to Fulfill the Board Vacancy with at Term Ending November 2020
  - B. Administration of the Oath of Office to Newly Appointed Board Member
  - C. Consideration of Resolution 2021-01 Electing Assistant Secretary
4. Business Administration
  - A. Approval of Minutes of the August 3, 2020 Meeting
  - B. Consideration of Check Register
  - C. Balance Sheet and Income Statement
5. Business Items
  - A. Consideration of Proposals for Installation of Fountains in District Ponds
  - B. Consideration of Resolution 2021-02 Declaring Vacancies in Certain Seats
  - C. Consideration of Agreement with Berger, Toombs, Elam, Gaines & Frank to Provide Auditing Services for the Fiscal Year 2020
  - D. Presentation of Arbitrage Rebate Calculation Report
6. Staff Reports
  - A. District Counsel
  - B. District Engineer
  - C. District Manager
  - D. Field Manager
7. Supervisor's Requests & Audience Comments
8. Adjournment

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

The third order of business is the Organizational Matters. Section A is the appointment of an individual to fulfill the Board vacancy with a term ending November 2020. There is no back-up material. Section B is the administration of the Oath of Office to the newly appointed Board member and Section C is the consideration of 2021-01 electing an assistant secretary. A copy of the Resolution is enclosed for your review.

The fourth order of business is Business Administration. Section A is the approval of the minutes of the August 3, 2020 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 fifth order of business is the Business Items. Section A is the consideration of proposals for installation of fountains in District ponds. Copies of the proposals and map of the ponds are enclosed for your review. Section B is the consideration of Resolution 2021-01 declaring vacancies at certain seats on the Board of Supervisors. A copy of the Resolution is enclosed for your review. Section C is the consideration of agreement with Berger, Toombs, Elam, Gaines and Frank to provide auditing services for the Fiscal Year 2020. A copy of the agreement is enclosed for your review. Section D is the presentation of the arbitrage rebate calculation report for the Series 2014 bonds. A copy of the report is enclosed for your review.

The sixth 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,



George S. Flint  
District Manager

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

Enclosures

## SECTION III

## SECTION C

**RESOLUTION 2021-01**

**A RESOLUTION OF THE STONEYBROOK SOUTH  
COMMUNITY DEVELOPMENT DISTRICT ELECTING  
\_\_\_\_\_ AS ASSISTANT  
SECRETARY OF THE BOARD OF SUPERVISORS**

**WHEREAS**, the Board of Supervisors of the Stoneybrook South Community District desires to elect \_\_\_\_\_ as an Assistant Secretary.

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

1. \_\_\_\_\_ is elected as an Assistant Secretary of the Board of Supervisors.

Adopted this 5<sup>th</sup> day of October, 2020.

\_\_\_\_\_  
Secretary/ Assistant Secretary

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

## SECTION IV



# SECTION A

MINUTES OF MEETING  
STONEYBROOK SOUTH  
COMMUNITY DEVELOPMENT DISTRICT

The Regular meeting of the Board of Supervisors of the Stoneybrook South Community Development District was held Monday, August 3, 2020 at 10:00 a.m. via Zoom Teleconference.

Present and constituting a quorum were:

Basan Nembirkow	Chairman
Robert DiCocco	Vice Chairman
Patricia Newberry	Assistant Secretary
Chris Manjourides	Assistant Secretary

Also present were:

George Flint	District Manager
Vivek Babbar	District Counsel
Dave Reid	District Engineer
Alan Scheerer	Field Manager

**FIRST ORDER OF BUSINESS**

**Roll Call**

Mr. Flint called the meeting to order, all four Board members were present via Zoom, constituting a quorum. We added organizational matters to the agenda. We received resignation from Mike Wilson. He has moved from Stonebrook South CDD to Stoneybrook South of ChampionsGate therefore he can no longer serve on the Board.

**SECOND ORDER OF BUSINESS**

**Public Comment Period**

Mr. Flint: This is a public meeting, because of COVID19 the Governor issued an executive order that allows government entities to hold meetings without a physical quorum present and we are using technology to hold these meetings remotely. We did advertise the Zoom link and information in a legal ad on our website in the agenda. We do have some members of the public on, and we do allow public comment at the beginning of the meeting. This would be your opportunity to provide comment to the board on anything on the agenda or not on the agenda you'd like to bring to the Board's attention. We will have a public hearing on the budget adoption so there will be an opportunity at that point if you have comments on the budget to

provide it under the public hearing. Are there any public comments? There is a raise hand function on Zoom that you can click that will let us know you want to comment, or you can simply unmute and provide the Board comments at this time. Seeing no raised hands, we will move on to the next item.

**THIRD ORDER OF BUSINESS****Organizational Matters – Added****A. Acceptance of Resignation of Mike Wilson**

Mr. Flint: We have the acceptance of the resignation of Mike Wilson. Is there a motion to accept Mike's resignation?

On MOTION by Ms. Newberry, seconded by Mr. DiCocco, with all in favor, the Resignation of Mike Wilson, was accepted.

**B. Discussion of Process of Filling Vacancy in Seat #1 with a Term Ending November 2020**

Mr. Flint: Anytime there is a vacancy on the Board during the term of office for the Board member, the remaining Board members appoint a replacement. Are there any nominations at this time to fill the vacancy? If not, we can leave this on for the next agenda for the Board's consideration.

Mr. Nembirkow: Let's leave it for the next agenda.

Mr. Flint: This vacancy, Mike's seat, is actually up in November. No one qualified to run for that seat, so if you appoint someone between now and November the term will expire in November and you can re-appoint that person or someone else at that point. The first meeting after November, you'll be considering appointing someone to that seat again. We will carry that item over to the next agenda if there's no objection to that.

**FOURTH ORDER OF BUSINESS****Business Administration****A. Approval of Minutes of the June 1, 2020 Meeting**

Mr. Flint: Did the board have any comments or corrections to the June 1, 2020 minutes? Hearing no changes, I would ask for a motion to approve the minutes.

On MOTION by Ms. Newberry, seconded by Mr. Nembirkow, with all in favor, the Minutes of the June 1, 2020 Board Meeting, were approved.

**B. Consideration of Check Register**

Mr. Flint: The check register was included in your agenda for May 27<sup>th</sup> through July 27<sup>th</sup>. This is for the General Fund and Board pay. The total is \$194,063.82. Did the Board have any comments or questions on the check register? If there are no questions, is there a motion to approve?

On MOTION by Ms. Newberry, seconded by Mr. Manjourides, with all in favor, the Check Register totaling \$194,063.82, was approved.

**C. Balance Sheet and Income Statement**

Mr. Flint: You have the unaudited financial statements through June 30, 2020. There is no action required by the Board, but if you have any questions on the financial statements we can discuss those. I think we discussed in the last meeting that our reclaimed water is over budget significantly and we have been working to get that under control. We had a dry winter and the landscape contractors were running the irrigation more often than we would like. Alan, I think you had conversations with them?

Mr. Scheerer: We did. We met on-site with Down to Earth and their team and they were getting some direction as well from Icon. So, there was some confusion. They were running the water about seven days a week on the Boulevard due to the rotors situation out there where they water the entire Boulevard with rotors from the back of the curb by the sidewalk. We are also working towards future renovation of that particular irrigation system to where we can put up sprays and not have to run so much water to try and get these area wet. In my opinion, the configuration needs to be changed. Down to Earth is sending out emails when they need to run more than what's allotted, the two to three days a week if we are getting a drought and we are having some stress they do send emails out to everybody now. So, everybody's on the same page, but it's not running freely seven days a week like it was in the past.

Mr. Flint: The other thing you will note in here is the fountains that were constructed they have been booked to fountain repair and maintenance. So, that kind of blew that line out. If it wasn't for the fountains that you all approved, you would be overall under budget at this point versus your prorated budget. Even though your reclaimed is over, I still think overall you are in good shape on your budget. Are there any questions on the financials?

Mr. Manjourides: I have a question on the annual mulching. We don't have to pay that anymore?

Mr. Flint: It's now included in the base contract. When we bid out landscaping, we built it in.

Mr. Manjourides: So, it's going to be zero all the time now?

Mr. Flint: Yes, if you notice on the next year's budget, you will see zero in the mulch line item for 2021. If there are no other questions on financials then we will move on to business items.

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

#### **Business Items**

##### **A. Review and Acceptance of Fiscal Year 2019 Audit Report**

Mr. Flint: The CDD, as a government entity, is required to have an independent annual audit performed. There's a process in the Statutes that you all had to go through to select your independent auditor and you selected Berger Toombs. They prepared the audit; it has been transmitted to the state of Florida. It was required to be transmitted by the end of June. The management letter starts on page 32, it shows that there are no findings and recommendations for the current or prior year. They found that we met all the conditions they are required to review by the Auditor General of the state of Florida. It is a clean audit and has been completed. Are there any questions on the audit? If not, is there a motion to accept the audit and ratify it's transmission to the State of Florida?

On MOTION by Ms. Newberry, seconded by Mr. Nembirkow, with all in favor, the Fiscal Year 2019 Audit Report, was accepted and the transmission to the State of Florida, was ratified.

Ms. Newberry: Just a quick question. How long is the contract with Berger?

Mr. Flint: I'm not sure if it was three or five years when we selected Berger. Historically, it has been three years. We started doing it for five. However, you enter into annual letters to them, so if you desire to make a change you can do that. You don't have to wait until the end of three or five years.

Ms. Newberry: No problem. I was just curious.

Mr. Flint: Okay.

##### **B. Public Hearing**

##### **i. Consideration of Resolution 2020-03 Adopting the Fiscal Year 2021 Budget and Relating to the Annual Appropriations**

Mr. Flint: You all approved a proposed budget in the spring, and you set today as the date, place and time for the public hearing for its final consideration. We will go ahead and open the public hearing. You have Resolution 2020-03 in your agenda and attached to that is the proposed budget for Fiscal Year 2021, which starts on October 1<sup>st</sup>. The primary change in this budget, you'll note again is the reclaimed water. We've increased that number and we've used fund balance to balance that reclaimed water number, but we are hoping that we'll be able to bring that number back under control and down to the extent we can bring that number down closer to where we are with the current year. We'll just utilize the last fund balance to balance the budget. We are recommending the per unit assessment amounts remain the same as they were in the current year and you see those listed at the bottom of page 1. Are there any questions on the budget? Do we want to take public comment first and then bring it back to the Board?

Mr. Nembirkow: Public comment first.

Mr. Flint: This is a Public Hearing so we we'll go ahead and open the floor to any public comment. We do have a few members of the public on, if anyone has comments or questions regarding the Fiscal Year 2021 budget now would be an opportunity to provide those. I'm not hearing any comments, so we will bring it back to the Board. We've go Resolution 2020-03 and the attached budget. Any direction from the Board on the budget? If not, is there a motion to approve Resolution 2020-03?

On MOTION by Ms. Newberry, seconded by Mr. Manjourides, with all in favor, Resolution 2020-03 Adopting the Fiscal Year 2021 Budget and Annual Appropriations, was approved.

**ii. Consideration of Resolution 2020-04 Imposing Special Assessments and Certifying an Assessment Roll**

Mr. Flint: This next item is still part of the Public Hearing this is the Resolution that imposes the annual assessments that are associated with the budget you just adopted. There are two exhibits attached to this Resolution. One is the budget you just approved and the other is the Assessment Roll with all the properties within the District and the amount of the assessment for each property. Are there any comments from the public on the assessment resolution? Hearing no comments, we will bring it back to the Board. Any questions or comments from the Board on the Resolution? If not, is there a motion to approve Resolution 2020-04?

On MOTION by Mr. DiCocco, seconded by Ms. Newberry, with all in favor, Resolution 2020-04 Imposing Special Assessments and Certifying an Assessment Roll, was approved.

Mr. Flint: We will close the Public Hearing and move on to the next item.

**C. Consideration of Termination of Lerner Reporting Services, Inc. as Dissemination Agent**

Mr. Flint: There is no back up in the budget, but you currently have an agreement with Lerner Reporting Services to serve as the District's Dissemination Agent. When the Bonds were issued by the District, there is something called a Continuing Disclosure Agreement. That is an agreement between the Trustee and the District that obligates the District to meet certain reporting requirements. To do that, you engage what's called a Dissemination Agent. The responsibility of the Dissemination Agent is to file the reports required under that Continuing Disclosure Agreement and also in accordance with Security and Exchange Commission Rule 15CQ-12B5. So, there's not only the obligation under the Continuing Disclosure Agreement there's also an obligation under the SEC that certain reports be filed. We are suggesting the Board consider terminating that agreement and then retaining GMS to provide the Dissemination Agent Services. We are proposing a fee that's \$1,500 less than what Lerner is charging. Their current agreement is \$6,500 and our proposal is \$5,000. We do serve as Dissemination Agent for most of the Districts that we manage. In this case, Lerner was in place before we were hired. It's the Board's option as to whether you want to terminate them and hire us at a \$1,500 savings. Are there any questions? If not, is there a motion to terminate Lerner Reporting Services?

On MOTION by Mr. DiCocco, seconded by Ms. Newberry, with all in favor, Termination of Lerner Reporting Services, Inc. as Dissemination Agent, was approved.

**D. Consideration of Proposal from GMS-CF, LLC for Dissemination Agent Services**

Mr. Flint: Next is the agreement with GMS to provide those services. Again, this is a reduction in cost of \$1,500 for the District annually. This agreement points back to the Continuing Disclosure Agreement and it points to the SEC Rule as far as what our obligations are under this agreement. Are there any questions on the proposal? If not, is there a motion to approve it?

Ms. Newberry: We will save money?

Mr. Flint: Yes and it's actually easier because we provide the information to Lerner for them to file the report so, it's a little bit more streamlined.

On MOTION by Mr. Nembirkow, seconded by Ms. Newberry, with all in favor, the Proposal from GMS-CF, LLC for Dissemination Agent Services, was approved.

**E. Consideration of Agreements with LLS Tax Solutions, Inc. to Provide Arbitrage Rebate Calculation Services for the Series 2013 & 2014 Bonds**

Mr. Flint: Item E has two agreements with LLS Tax Solutions, these are to provide Arbitrage Rebate Calculation Services. The IRS requires that the District prepare an arbitrage rebate calculation to be reported indicating that we are earning less interest than we are paying. LLS Tax Solutions has provided that in the past. There are two agreements because there are two bond issues. Each agreement is \$550 for a total of \$1,100 annually between the two. It is consistent with what your budget is for these services and we would recommend approval. Any questions on the agreements? If not, is there a motion to approve the agreements with LLS Tax Solutions, Inc.?

On MOTION by Ms. Newberry, seconded by Mr. Nembirkow, with all in favor, the Agreements with LLS Tax Solutions, Inc. to Provide Arbitrage Rebate Calculation Services for the Series 2013 & 2014 Bonds, was approved.

**F. Presentation of Arbitrage Rebate Report – Series 2013**

Mr. Flint: Next you have the report for the Series 2013 Bonds that was prepared for the current year by LLS Tax Solutions. It indicates a cumulative negative rebate requirement of \$304,665.68. It indicates we do not have an arbitrage issue. Any questions on the report, if not is there a motion to accept it?

On MOTION by Ms. Newberry, seconded by Mr. Manjourides, with all in favor, the Arbitrage Rebate Report for Series 2013, was approved.

**G. Approval of Fiscal Year 2021 Meeting Schedule**

Mr. Flint: Each year the Board is required to set an annual meeting schedule. Typically you do that at the meeting you adopt your budget. We've prepared a proposed Fiscal Year 2021



meeting schedule which would follow your current practice of meeting on the first Monday of the month in the six months that are indicated there in the agreement. That would be October, December, February, April, June and August. You can change the frequency, the date, and the time at the Board's discretion. If you are comfortable with the current time, dates, and location then this notice would be consistent with that. Any question on the proposed notice?

Mr. Nembirkow: It's worked so far, I'm pretty comfortable with it.

On MOTION by Mr. Nembirkow, seconded by Ms. Newberry, with all in favor, the Fiscal Year 2021 Meeting Schedule, was approved.

## **SIXTH ORDER OF BUSINESS**

### **Staff Reports**

#### **A. District Counsel**

Mr. Flint: Vivek is on, do you have any report?

Mr. Babbar: No report since the last Board meeting, but I can answer any questions if there are any.

Mr. Flint: Any questions for District Counsel? Hearing none,

#### **B. District Engineer**

Mr. Flint: Dave Reid, do you have anything for the Board?

Mr. Reid: I don't have anything to report this week.

Mr. Flint: Okay, are there any questions for the Engineer?

Mr. Manjourides: I have a couple, of course. The roadway on Oasis Boulevard, that's ours, right? We pay for that? Is there anything wrong with it? There's a portion of the road that is starting to deteriorate, it's an indentation about 20 feet long. Do we repair that if it needs to be repaired?

Mr. Reid: Let me see. No, that's HOA, it's a private road.

Mr. Manjourides: We own the sidewalks, but we don't own the roadway?

Mr. Flint: Right. We maintain the landscaping. There is separate tracts for the sidewalks and the landscaping.

Mr. Manjourides: It looks like it's starting to get washed away.

Mr. Reid: The roadway drainage is CDD maintained.

Mr. Manjourides: No, it's not the drainage it's actually on the road. It's about two or three feet in from the drain.

Mr. Reid: If it's a result in the drainage system though that could be ours.

Mr. Manjourides: No, it looks like it just got hot one day and then your truck was instead of pushing down the road, it's an indentation about 25 feet long.

Mr. Flint: We will look at it just in case. If there's for example, a stormwater pipe under the road that creates an issue, that would be ours. If it's just general settling of the road, then that would be the HOA. They own the pavement and the base. We own the storm water. Any other questions for Dave?

### **C. District Manager**

There being none, the next item followed.

### **D. Field Manager**

Mr. Sheerer: The Field Manager's Report is included in your agenda pack. You will see a lot of items like the fountains and irrigation repairs. We did grind the raised sidewalks between 13 and 14 as opposed to replacing them this time. We do have some additional sidewalk replacements going on along Dove Valley and behind the architectural fountain. Annuals were replaced. There is a second declining palm on Double Eagle Drive that we will be removing. We had a medallion off one of the entry monuments that was re-installed. Down to Earth did a spring fertilizer application. The non-specialty palms which are basically the Washingtonians, you will see those staring to get trimmed in the next week. All four fountains are working and as George eluded to earlier, we did meet and have been meeting on a regular basis with Down to Earth for all landscape, irrigation, and issues like that. We also got a report on Friday, we had an irrigation controller go down at the architectural fountain traffic circle. That's been approved, and we'll be getting that replaced. I can try to answer any questions that you might have.

Mr. Nembirkow: The raised sidewalk that was ground down, they didn't grind it down enough.

Mr. Scheerer: They are coming back to do that. Yes sir.

Mr. Nembirkow: The palms along the entry way, there's one or two missing supposedly.

Mr. Scheerer: Please remember we've had this discussion about replacing palm trees. These palm trees are dying of the disease that in order to replace them with a palm tree you are

going to have to dig out, according to Down to Earth, a tremendous amount of soil. We are not looking to put palm trees back in there. What we would be looking to replace those with would be something like a Japanese Blueberry. We have several other palm trees that are starting to die. We are just leaving them for now, but we won't be replacing any palm trees with palm trees going forward.

Mr. Nembirkow: Just as long as I have an answer for the person that was asking me.

Mr. Scheerer: They can call me; you know I'm always available. I'll be happy to talk to them as well, or we can meet out there with Down to Earth. As soon as you hit Double Eagle from the architectural fountain and head to 27 we have one on the right and one on the left on hole 13 that's declining and we are going to be pulling those out, and they are in between all the Indian Hawthorne that surrounds the palms. We won't be replacing those with any type of palm trees in the future.

Mr. Nembirkow: I don't know one palm tree from another one so I'm just relating the message.

Mr. Scheerer: Yes sir. No problem.

Mr. Flint: Any other questions for Alan?

Mr. Manjourides: I'm good. Those were the two issues I had.

## **SEVENTH ORDER OF BUSINESS**

### **Supervisor's Requests and Audience Comments**

Mr. Flint: Any other Supervisor's requests?

Mr. DiCocco: Good job Alan.

Mr. Scheerer: Thank you guys.

Mr. Flint: We do have another opportunity for audience comment. Are there any audience comments before the Board adjourns? I'm not seeing any. If there's nothing else is there a motion to adjourn?

Ms. Newberry: I want to make one comment. I appreciate Mike Wilson's time on the Board.

Mr. Flint: Yes, he was a great Board member. We are going to miss him. Hopefully, he'll get a chance to be on Stoneybrook South of Champions Gate at some point.

Mr. Flint: Is there a motion to adjourn?

**EIGHTH ORDER OF BUSINESS**

**Adjournment**

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

---

Secretary/Assistant Secretary

---

Chairman/Vice Chairman

## SECTION B

# Stoneybrook South Community Development District

## Summary of Checks

July 27, 2020 to August 29, 2020

Bank	Date	Check #	Amount
General Fund	7/28/20	447	\$ 3,475.00
	7/31/20	448-449	\$ 564.75
	8/4/20	450-451	\$ 8,459.76
	8/7/20	452	\$ 4,167.79
	8/21/20	453-456	\$ 24,457.41
	9/4/20	457-460	\$ 17,115.10
	9/9/20	461	\$ 4,574.52
	9/10/20	462-463	\$ 554.50
	9/17/20	464-465	\$ 21,527.50
	9/23/20	466-467	\$ 5,133.45
			\$ 90,029.78
Payroll Fund	<u>August 2020</u>		
	Basan Newbirkow	50010	\$ 184.70
	Chris. Manjourides	50011	\$ 184.70
	Patricia Newberry	50012	\$ 184.70
	Robert DiCocco	50013	\$ 184.70
			\$ 738.80
			\$ 90,768.58

CHECK DATE	VEND#	INVOICE DATE	EXPENSED TO...	YRMO	DPT	ACCT#	SUB	SUBCLASS	VENDOR NAME	STATUS	AMOUNT	....CHECK.... AMOUNT
7/28/20	00050	6/21/20	350083	202006	310-51300-32200				BERGER, TOOMBS, EIAM, GAINES & FRANK	*	3,475.00	
7/31/20	00020	7/27/20	21526A	202007	320-53800-47100				FOUNTAIN CLEAN ROUNDABOUT	*	240.00	3,475.00 000447
7/31/20	00038	7/29/20	2285	202006	320-53800-46100				FOUNTAIN DESIGN GROUP, INC.	*	324.75	240.00 000448
8/04/20	00012	8/01/20	519573	202008	320-53800-47000				HERITAGE SERVICE SOLUTIONS LLC	*	163.00	324.75 000449
8/04/20	00030	7/27/20	5814479	202007	310-51300-32300				THE LAKE DOCTORS, INC.	*	1,037.10	163.00 000450
		7/27/20	TRUSTEEFE07/1/20-6/30/21							*	3,111.28	
		7/27/20	5814479	202007	300-15500-10000					*	1,037.10	
			TRUSTEEFE07/1/20-6/30/21							*	3,111.28	
		7/27/20	5814628	202007	310-51300-32300					*		
			TRUSTEEFE07/1/20-6/30/21							*		
		7/27/20	5814628	202007	300-15500-10000					*		
			TRUSTEEFE07/1/20-6/30/21							*		
8/07/20	00001	8/01/20	96	202008	310-51300-34000					*	2,708.33	8,296.76 000451
		8/01/20	96	202008	310-51300-35100					*	100.00	
										*	15.42	
		8/01/20	96	202008	310-51300-51000					*	33.89	
										*	60.15	
		8/01/20	96	202008	310-51300-42500					*	1,250.00	
										*		
		8/01/20	97	202008	320-53800-12000					*		
										*		
8/21/20	00004	8/01/20	2008308	202008	320-53800-47000				GOVERNMENTAL MANAGEMENT SERVICES-CF	*	535.00	4,167.79 000452
										*		
8/21/20	00003	7/31/20	72810	202007	320-53800-46700				AMERICAN ECOSYSTEMS, INC.	*	533.45	535.00 000453
										*		

S5TH STONE SOUTH TWISCARRA  
 RPR MAINLINE CONTROLLER E

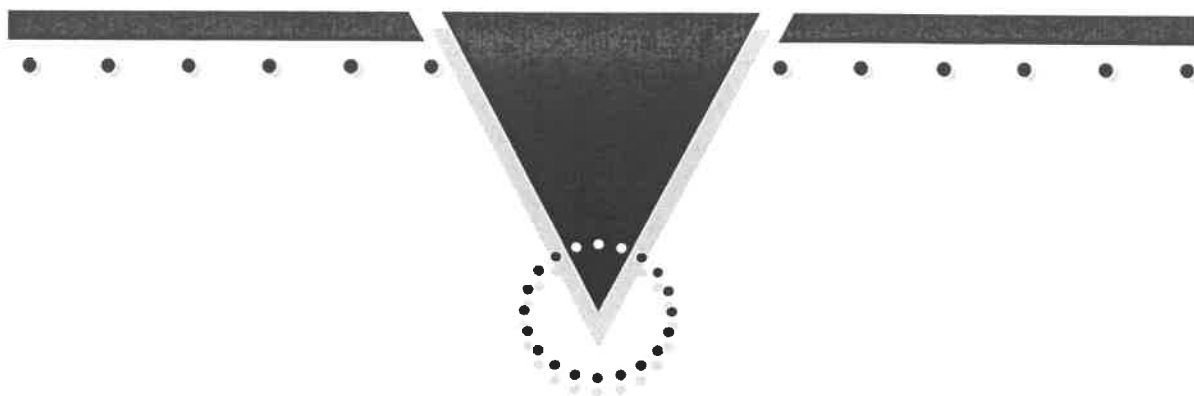
CHECK DATE	VEND#	INVOICE DATE	EXPENSED TO...	YRMO	DPT	ACCT#	SUB	SUBCLASS	VENDOR NAME	STATUS	AMOUNT	....CHECK.... AMOUNT
8/10/20	73273	202008	320-53800-46200							*	21,290.00	
8/19/20	73870	202008	320-53800-46400							*	380.00	
8/21/20	00029	8/13/20	2051						DOWN TO EARTH LAWN CARE II, INC.	*	22,203.45	000454
8/21/20	00002	7/20/20	23177671						LLS TAX SOLUTIONS INC.	*	550.00	000455
9/04/20	00003	8/27/20	74098						ORLANDO SENTINEL	*	1,168.96	000456
9/04/20	00047	8/28/20	11498						DOWN TO EARTH LAWN CARE II, INC.	*	380.00	000457
9/04/20	00020	8/25/20	21781A						EGIS INSURANCE & RISK ADVISORS	*	16,247.00	000458
9/04/20	00011	8/27/20	18817						FOUNTAIN DESIGN GROUP, INC.	*	240.00	000459
9/09/20	00001	9/01/20	98						STRALEY, ROBIN & VERICKER	*	248.10	000460
9/01/20	98	202009	310-51300-34000						MANAGEMENT FEES SEP20	*	2,708.33	
9/01/20	98	202009	310-51300-35100						INFORMATION TECH SEP20	*	100.00	
9/01/20	98	202009	310-51300-51000						OFFICE SUPPLIES	*	15.30	
9/01/20	98	202009	310-51300-42000						POSTAGE	*	128.54	
9/01/20	98	202009	310-51300-42500						COPIES	*	22.35	
9/01/20	99	202009	320-53800-12000						FIELD MANAGEMENT SEP20	*	1,250.00	
9/08/20	100	202009	320-53800-49000						DEBRIS REMOVAL FROM POND	*	350.00	
									GOVERNMENTAL MANAGEMENT SERVICES-CF		4,574.52	000461
									SSTH STONE SOUTH			
									TVISCARRA			



CHECK DATE	VEND#	INVOICE DATE	INVOICE	EXPENSED TO YRMO	DPT ACCT#	SUB	SUBCLASS	VENDOR NAME	STATUS	AMOUNT	....CHECK.... AMOUNT
9/10/20	00038	9/04/20	2364	202009	320-53800-54000			GRIND 54 FEET OF SIDEWALK	*	391.50	
9/10/20	00012	9/01/20	525846	202009	320-53800-47000			HERITAGE SERVICE SOLUTIONS LLC	*	163.00	391.50 000462
9/17/20	00003	9/10/20	75259	202009	320-53800-46200			THE LAKE DOCTORS, INC.	*	21,290.00	163.00 000463
9/17/20	00046	9/02/20	61951	202006	310-51300-31100			DOWN TO EARTH LAWN CARE II, INC.	*	95.00	21,290.00 000464
9/02/20	61951A	202008	310-51300-31100	202008	310-51300-31100			REVISE 2020 YEARLY REPORT	*	142.50	
9/23/20	00001	9/15/20	101	202009	300-15500-10000			ATTEND BOS MEETING AUG20	*	5,000.00	237.50 000465
9/23/20	00038	9/13/20	2403	202007	320-53800-46100			HAMILTON ENGINEERING & SURVEYING	*	133.45	
								FY21 ASSESSMENT ROLL CERT	*	5,000.00	5,000.00 000466
								GOVERNMENTAL MANAGEMENT SERVICES-CF	*	133.45	
								RPR MNMT MISSING CG/SLID	*	133.45	133.45 000467
								HERITAGE SERVICE SOLUTIONS LLC	*		
								TOTAL FOR BANK A		90,029.78	
								TOTAL FOR REGISTER		90,029.78	

SSTH STONE SOUTH TVISCARRA

## SECTION C



# **Stoneybrook South**

## **Community Development District**

**Unaudited Financial Reporting**  
**August 31, 2020**



# Table of Contents

1	<u>Balance Sheet</u>
2	<u>General Fund Income Statement</u>
3	<u>Debt Service Income Statement Series 2013</u>
4	<u>Debt Service Income Statement Series 2014</u>
5	<u>Month to Month</u>
6	<u>FY20 Assessment Receipt Schedule</u>

**Stoneybrook South**  
**COMMUNITY DEVELOPMENT DISTRICT**  
**BALANCE SHEET**  
**August 31, 2020**

	General Fund	Debt Service Fund	Totals 2020
<b><u>ASSETS:</u></b>			
<b><u>CASH</u></b>			
OPERATING ACCOUNT - SUNTRUST	\$1,576,381	---	\$1,576,381
PREPAID EXPENSES	\$6,223	---	\$6,223
<b><u>INVESTMENTS</u></b>			
SERIES 2013			
RESERVE	---	\$734,980	\$734,980
REVENUE	---	\$401,374	\$401,374
PREPAYMENT	---	\$5	\$5
SERIES 2014			
RESERVE	---	\$600,570	\$600,570
REVENUE	---	\$923,684	\$923,684
PREPAYMENT	---	\$27	\$27
<b>TOTAL ASSETS</b>	<b><u>\$1,582,603</u></b>	<b><u>\$2,660,640</u></b>	<b><u>\$4,243,243</u></b>
<b><u>LIABILITIES:</u></b>			
ACCOUNTS PAYABLE	\$1,361	---	\$1,361
<b><u>FUND EQUITY:</u></b>			
FUND BALANCES:			
RESTRICTED FOR DEBT SERVICE 2013	---	\$1,136,359	\$1,136,359
RESTRICTED FOR DEBT SERVICE 2014	---	\$1,524,281	\$1,524,281
UNASSIGNED	\$1,581,242	---	\$1,581,242
<b>TOTAL LIABILITIES &amp; FUND EQUITY</b>	<b><u>\$1,582,603</u></b>	<b><u>\$2,660,640</u></b>	<b><u>\$4,243,243</u></b>

# Stoneybrook South

## COMMUNITY DEVELOPMENT DISTRICT

### GENERAL FUND

#### Statement of Revenues & Expenditures

For The Period Ending August 31, 2020

	ADOPTED BUDGET	PRORATED BUDGET THRU 8/31/20	ACTUAL THRU 8/31/20	VARIANCE
<b><u>REVENUES:</u></b>				
ASSESSMENTS - TAX ROLL	\$845,101	\$845,101	\$855,820	\$10,719
<b>TOTAL REVENUES</b>	<b>\$845,101</b>	<b>\$845,101</b>	<b>\$855,820</b>	<b>\$10,719</b>
<b><u>EXPENDITURES:</u></b>				
<b><u>ADMINISTRATIVE:</u></b>				
SUPERVISOR FEES	\$4,800	\$4,400	\$4,800	(\$400)
FICA EXPENSE	\$0	\$0	\$214	(\$214)
ENGINEERING	\$15,000	\$13,750	\$2,803	\$10,948
ATTORNEY	\$15,000	\$13,750	\$2,681	\$11,069
ARBITRAGE	\$1,150	\$1,150	\$1,100	\$50
DISSEMINATION	\$6,500	\$6,500	\$6,500	\$0
ANNUAL AUDIT	\$4,200	\$4,200	\$3,475	\$725
TRUSTEE FEES	\$7,550	\$8,297	\$8,297	\$0
ASSESSMENT ADMINISTRATION	\$5,000	\$5,000	\$5,000	\$0
MANAGEMENT FEES	\$32,500	\$29,792	\$29,792	\$0
INFORMATION TECHNOLOGY	\$2,400	\$2,200	\$1,100	\$1,100
TELEPHONE	\$50	\$46	\$0	\$46
INSURANCE	\$3,057	\$3,057	\$5,304	(\$2,247)
POSTAGE	\$150	\$138	\$285	(\$147)
PRINTING & BINDING	\$250	\$229	\$338	(\$109)
LEGAL ADVERTISING	\$2,500	\$2,292	\$1,910	\$381
CONTINGENCY	\$500	\$458	\$18	\$440
OFFICE SUPPLIES	\$75	\$69	\$70	(\$2)
PROPERTY APPRAISER	\$545	\$545	\$405	\$140
PROPERTY TAXES	\$5	\$5	\$1	\$4
DUES, LICENSES & SUBSCRIPTIONS	\$175	\$175	\$175	\$0
<b><u>FIELD:</u></b>				
FIELD SERVICES	\$15,000	\$13,750	\$13,750	\$0
ELECTRIC	\$35,000	\$32,083	\$25,175	\$6,908
STREETLIGHTS	\$177,000	\$162,250	\$154,673	\$7,577
RECLAIMED WATER	\$180,000	\$165,000	\$257,910	(\$92,910)
PROPERTY INSURANCE	\$13,750	\$13,750	\$9,596	\$4,154
ENTRY & WALLS MAINTENANCE	\$15,000	\$13,750	\$13,332	\$418
LANDSCAPE MAINTENANCE	\$252,375	\$231,344	\$234,190	(\$2,846)
LANDSCAPE REPLACEMENT - PLANTS, SHRUBS, TREES	\$40,000	\$36,667	\$2,813	\$33,854
ANNUAL MULCHING	\$15,000	\$15,000	\$0	\$15,000
TREE TRIMMING	\$10,000	\$10,000	\$1,140	\$8,860
IRRIGATION REPAIRS	\$10,000	\$9,167	\$9,746	(\$580)
AQUATIC MAINTENANCE	\$10,000	\$9,167	\$7,143	\$2,024
FOUNTAIN REPAIR & MAINTENANCE	\$7,500	\$6,875	\$9,926	(\$3,051)
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	\$2,800	\$1,783
SIDEWALK REPAIR & MAINTENANCE	\$10,000	\$9,167	\$3,729	\$5,437
ROADWAY REPAIR & MAINTENANCE - STORM GUTTERS	\$5,000	\$4,583	\$0	\$4,583
CONTINGENCY	\$10,000	\$9,167	\$0	\$9,167
CAPITAL OUTLAY	\$0	\$0	\$50,420	(\$50,420)
<b>TOTAL EXPENDITURES</b>	<b>\$923,532</b>	<b>\$852,895</b>	<b>\$870,610</b>	<b>(\$17,715)</b>
<b>EXCESS REVENUES (EXPENDITURES)</b>	<b>(\$78,431)</b>		<b>(\$14,790)</b>	
<b>FUND BALANCE - BEGINNING</b>	<b>\$78,431</b>		<b>\$1,596,032</b>	
<b>FUND BALANCE - ENDING</b>	<b>\$0</b>		<b>\$1,581,242</b>	

**Stoneybrook South**  
**COMMUNITY DEVELOPMENT DISTRICT**

**SERIES 2013**

**DEBT SERVICE FUND**

Statement of Revenues & Expenditures

For The Period Ending August 31, 2020

	ADOPTED BUDGET	PRORATED BUDGET THRU 8/31/20	ACTUAL THRU 8/31/20	VARIANCE
<b><u>REVENUES:</u></b>				
ASSESSMENTS - TAX ROLL	\$746,885	\$746,885	\$762,880	\$15,995
INTEREST	\$10,000	\$9,167	\$10,688	\$1,521
<b>TOTAL REVENUES</b>	<b>\$756,885</b>	<b>\$756,052</b>	<b>\$773,568</b>	<b>\$17,517</b>
<b><u>EXPENDITURES:</u></b>				
INTEREST - 11/1	\$258,688	\$258,688	\$258,688	\$0
PRINCIPAL - 05/1	\$215,000	\$215,000	\$215,000	\$0
INTEREST - 05/1	\$258,688	\$258,688	\$258,688	\$0
<b>TOTAL EXPENDITURES</b>	<b>\$732,375</b>	<b>\$732,375</b>	<b>\$732,375</b>	<b>\$0</b>
<b>EXCESS REVENUES (EXPENDITURES)</b>	<b>\$24,510</b>		<b>\$41,193</b>	
<b>FUND BALANCE - BEGINNING</b>	<b>\$498,723</b>		<b>\$1,095,166</b>	
<b>FUND BALANCE - ENDING</b>	<b>\$523,233</b>		<b>\$1,136,359</b>	

**Stoneybrook South**  
**COMMUNITY DEVELOPMENT DISTRICT**

**SERIES 2014**

**DEBT SERVICE FUND**

Statement of Revenues & Expenditures

For The Period Ending August 31, 2020

	ADOPTED BUDGET	PRORATED BUDGET THRU 8/31/20	ACTUAL THRU 8/31/20	VARIANCE
<b><u>REVENUES:</u></b>				
ASSESSMENTS - TAX ROLL	\$1,040,511	\$1,040,511	\$1,049,697	\$9,186
INTEREST	\$10,000	\$9,167	\$12,639	\$3,472
<b>TOTAL REVENUES</b>	<b>\$1,050,511</b>	<b>\$1,049,678</b>	<b>\$1,062,335</b>	<b>\$12,658</b>
<b><u>EXPENDITURES:</u></b>				
INTEREST - 11/1	\$364,825	\$364,825	\$364,825	\$0
PRINCIPAL - 11/1	\$270,000	\$270,000	\$270,000	\$0
INTEREST - 05/1	\$358,413	\$358,413	\$358,413	\$0
<b>TOTAL EXPENDITURES</b>	<b>\$993,238</b>	<b>\$993,238</b>	<b>\$993,238</b>	<b>\$0</b>
<b>EXCESS REVENUES (EXPENDITURES)</b>	<b>\$57,274</b>		<b>\$69,098</b>	
<b>FUND BALANCE - BEGINNING</b>	<b>\$842,201</b>		<b>\$1,455,183</b>	
<b>FUND BALANCE - ENDING</b>	<b>\$899,475</b>		<b>\$1,524,281</b>	



# Stoneybrook South Community Development District

REVENUES:	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sept	Total
ASSESSMENTS - TAX ROLL	\$0	\$107,085	\$576,840	\$34,794	\$30,039	\$19,916	\$29,031	\$11,588	\$46,573	\$4	\$0	\$0	\$855,820
<b>TOTAL REVENUES</b>	<b>\$0</b>	<b>\$107,085</b>	<b>\$576,840</b>	<b>\$34,794</b>	<b>\$30,039</b>	<b>\$19,916</b>	<b>\$29,031</b>	<b>\$11,588</b>	<b>\$46,573</b>	<b>\$4</b>	<b>\$0</b>	<b>\$0</b>	<b>\$855,820</b>
<b>EXPENDITURES:</b>													
<b>ADMINISTRATIVE:</b>													
SUPERVISOR FEES	\$1,000	\$0	\$1,000	\$0	\$0	\$1,000	\$0	\$0	\$1,000	\$0	\$800	\$0	\$4,800
FICA EXPENSE	\$0	\$0	\$0	\$0	\$0	\$77	\$0	\$0	\$0	\$0	\$61	\$0	\$214
ENGINEERING FEES	\$380	\$190	\$285	\$0	\$285	\$0	\$0	\$0	\$1,530	\$0	\$143	\$0	\$2,803
ATTORNEY	\$800	\$0	\$175	\$110	\$220	\$413	\$0	\$0	\$715	\$0	\$248	\$0	\$2,681
ARBITRAGE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$550	\$0	\$550	\$0	\$1,100
DISSEMINATION	\$6,500	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$6,500
ANNUAL AUDIT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
TRUSTEE FEES	\$6,223	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3,475	\$0	\$0	\$0	\$3,475
ASSESSMENT ADMINISTRATION	\$5,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,074	\$0	\$0	\$8,297
MANAGEMENT FEES	\$2,708	\$2,708	\$2,708	\$2,708	\$2,708	\$2,708	\$2,708	\$2,708	\$2,708	\$2,708	\$2,708	\$0	\$5,000
INFORMATION TECHNOLOGY	\$100	\$100	\$100	\$100	\$100	\$100	\$100	\$100	\$100	\$100	\$100	\$0	\$29,792
TELEPHONE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,100
INSURANCE	\$5,304	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
POSTAGE	\$21	\$14	\$5	\$12	\$19	\$18	\$19	\$8	\$11	\$126	\$34	\$0	\$5,304
PRINTING & BINDING	\$3	\$86	\$27	\$0	\$34	\$73	\$2	\$4	\$38	\$1	\$60	\$0	\$285
LEGAL ADVERTISING	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$338
CONTINGENCY	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$741	\$0	\$1,169	\$0	\$0	\$1,910
OFFICE SUPPLIES	\$0	\$0	\$0	\$0	\$0	\$18	\$0	\$0	\$0	\$0	\$0	\$0	\$18
PROPERTY APPRAISER	\$0	\$16	\$5	\$0	\$1	\$16	\$1	\$0	\$15	\$0	\$15	\$0	\$70
PROPERTY TAXES	\$0	\$0	\$0	\$0	\$0	\$405	\$0	\$0	\$0	\$0	\$0	\$0	\$405
DUES, LICENSES & SUBSCRIPTIONS	\$175	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1
<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	\$1,250	\$0	\$13,750
ELECTRIC	\$1,859	\$2,486	\$2,557	\$2,495	\$2,337	\$2,720	\$2,685	\$1,473	\$1,588	\$2,322	\$2,645	\$0	\$26,175
STREETLIGHTS	\$14,201	\$14,201	\$14,201	\$14,148	\$14,014	\$14,048	\$14,133	\$13,915	\$13,985	\$14,086	\$14,140	\$0	\$154,673
RECLAIMED WATER	\$25,849	\$23,751	\$29,668	\$22,052	\$24,213	\$23,056	\$21,966	\$27,942	\$26,674	\$17,005	\$16,105	\$0	\$257,910
PROPERTY INSURANCE	\$9,596	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$9,596
ENTRY & WALLS MAINTENANCE	\$1,115	\$0	\$8,359	\$0	\$0	\$2,800	\$0	\$600	\$325	\$133	\$0	\$0	\$13,332
LANDSCAPE MAINTENANCE	\$21,290	\$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	\$1,883	\$0	\$0	\$550	\$0	\$0	\$0	\$380	\$0	\$2,813
ANNUAL MULCHING	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
TREE TRIMMING	\$0	\$0	\$760	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$380	\$0	\$1,140
IRRIGATION REPAIRS	\$1,092	\$1,073	\$902	\$812	\$0	\$587	\$1,179	\$3,329	\$392	\$3,380	\$0	\$0	\$9,746
AQUATIC MAINTENANCE	\$698	\$698	\$698	\$698	\$698	\$698	\$698	\$698	\$698	\$698	\$698	\$0	\$7,143
FOUNTAIN REPAIR & MAINTENANCE	\$1,063	\$240	\$240	\$6,550	\$240	\$240	\$240	\$394	\$240	\$240	\$240	\$0	\$9,936
WETLAND MONITORING & MAINTENANCE	\$0	\$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	\$0
PRESSURE WASHING	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SIDEWALK REPAIR & MAINTENANCE	\$3,510	\$0	\$0	\$900	\$0	\$0	\$0	\$700	\$0	\$1,200	\$0	\$0	\$2,800
ROADWAY REPAIR & MAINTENANCE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$213	\$0	\$0	\$0	\$0	\$3,728
CONTINGENCY	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
CAPITAL OUTLAY	\$0	\$0	\$0	\$0	\$0	\$23,063	\$0	\$23,063	\$0	\$4,295	\$0	\$0	\$50,420
<b>TOTAL EXPENDITURES</b>	<b>\$109,737</b>	<b>\$68,114</b>	<b>\$84,231</b>	<b>\$75,008</b>	<b>\$67,408</b>	<b>\$94,578</b>	<b>\$66,450</b>	<b>\$95,435</b>	<b>\$76,760</b>	<b>\$71,543</b>	<b>\$61,847</b>	<b>\$0</b>	<b>\$870,610</b>
<b>EXCESS REVENUES/(EXPENDITURES)</b>	<b>(\$109,737)</b>	<b>\$38,971</b>	<b>\$492,609</b>	<b>(\$40,214)</b>	<b>(\$37,369)</b>	<b>(\$74,661)</b>	<b>(\$37,419)</b>	<b>(\$83,846)</b>	<b>(\$29,687)</b>	<b>(\$71,539)</b>	<b>(\$61,847)</b>	<b>\$0</b>	<b>(\$14,790)</b>

**STONEBROOK SOUTH  
COMMUNITY DEVELOPMENT DISTRICT**

**SPECIAL ASSESSMENT RECEIPTS - FY2020**

**TAX COLLECTOR**

GROSS ASSESSMENTS \$ 2,813,855 \$ 902,474 \$ 804,454 \$ 1,106,927  
NET ASSESSMENTS \$ 2,645,023 \$ 848,325 \$ 756,187 \$ 1,040,511

DATE RECEIVED	DIST.	GROSS ASSESSMENTS RECEIVED	DISCOUNTS/ PENALTIES	COMMISSIONS PAID	INTEREST INCOME	NET AMOUNT RECEIVED	2013			2014		TOTAL
							GENERAL FUND 32.07%	DEBT SERVICE 28.59%	DEBT SERVICE 39.34%	100%		
11/12/19	ACH	\$ 18,278.74	\$ 942.95	\$ 346.72	\$ -	\$ 16,989.07	\$ 5,447.29	\$ 4,868.02	\$ 6,673.76	\$	16,989.07	
11/22/19	ACH	\$ 336,675.30	\$ 13,466.98	\$ 6,464.16	\$ -	\$ 316,744.16	\$ 101,587.77	\$ 90,554.14	\$ 124,602.25	\$	316,744.16	
12/6/19	ACH	\$ 1,701,394.44	\$ 68,055.89	\$ 32,666.77	\$ -	\$ 1,600,671.78	\$ 513,375.46	\$ 457,616.83	\$ 629,679.49	\$	1,600,671.78	
12/23/19	ACH	\$ 209,828.98	\$ 7,913.47	\$ 4,038.32	\$ -	\$ 197,877.19	\$ 63,464.16	\$ 56,571.21	\$ 77,841.82	\$	197,877.19	
1/10/20	ACH	\$ 104,202.32	\$ 3,162.72	\$ 2,020.80	\$ -	\$ 99,018.80	\$ 31,757.80	\$ 28,308.53	\$ 38,952.46	\$	99,018.80	
1/13/20	ACH	\$ 9,246.31	\$ 260.97	\$ 179.71	\$ -	\$ 8,805.63	\$ 2,824.19	\$ 2,517.45	\$ 3,464.00	\$	8,805.63	
1/21/20	ACH	\$ -	\$ -	\$ -	\$ 661.81	\$ 661.81	\$ 212.26	\$ 189.21	\$ 260.35	\$	661.81	
2/12/20	ACH	\$ 97,633.68	\$ 2,062.00	\$ 1,911.43	\$ -	\$ 93,660.25	\$ 30,039.18	\$ 26,776.57	\$ 36,844.49	\$	93,660.25	
3/9/20	ACH	\$ 62,896.83	\$ 693.77	\$ 1,244.04	\$ -	\$ 60,959.02	\$ 19,551.08	\$ 17,427.60	\$ 23,980.33	\$	60,959.02	
3/9/20	ACH	\$ 1,162.37	\$ -	\$ 23.25	\$ -	\$ 1,139.12	\$ 365.34	\$ 325.66	\$ 448.11	\$	1,139.12	
4/13/20	ACH	\$ 83,454.98	\$ 41.84	\$ 1,668.26	\$ -	\$ 81,744.88	\$ 26,217.63	\$ 23,370.08	\$ 32,157.17	\$	81,744.88	
4/13/20	ACH	\$ 8,834.51	\$ -	\$ 176.70	\$ -	\$ 8,657.81	\$ 2,776.78	\$ 2,475.19	\$ 3,405.85	\$	8,657.81	
4/20/20	ACH	\$ -	\$ -	\$ -	\$ 113.04	\$ 113.04	\$ 36.25	\$ 32.32	\$ 44.47	\$	113.04	
5/12/20	ACH	\$ 36,498.05	\$ -	\$ 729.96	\$ -	\$ 35,768.09	\$ 11,471.72	\$ 10,225.76	\$ 14,070.61	\$	35,768.09	
5/12/20	ACH	\$ 370.79	\$ -	\$ 7.42	\$ -	\$ 363.37	\$ 116.54	\$ 103.88	\$ 142.94	\$	363.37	
6/9/20	ACH	\$ 16,101.05	\$ -	\$ 322.03	\$ -	\$ 15,779.02	\$ 5,060.73	\$ 4,511.07	\$ 6,207.22	\$	15,779.02	
6/16/20	ACH	\$ 132,073.52	\$ -	\$ 2,641.47	\$ -	\$ 129,432.05	\$ 41,512.09	\$ 37,003.39	\$ 50,916.56	\$	129,432.05	
7/17/20	ACH	\$ -	\$ -	\$ -	\$ 12.41	\$ 12.41	\$ 3.98	\$ 3.55	\$ 4.88	\$	12.41	
		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$	-	
		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$	-	
		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$	-	
		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$	-	
		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$	-	
		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$	-	
TOTALS		\$ 2,818,651.87	\$ 96,600.59	\$ 54,441.04	\$ 787.26	\$ 2,668,397.50	\$ 855,820.27	\$ 762,880.46	\$ 1,049,696.77	\$ 2,668,397.50		

## SECTION V

# SECTION A



- 7 – Hole 18 tee
- 8 – Hole 18 Fairway
- 9 – Practice Facility
- 10 – Additional Track K Pond  
(Not shown on map due to construction)

# Order Number B32460

Order Date 07/28/20 Bid Expiration Date (45 DAYS)

## LAKE FOUNTAINS & AERATION, INC.

1305 Central Park Drive  
Sanford, FL 32771 USA

Telephone: 407/324-1515

### Bill To:

CHAMPIONS GATE COUNTRY CLUB  
8950 CLIFTONS DRAW DR  
CHAMPIONS GATE, FL 33896

### Ship To:

CHAMPIONS GATE COUNTRY CLUB  
8950 CLIFTONS DRAW DR  
CHRIS RUSSELL  
CHAMPIONS GATE, FL 33896  
POND 7

### THIS IS A BID/ESTIMATE

Customer	Ship Via	F.O.B.	Terms	Purchase Order Number	Salesperson	Reference No.	
537727	OUR TRUCK	SANFORD, FL	50% Deposit, 50% COD		WS		
Qty. Ordered	Qty. Shipped	Item Number	Unit of Measure	Required Date	Unit Price		Extended Price
	Back Ordered	Item Description (Customer Part No.)			Discount %	Tax	
1	0	LF7500PRP	EA	07/28/20	10995.00		8246.25
		7.5HP,230V,1PH POD JET/SPRAY RING FOUNTAIN			25.000	Y	
		PACKAGE W/CONTROL					
150	0	4-4	FT	07/28/20	0.00		0.00
		4-4 SEOWA CABLE INCLUDED WITH FOUNTAIN				Y	
100	0	4-4	FT	07/28/20	9.95		746.25
		4-4 SEOWA CABLE ADDITIONAL PUMP CABLE 250FT			25.000	Y	
		TOTAL					
1	0	LK40-4		07/28/20	5795.00		4346.25
		4-40 WATT 120V LED LIGHT PKG			25.000	Y	
150	0	14-3	FT	07/28/20	0.00		0.00
		14-3 SEOWA CABLE INCLUDED WITH LIGHTS				Y	
100	0	14-3	FT	07/28/20	1.95		146.25
		14-3 SEOWA CABLE ADDITIONAL LIGHT CABLE 250FT			25.000	Y	
		TOTAL					
1	0	ELECTSUB		07/28/20	9800.00		9800.00
		ELECTRICAL SUBCONTRACTOR				Y	
Approved by:				(Date)			
Name				(Date)			

(Continued)

Customer Original

Page 1

# Order Number B32460

Order Date 07/28/20 Bid Expiration Date (45 DAYS)

## LAKE FOUNTAINS & AERATION, INC.

1305 Central Park Drive  
Sanford, FL 32771 USA

Telephone: 407/324-1515

### Bill To:

CHAMPIONS GATE COUNTRY CLUB  
8950 CLIFTONS DRAW DR  
CHAMPIONS GATE, FL 33896

### Ship To:

CHAMPIONS GATE COUNTRY CLUB  
8950 CLIFTONS DRAW DR  
CHRIS RUSSELL  
CHAMPIONS GATE, FL 33896  
POND 7

### THIS IS A BID/ESTIMATE

Customer	Ship Via	F.O.B.	Terms	Purchase Order Number	Salesperson	Reference No.
537727	OUR TRUCK	SANFORD, FL	50% Deposit, 50% COD		WS	
Qty. Ordered	Qty. Shipped	Item Number	Unit of Measure	Required Date	Unit Price	Extended Price
	Back Ordered	Item Description (Customer Part No.)			Discount % Tax	
1	0	DELIVERY INCLUDES POSITIONING FOUNTAIN IN LAKE	EA	07/28/20	350.00 Y	350.00
Approved by: _____ (Date) _____						Non Taxable Subtotal 0.00
Name _____ (Date) _____						Taxable Subtotal 23635.00
						Tax (7.000%) 1654.45
Total Order						25289.45

Print Date: 07/28/20 4:25 PM

Customer Original

Page 2

# Order Number B32459

Order Date 07/28/20 Bid Expiration Date (45 DAYS)

LAKE FOUNTAINS & AERATION, INC.  
1305 Central Park Drive  
Sanford, FL 32771 USA

Telephone: 407/324-1515

**Bill To:**

CHAMPIONS GATE COUNTRY CLUB  
8950 CLIFTONS DRAW DR  
CHAMPIONS GATE, FL 33896

**Ship To:**

CHAMPIONS GATE COUNTRY CLUB  
8950 CLIFTONS DRAW DR  
CHRIS RUSSELL  
CHAMPIONS GATE, FL 33896  
POND 8

**THIS IS A BID/ESTIMATE**

Customer	Ship Via	F.O.B.	Terms	Purchase Order Number	Salesperson	Reference No.
537727	OUR TRUCK	SANFORD, FL	50% Deposit, 50% COD		WS	
Qty. Ordered	Qty. Shipped	Item Number	Unit of Measure	Required Date	Unit Price	Extended Price
	Back Ordered	Item Description (Customer Part No.)			Discount % Tax	
1	0	LF7500PRP 7.5HP,230V,1PH POD JET/SPRAY RING FOUNTAIN PACKAGE W/CONTROL	EA	07/28/20	10995.00 25.000 Y	8246.25
150	0	6-4 6-4 SEOWA CABLE INCLUDED WITH FOUNTAIN	FT	07/28/20	0.00 Y	0.00
75	0	6-4 6-4 SEOWA CABLE ADDITIONAL PUMP CABLE 225FT TOTAL	FT	07/28/20	7.25 25.000 Y	407.81
1	0	LK40-4 4-40 WATT 120V LED LIGHT PKG		07/28/20	5795.00 25.000 Y	4346.25
150	0	14-3 14-3 SEOWA CABLE INCLUDED WITH LIGHTS	FT	07/28/20	0.00 Y	0.00
75	0	14-3 14-3 SEOWA CABLE ADDITIONAL LIGHT CABLE 225FT TOTAL	FT	07/28/20	1.95 25.000 Y	109.69
1	0	ELECTSUB ELECTRICAL SUBCONTRACTOR		07/28/20	12500.00 Y	12500.00
Approved by: _____ (Date) _____						
Name _____ (Date) _____						

(Continued)

Customer Original

Page 1



# Order Number B32459

Order Date 07/28/20 Bid Expiration Date (45 DAYS)

## LAKE FOUNTAINS & AERATION, INC.

1305 Central Park Drive  
Sanford, FL 32771 USA

Telephone: 407/324-1515

### Bill To:

CHAMPIONS GATE COUNTRY CLUB  
8950 CLIFTONS DRAW DR  
CHAMPIONS GATE, FL 33896

### Ship To:

CHAMPIONS GATE COUNTRY CLUB  
8950 CLIFTONS DRAW DR  
CHRIS RUSSELL  
CHAMPIONS GATE, FL 33896  
POND 8

### THIS IS A BID/ESTIMATE

Customer	Ship Via	F.O.B.	Terms	Purchase Order Number	Salesperson	Reference No.
537727	OUR TRUCK	SANFORD, FL	50% Deposit, 50% COD		WS	
Qty. Ordered	Qty. Shipped	Item Number	Unit of Measure	Required Date	Unit Price	Extended Price
	Back Ordered	Item Description (Customer Part No.)			Discount % Tax	
1	0	DELIVERY INCLUDES POSITIONING FOUNTAIN IN LAKE	EA	07/28/20	350.00 Y	350.00
<div>Approved by: _____ (Date) _____</div> <div>Name _____ (Date) _____</div> <div>Non Taxable Subtotal 0.00 Taxable Subtotal 25960.00 Tax (7.000%) 1817.20 Total Order 27777.20</div>						

Print Date: 07/28/20 4:17 PM

Customer Original

Page 2

# Order Number B32458-A

Order Date 07/28/20 Bid Expiration Date (45 DAYS)

## LAKE FOUNTAINS & AERATION, INC.

1305 Central Park Drive  
Sanford, FL 32771 USA

Telephone: 407/324-1515

### Bill To:

CHAMPIONS GATE COUNTRY CLUB  
8950 CLIFTONS DRAW DR  
CHAMPIONS GATE, FL 33896

### Ship To:

CHAMPIONS GATE COUNTRY CLUB  
8950 CLIFTONS DRAW DR  
CHRIS RUSSELL  
CHAMPIONS GATE, FL 33896  
POND 9 DR RAN

### THIS IS A BID/ESTIMATE

Customer	Ship Via	F.O.B.	Terms	Purchase Order Number	Salesperson	Reference No.
537727	OUR TRUCK	SANFORD, FL	50% Deposit, 50% COD		WS	
Qty. Ordered	Qty. Shipped	Item Number	Unit of Measure	Required Date	Unit Price	Extended Price
	Back Ordered	Item Description (Customer Part No.)			Discount % Tax	
1		0 DAS5W EA 07/28/20 1HP, 208V, 3PH ROTARY VANE AERATION SYSTEM INCLUDES 4ALA-4 DIFFUSERS AND 400FT OF WEIGHTED TUBING			6995.00 Y	6995.00
12		0 WD1R100 EA 07/28/20 5/8" SELF-WEIGHTED TUBING, 100'			210.00 Y	2520.00
1		0 ELECTSUB 07/28/20 ELECTRICAL SUBCONTRACTOR			7000.00 Y	7000.00
1		0 DELIVERY EA 07/28/20 INCLUDES POSITIONING DIFFUSERS IN POND			500.00 Y	500.00
Approved by: _____ (Date) _____						Non Taxable Subtotal 0.00
Name _____ (Date) _____						Taxable Subtotal 17015.00
						Tax (7.000%) 1191.05
						Total Order 18206.05

Print Date: 07/28/20 4:07 PM

Customer Original

Page 1

# Order Number B32457-A

Order Date 07/28/20 Bid Expiration Date (45 DAYS)

**LAKE FOUNTAINS & AERATION, INC.**  
1305 Central Park Drive  
Sanford, FL 32771 USA

Telephone: 407/324-1515

**Bill To:**

CHAMPIONS GATE COUNTRY CLUB  
8950 CLIFTONS DRAW DR  
CHAMPIONS GATE, FL 33896

**Ship To:**

CHAMPIONS GATE COUNTRY CLUB  
8950 CLIFTONS DRAW DR  
CHRIS RUSSELL  
CHAMPIONS GATE, FL 33896  
POND 9 DR RAN

**THIS IS A BID/ESTIMATE**

Customer	Ship Via	F.O.B.	Terms	Purchase Order Number	Salesperson	Reference No.
537727	OUR TRUCK	SANFORD, FL	50% Deposit, 50% COD		WS	
Qty. Ordered	Qty. Shipped	Item Number	Unit of Measure	Required Date	Unit Price	Extended Price
	Back Ordered	Item Description (Customer Part No.)			Discount % Tax	
1		0 LF7500PRP3PH 7.5HP, 208V, 3PH POD JET/SPRAY RING FOUNTAIN PKG.	EA	07/28/20	12995.00 25.000 Y	9746.25
150		0 6-4 6-4 SEOWA CABLE INCLUDED WITH FOUNTAIN	FT	07/28/20	0.00 Y	0.00
150		0 6-4 6-4 SEOWA CABLE ADDITIONAL PUMP CABLE 300FT TOTAL	FT	07/28/20	7.25 25.000 Y	815.63
1		0 LK40-4 4-40 WATT 120V LED LIGHT PKG		07/28/20	5795.00 25.000 Y	4346.25
150		0 14-3 14-3 SEOWA CABLE INCLUDED WITH LIGHTS	FT	07/28/20	0.00 Y	0.00
150		0 14-3 14-3 SEOWA CABLE ADDITIONAL LIGHT CABLE 300FT TOTAL	FT	07/28/20	1.95 25.000 Y	219.38
1		0 ELECTSUB ELECTRICAL SUBCONTRACTOR		07/28/20	14000.00 Y	14000.00
<div> <div>Approved by: _____ (Date) _____</div> <div>Name _____ (Date) _____</div> </div>						

(Continued)

Customer Original

Page 1

# Order Number B32457-A

Order Date 07/28/20 Bid Expiration Date (45 DAYS)

**LAKE FOUNTAINS & AERATION, INC.**  
1305 Central Park Drive  
Sanford, FL 32771 USA

Telephone: 407/324-1515

**Bill To:**

CHAMPIONS GATE COUNTRY CLUB  
8950 CLIFTONS DRAW DR  
CHAMPIONS GATE, FL 33896

**Ship To:**

CHAMPIONS GATE COUNTRY CLUB  
8950 CLIFTONS DRAW DR  
CHRIS RUSSELL  
CHAMPIONS GATE, FL 33896  
POND 9 DR RAN

**THIS IS A BID/ESTIMATE**

Customer	Ship Via	F.O.B.	Terms	Purchase Order Number	Salesperson	Reference No.
537727	OUR TRUCK	SANFORD, FL	50% Deposit, 50% COD		WS	
Qty. Ordered	Qty. Shipped	Item Number	Unit of Measure	Required Date	Unit Price	Extended Price
	Back Ordered	Item Description (Customer Part No.)			Discount % Tax	
1	0	DELIVERY INCLUDES POSITIONING FOUNTAIN IN LAKE	EA	07/28/20	350.00 Y	350.00
<div>Approved by: _____ (Date) _____</div> <div>Name _____ (Date) _____</div>						<div>Non Taxable Subtotal 0.00</div> <div>Taxable Subtotal 29477.51</div> <div>Tax (7.000%) 2063.43</div> <div>Total Order 31540.94</div>

Print Date: 07/28/20 3:50 PM

Customer Original

Page 2





Lic ER13014447

52 Riley Rd #392

Celebration FL 34747

Tel: 407.739.2779

Email: customlighting@gmail.com

# Estimate

ESTIMATE #: N120200716

DATE: 7/16/2020

Prepared for : Lake fountain

Job Name: Golf Course Fountains

Job Address: Champions gate golf club

Champions gate fl

## 5-7 HP locations

1- 3 PH & 8 - 1 PH units

DESCRIPTION	QTY	RATE	AMOUNT
<b>Scope requested</b>			
<b>Location # #9 Driving range</b>			
New 100 AMP service for new 5-7 HP -120/208 volt fountain 3 PH	1.00		
Build power / meter rack + install & wire up fountain controls	1.00		
Trench / conduit approx 700 ft max from proposed power location to new fountain controls ( on banks of pond apprx 40 feet from edge ) & then to pond	1.00		
2" SCD 40 from rack to pond & approx 20 ft into pond - ( 2 conduits per location)	1.00		
Osceola county new address - Required for permit ( to be set up by HOA )	1.00		
Osceola county electrical permit	1.00		
Riser diagram for intended scope - county requirement for permit	1.00		
Duke energy - ped lug & hook up	1.00		
Equipotential bonding grid	1.00		
New Osceola county - inspector requirement - ( shunt trip ) if needed	1.00		
<b>Parts + labor for above listed scope</b>	<b>1.00</b>	<b>14000.00</b>	<b>14,000.00</b>
<b>Note - 1 HP 3 PH Aeraiator - Approx 50 % of fountain power cost</b>			
<b>Location # 8 - 18th Fairway (13585 Palmetto dunes st )</b>			
New 100 AMP service for new 5-7 HP -120/240 volt fountain 1 PH	1.00		
Build power / meter rack + install & wire up fountain controls	1.00		
Trench / conduit approx 600 ft max from proposed power location to new fountain controls ( on banks of pond apprx 40 feet from edge ) & then to pond	1.00		
2" SCD 40 from rack to pond & approx 20 ft into pond - ( 2 conduits per location)	1.00		
Osceola county new address - Required for permit ( to be set up by HOA )	1.00		
Osceola county electrical permit	1.00		
Riser diagram for intended scope - county requirement for permit	1.00		
Duke energy - ped lug & hook up	1.00		



Equipotential bonding grid	1.00		
New Osceola county - inspector requirement - ( shunt trip ) if needed	1.00		
<b>Note-</b> Stitch bore through Greens /Fairway- Some damage - will need management to repair			
<b>Parts + labor for above listed scope</b>	<b>1.00</b>	<b>12500.00</b>	<b>12,500.00</b>
<b>Location # 7 - 18th Tee ( Street address -1439 Punker Dr )</b>			
New 100 AMP service for new 5-7 HP -120/240 volt fountain 1PH	1.00		
Build power / meter rack + install & wire up fountain controls	1.00		
Trench / conduit approx 300 ft max from proposed power location to new fountain controls ( on banks of pond apprx 40 feet from edge ) & then to pond	1.00		
2" SCD 40 from rack to pond & approx 20 ft into pond - ( 2 conduits per location)	1.00		
Osceola county new address - Required for permit ( to be set up by HOA )	1.00		
Osceola county electrical permit	1.00		
Riser diagram for intended scope - county requirement for permit	1.00		
Duke energy - ped lug & hook up	1.00		
Equipotential bonding grid	1.00		
New Osceola county - inspector requirement - ( shunt trip ) if needed	1.00		
<b>Note-</b> Stitch bore through Greens / Fairway- Some damage - will need management to repair			
<b>Parts + labor for above listed scope</b>	<b>1.00</b>	<b>9800.00</b>	<b>9,800.00</b>
<b>Location # 6 - 7/8 Hole</b>			
New 100 AMP service for new 5-7 HP -120/240 volt fountain 1PH	1.00		
Build power / meter rack + install & wire up fountain controls	1.00		
Trench / conduit approx 200 ft max from proposed power location to new fountain controls ( on banks of pond apprx 40 feet from edge ) & then to pond	1.00		
2" SCD 40 from rack to pond & approx 20 ft into pond - ( 2 conduits per location)	1.00		
Osceola county new address - Required for permit ( to be set up by HOA )	1.00		
Osceola county electrical permit	1.00		
Riser diagram for intended scope - county requirement for permit	1.00		
Duke energy - ped lug & hook up	1.00		
Equipotential bonding grid	1.00		
New Osceola county - inspector requirement - ( shunt trip ) if needed	1.00		
<b>Parts + labor for above listed scope</b>	<b>1.00</b>	<b>8900.00</b>	<b>8,900.00</b>
<b>Location # 5 hole ( Budget only need more info) to be powered by new neighborhood</b>			
New 100 AMP service for new 5-7 HP -120/240 volt fountain 1PH	1.00		



Build power / meter rack + install & wire up fountain controls	1.00		
Trench / conduit approx 500 ft max from proposed power location to new fountain controls ( on banks of pond apprx 40 feet from edge ) & then to pond	1.00		
2" SCD 40 from rack to pond & approx 20 ft into pond - ( 2 conduits per location)	1.00		
Osceola county new address - Required for permit ( to be set up by HOA )	1.00		
Osceola county electrical permit	1.00		
Riser diagram for intended scope - county requirement for permit	1.00		
Duke energy - ped lug & hook up	1.00		
Equipotential bonding grid	1.00		
New Osceola county - inspector requirement - ( shunt trip ) if needed	1.00		
<b>Parts + labor for above listed scope</b>	<b>1.00</b>	<b>12500.00</b>	<b>12,500.00</b>
<b>Location # 4 - 7 T box ( 1029 Black wolf run road)</b>			
New 100 AMP service for new 5-7 HP -120/240 volt fountain 1PH	1.00		
Build power / meter rack + install & wire up fountain controls	1.00		
Trench / conduit approx 200 ft max from proposed power location to new fountain controls ( on banks of pond apprx 40 feet from edge ) & then to pond	1.00		
2" SCD 40 from rack to pond & approx 20 ft into pond - ( 2 conduits per location)	1.00		
Osceola county new address - Required for permit ( to be set up by HOA )	1.00		
Osceola county electrical permit	1.00		
Riser diagram for intended scope - county requirement for permit	1.00		
Duke energy - ped lug & hook up	1.00		
Equipotential bonding grid	1.00		
New Osceola county - inspector requirement - ( shunt trip ) if needed	1.00		
<b>Note- Narrow in between homes- will need easement approval</b>			
<b>Parts + labor for above listed scope</b>	<b>1.00</b>	<b>8900.00</b>	<b>8,900.00</b>
<b>Location # 3 - Hole 3 ( 1128 Trapper trail loop)</b>			
New 100 AMP service for new 5-7 HP -120/240 volt fountain 1PH	1.00		
Build power / meter rack + install & wire up fountain controls	1.00		
Trench / conduit approx 400 ft max from proposed power location to new fountain controls ( on banks of pond apprx 40 feet from edge ) & then to pond	1.00		
2" SCD 40 from rack to pond & approx 20 ft into pond - ( 2 conduits per location)	1.00		
Osceola county new address - Required for permit ( to be set up by HOA )	1.00		
Osceola county electrical permit	1.00		
Riser diagram for intended scope - county requirement for permit	1.00		



Duke energy - ped lug & hook up	1.00		
Equipotential bonding grid	1.00		
<b>Parts + labor for above listed scope</b>	<b>1.00</b>	<b>10800.00</b>	<b>10,800.00</b>
New Osceola county - inspector requirement - ( shunt trip ) if needed	1.00		
<b>Note-</b> Stitch bore under green ( some damage will need to be repaired by Management )			
<b>Location # 2 - 8 T box ( 1128 Beth page lane )</b>			
New 100 AMP service for new 5-7 HP -120/240 volt fountain 1PH	1.00		
Build power / meter rack + install & wire up fountain controls	1.00		
Trench / conduit approx 200 ft max from proposed power location to new fountain controls ( on banks of pond apprx 40 feet from edge ) & then to pond	1.00		
2" SCD 40 from rack to pond & approx 20 ft into pond - ( 2 conduits per location)	1.00		
Osceola county new address - Required for permit ( to be set up by HOA )	1.00		
Osceola county electrical permit	1.00		
Riser diagram for intended scope - county requirement for permit	1.00		
Duke energy - ped lug & hook up	1.00		
Equipotential bonding grid	1.00		
New Osceola county - inspector requirement - ( shunt trip ) if needed	1.00		
<b>Note-</b> 2 power option depending on Duke - Have max option figured			
<b>Total parts &amp; Labor for above listed scope</b>	<b>1.00</b>	<b>8900.00</b>	<b>8,900.00</b>
<b>Location # 1 Hole 8 Green ( 8728 Pacific Dunes drive)</b>			
New 100 AMP service for new 5-7 HP -120/240 volt fountain 1PH	1.00		
Build power / meter rack + install & wire up fountain controls	1.00		
Trench / conduit approx 200 ft max from proposed power location to new fountain controls ( on banks of pond apprx 40 feet from edge ) & then to pond	1.00		
2" SCD 40 from rack to pond & approx 20 ft into pond - ( 2 conduits per location)	1.00		
Osceola county new address - Required for permit ( to be set up by HOA )	1.00		
Osceola county electrical permit	1.00		
Riser diagram for intended scope - county requirement for permit	1.00		
Duke energy - ped lug & hook up	1.00		
Equipotential bonding grid	1.00		
New Osceola county - inspector requirement - ( shunt trip ) if needed	1.00		
<b>Note-</b> 2 power option depending on Duke - Have max option figured			
<b>Total Parts &amp; Labor for above listed scope</b>	<b>1.00</b>	<b>8900.00</b>	<b>8,900.00</b>

<b>Notes</b>			
<b>Average cost budget for the one not looked at \$10000</b>			
Quote is based on above listed scope being done in one phase, If broken into seperate phases cost per item will be adjusted as needed			
If approved all proposed location power will need to be verified prior to contract / start of any permits app etc			
Some Green / Fairway Damage will be made Will backfill & patch with sod remove only - NO NEW - Grounds management to verify final grade			
Quote is based on work being done on normal working hours- Management to provide access as needed ( Scheduled golfers etc )			
Quote is based on Direct access with Work vehicles closest to site working at			
Management to set up all account with Duke prior & Pay any special fees -			

Work not specified in this proposal should not be assumed. Includes items specifically mentioned. No other promises, work, warranty or services are binding unless other written and duly sign agreements are made between contractor & purchaser.

**Make all checks payable to Navtek Electrical Corporation**  
**THANK YOU FOR YOUR BUSINESS!**

<b>SUBTOTAL</b>	<b>95200.00</b>
<b>TAX RATE</b>	
<b>SALES TAX</b>	<b>-</b>
<b>OTHER</b>	
<b>TOTAL</b>	<b>95200.00</b>



## TERMS AND CONDITIONS

1. Ordering of parts and fabrication of fountains and aeration systems will not begin until deposit has been received by LAKE FOUNTAINS. Delay in receipt of deposit may void agreed upon delivery date.
2. Equipment sold by LAKE FOUNTAINS, exclusive of electric lamp bulbs, is warranted to be free from defects in materials and workmanship for a period of three years from receipt of equipment by CUSTOMER. Specifically excluded from this 3-year warranty are pumps, motors and light fixtures, which carry a standard 1-year manufacturer's warranty. The liability is limited to the repair or replacement of such items deemed by LAKE FOUNTAINS to be defective and will not include items damaged by misuse, vandalism, acts of God or other causes. Unless equipment was installed by LAKE FOUNTAINS, within Florida, it is understood that purchaser shall deliver such defective items to LAKE FOUNTAINS for repair and bear all shipping costs to and from site. Any repairs, alterations or modifications made by anyone other than an authorized representative of LAKE FOUNTAINS will void the warranty. Warranty work will not be performed or paid for by LAKE FOUNTAINS unless all past due balances are paid in full. No warranty is made or implied regarding the ability of the equipment to control algae, prevent fish kills, control odors or other performance criteria not directly related to proper mechanical function of the equipment. **Improper electrical hookup by customer's electrician will completely void this warranty.**
3. Items not covered under our warranty will be treated and billed as regular service calls. Examples of non-warranty work include cleaning of light lenses, unclogging of nozzles and filters, valve adjustments, resetting tripped breakers and other common maintenance items.
4. CUSTOMER shall be responsible for providing proper electrical power and performing electrical hookups, including mounting of controls, trenching, conduit and final hookup. All electrical work shall meet all applicable governmental requirements. Said power shall be supplied to a designated site agreed upon by LAKE FOUNTAINS and CUSTOMER and generally within 25' of less of lake or pool edge. In all cases, power supplied should be in accordance with Article 680 and other appropriate provisions of the National Electrical Code including the use of ground fault circuit interrupter-type breakers on each submersible equipment circuit above 15 volts between conductors. It shall be CUSTOMER's responsibility to ensure that proposed equipment to be supplied by LAKE FOUNTAINS meets all other governmental standards, including but not limited to: local electrical codes, building codes, etc. Additionally, CUSTOMER shall be responsible for obtaining any necessary permits.
5. Due to possible electrical shock hazards resulting from improper functioning of defective equipment, LAKE FOUNTAINS strongly advises CUSTOMER and other responsible parties to prohibit swimming and wading in pools or bodies of water in which electrical equipment has been installed. Posted notice is advised.
6. LAKE FOUNTAINS does not assume any liability whatsoever for damages, losses or conditions arising from improper use or maintenance of equipment installed by LAKE FOUNTAINS. Furthermore, LAKE FOUNTAINS assumes no liability whatsoever for damages, losses or conditions arising from equipment purchased from LAKE FOUNTAINS and improperly installed, used or maintained by CUSTOMER or others.
7. LAKE FOUNTAINS agrees to hold CUSTOMER harmless from any loss, damage or claims arising out of the sole negligence of LAKE FOUNTAINS. However, LAKE FOUNTAINS shall in no event be liable to CUSTOMER, or others, for indirect, special or consequential damages.
8. Neither party shall be responsible in damages, penalties or otherwise for any failure or delay in the performance of any of its obligations hereunder caused by strikes, riots, war, acts of God, accidents, governmental orders and regulations, curtailment or failure to obtain sufficient material, or other force majeure condition (whether or not of the same class or kind as those set forth above) beyond its reasonable control and which, by the exercise of due diligence, it is unable to overcome.
9. LAKE FOUNTAINS, at its expense, shall maintain the following insurance coverages: a) workers' compensation with statutory limits, b) automobile and watercraft liability, and c) comprehensive general liability, including products liability and completed operations. Customers requesting to be named as additional insured or requesting hold harmless statements may be billed an additional amount to cover the cost of providing such additional coverage.
10. This Agreement is not assignable by CUSTOMER except upon prior written consent by LAKE FOUNTAINS.
11. This Agreement may not be terminated except by mutual written agreement of both parties. Termination will require a charge equal to time and materials expended up to time of cancellation.
12. Quotations are made and orders accepted on a firm price basis provided customer authorizes shipment and delivery within a period of ninety (90) days after execution of Sales Agreement. Orders shipped after ninety (90) days are subject to prices in effect on date of shipment. All shipments are F.O.B. shipping point.
13. Special or custom orders are not returnable for credit. A special or custom order is defined by LAKE FOUNTAINS as any order deviating from, or modified from, standard items, kits or systems. This shall include any component or system custom built to buyer's specifications. All returns are subject to a restocking fee.
14. This Agreement constitutes the entire agreement of the parties hereto and no oral or written alterations or modifications of the terms contained herein shall be valid unless made in writing and accepted by an authorized representative of both LAKE FOUNTAINS and CUSTOMER.
15. LAKE FOUNTAINS reserves the right to impose a service charge of 1.5 percent per month on past due balances.
16. Should it become necessary for LAKE FOUNTAINS to bring action for collection of monies due and owing under this Agreement, CUSTOMER agrees to pay collection costs, including, but not limited to, reasonable attorneys' fees (including those on appeal) and court costs, and all other expenses incurred by LAKE FOUNTAINS resulting from such collection action.



## SECTION B

## RESOLUTION 2021-02

### **A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE STONEYBROOK SOUTH COMMUNITY DEVELOPMENT DISTRICT DECLARING VACANCY IN SEAT #1 OF THE BOARD OF SUPERVISORS PURSUANT TO SECTION 190.006(3)(b), *FLORIDA STATUTES*; AND PROVIDING AN EFFECTIVE DATE.**

**WHEREAS**, the Stoneybrook South Community Development District (“**District**”) is a local unit of special-purpose government created and existing pursuant to Chapter 190, *Florida Statutes*; and

**WHEREAS**, on Tuesday, November 3, 2020, two (2) members of the Board of Supervisors (“**Board**”) are to be elected by “**Qualified Electors**,” as that term is defined in Section 190.003, *Florida Statutes*; and

**WHEREAS**, the District has published a notice of qualifying period set by the Supervisor of Elections at least two (2) weeks prior to the start of said qualifying period; and

**WHEREAS**, at the close of the qualifying period only one (1) Qualified Elector qualified to run for the two (2) seats available for election by the Qualified Electors of the District; and

**WHEREAS**, pursuant to Section 190.006(3)(b), *Florida Statutes*, the Board shall declare the remaining seat (Seat #1) vacant, effective the second Tuesday following the general election; and

**WHEREAS**, a Qualified Elector is to be appointed to the vacant seats within 90 days thereafter; and

**WHEREAS**, the Board finds that it is in the best interests of the District to adopt this Resolution declaring one seat available for election as vacant.

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

**1. DECLARATION OF VACANCY.** The following seats are hereby declared vacant effective as of November 17, 2020:

Seat #1 (currently Vacant)

**EXISTING BOARD SUPERVISORS REMAIN.** Until such time as the District Board nominates a Qualified Elector to fill the vacancies declared in Section 1 above, the incumbent Board Supervisor of that respective seat shall remain in office.

**2. EFFECTIVE DATE.** This Resolution shall become effective upon its passage.

**PASSED AND ADOPTED** this \_\_\_\_\_ day of \_\_\_\_\_, 2020.

ATTEST:

**STONEYBROOK SOUTH COMMUNITY  
DEVELOPMENT DISTRICT**

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

\_\_\_\_\_  
Chairperson/Vice Chairperson

## SECTION C



# Berger, Toombs, Elam, Gaines & Frank

Certified Public Accountants PL

600 Citrus Avenue  
Suite 200  
Fort Pierce, Florida 34950

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

August 19, 2020

Stoneybrook South Community Development District  
c/o GMS, LLC  
Teresa Viscarra, District Manager  
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 for the General Fund as of and for the year ended September 30, 2020 which collectively comprise the basic financial statements. We are pleased to confirm our acceptance and our understanding of this audit engagement by means of this letter for the year ending September 30, 2020.

Our audit will be conducted with the objective of our expressing an opinion on the financial statements.

## **The Responsibilities of the Auditor**

We will conduct the audit in accordance with auditing standards generally accepted in the United States of America and "Government Auditing Standards" issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

Because of the inherent limitations of an audit, together with the inherent limitations of internal control, an unavoidable risk that some material misstatements may not be detected exists, even though the audit is properly planned and performed in accordance with generally accepted auditing standards. Also, an audit is not designed to detect errors or fraud that are immaterial to the financial statements.

Fort Pierce / Stuart

Member AICPA

Member AICPA Division for CPA Firms  
Private Companies practice Section

Member FICPA





Stoneybrook South Community Development District  
August 19, 2020  
Page 2

In making our risk assessments, we consider internal control relevant to Stoneybrook South Community Development District's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. However, we will communicate to you in writing concerning any significant deficiencies or material weaknesses in internal control relevant to the audit of the financial statements that we have identified during the audit.

We will also communicate to the Board any fraud involving senior management and fraud that causes a material misstatement of the financial statements that becomes known to us during the audit, and any instances of noncompliance with laws and regulations that we become aware of during the audit.

The funds that you have told us are maintained by Stoneybrook South Community Development District and that are to be included as part of our audit are listed below:

1. General Fund
2. Debt Service Fund Series 2013
3. Debt Service Fund Series 2014



Stoneybrook South Community Development District  
August 19, 2020  
Page 3

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

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

1. For the preparation and fair presentations of the financial statements in accordance with accounting principles generally accepted in the United States of America;
2. To evaluate subsequent events through the date the financial statements are issued or available to be issued, and to disclose the date through which subsequent events were evaluated in the financial statements. Management also agrees that it will not evaluate subsequent events earlier than the date of the management representation letter referred to below;
3. For the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error; and
4. To provide us with:
  - a. Access to all information of which management is aware that is relevant to the preparation and fair presentation of the financial statements such as records, documentation and other matters;
  - b. Additional information that we may request from management for the purpose of the audit; and
  - c. Unrestricted access to persons within the entity from whom we determine it necessary to obtain audit evidence.

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

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



## Stoneybrook South Community Development District

August 19, 2020

Page 4

Management is responsible for identifying and ensuring that Stoneybrook South Community Development District complies with the laws and regulations applicable to its activities, and for informing us about all known material violations of such laws or regulations. In addition, management is responsible for the design and implementation of programs and controls to prevent and detect fraud, and for informing us about all known or suspected fraud affecting the entity involving management, employees who have significant roles in internal control, and others where the fraud could have a material effect on the financial statements. Management is also responsible for informing us of its knowledge of any allegations of fraud or suspected fraud affecting the entity received in communications from employees, former employees, analysts, regulators, or others.

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

Stoneybrook South Community Development District agrees that it will not associate us with any public or private securities offering without first obtaining our consent. Therefore, Stoneybrook South Community Development District agrees to contact us before it includes our reports or otherwise makes reference to us, in any public or private securities offering.

Because Berger, Toombs, Elam, Gaines & Frank will rely on Stoneybrook South 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 Stoneybrook South Community Development District's management, which has caused, in any respect, Berger, Toombs, Elam, Gaines & Frank's breach of contract or negligence. This provision shall survive the termination of this arrangement for services.

### **Records and Assistance**

If circumstances arise relating to the condition of the Stoneybrook South Community Development District's records, the availability of appropriate audit evidence, or indications of a significant risk of material misstatement of the financial statements because of error, fraudulent financial reporting, or misappropriation of assets, which in our professional judgment, prevent us from completing the audit or forming an opinion, we retain the unilateral right to take any course of action permitted by professional standards, including declining to express an opinion, issuing a report, or withdrawing from the engagement.

During the course of our engagement, we may accumulate records containing data that should be reflected in the Stoneybrook South 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.



Stoneybrook South Community Development District  
August 19, 2020  
Page 5

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

#### **Other Relevant Information**

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

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

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

Our fees for the services described above are based upon the value of the services performed and the time required by the individuals assigned to the engagement, plus direct expenses. Invoices for fees will be submitted in sufficient detail to demonstrate compliance with the terms of this engagement. Billings are due upon submission. Our fee for the services described in this letter for the year ending September 30, 2020 will not exceed \$3,475, 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. The two annual renewals must be mutually agreed and approved by the Board of Supervisors.

In the event we are requested or authorized by Stoneybrook South 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  
August 19, 2020  
Page 6

### **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.

### **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.

In addition to our report on Stoneybrook South Community Development District's financial statements, we will also issue the following types of reports:

- Reports on internal control and compliance with laws, regulations, and the provisions of contracts or grant agreements. We will report on any internal control findings and/or noncompliance which could have a material effect on the financial statements;
- Management letter required by the Auditor General, State of Florida; and
- Attestation reports required by the Auditor General, State of Florida.

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



Berger, Toombs, Elam,  
Gaines & Frank  
Certified Public Accountants P.C.

Stoneybrook South Community Development District  
August 19, 2020  
Page 7

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

Sincerely,

*Berger Toombs Elam  
Gaines & Frank*

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

Confirmed on behalf of the addressee:

---

---



Judson B. Baggett  
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  
Signed Electronically by Judson B. Baggett, CPA, CVA, Partner and Marci Reutimann, CPA, Partner

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

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

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

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



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

**GMS-SF, LLC  
135 WEST CENTRAL BLVD., SUITE 320  
ORLANDO, FL 32801  
TELEPHONE: 407-841-5524  
EMAIL: GFLINT@GMSCFL.COM**

**Auditor: J.W. Gaines**

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

**Title: Director**

**Date: August 19, 2020**

**District: Stoneybrook South CDD**

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

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

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

# SECTION D



LLS Tax Solutions Inc.  
2172 W. Nine Mile Rd.  
#352  
Pensacola, FL 32534  
Telephone: 850-754-0311  
Email: [liscott@llstax.com](mailto:liscott@llstax.com)

August 13, 2020

Ms. Teresa Viscarra  
Stoneybrook South Community Development District  
c/o Governmental Management Services-CF, LLC  
1408 Hamlin Avenue, Unit E  
St. Cloud, FL 34771

**\$14,785,000**  
**Stoneybrook South Community Development District**  
**(Osceola County, Florida) Special Assessment Bonds,**  
**Series 2014 (Assessment Area Two-A Project)**

Dear Ms. Viscarra:

Attached you will find our arbitrage rebate report for the above-referenced bond issue for the annual period ended June 11, 2020 ("Computation Period"). This report indicates that there is no rebate requirement liability as of June 11, 2020.

The next annual arbitrage rebate calculation date is June 11, 2021. We have provided an engagement letter for the next computation period for you to sign and return. If you have any questions or comments, please do not hesitate to contact me at (850) 754-0311 or by email at [liscott@llstax.com](mailto:liscott@llstax.com).

Sincerely,

*Linda L. Scott*

Linda L. Scott, CPA

cc: Ms. Valerie Barreto, US Bank

***Stoneybrook South  
Community Development  
District***

*\$14,785,000 Stoneybrook South Community  
Development District (Osceola County, Florida) Special  
Assessment Bonds, Series 2014 (Assessment Area Two-  
A Project)*

*For the period ended June 11, 2020*



LLS Tax Solutions Inc.  
2172 W. Nine Mile Rd.  
#352  
Pensacola, FL 32534  
Telephone: 850-754-0311  
Email: liscott@llstax.com

August 13, 2020

Stoneybrook South Community Development District  
c/o Governmental Management Services-CF, LLC  
1408 Hamlin Avenue, Unit E  
St. Cloud, FL 34771

Re: \$14,785,000 Stoneybrook South Community Development District (Osceola County, Florida)  
Special Assessment Bonds, Series 2014 (Assessment Area Two-A Project) ("Bonds")

Stoneybrook South Community Development District ("Client") has requested that we prepare certain computations related to the above-described Bonds for the period ended June 11, 2020 ("Computation Period"). The scope of our engagement consisted of the preparation of computations to determine the Rebate Requirement for the Bonds for the Computation Period as described in Section 148(f) of the Internal Revenue Code of 1986, as amended ("Code"), and this report is not to be used for any other purpose.

In order to prepare these computations, we were provided by the Client with and have relied upon certain closing documents for the Bonds and investment earnings information on the proceeds of the Bonds during the Computation Period. The attached schedule is based upon the aforementioned information provided to us. The assumptions and computational methods we used in the preparation of the schedule are described in the Summary of Notes, Assumptions, Definitions and Source Information. A brief description of the schedule is also attached.

The results of our computations indicate a negative Cumulative Rebate Requirement of \$(1,682,595.18) at June 11, 2020. As such, no amount must be on deposit in the Rebate Fund.

As specified in the Form 8038G, the calculations have been performed based upon a Bond Yield of 5.4541%. Accordingly, we have not recomputed the Bond Yield.

The scope of our engagement was limited to the preparation of a mathematically accurate Rebate Requirement for the Bonds for the Computation Period based on the information provided to us. The Rebate Requirement has been determined as described in the Code, and regulations promulgated thereunder ("Regulations"). We have no obligation to update this report because of events occurring, or information coming to our attention, subsequent to the date of this report.

*LLS Tax Solutions Inc.*

## **SUMMARY OF NOTES, ASSUMPTIONS, DEFINITIONS, SOURCE INFORMATION, AND DESCRIPTION OF SCHEDULE**

Stoneybrook South Community Development District

August 13, 2020

\$14,785,000 Special Assessment Bonds, Series 2014 (Assessment Area Two-A Project)

For the period ended June 11, 2020

### **NOTES AND ASSUMPTIONS**

1. The issue date of the Bonds is June 12, 2014.
2. The end of the first Bond Year for the Bonds is June 11, 2015.
3. Computations of yield are based upon a 30-day month, a 360-day year and semiannual compounding.
4. We have assumed that the only funds and accounts relating to the Bonds that are subject to rebate under Section 148(f) of the Code are shown in the attached schedule.
5. For investment cash flow purposes, all payments and receipts are assumed to be paid or received, respectively, as shown in the attached schedule. In determining the Rebate Requirement for the Bonds, we have relied on information provided by you without independent verification, and we can therefore express no opinion as to the completeness or suitability of such information for such purposes. In addition, we have undertaken no responsibility to review the tax-exempt status of interest on the Bonds.
6. We have assumed that the purchase and sale prices of all investments as represented to us are at fair market value, exclusive of brokerage commissions, administrative expenses, or similar expenses, and representative of arms' length transactions that did not artificially reduce the Rebate Requirement for the Bonds, and that no "prohibited payments" occurred and no "imputed receipts" are required with respect to the Bonds.
7. Ninety percent (90%) of the Rebate Requirement as of the next "computation date" ("Next Computation Date") is due to the United States Treasury not later than 60 days thereafter ("Next Payment Date"). (An issuer may select any date as a computation date, as long as the first computation date is not later than five years after the issue date, and each subsequent computation date is no more than five years after the previous computation date.) No other payment of rebate is required prior to the Next Payment Date. The Rebate Requirement as of the Next Computation Date will not be the Rebate Requirement reflected herein, but will be based on future computations that will include the period ending on the Next Computation Date. If all of the Bonds are retired prior to what would have been the Next Computation Date, one hundred percent (100%) of the unpaid Rebate Requirement computed as of the date of retirement will be due to the United States Treasury not later than 60 days thereafter.
8. For purposes of determining what constitutes an "issue" under Section 148(f) of the Code, we have assumed that the Bonds constitute a single issue and are not required to be aggregated with any other bonds.

**SUMMARY OF NOTES, ASSUMPTIONS, DEFINITIONS, SOURCE INFORMATION, AND DESCRIPTION OF SCHEDULE**

Stoneybrook South Community Development District

August 13, 2020

\$14,785,000 Special Assessment Bonds, Series 2014 (Assessment Area Two-A Project)

For the period ended June 11, 2020

**NOTES AND ASSUMPTIONS (cont'd)**

9. The accrual basis of accounting has been used to calculate earnings on investments. Earnings accrued but not received at the last day of the Computation Period are treated as though received on that day. For investments purchased at a premium or a discount (if any), amortization or accretion is included in the earnings accrued at the last day of the Computation Period. Such amortization or accretion is computed in such a manner as to result in a constant rate of return for such investment. This is equivalent to the "present value" method of valuation that is described in the Regulations.
10. No provision has been made in this report for any debt service fund. Under Section 148(f)(4)(A) of the Code, a "bona fide debt service fund" for public purpose bonds issued after November 10, 1988 is not subject to rebate if the average maturity of the issue of bonds is at least five years and the rates of interest on the bonds are fixed at the issue date. It appears and has been assumed that the debt service fund allocable to the Bonds qualifies as a bona fide debt service fund, and that this provision applies to the Bonds.
11. The Assessment Area Two-A Bonds are being issued to provide funds to the District that will be used to: (i) pay the costs of certain offsite road way improvements, stormwater management and control facilities, including earthwork and acquisition of certain interest in land, water and wastewater systems, landscaping and irrigation in public rights-of-way, entrance features, and related soft and incidental costs (collectively, the "Assessment Area Two-A Project"), (ii) fund the Assessment Area Two-A Reserve Account of the Reserve Fund in an amount equal to the Assessment Area Two-A Reserve Requirement, (iii) pay interest on the Assessment Area Two-A Bonds through at least November 1, 2014, and (iv) pay the costs of issuance of the Assessment Area Two-A Bonds.

**SUMMARY OF NOTES, ASSUMPTIONS, DEFINITIONS, SOURCE INFORMATION, AND  
DESCRIPTION OF SCHEDULE**

Stoneybrook South Community Development District

August 13, 2020

\$14,785,000 Special Assessment Bonds, Series 2014 (Assessment Area Two-A Project)

For the period ended June 11, 2020

**DEFINITIONS**

1. *Bond Year*: Each one-year period that ends on the day selected by the Client. The first and last Bond Years may be shorter periods.
2. *Bond Yield*: The yield that, when used in computing the present value (at the issue date of the Bonds) of all scheduled payments of principal and interest to be paid over the life of the Bonds, produces an amount equal to the Issue Price.
3. *Allowable Earnings*: The amount that would have been earned if all nonpurpose investments were invested at a rate equal to the Bond Yield, which amount is determined under a future value method described in the Regulations.
4. *Computation Date Credit*: A credit allowed by the Regulations as a reduction to the Rebate Requirement on certain prescribed dates.
5. *Rebate Requirement*: The excess of actual earnings over Allowable Earnings and Computation Date Credits.
6. *Issue Price*: Generally, the initial offering price at which a substantial portion of the Bonds is sold to the public. For this purpose, 10% is a substantial portion.



**SUMMARY OF NOTES, ASSUMPTIONS, DEFINITIONS, SOURCE INFORMATION, AND  
DESCRIPTION OF SCHEDULE**

Stoneybrook South Community Development District

August 13, 2020

\$14,785,000 Special Assessment Bonds, Series 2014 (Assessment Area Two-A Project)

For the period ended June 11, 2020

**SOURCE INFORMATION**

Bonds

Source

Closing Date

Form 8038G

Bond Yield

Form 8038G

Investments

Source

Principal and Interest Receipt Amounts  
and Dates

Trust Statements

Investment Dates and Purchase Prices

Trust Statements

**SUMMARY OF NOTES, ASSUMPTIONS, DEFINITIONS, SOURCE INFORMATION, AND  
DESCRIPTION OF SCHEDULE**

Stoneybrook South Community Development District

August 13, 2020

\$14,785,000 Special Assessment Bonds, Series 2014 (Assessment Area Two-A Project)

For the period ended June 11, 2020

**DESCRIPTION OF SCHEDULE**

**SCHEDULE 1 - REBATE REQUIREMENT CALCULATION**

Schedule 1 sets forth the amount of interest receipts and gains/losses on sales of investments and the calculation of the Rebate Requirement.

\$14,785,000 STONEYBROOK SOUTH COMMUNITY DEVELOPMENT DISTRICT (OSCEOLA COUNTY, FLORIDA)  
SPECIAL ASSESSMENT BONDS, SERIES 2014 (ASSESSMENT AREA TWO-A PROJECT)

SCHEDULE 1 - REBATE REQUIREMENT CALCULATION

6 / 12 / 2014      ISSUE DATE  
6 / 12 / 2019      BEGINNING OF COMPUTATION PERIOD  
6 / 11 / 2020      COMPUTATION DATE

DATE	FUND/ACCOUNT	INVESTMENT VALUE AT COMPUTATION DATE	EARNINGS ON INVESTMENTS	OTHER DEPOSITS (WITHDRAWALS)	FUTURE VALUE AT BOND YIELD 5.4541%	ALLOWABLE EARNINGS
6 / 12 / 2019	BEGINNING BALANCE		0.00	603,877.85	637,167.80	33,289.95
6 / 12 / 2019	INTEREST ACCRUAL REVERSAL		(401.89)	0.00	0.00	0.00
7 / 1 / 2019	RESERVE ACCOUNT		1,104.98	0.00	0.00	0.00
8 / 1 / 2019	RESERVE ACCOUNT		1,135.02	0.00	0.00	0.00
9 / 3 / 2019	RESERVE ACCOUNT		1,025.48	0.00	0.00	0.00
10 / 1 / 2019	RESERVE ACCOUNT		977.53	0.00	0.00	0.00
11 / 1 / 2019	RESERVE ACCOUNT		896.79	0.00	0.00	0.00
12 / 2 / 2019	RESERVE ACCOUNT		782.77	0.00	0.00	0.00
1 / 2 / 2020	RESERVE ACCOUNT		776.30	0.00	0.00	0.00
2 / 3 / 2020	RESERVE ACCOUNT		759.13	0.00	0.00	0.00
3 / 2 / 2020	RESERVE ACCOUNT		709.32	0.00	0.00	0.00
3 / 20 / 2020	RESERVE ACCOUNT		0.00	(11,643.28)	(11,785.11)	(141.83)
4 / 1 / 2020	RESERVE ACCOUNT		390.80	0.00	0.00	0.00
5 / 1 / 2020	RESERVE ACCOUNT		79.92	0.00	0.00	0.00
6 / 1 / 2020	RESERVE ACCOUNT	600,510.85	40.13	0.00	0.00	0.00
			8,276.28	592,234.57	625,382.69	33,148.12
	ACTUAL EARNINGS		8,276.28			
	ALLOWABLE EARNINGS		33,148.12			
	REBATE REQUIREMENT		(24,871.84)			
	FUTURE VALUE OF 6/11/2019 CUMULATIVE REBATE REQUIREMENT		(1,655,963.34)			
	COMPUTATION DATE CREDIT		(1,760.00)			
	CUMULATIVE REBATE REQUIREMENT		(1,682,595.18)			

## SECTION VI

# SECTION D

# Stoneybrook South

## Community Development District



October 5, 2020

Alan Scheerer - Field Services Manager  
GMS

Stoneybrook South  
Community Development District

Field Management Report

October 5, 2020

To: George Flint  
District Manager

From: Alan Scheerer  
Field Services Manager

RE: Stoneybrook South CDD- October 5, 2020

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.



## Irrigation Repairs



Irrigation Inspections ongoing. Repairs made as needed.





# Completed Items

## Raised sidewalks/cart path



Concrete work continues on cart path from Hole 13 to 14. Tree roots are the cause of the issue.



## Archway lighting



The Archway and landscaping lights were tested. All working as of this report



# Completed Items

## Lake Fountains



All lake fountains are working as of this report.



## Mulch



Mulch installation is underway community wide.



## Conclusion

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

Staff will continue to monitor sidewalks conditions. We will repaire additional sidewalks as weather permits.

DTE removed diseased palms on Double Eagle Drive.

DTE's F&P team are treating turf weeds.

DTE detail crews working on removing tree suckers, trimming hedges, liming up street trees.

DTE will begin cleanup of Roebelini palms within the community.

DTE will start applying the fall granular fertilizer throughout the community.

DTE will be replacing annuals next month. Exact date is not know.

Non specialty palms were trimmed in August and September

All four fountains are working as of this report.

All entry monuments are scheduled to be pressure washed next month.

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