

***Stoneybrook South
Community Development
District
Agenda***

October 6, 2025

AGENDA

Stoneybrook South

Community Development District

219 E. Livingston Street, Orlando, Florida 32801

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

September 29, 2025

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 6, 2025 at 10:00 a.m. at the Oasis Club at ChampionsGate, 1520 Oasis Club Blvd., ChampionsGate, FL 33896.**

Call-in Information for Members of Public:

Dial-in Number: (267) 930-4000

Participate Code: 876-571

Following is the advance agenda for the regular meeting:

Board of Supervisors Meeting

1. Roll Call
2. Public Comment Period
3. Business Administration
 - A. Approval of the Minutes of the August 4, 2025 Board of Supervisors Meeting
 - B. Consideration of Check Register
 - C. Balance Sheet and Income Statement
4. Business Items
 - A. Consideration of Engagement Letter for Professional Audit Services from Grau & Associates
5. Staff Reports
 - A. District Counsel
 - B. District Engineer
 - C. District Manager
 - D. Field Manager
6. Supervisor's Requests
7. Adjournment

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

Sincerely,

SECTION III

SECTION A

**MINUTES OF MEETING
STONEBROOK SOUTH
COMMUNITY DEVELOPMENT DISTRICT**

The regular meeting of the Board of Supervisors of the Stoneybrook South Community Development District was held Monday, **August 4, 2025**, at 10:00 a.m. at Oasis Club at ChampionsGate, 1520 Oasis Club Blvd., ChampionsGate, Florida.

Present and constituting a quorum:

Chris Manjourides	Chairman
Terry Siron	Vice Chairman
Ron Phillips <i>by phone</i>	Assistant Secretary
Larry Bickel	Assistant Secretary
Gerard Knights	Assistant Secretary

Also present were:

Jeremy LeBrun	District Manager GMS
Alan Scheerer	Field Manager
Vivek Babbar <i>via phone</i>	District Counsel
Casey Hallman	Floralawn
Jason Algood <i>via phone</i>	District Engineer

FIRST ORDER OF BUSINESS

Roll Call

Mr. LeBrun called the meeting to order at 10:00 a.m. Four Supervisors were in attendance, constituting a quorum. And one joined by phone.

SECOND ORDER OF BUSINESS

Public Comment Period

Mr. LeBrun: Next, we have our public comment period. This is the time for members of the public to make a statement to the Board. We just ask that you state your name and address, if you are a resident and keep under three minutes. Are there any members of the public that wish to make a statement? Hearing no comments, we will move on to the next item.

THIRD ORDER OF BUSINESS**Business Administration****A. Approval of the Minutes of the June 2, 2025, Board of Supervisors Meeting**

Mr. LeBrun: Item number three is business administration. The first is 3A, the approval of the minutes of the June 2, 2025, Board of Supervisors meeting. Those were circulated previously. We are happy to take any revisions, if you don't have any I just need a motion to approve those minutes.

On MOTION by Mr. Bickel, seconded by Mr. Siron, with all in favor, the Minutes of the June 2, 2025 Board of Supervisors Meeting, were approved.

B. Consideration of Check Register

Mr. LeBrun: Next is the consideration of the check register. This starts on page 21 of your electronic agendas from our general fund. We have checks 233 through 260 total. There is \$142,375.64 for the payroll fund. You have checks 50138 through 50141 total. There is \$663.80 grand total for our check register. Our grand total is \$143,039.44. Behind that, you have your line-by-line register which shows all of those checks. I can take any questions on it, if you don't have any questions we just need a motion to approve the check register.

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

Mr. LeBrun: Behind that, you have your unaudited financials. It's through June 30, 2025. No action is required on the Board's part. That's just there to show you your actuals through June 30th.

FOURTH ORDER OF BUSINESS**Public Hearing**

Mr. LeBrun: That brings down item number four, our public hearing section. There are two items for this public hearing. First, I just need a motion to open the public hearing.

On MOTION by Mr. Knights, seconded by Mr. Siron, with all in favor, Opening the Public Hearing, was approved.

A. Consideration of Resolution 2025-05 Adopting the Fiscal Year 2026 Budget and Relating to the Annual Appropriations

Mr. LeBrun: I'll go through Resolution 2025-05. This is to adopt the Fiscal Year 2026 budget. The Board previously approved a proposed budget and there is no assessment increases proposed. Everything will stay the same as it was, which is good news. Not much change at all to the budget since the Board approved the proposed budget. You'll see some updated actuals there and then the projected update as well. On page 44 you'll see your revenues there. There is a small carry forward surplus predicted. We still have two months left in the fiscal year, so expenses may pop up, but as of now, we're looking good with budget to actuals. Below that you'll see your administrative costs are detailed there. You'll see your operations and maintenance. That's just all the different items that the District is in charge of owning and maintaining for the year. If you keep scrolling down on page 45, you'll see the assessment chart which illustrates there's no assessment increase for the owners. At the bottom of page 45 is the cost split. Ordinarily there's a cost share agreement between the two CDDs that just helps with economy of scale, cost and splitting different things. That was approved some time ago, and that just shows the breakdown there. Page 46 you have where your narrative starts. On page 54 you'll see the capital reserve fund, you have a very healthy capital reserve fund. That is for use for any capital improvements or repairs that may be needed.

On MOTION by Mr. Knights, seconded by Mr. Bickel, with all in favor, Resolution 2025-05 Adopting the Fiscal Year 2026 Budget and Relating to the Annual Appropriations, was approved.

B. Consideration of Resolution 2025-06 Imposing Special Assessments and Certifying an Assessment Roll

Mr. LeBrun: The second part of the public hearing is consideration Resolution 2025-06, imposing special assessments and certifying an assessment roll. The Board just adopted the budget for Fiscal Year 2026. This resolution is just the mechanism for funding that budget, essentially approving those special assessments and then certifying an assessment roll. That is what's used to collect those assessments through the tax collector. I'll ask the public if they have any comments on Resolution 2025-06. Hearing no audience comments, we'll bring it back to the Board for consideration.

On MOTION by Mr. Siron, seconded by Mr. Knights, with all in favor, Resolution 2025-06 Imposing Special Assessments and Certifying an Assessment Roll, was approved.

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

On MOTION by Mr. Knights, seconded by Mr. Siron, with all in favor, Closing the Public Hearing was approved.

FIFTH ORDER OF BUSINESS

Business Items

A. Approval of Fiscal Year 2026 Meeting Schedule

Mr. LeBrun: That brings us down the proposed Fiscal Year 2026 meeting schedule. It is the same schedule the Board has been using which seems to work pretty well. You'll see those dates listed there. We just need a motion to approve the Fiscal Year 2026 meetings.

On MOTION by Mr. Knights, seconded by Mr. Siron, with all in favor, the Fiscal Year 2026 Meeting Schedule, was approved.

SIXTH ORDER OF BUSINESS

Staff Reports

A. District Counsel

Mr. LeBrun: Vivek, do we still have you on the phone?

Mr. Babbar: Yes, nothing to report.

B. District Engineer

i. Presentation of Annual Engineer's Report

Mr. LeBrun: That brings us down to our District Engineer. Jason? We still have you. We do have the annual engineer's report. It is on the agenda. I didn't know if you wanted to provide any feedback or anything else on it.

Mr. Algood: Yeah, this is the first time going through and reviewing the systems and infrastructure. Everything looked pretty good to me as a whole. I'm still learning everything that's out there, it's a lot. But generally speaking, looks like everything is being maintained well.

Mr. LeBrun: Board members, on page 116 you'll see a summary letter from the engineer saying that the systems are functioning and the Board is budgeting correctly for any unforeseen issues and maintenance.

On MOTION by Mr. Siron, seconded by Mr. Knights, with all in favor, Accepting the Annual Engineer's Report, was approved.

C. District Manager

i. District Goals and Objectives

a. Presentation of Fiscal Year 2025 Authorizing Chair to Execute

Mr. LeBrun: That brings us down to our District Manager's report. The first item is the presentation of the Fiscal Year 2025 goals and then authorizing the Chair to execute those. You'll see the goals for this current fiscal year that ends September 30th. The Board recalls last legislative session there was new laws that require CDDs to develop annual goals and objectives. The Board previously approved those for this year. This is just kind of reminding us of those goals and objectives. They are already approved. You'll see the signature there. District staff will certify that we met all those goals and currently we're on track to hit every single one of them. After that's approved, we will post those to our website. That was a requirement is to make sure your goals are posted to the website, and then they have those measurements and standards in there. Then if the Board's okay with it, since we may or may not meet before we're going to put them on the website, this is just authorizing the Chair to sign off on those goals after September 30th.

On MOTION by Mr. Siron, seconded by Mr. Knights, with all in favor, Accepting the Fiscal Year 2025 Goals and Objectives and Authorizing Chair to Execute, was approved.

b. Adoption of Fiscal Year 2026 Goals and Objectives

Mr. LeBrun: You also have the adoption of the Fiscal Year 2026 goals. Those are right below the 2025 goals. We've actually just readopted the same goals. We can certainly change them, but these have worked pretty well. They follow state statute.

On MOTION by Mr. Siron, seconded by Mr. Knights, with all in favor, Adoption of the Fiscal Year 2026 Goals and Objectives , was approved.
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D. Field Manager

Mr. LeBrun: You have your field manager's report in your agenda. There are also a couple proposals that are in there that Alan will go through and make sure the Board is aware of those. That field manager report starts on page 130.

Mr. Scheerer: You've seen this field manager report time and time again. Not much has changed. I did however, come in this morning and notice that the lower portion of the architectural fountain is not pumping this morning. I'm not sure why, it was working fine last week, but I've sent an email to Cascade and hopefully they'll get out of here as quickly as possible. The sign lights, all the ChampionsGate letters are all working. Also last week when I came in about 7:30, I noticed the 27 entrance was out. I went ahead and turned them on, made sure everything was working, made sure the time was adjusted. Came back again this morning, checked it again, came back for the meeting. The timer's bad, so I've already got a new timer on order. We'll get that timer. Basically it's just not advancing the clock, so we can't get the lights to come on. I turned them on to this morning so they're going to stay on and hopefully the guys will get out later today or sometime tomorrow to change that out. Those are a couple of the biggest things that you've probably seen there.

Mr. Manjourides: Those lights, they're not in the same circuit as the fountain?

Mr. Scheerer: No, I guess that's the north side as you're exiting to 27. I met out here last week with the electrician and it just so happens the irrigation was on and I got an impact that seems to be hitting the back of the meter can. So that may have something to do with it.

Mr. Manjourides: It could be all the lightning we've been having too.

Mr. Scheerer: Yeah, I don't know what's going on out here because where I live I'm not getting any of that. Something is tripping it. Whether it's a power surge, whether it's irrigation. We've installed multiple fountains throughout both CDDs and I met with Knob and Electric. We opened up the starter box it's got a little rust and corrosion in it. We're going to look at replacing that as well.

Mr. Manjourides: There's a rain sensor there too, right?

Mr. Scheerer: Yeah. Because there's an irrigation clock there.

Mr. Manjourides: I was wondering if maybe that is on the same circuit?

Mr. Scheerer: The rain sensor comes from the same breaker panel.

Mr. Manjourides: But it's on a different breaker?

Mr. Scheerer: It's on a different breaker.

Mr. Manjourides: Okay.

Mr. Scheerer: Yeah, and that voltage is a really low voltage.

Mr. Manjourides: Okay.

Mr. Scheerer: All it's doing is collecting the water.

Mr. Manjourides: I understand that. What's tripping it?

Mr. Scheerer: Well, we're working on that. That's why I met with Knob and Electric last week. He took a look at it. What he'd really like to do is take that whole box set up and move it behind the wall. But I told him I don't want to get into a \$10,000 expense right now. We can look at it for 2027 or we can look to put something to shield around that. Casey doesn't know that yet. He and I met earlier in the week before I noticed the water was on. So I'll work with Casey, we'll work with the electrician and we'll see what's going on.

Mr. Manjourides: That motor on that, is that the one that we replaced?

Mr. Scheerer: That one wasn't a motor issue. That was the main breaker panel box.

Mr. Manjourides: I thought one of them was one of the fountains. We replaced one of the motors.

Mr. Scheerer: It's possible. I couldn't tell you off the top of my head. We replaced a couple of pumps. The pump is separate from the motor.

Mr. Manjourides: Okay. I just thought we did it years ago.

Mr. Scheerer: Well, we did a lot of work to it electrically just within the last three weeks.

Mr. Manjourides: But work you did was across the street.

Mr. Scheerer: Yes, that's correct.

Mr. Manjourides: And that was a breaker that goes to the other breaker.

Mr. Scheerer: It's a little complicated. So each fountain has a starter box, a breaker box, and its own electrical panel that has two lighting, two timers in them. One of them operates your lights, the other one operates the actual fountain itself

Mr. Manjourides: They're talking about the one near the fountain.

Mr. Scheerer: No, I'm talking about the one over across from the guard house. There are two sets of those. One for the south side fountain, one for the north side fountain. The work we did was for the north side fountain, but it's next to the main transformer. If you recall, I reported that there was some corrosion on the actual transformer itself, which we've reached out to utility

company because it's theirs. We can't do any work on that. They have to come out and do it. There's some gaps, some holes, some creases, and they're going to have to come out who knows when to try to disconnect all that if it's what they choose to do and reset a brand new or repair that transformer box.

Mr. Manjourides: Okay.

Mr. Scheerer: But if anybody ever wants to meet with me, I'll be happy to go out there with you, show you where everything's at. If you're interested. I don't want you doing the work. That's what I'm here for.

Mr. Manjourides: No, I was just wondering.

Mr. Manjourides: When do they clean the fountain?

Mr. Scheerer: The architectural fountain, it's monthly.

Mr. Manjourides: Is it the beginning of the month?

Mr. Scheerer: I don't know the exact timing .

Mr. Manjourides: Because about last week you could see that it was starting to get clogged because it was trickling. I was saying, well, it's the beginning of the month, maybe they're coming to clean it. But I didn't know whether they had been just out there. This is the one in the traffic circle.

Mr. Scheerer: Yes, the architectural fountain.

Mr. Manjourides: Yeah. Could you get the schedule sorted? If I see it and I know it's coming up to cleaning, I won't worry about it. But if they just cleaned it, I would say that there's something wrong.

Mr. Scheerer: Yes. I know we replaced a lower bowl or the upper bowl. We replaced the pump on one of those recently.

Mr. Manjourides: Okay.

Mr. Scheerer: I meet with Casey all the time, regularly. We take care of whatever we need to. We do have a handful of those pine trees, over the past few years, we've had these pine trees dying. We have more that are starting to go. I'm working with Casey and FloraLawn to get that resolved.

Mr. Manjourides: Is there any replacement for them?

Mr. Scheerer: I wouldn't put a pine tree back in there.

Mr. Manjourides: No, I know, but I was just wondering.

Mr. Scheerer: At this time, we're not even looking at replacing them. If we put another pine tree in it's just going to jump to that tree again. It won't last. We don't have a plan right now, but we can certainly look at that in the near future. So we did get the lights repaired at the entrance off of Westside Boulevard. We had the electrician out last week and he finally located the break and the wire. He got the wire fixed and we came out on Friday and put the new lights in. I did check them again this morning. All the up lighting, landscape light on the entry side of west side Boulevard.

Mr. Manjourides: I saw you took out that those two poles that they had on where the bushes were on Moon Valley. You took them out?

Mr. Scheerer: Yeah, the two poles at the cul-de-sac. They're claiming that people are using that to drive in and out of the community. So what we did it was on CDD side we removed the post. They can put them on HOA property if they want. And we replaced all the bushes.

Mr. Manjourides: Good. I saw you replaced the bushes. Yeah. What cul-de-sac was that in? It's on the west side going out towards Ronald Reagan on the right. Someone had put two four by four posts so that they can go out.

Mr. Scheerer: We're going to have to keep an eye on it because they're not like seven foot tall. They're brand-new posts. But apparently according to the HOA people are using as a cut through. They are breaking in.

Mr. Bonin: So it's a retreat owner putting those six-by-six posts in.

Mr. Scheerer: Castle Group.

Mr. Manjourides: It's the management company.

Mr. Bonin: And they're allowing people to drive through there.

Mr. Scheerer: They're trying to put it there to keep people from driving. I would have done it a little differently because I would have put a bigger pole and I would have put it on the ground about 18 inches tall. This way when they come over, it takes off the front end of their car. One of the big hot topic items around here are the columns on Bella Cita and on Highway 27. Included in your agenda pack is a quote from Dellinger Construction. We reached out to three different companies. Dellinger was the only one that replied in time for this agenda. I can tell you that we had a similar experience at another CDD in Orlando. Dellinger was awarded the contract for that work and they did an amazing job and they came in on budget. As you see, there's two prices on

this particular proposal. The first one is for \$36,250. That one will cover the Oasis Club entrance. The Oasis Club is nowhere near as bad as the Bella Cita entrance, which is why Bella Cita is more.

Mr. Manjourides: Okay.

Mr. Scheerer: They're going to replace the bands. The gates they're talking about on those are those decorative gates that are on there. That's all going to be repainted. It's paint repair next to existing color, clean up the construction debris. We don't need any permits, to my knowledge, because it's a repair and not a new build. You have the funding in your capital reserve. You could do both right now if you'd like to do it, which would be my recommendation.

Mr. Manjourides: So this is for the three entrances, right?

Mr. Scheerer: No, it's two entrances. This one's done. There's nothing over here. It's not west side and Oasis Boulevard. It should have been Dunes or whatever you're calling it. Highway 27 and Bella Cita and Oasis.

Mr. Manjourides: Oh, so it's just two entrances? Just the two.

Mr. Scheerer: Yes, sir. It's the Bella Cita and the Highway 27.

Mr. Manjourides: Okay. Are you going to keep an eye on them?

Mr. Scheerer: They know me. Trust me. We did a hundred plus odd thousand dollars with these guys just probably four or five months ago and they did a great job. They were on top of everything. They had proper MOT, maintenance of traffic. They had proper safety equipment. We're going to have to work through some traffic issues and stuff with the school going on. We'll make sure that we have multiple pre construction meetings with these guys. We also had some really good post punch list items we went through after the work was done. We came up with a punch list of things that needed to be fixed, corrected, or whatever wasn't done. They took care of that before we issued final payment.

Mr. Manjourides: Okay. Well, I vote to go ahead with this.

Mr. Morgan: You're good with everything.

Mr. Scheerer: Yeah.

Mr. Manjourides: I'll make a motion to approve and submit a second.

Mr. LeBrun: We have a motion and a second to approve the proposal from Dellinger to repair both of those Entrances.

On MOTION by Mr. Manjourides, seconded by Mr. Siron, with all in favor, the Proposal for the Column Repairs, was approved.

Mr. Scheerer: The last item in here is just a renewal item with Lake Doctors to take care of the four retention ponds that they've been maintaining here for quite a number of years. The numbers were allocated for in the 2026 budget as well. This contract will go into effect October 1, 2025, and it'll expire September 30, 2026. We're just looking for a motion to renew.

Mr. Manjourides: And they come every month. They come monthly and they just do their inspection?

Mr. Scheerer: They come monthly. They'll spray any nuisance, exotic, invasive weed. Anything that's coming out. You don't have a whole lot. Our biggest issue is algae right now, and that's weather conditions.

Mr. Manjourides: Yeah.

Mr. Scheerer: We're in a blackout period, so you can't really fertilize. You do have St. Augustine grass on the ponds up off 27. You have the ones over here off of West Side Boulevard. So those aren't irrigated. Those on 27 are irrigated. So we can't put any fertilizer down right now, which is okay. You don't have a problem. I think the turf looks really good, but those nutrients that end up flowing into the pond is what creates a lot of your aquatic problems in there with algae and stuff like that. But we have no cattail. We have no pennywort. We have no primrose willow. None of these invasives. Those aren't anything that we want. And this is just a renewal. That's it. That will extend them for no change from last year, just a little bit in the pricing. We took care of that in the budget for 2026. It's been funded for next year. This won't start until October 1st. We're just getting ahead of the game because we know you folks meet like every other month.

Mr. Manjourides: Seems reasonable to me.

Mr. Knights: Yeah, I do have one comment. I think the ponds have been functioning very, very well or the fountains. We haven't had the complaints over time that we've had in the past. So thank you for that.

Mr. Scheerer: Yes, sir.

Mr. Knights: Hurricane preparedness. I guess anything we can do with the pond. Is it just going to continue to flood and all that sort of thing?

Mr. Scheerer: Ponds are only going to hold so much water. I'm not the engineer. I know we have the engineer on the phone, but since I've been here, I really haven't seen any flooding issues or any impacts here like you see kind of on Whistling Straits.

Mr. Knights: Exactly. It's more so on that side.

Mr. Scheerer: It's more so on that side. These ponds I think are operating just fine. I think they're deep enough and big enough that you have a lot of capacity. I really have never seen a problem. I think these ponds are in great shape.

On MOTION by Mr. Manjourides, seconded by Mr. Knights, with all in favor, the Water Management Agreement with the Lake Doctor, Inc., was approved.

SEVENTH ORDER OF BUSINESS

Supervisor's Request

Mr. LeBrun: There's no other requests.

EIGHTH ORDER OF BUSINESS

Adjournment

Mr. LeBrun: I just need a motion to adjourn.

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

Secretary/Assistant Secretary

Chairman/Vice Chairman

SECTION B

Stoneybrook South

Community Development District

Summary of Invoices

September 1, 2025 - September 29, 2025

Fund	Date	Check No.'s	Amount
General Fund	9/4/25	271-273	\$ 21,566.86
	9/18/25	274-277	6,894.44
	9/22/25	278	27,139.00
	9/25/25	279	180.00
			\$ 55,780.30
Capital Reserve	9/2/25	4	\$ 39,776.88
			\$ 39,776.88
TOTAL			\$ 95,557.18

AP300R		YEAR-TO-DATE ACCOUNTS PAYABLE PREPAID/COMPUTER CHECK REGISTER					RUN 9/29/25		PAGE 1		
*** CHECK DATES 09/01/2025 - 09/29/2025 ***		GENERAL FUND									
		BANK B GENERAL FUND									
CHECK DATE	VEND#	INVOICE.....		...EXPENSED TO...		VENDOR NAME		STATUS	AMOUNT	CHECK.....	
		DATE	INVOICE	YRMO	DPT ACCT# SUB SUBCLASS					AMOUNT	#
9/04/25	00056	9/01/25	34191	202509	320-53800-46200			*	9,765.97		
			LANDSCAPE MAINT SEP25								
		9/01/25	34191	202509	300-13100-10100			*	11,464.39		
			LANDSCAPE MAINT SEP25								
						FLORALAWN 2 LLC				21,230.36	000271
9/04/25	00011	8/27/25	27039	202507	310-51300-31500			*	152.50		
			REV.FINAL BUDGET/ASMT LVY								
						STRALEY ROBIN VERICKER PA				152.50	000272
9/04/25	00012	9/01/25	304756B	202509	320-53800-47000			*	84.64		
			MTHLY WATER MGMT SEP25								
		9/01/25	304756B	202509	300-13100-10100			*	99.36		
			MTHLY WATER MGMT SEP25								
						THE LAKE DOCTORS, INC.				184.00	000273
9/18/25	00001	9/01/25	239	202509	320-53800-12000			*	1,536.17		
			FIELD MANAGEMENT SEP25								
		9/01/25	239A	202507	310-51300-42000			*	1.02		
			USPS-MAIL 941 FORM TO IRS								
		9/01/25	240	202509	310-51300-34000			*	3,750.00		
			MANAGEMENT FEES SEP25								
		9/01/25	240	202509	310-51300-35200			*	105.00		
			WEBSITE ADMIN SEP25								
		9/01/25	240	202509	310-51300-35100			*	157.50		
			INFORMATION TECH SEP25								
		9/01/25	240	202509	310-51300-31300			*	525.00		
			DISSEMINATION FEE SEP25								
		9/01/25	240	202509	310-51300-51000			*	.30		
			OFFICE SUPPLIES								
		9/01/25	240	202509	310-51300-42000			*	7.15		
			POSTAGE								
						GOVERNMENTAL MANAGEMENT SERVICES				6,082.14	000274
9/18/25	00042	9/15/25	2101	202509	320-53800-47300			*	322.00		
			PRS.WSH/TREAT-RNDABT/CURB								
		9/15/25	2101	202509	300-13100-10100			*	378.00		
			PRS.WSH/TREAT-RNDABT/CURB								
						PRESSURE WASH THIS				700.00	000275
9/18/25	00032	9/09/25	09092025	202509	300-20700-10100			*	72.03		
			FY25 DEBT SRVC SER2014								
						STONEYBROOK SOUTH CDD C/O USBANK				72.03	000276
9/18/25	00032	9/09/25	09092025	202509	300-20700-10200			*	40.27		
			FY25 DEBT SRVC SER2023								
						STONEYBROOK SOUTH CDD C/O USBANK				40.27	000277
						SSTH STONE SOUTH TVISCARRA					

CHECK DATE	VEND#	INVOICE..... DATE INVOICE	...EXPENSED TO... YRMO DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	CHECK..... AMOUNT #
9/22/25	00047	9/19/25 29724	202509 300-15500-10000		*	7,273.00	
		FY26 GEN.LIAB/PUBLIC OFFC			*	9,138.36	
		9/19/25 29724	202509 300-15500-10000		*	10,727.64	
		FY26 PROPERTY INSURANCE			*		
		9/19/25 29724	202509 300-13100-10100		*		
		FY26 PROPERTY INSURANCE					
EGIS INSURANCE & RISK ADVISORS						27,139.00	000278
9/25/25	00044	8/22/25 17500	202508 320-53800-47100		*	82.80	
		CLN FOUNTAINS IN POND 3&4			*	97.20	
		8/22/25 17500	202508 300-13100-10100		*		
		CLN FOUNTAINS IN POND 3&4					
LAKE FOUNTAINS AND AERATION, INC.						180.00	000279
TOTAL FOR BANK B						55,780.30	
TOTAL FOR REGISTER						55,780.30	

SSTH STONE SOUTH TVISCARRA

CHECK DATE	VEND#	INVOICE..... DATE INVOICE	...EXPENSED TO... YRMO DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	CHECK..... AMOUNT #
9/02/25	00004	8/28/25	2025-819 202508 320-53800-60000 50%DEP-COLUMN REPAIR-ENTR		*	18,297.36	
		8/28/25	2025-819 202508 300-13100-10100 50%DEP-COLUMN REPAIR-ENTR		*	21,479.52	
DEHLINGER CONSTRUCTION LLC							39,776.88 000004

TOTAL FOR BANK D						39,776.88	
TOTAL FOR REGISTER						39,776.88	

SECTION C

Stoneybrook South
Community Development District

Unaudited Financial Reporting
August 31, 2025



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Stoneybrook South
Community Development District
Balance Sheet
August 31, 2025

	<i>General Fund</i>	<i>Capital Reserve Fund</i>	<i>Debt Service Fund</i>	<i>Totals Governmental Funds</i>
Assets:				
Cash - SouthState Bank	\$ 214,973	\$ 322,300	\$ -	\$ 537,273
Investments:				
Series 2014				
Reserve	-	-	610,706	610,706
Revenue	-	-	1,498,543	1,498,543
Series 2023				
Revenue	-	-	252,342	252,342
Interest	-	-	0	0
Investment - SBA	261,221	1,119,900	-	1,381,122
Due From General Fund	-	-	112	112
Due From SSC CDD	75,724	21,480	-	97,204
Total Assets	\$ 551,919	\$ 1,463,680	\$ 2,361,703	\$ 4,377,302
Liabilities:				
Accounts Payable	\$ 153	\$ 39,777	\$ -	\$ 39,929
Due to Debt Service 2014	72	-	-	72
Due to Debt Service 2023	40	-	-	40
Due to SSC CDD	36,456	-	-	36,456
Total Liabilities	\$ 36,721	\$ 39,777	\$ -	\$ 76,498
Fund Balances:				
Assigned For Debt Service 2014	\$ -	\$ -	\$ 2,109,321	\$ 2,109,321
Assigned For Debt Service 2023	-	-	252,382	252,382
Assigned For Capital Reserves	-	1,423,903	-	1,423,903
Unassigned	515,198	-	-	515,198
Total Fund Balances	\$ 515,198	\$ 1,423,903	\$ 2,361,703	\$ 4,300,804
Total Liabilities & Fund Equity	\$ 551,919	\$ 1,463,680	\$ 2,361,703	\$ 4,377,302

Stoneybrook South

Community Development District

General Fund

Statement of Revenues, Expenditures, and Changes in Fund Balance For The Period Ending August 31, 2025

	Adopted	Prorated Budget	Actual	
	Budget	Thru 08/31/25	Thru 08/31/25	Variance
<u>Revenues:</u>				
Special Assessments	\$ 845,101	\$ 845,101	\$ 852,296	\$ 7,195
Interest	12,000	11,000	15,173	4,173
Total Revenues	\$ 857,101	\$ 856,101	\$ 867,469	\$ 11,368
<u>Expenditures:</u>				
<u>Administrative:</u>				
Supervisor Fees	\$ 8,000	\$ 7,333	\$ 5,800	\$ 1,533
FICA Expense	612	561	444	117
Engineering Fees	10,000	9,167	3,555	5,612
Attorney	15,000	13,750	2,802	10,949
Arbitrage	1,100	-	-	-
Dissemination	6,300	5,775	5,775	-
Annual Audit	4,650	3,600	3,600	-
Trustee Fees	8,500	8,395	8,395	-
Assessment Administration	6,300	6,300	6,300	-
Management Fees	45,000	41,250	41,250	-
Information Technology	1,890	1,733	1,733	-
Website Maintenance	1,260	1,155	1,155	-
Telephone	50	46	-	46
Postage	500	458	237	222
Printing & Binding	400	367	157	209
Insurance	7,055	7,055	6,861	194
Legal Advertising	2,500	2,292	1,245	1,047
Other Current Charges	1,200	1,100	742	358
Office Supplies	100	92	12	80
Property Appraiser Fee	700	437	437	-
Property Taxes	50	50	1	49
Dues, Licenses & Subscriptions	175	175	175	-
Total Administrative:	\$ 121,342	\$ 111,089	\$ 90,674	\$ 20,415

Stoneybrook South

Community Development District

General Fund

Statement of Revenues, Expenditures, and Changes in Fund Balance For The Period Ending August 31, 2025

	Adopted	Prorated Budget	Actual	
	Budget	Thru 08/31/25	Thru 08/31/25	Variance
<i>Operations & Maintenance</i>				
Field Services	\$ 18,434	\$ 16,898	\$ 16,898	\$ (0)
Property Insurance	15,362	15,362	14,646	716
Electric	57,108	52,349	42,332	10,018
Streetlights	149,038	136,618	153,900	(17,282)
Water & Sewer	156,688	143,631	155,407	(11,776)
Landscape Maintenance	219,427	201,142	217,675	(16,533)
Landscape Contingency	30,940	28,362	5,973	22,389
Tree Trimming	2,304	2,112	-	2,112
Lake Maintenance	5,069	4,647	3,641	1,006
Irrigation Repairs	20,738	19,010	2,963	16,046
Entry & Walls Maintenance	6,913	6,337	2,162	4,175
Fountain Repair & Maintenance	3,456	3,168	9,076	(5,907)
Miscellaneous - Stormwater Control	2,304	2,112	856	1,257
Mitigation Monitoring & Maintenance	6,495	5,954	4,669	1,285
Pressure Washing	2,304	2,112	1,472	640
Repairs & Maintenance	4,608	4,224	662	3,562
Sidewalk Repair & Maintenance	2,304	2,112	131	1,981
Roadway Repair & Maintenance - Storm Gutters	2,304	2,112	-	2,112
Contingency	6,913	6,337	-	6,337
Hurricane Expenses	-	-	3,257	(3,257)
Total Operations & Maintenance:	\$ 712,713	\$ 654,600	\$ 635,719	\$ 18,881
<i>Reserves</i>				
Capital Reserve Transfer	\$ 23,046	\$ 23,046	\$ 23,046	\$ -
Total Reserves	\$ 23,046	\$ 23,046	\$ 23,046	\$ -
Total Expenditures	\$ 857,101	\$ 788,736	\$ 749,440	\$ 39,296
Excess Revenues (Expenditures)	\$ 0		\$ 118,029	
Fund Balance - Beginning	\$ -		\$ 397,169	
Fund Balance - Ending	\$ 0		\$ 515,198	

Stoneybrook South

Community Development District

Capital Reserve

Statement of Revenues, Expenditures, and Changes in Fund Balance For The Period Ending August 31, 2025

	Adopted	Prorated Budget	Actual	
	Budget	Thru 08/31/25	Thru 08/31/25	Variance
Revenues:				
Transfer In	\$ 23,046	\$ 23,046	\$ 23,046	\$ -
Interest	60,000	55,000	53,027	(1,973)
Total Revenues	\$ 83,046	\$ 78,046	\$ 76,073	\$ (1,973)
Expenditures:				
Contingency	\$ 600	\$ -	\$ -	\$ -
Capital Outlay	61,139	56,044	18,297	37,747
Total Expenditures	\$ 61,739	\$ 56,044	\$ 18,297	\$ 37,747
Excess Revenues (Expenditures)	\$ 21,307	\$ 22,002	\$ 57,775	
Fund Balance - Beginning	\$ 1,379,192		\$ 1,366,128	
Fund Balance - Ending	\$ 1,400,499		\$ 1,423,903	

Stoneybrook South

Community Development District

Debt Service Fund - Series 2014

Statement of Revenues, Expenditures, and Changes in Fund Balance

For The Period Ending August 31, 2025

	Adopted	Prorated Budget	Actual	
	Budget	Thru 08/31/25	Thru 08/31/25	Variance
<u>Revenues:</u>				
Special Assessments	\$ 1,040,511	\$ 1,040,511	\$ 1,049,369	\$ 8,858
Interest	85,000	77,917	80,566	2,650
Total Revenues	\$ 1,125,511	\$ 1,118,428	\$ 1,129,935	\$ 11,508
<u>Expenditures:</u>				
Series 2014				
Interest - 11/01	\$ 329,538	\$ 329,538	\$ 329,538	\$ -
Principal - 11/01	340,000	340,000	340,000	-
Interest - 05/01	321,463	321,463	321,463	-
Total Expenditures	\$ 991,000	\$ 991,000	\$ 991,000	\$ -
<u>Other Sources/(Uses)</u>				
Transfer In/(Out)	\$ -	\$ -	\$ -	\$ -
Total Other Financing Sources (Uses)	\$ -	\$ -	\$ -	\$ -
Excess Revenues (Expenditures)	\$ 134,511		\$ 138,935	
Fund Balance - Beginning	\$ 1,332,396		\$ 1,970,386	
Fund Balance - Ending	\$ 1,466,907		\$ 2,109,321	

Stoneybrook South

Community Development District

Debt Service Fund - Series 2023

Statement of Revenues, Expenditures, and Changes in Fund Balance For The Period Ending August 31, 2025

	Adopted	Prorated Budget	Actual	
	Budget	Thru 08/31/25	Thru 08/31/25	Variance
Revenues:				
Special Assessments	\$ 581,771	\$ 581,771	\$ 586,723	\$ 4,952
Interest	12,000	11,000	13,551	2,551
Total Revenues	\$ 593,771	\$ 592,771	\$ 600,274	\$ 7,503
Expenditures:				
Series 2023				
Interest - 11/01	\$ 151,520	\$ 151,520	\$ 151,520	\$ -
Principal - 05/01	284,000	284,000	284,000	-
Interest - 05/01	151,520	151,520	151,520	-
Total Expenditures	\$ 587,039	\$ 587,039	\$ 587,039	\$ -
Other Sources/(Uses)				
Transfer In/(Out)	\$ -	\$ -	\$ -	\$ -
Total Other Financing Sources (Uses)	\$ -	\$ -	\$ -	\$ -
Excess Revenues (Expenditures)	\$ 6,732		\$ 13,235	
Fund Balance - Beginning	\$ 228,020		\$ 239,147	
Fund Balance - Ending	\$ 234,752		\$ 252,382	

Stoneybrook South
Community Development District

Month to Month

	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sept	Total
Revenues:													
Special Assessments	\$ -	\$ 104,130	\$ 594,938	\$ 33,646	\$ 27,429	\$ 17,788	\$ 30,486	\$ 11,141	\$ 32,678	\$ 59	\$ -	\$ -	\$ 852,296
Interest	201	65	992	2,395	2,156	2,331	1,763	1,736	1,460	1,092	982	-	15,173
Miscellaneous Income	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Revenues	\$ 201	\$ 104,195	\$ 595,931	\$ 36,042	\$ 29,585	\$ 20,119	\$ 32,249	\$ 12,877	\$ 34,139	\$ 1,150	\$ 982	\$ -	\$ 867,469
Expenditures:													
Administrative:													
Supervisor Fees	\$ 1,000	\$ -	\$ 1,000	\$ -	\$ 1,000	\$ -	\$ 1,000	\$ -	\$ 800	\$ -	\$ 1,000	\$ -	\$ 5,800
FICA Expense	77	-	77	-	77	-	77	-	61	-	77	-	444
Engineering Fees	2,113	-	-	-	-	-	193	-	1,250	-	-	-	3,555
Attorney	275	92	153	92	328	-	441	966	305	153	-	-	2,802
Arbitrage	-	-	-	-	-	-	-	-	-	-	-	-	-
Dissemination	525	525	525	525	525	525	525	525	525	525	525	-	5,775
Annual Audit	-	-	-	-	-	-	-	3,600	-	-	-	-	3,600
Trustee Fees	-	-	-	-	4,246	-	-	-	-	4,148	-	-	8,395
Assessment Administration	6,300	-	-	-	-	-	-	-	-	-	-	-	6,300
Management Fees	3,750	3,750	3,750	3,750	3,750	3,750	3,750	3,750	3,750	3,750	3,750	-	41,250
Information Technology	158	158	158	158	158	158	158	158	158	158	158	-	1,733
Website Maintenance	105	105	105	105	105	105	105	105	105	105	105	-	1,155
Telephone	-	-	-	-	-	-	-	-	-	-	-	-	-
Postage	18	5	4	17	26	57	44	22	3	28	13	-	237
Printing & Binding	-	0	-	-	131	-	-	-	-	-	26	-	157
Insurance	6,861	-	-	-	-	-	-	-	-	-	-	-	6,861
Legal Advertising	-	242	223	238	-	-	-	-	-	542	-	-	1,245
Other Current Charges	61	74	50	-	50	82	106	83	68	89	78	-	742
Office Supplies	0	0	0	10	0	0	0	0	0	0	0	-	12
Property Appraiser Fee	-	-	-	437	-	-	-	-	-	-	-	-	437
Property Taxes	-	1	-	-	-	-	-	-	-	-	-	-	1
Dues, Licenses & Subscriptions	175	-	-	-	-	-	-	-	-	-	-	-	175
Total Administrative:	\$ 21,416	\$ 4,952	\$ 6,044	\$ 5,331	\$ 10,395	\$ 4,677	\$ 6,397	\$ 9,208	\$ 7,026	\$ 9,497	\$ 5,732	\$ -	\$ 90,674
Operations & Maintenance:													
Field Services	\$ 1,536	\$ 1,536	\$ 1,536	\$ 1,536	\$ 1,536	\$ 1,536	\$ 1,536	\$ 1,536	\$ 1,536	\$ 1,536	\$ 1,536	\$ -	\$ 16,898
Property Insurance	14,646	-	-	-	-	-	-	-	-	-	-	-	14,646
Electric	3,854	3,113	3,787	3,944	3,849	3,911	4,144	4,135	4,105	3,673	3,816	-	42,332
Streetslights	14,096	13,383	12,929	11,862	17,554	14,089	14,028	14,249	14,553	14,001	13,155	-	153,900
Water & Sewer	10,655	12,246	12,585	13,263	16,616	17,767	24,576	9,515	10,953	12,056	15,176	-	155,407
Landscape Maintenance	15,171	15,171	38,167	23,029	18,020	18,020	18,020	18,020	18,020	18,020	18,020	-	217,675
Landscape Contingency	-	-	1,554	575	-	-	-	3,557	288	-	-	-	5,973
Tree Trimming	-	-	-	-	-	-	-	-	-	-	-	-	-
Lake Maintenance	328	328	328	328	328	334	334	334	334	334	334	-	3,641
Irrigation Repairs	2,145	-	-	-	-	-	611	-	-	-	207	-	2,963
Entry & Walls Maintenance	-	-	-	338	-	-	384	315	-	74	1,051	-	2,162
Fountain Repair & Maintenance	338	266	4,072	110	110	156	315	1,676	1,681	239	110	-	9,076
Miscellaneous - Stormwater Control	856	-	-	-	-	-	-	-	-	-	-	-	856
Mitigation Monitoring & Maintenance	269	1,868	269	283	283	283	283	283	283	283	283	-	4,669
Pressure Washing	-	-	-	-	391	345	-	-	736	-	-	-	1,472
Repairs & Maintenance	662	-	-	-	-	-	-	-	-	-	-	-	662
Sidewalk Repair & Maintenance	-	-	-	-	-	-	-	-	-	131	-	-	131
Roadway Repair & Maintenance - Storm Gutters	-	-	-	-	-	-	-	-	-	-	-	-	-
Contingency	-	-	-	-	-	-	-	-	-	-	-	-	-
Hurricane Expenses	3,257	-	-	-	-	-	-	-	-	-	-	-	3,257
Total Operations & Maintenance:	\$ 67,814	\$ 47,912	\$ 75,226	\$ 55,268	\$ 58,687	\$ 56,440	\$ 64,230	\$ 53,619	\$ 52,489	\$ 50,346	\$ 53,688	\$ -	\$ 635,719
Reserves:													
Capital Reserve Transfer	\$ -	\$ -	\$ 23,046	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 23,046
Total Reserves	\$ -	\$ -	\$ 23,046	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 23,046
Total Expenditures	\$ 89,230	\$ 52,864	\$ 104,316	\$ 60,599	\$ 69,083	\$ 61,118	\$ 70,627	\$ 62,827	\$ 59,514	\$ 59,843	\$ 59,420	\$ -	\$ 749,440
Excess Revenues (Expenditures)	\$ (89,029)	\$ 51,331	\$ 491,615	\$ (24,557)	\$ (39,498)	\$ (40,999)	\$ (38,378)	\$ (49,951)	\$ (25,376)	\$ (58,693)	\$ (58,438)	\$ -	\$ 118,029

Stoneybrook South
COMMUNITY DEVELOPMENT DISTRICT
Special Assessment Receipts
Fiscal Year 2025

Gross Assessments \$ 899,043.92 \$ 1,106,926.81 \$ 618,904.48 \$ 2,624,875.21
Net Assessments \$ 845,101.28 \$ 1,040,511.20 \$ 581,770.21 \$ 2,467,382.70

ON ROLL ASSESSMENTS

34.25% 42.17% 23.58% 100.00%

<i>Date</i>	<i>Distribution</i>	<i>Gross Amount</i>	<i>Commissions</i>	<i>Discount/Penalty</i>	<i>Interest</i>	<i>Net Receipts</i>	<i>O&M Portion</i>	<i>2014 Debt Service Asmt</i>	<i>2023 Debt Service Asmt</i>	<i>Total</i>
11/18/24	ACH	\$28,051.17	\$533.28	\$1,387.14	\$0.00	\$26,130.75	\$8,950.02	\$11,019.51	\$6,161.22	\$26,130.75
11/22/24	ACH	\$295,376.94	\$5,671.25	\$11,815.01	\$0.00	\$277,890.68	\$95,180.12	\$117,188.29	\$65,522.27	\$277,890.68
12/10/24	ACH	\$780.26	\$15.37	\$11.70	\$0.00	\$753.19	\$257.97	\$317.63	\$177.59	\$753.19
12/11/24	ACH	\$1,749,555.16	\$33,591.46	\$69,981.74	\$0.00	\$1,645,981.96	\$563,763.97	\$694,121.21	\$388,096.78	\$1,645,981.96
12/20/24	ACH	\$95,372.53	\$1,842.13	\$3,265.91	\$0.00	\$90,264.49	\$30,916.42	\$38,065.12	\$21,282.95	\$90,264.49
01/09/25	ACH	\$12,522.93	\$242.93	\$375.69	\$0.00	\$11,904.31	\$4,077.34	\$5,020.12	\$2,806.85	\$11,904.31
01/09/25	ACH	\$88,927.53	\$1,724.80	\$2,688.73	\$0.00	\$84,514.00	\$28,946.82	\$35,640.10	\$19,927.08	\$84,514.00
01/28/25	ACH	\$0.00	\$0.00	\$0.00	\$1,816.51	\$1,816.51	\$622.17	\$766.03	\$428.30	\$1,816.50
02/10/25	ACH	\$1,577.99	\$31.55	\$0.00	\$0.00	\$1,546.44	\$529.67	\$652.14	\$364.63	\$1,546.44
02/10/25	ACH	\$81,816.71	\$1,602.77	\$1,678.16	\$0.00	\$78,535.78	\$26,899.23	\$33,119.05	\$18,517.51	\$78,535.79
03/11/25	ACH	\$810.42	\$16.21	\$0.00	\$0.00	\$794.21	\$272.02	\$334.92	\$187.26	\$794.20
03/11/25	ACH	\$52,726.32	\$1,043.67	\$542.65	\$0.00	\$51,140.00	\$17,515.92	\$21,566.07	\$12,058.01	\$51,140.00
04/09/25	ACH	\$12,315.08	\$246.29	\$0.00	\$0.00	\$12,068.79	\$4,133.67	\$5,089.49	\$2,845.63	\$12,068.79
04/09/25	ACH	\$78,187.75	\$1,563.77	\$0.00	\$0.00	\$76,623.98	\$26,244.42	\$32,312.83	\$18,066.73	\$76,623.98
04/30/25	ACH	\$0.00	\$0.00	\$0.00	\$315.60	\$315.60	\$108.10	\$133.09	\$74.41	\$315.60
05/12/25	ACH	\$542.46	\$10.85	\$0.00	\$0.00	\$531.61	\$182.08	\$224.18	\$125.35	\$531.61
05/12/25	ACH	\$32,649.20	\$652.98	\$0.00	\$0.00	\$31,996.22	\$10,959.00	\$13,493.01	\$7,544.21	\$31,996.22
06/09/25	ACH	\$462.20	\$9.24	\$0.00	\$0.00	\$452.96	\$155.14	\$191.02	\$106.80	\$452.96
06/09/25	ACH	\$17,102.65	\$342.06	\$0.00	\$0.00	\$16,760.59	\$5,740.66	\$7,068.05	\$3,951.88	\$16,760.59
06/16/25	ACH	\$79,790.42	\$1,595.81	\$0.00	\$0.00	\$78,194.61	\$26,782.37	\$32,975.17	\$18,437.06	\$78,194.60
07/30/25	ACH	\$0.00	\$0.00	\$0.00	\$170.81	\$170.81	\$58.50	\$72.03	\$40.27	\$170.80
TOTAL		\$ 2,628,567.72	\$ 50,736.42	\$ 91,746.73	\$ 2,302.92	\$ 2,488,387.49	\$ 852,295.61	\$ 1,049,369.06	\$ 586,722.79	\$ 2,488,387.46

100.85%	Net Percent Collected
\$ (21,004.79)	Balance Remaining to Collect

SECTION IV

SECTION A



Grau & Associates

CERTIFIED PUBLIC ACCOUNTANTS

1001 Yamato Road • Suite 301
Boca Raton, Florida 33431
(561) 994-9299 • (800) 299-4728
Fax (561) 994-5823
www.graucpa.com

August 11, 2025

Board of Supervisors
Stoneybrook South Community Development District
219 East Livingston Street
Orlando, Florida 32801

We are pleased to confirm our understanding of the services we are to provide Stoneybrook South Community Development District, Osceola County, Florida ("the District") for the fiscal year ended September 30, 2025. We will audit the financial statements of the governmental activities and each major fund, including the related notes to the financial statements, which collectively comprise the basic financial statements of Stoneybrook South Community Development District as of and for the fiscal year ended September 30, 2025. In addition, we will examine the District's compliance with the requirements of Section 218.415 Florida Statutes. This letter serves to renew our agreement and establish the terms and fee for the 2025 audit.

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

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

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

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

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

Audit Objectives

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

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

Examination Objective

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

Other Services

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

Management Responsibilities

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

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

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

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

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

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

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

Audit Procedures—General

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

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

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

Audit Procedures—Internal Control

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

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

Audit Procedures—Compliance

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

Engagement Administration, Fees, and Other

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

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

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

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

Our fee for these services will not exceed \$3,700 for the September 30, 2025 audit, unless there is a change in activity by the District which results in additional audit work or if additional Bonds are issued. This agreement is automatically renewed each year thereafter subject to the mutual agreement by both parties to all terms and fees. The fee for each annual renewal will be agreed upon separately.

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

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

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

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

We will provide you with a copy of our most recent external peer review report and any letter of comment, and any subsequent peer review reports and letters of comment received during the period of the contract. Our 2022 peer review report accompanies this letter.

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

Very truly yours,

Grau & Associates



Antonio J. Grau

RESPONSE:

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

By: _____

Title: _____

Date: _____



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



Peer Review
Program

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

March 17, 2023

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

Dear Antonio Grau:

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

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

Thank you for your cooperation.

Sincerely,

FICPA Peer Review Committee

Peer Review Team
FICPA Peer Review Committee

850.224.2727, x5957

cc: Daniel Hevia, Racquel McIntosh

Firm Number: 900004390114

Review Number: 594791

SECTION V

SECTION D



Stoneybrook South Community Development District



October 6, 2025

Alan Scheerer - Field Services Manager

GMS

Stoneybrook South
Community Development District

Field Management Report

October 6, 2025

To: Jeremy LeBrun
District Manager

From: Alan Scheerer
Field Services Manager

RE: Stoneybrook South CDD- October 6, 2025

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

Architectural Fountain



The upper portion of the fountain is flowing slowly. We've called for service



Irrigation



Irrigation inspections are ongoing. Repairs as needed.

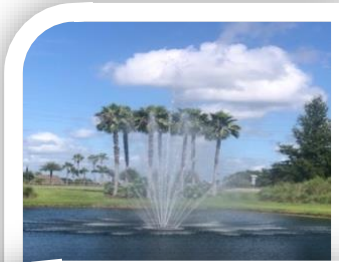


Champions Gate letters are all working as of this report.





The fountain at HWY 27 is still tripping the breakers.



The work at the Bella Citta monuments are ongoing



Staff meeting with Flora Lawn each week.

Irrigation inspections and repairs on going. Staff monitoring run days and times as we have been using a lot of water. Staff has been instructed to keep watering to two days a week per TOHO.

Ponds being disked monthly per the contract.

Wet ponds are being treated and looking good. Warmer weather will bring on the occasional algae bloom. Contractor will treat as needed.

One of the pond fountains at HWY 27 was down. The breaker by the fountain trips from time to time. The electrician is recommending relocating the breaker and contactor to the exit wall. We are working on a price for this work.

The work on the Bella Citta monuments is progressing nicely. Columns were stripped, repaired and stucco has been completed on all three column bases. Painting will take place depending on the weather. The work on the Hwy 27 entrance should begin soon.

The landscape lights and tower light inspection are ongoing. We had a couple of landscape lights that were not working as of the last report. They have since been repaired.

The HWY 27 entry signs lighting timer was off. The timer breaker was tripped so we reset it, timer appears to be working fine at this time.

Staff will be working on landscape at Bella Citta entrance once all the column repairs are completed.

Mulch will be install during the month of November.

Palm trees trimmed.

New benches expected to ship within the next two weeks according to the vendor.

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 Thank you.

Respectfully,

Alan Scheerer