

***Stoneybrook West
Community Development District***

Agenda

December 18, 2024

AGENDA

Stoneybrook West
Community Development District

219 E. Livingston St., Orlando, FL 32801
Phone: 407-841-5524

December 11, 2024

Board of Supervisors
Stoneybrook West
Community Development District

Dear Board Members:

A meeting of the Board of Supervisors of the **Stoneybrook West Community Development District** will be held **Wednesday, December 18, 2024, at 6:30 PM** at 1201 Black Lake Blvd., Winter Garden, FL 34787.

Those members of the public wishing to attend the meeting can do so using the information below:

Zoom Video Link: <https://us06web.zoom.us/j/85078057220>

Call-In Information: 305-224-1968 Meeting ID: 850 7805 7220

Board of Supervisors Meeting

1. Roll Call
2. Public Comment Period
3. Approval of Minutes of the July 31, 2024 Audit Committee and Board of Supervisors Meetings
4. Administration of Oath of Office to Newly Elected Supervisor, Seat 4
5. Organizational Matters
 - A. Consideration of Resolution 2025-01 Declaring Seat 5 Vacant
 - B. Review of Resumes for the Position of Supervisor
 - i. Eli Gray
 - ii. Lori Naegele
 - iii. Luke Smith
 - C. Appointment of Individuals to Fulfill Board Vacancies (Seats 3 and 5)
 - D. Administration of Oath of Office to Newly Appointed Supervisors
 - E. Consideration of Resolution 2025-02 Electing Officers
6. Consideration of Fiscal Year 2024 Audit Engagement Letter
7. Ratification of Non-Ad Valorem Agreement with Orange County Property Appraiser
8. Staff Reports
 - A. Attorney
 - B. Engineer
 - C. Field Manager's Report
 - D. District Manager's Report
 - i. Approval of Check Register
 - ii. Balance Sheet and Income Statement
9. Other Business
10. Supervisors Requests
11. Adjournment

MINUTES

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

The audit committee meeting of the Board of Supervisors of the Stoneybrook West Community Development District was held Wednesday, **July 31, 2024** at 6:30 p.m. at Towne Center, 1201 Black Lake Blvd., Winter Garden, Florida and via Zoom.

Present for the Audit Committee were:

Tom Alexander
Tiffany McVeigh Acireale
Jennifer Odom

Also present were:

Tricia Adams	GMS
Monica Virgen	GMS

FIRST ORDER OF BUSINESS

Roll Call

Ms. Adams called the meeting to order. Three Board members were present constituting a quorum.

SECOND ORDER OF BUSINESS

Public Comment Period

Ms. Adams stated this is a public comment period for the Audit Committee meeting. There were no public comments.

THIRD ORDER OF BUSINESS

**Acceptance of Minutes of the November
29, 2023 Audit Committee Meeting**

Ms. Adams presented the minutes from the November 29, 2023 Audit Committee meeting. The minutes have been reviewed by District Management and District Counsel. If there are no corrections from Board members, is there a motion to approve as presented?

On MOTION by Ms. Acireale seconded by Mr. Alexander, with all in favor, the Minutes of the November 29, 2023 Board of Supervisors Meeting, were approved.

FOURTH ORDER OF BUSINESS

Review of Proposals and Tally of Audit Committee Members Rankings

A. Grau & Associates

B. DiBartolomeo, McBee, Hartley & Barnes

Ms. Adams presented two proposals, one from Grau & Associates on page 12 of the agenda packet and one from DiBartolomeo, McBee, Hartley & Barnes on page 36 of the agenda packet. She handed out a ranking sheet. She asked the Audit Committee to consider Grau & Associates receiving the full 20 points for price as they have the lower bid. DiBartolomeo would receive 19 points on pricing. Both firms have highly qualified personnel and have the ability to furnish the required services, so she recommended the Audit Committee considers awarding 20 points across the board to both service providers. Grau & Associates will be ranked #1 with 100 points and DiBartolomeo ranked #2 firm with 99 points.

On MOTION by Mr. Alexander, seconded by Ms. Acireale, with all in favor, Grau & Associates – Ranked #1, was approved.

FIFTH ORDER OF BUSINESS

Adjournment

Ms. Adams asked for a motion to adjourn the meeting.

On MOTION by Ms. Odom, seconded by Mr. Alexander, with all in favor, the audit committee meeting was adjourned.

Secretary/Assistant Secretary

Chairman/Vice Chairman

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

The regular meeting of the Board of Supervisors of the Stoneybrook West Community Development District was held Wednesday, **July 31, 2024** at 6:30 p.m. at Towne Center, 1201 Black Lake Blvd., Winter Garden, Florida and via Zoom.

Present and constituting a quorum:

Tom Alexander	Chairman
Tiffany McVeigh Acireale	Vice Chair
Jennifer Odom	Assistant Secretary

Also present were:

Tricia Adams	District Manager, GMS
Monica Virgen	District Manager, GMS
Rob Szozda	Field Manager, GMS
Pete Glasscock	District Engineer
Scott Clark	District Counsel

FIRST ORDER OF BUSINESS

Roll Call

Ms. Adams called the meeting to order. Three Board members were present constituting a quorum.

SECOND ORDER OF BUSINESS

Public Comment Period

Ms. Adams stated this is an opportunity for any members of the public to make comment regarding any items on the agenda or not on the agenda. There will be a separate comment period regarding the proposed budget.

- Jim (Lake Hurst) commented on annoying humming noise from electric meter box for aerator placed near his patio and the post. Asked the Board to have the post and box removed.

- Diane Buechler – (1425 Priory Circle) commented on taxes and asked when the grass will be cut, Brightview is not doing it.
- Sharon Wistmer (2608 Blake Lake)
- Luke Smith (1216 Priory Circle)
- Cheryl Smith Cohen (15332 Starleigh Rd)
- Margret Rhins (114052 Fox Glove St)

THIRD ORDER OF BUSINESS

Acceptance of Minutes of the May 28, 2024 Board of Supervisors Meeting

Ms. Adams presented the minutes from the May 28, 2024 Board of Supervisors meeting. These minutes were reviewed by District staff and District Counsel.

On MOTION by Ms. Acireale, seconded by Ms. Odom, with all in favor, the Minutes of the May 28, 2024 Board of Supervisors Meeting, were approved.

FOURTH ORDER OF BUSINESS

Public Hearing

Ms. Adams asked for a motion to open the public hearings.

On MOTION by Mr. Alexander, seconded by Ms. Odom, with all in favor, Opening the Public Hearing, was approved.

A. Consideration of Resolution 2024-08 Adopting Operations and Maintenance Assessment Methodology

Ms. Adams presented Resolution 2024-08 on page 67 of the agenda packet. The Board was reviewing the methodology regarding how O&M fees were portioned out for the properties that benefit within the District. Her firm was asked to review the assessment methodology and propose an assessment methodology that better serves this District and better portions the fees according to the benefit that the properties receive. A copy of the assessment methodology for the O&M fees that the Board previously approved in substantial form is provided. This Resolution approves the O&M assessment methodology. The Assessment Methodology Report is attached as an exhibit on page 70 of the agenda packet. She reviewed the executive summary, section 1.2. The

administration portion has been equalized among the number of units and the field expenses are portioned out based on impervious surface.

Ms. Adams asked for any public comments.

- Diane Buechler commented on the budget. Ms. Adams noted it's the same budget that was reviewed in May. The last payment on the debt service fee will be paid in May 2035.
- Resident asked if the assessment is based on the size of the lot. Ms. Adams noted it's based on the impervious surface and amount of hardscape and building vs. the amount of turf on the lot.

Ms. Adams asked for a motion to adopt Resolution 2024-08.

On MOTION by Mr. Alexander, seconded by Ms. Acireale, with all in favor, Resolution 2024-08 Adopting Operations and Maintenance Assessment Methodology, was approved.

B. Consideration of Resolution 2024-09 Adopting the Fiscal Year 2025 Proposed Budget and Appropriating Funds

Ms. Adams presented Resolution 2024-09 on page 78 of the agenda packet. Approval of this resolution memorializes that the District approved the proposed budget 60 days prior to today's public hearing. The budget resolution also provides for appropriations of the general fund, debt service fund, capital reserve fund and has provisions for budget amendments if needed. There have been no changes to the proposed numbers other than the actual expenses and revenues have been updated through the end of June 2024.

- Diane Buechler - Asked about amount of proposals versus what was budgeted. Ms. Adams noted all proposals came in less than what is budgeted based on what the current service provider is being paid.
- Resident – Received letter stating she has a 40 ft lot. Ms. Adams noted her annual fee on the tax bill would be \$201.50. She will speak with her after the meeting.

Ms. Adams asked for a motion to adopt Resolution 2024-09.

On MOTION by Mr. Alexander, seconded by Ms. Odom, with all in favor, Resolution 2024-09 Adopting the Fiscal Year 2025 Proposed Budget and Appropriating Funds, was approved.

C. Consideration of Resolution 2024-10 Imposing Fiscal Year 2025 Special Assessments and Certifying Assessment Roll

Ms. Adams stated Resolution 2024-10 memorializes that the Board is authorizing collection of the debt service fees and imposing the special assessment for the maintenance fee on the property tax bill. The adopted budget and a copy of the tax roll will be attached to the resolution.

On MOTION by Ms. Odom, seconded by Ms. Acireale, with all in favor, Resolution 2024-10 Imposing Fiscal Year 2025 Special Assessments and Certifying Assessment Roll, was approved.

Ms. Adams asked for a motion to close the public hearings.

On MOTION by Mr. Alexander, seconded by Ms. Acireale, with all in favor, Closing the Public Hearing, was approved.

FIFTH ORDER OF BUSINESS

Organizational Matters

A. Acceptance of Resignation of Supervisor Morgan, Seat No. 3

Ms. Adams asked for a motion to accept the resignation of Supervisor Morgan from Seat No. 3.

On MOTION by Mr. Alexander, seconded by Ms. Odom, with all in favor, Accepting the Resignation of Supervisor Morgan, Seat No. 3, was approved.

B. Appointment of Individual to Fulfill the Board Vacancy of Seat No. 3

C. Administration of Oath of Office to Newly Appointed Supervisor

D. Consideration of Resolution 2024-11 Electing Officers

Ms. Adams stated the appointment would need to be a qualified elector and asked if the Board would like to appoint anyone. Ms. Acireale asked Ms. Adams to reach out to the HOA within the District and ask if anyone would be interested. Mr. Alexander noted no one qualified for Seat No. 5 so that will be a vacant seat to deal with at the November meeting. Items B through D were tabled to a future meeting.

SIXTH ORDER OF BUSINESS

Acceptance of Ranking of the Audit Committee and Authorizing Staff to Send

**a Notice of Intent to Award Number 1
Ranked Firm**

Ms. Adams stated the Audit Committee selected Grau & Associates as the #1 ranked firm. Ms. Adams asked for a motion to accept the ranking and authorize staff to send notice of intent to award.

On MOTION by Ms. Odom, seconded by Mr. Alexander, with all in favor, the Acceptance of Ranking of the Audit Committee and Authorizing Staff to Send a Notice of Intent to Award Number 1 Ranked Firm – Grau & Associates, was approved.

SEVENTH ORDER OF BUSINESS

Staff Reports

A. Attorney

Mr. Clark doesn't have anything that is not otherwise somewhere on the agenda. He will make comments as they go along unless the Board has questions for him.

B. Engineer

i. Presentation of Annual Engineer's Report

Mr. Glasscock reviewed the Engineer's report. Ms. Adams noted this document is required by the Trust Indenture and is an inspection of the assets of the District to confirm they are being maintained, that there are adequate funds to maintain the Districts infrastructure and that there is proper insurance in place. There were items in the letter that need maintenance or other attention. These items were brought to the attention of field management and Rob has been working on this. A Supervisor questioned additional items in the letter other than the punch list items and if that is because of the landscaping not being done routinely or something that's not being addressed on a timely basis. Field services staff has reached out to Sitex for information and documentation that they have been performing this service and so far, those documents have not been provided.

On MOTION by Ms. Acireale, seconded by Ms. Odom, with all in favor, the Annual Engineer's Report, was approved.

C. Field Manager's Report

Mr. Szozda reviewed the Field Management Report on page 141 of the agenda packet.

- i. Consideration of Landscape Services Proposals**
 - a. Blade Runners Commercial Landscaping Orlando**
 - b. Duval Landscape Maintenance**
 - c. Maddie & Daddie Landscaping**

Mr. Szozda presented the landscape proposals. There will be a legal agreement with any service provider and they are required to maintain the areas that they say they will be maintaining based on this bid package, the scope and maps. The Board agreed on the proposal from Blade Runners Commercial Landscaping Orlando.

On MOTION by Ms. Acireale seconded by Mr. Alexander, with all in favor, the Proposal from Blade Runners Commercial Landscaping Orlando for Landscape Services for \$54K and Authorizing Staff to Prepare Agreement, was approved.

Ms. Adams asked for a motion to terminate BrightView.

On MOTION by Mr. Alexander, seconded by Ms. Acireale, with all in favor, the Termination of BrightView, was approved.

Ms. Adams opened up public comment based on direction from the Board.

Resident Jim addressed the Board about the disruptive humming noise from the meter aerator box as well as the post that was installed for the meter and wants it fixed, worried about property value. Ms. Adams noted options for the Board to consider are relocating the aerator for \$5,500 that would leave the power meter on District property. Installing a noise dampening device, cost not determined but would be well under \$5,500 then test/monitor and report results at the next Board meeting. Limiting run times is another option but aerators need to run 24/7 to be effective.

Ms. Adams closed the public comment period.

Ms. Adams noted direction by staff is for Rob and his team to install a noise dampening device and if the noise decibel cannot be within the noise ordinance tolerance of 55, a NTE \$6,500 to relocate the aerator.

On MOTION by Ms. Acireale, seconded by Mr. Alexander, with all in favor, NTE \$6,500 to Relocate the Aerator if needed, was approved.

The Board discussed clam installation for 24-28 acres of ponds. Rob will bring back proposals to a future meeting.

- ii. Consideration of Proposals from Sitex**
 - a. Midge Management**
 - b. Fountain Maintenance**
 - c. Stormwater Pond Aquatic Maintenance**

Ms. Adams presented the Sitex proposals. The first proposals are for midge management including the weekly ULV fogging for \$38,600 annually and the larvicide monthly treatment for \$26,460 annually. Annually the Board would be approving a proposal for \$65,148. This is the amount budgeted for the current fiscal year and Sitex did not propose increasing the cost. The fountain maintenance is proposing quarterly maintenance at \$2,800. It can be budgeted quarterly and then call Sitex if needed for additional service or trouble shooting fountains. The stormwater pond aquatic maintenance amount is \$39,060 annually which is in line with the amount approved for the budget. This Stormwater Pond Agreement puts all of the ponds into one agreement.

On MOTION by Mr. Alexander, seconded by Ms. Odon, with all in favor, the Sitex Proposals for Midge Management, Fountain Maintenance, and Stormwater Pond Aquatic Maintenance, were approved.

- d. Stormwater Structure Maintenance**

Ms. Adams noted they are asking the Board not to take action on this item today. She recommended the Sitex agreement be terminated due to the items on the Annual Engineer’s Inspection being related to lack of service. She recommended field staff ensures that Sitex bring their maintenance of the structures up to standard before they are given the 30 day notice. Rob bring back options to a future meeting.

On MOTION by Mr. Alexander, seconded by Ms. Acireale, with all in favor, Terminating Stormwater Structure Maintenance, was approved.

D. District Manager’s Report

- i. Approval of Check Register**

Ms. Adams presented the check registers for May and June 2024 totaling \$35,932.55. Immediately following the register is a detailed run summary. She would be happy to answer any questions. If no questions, asked for a motion to approve as presented.

On MOTION by Ms. Acireale, seconded by Mr. Alexander, with all in favor, the Check Register totaling \$35,932.55, was approved.

ii. Balance Sheet and Income Statement

Ms. Adams presented the unaudited financials through the end of June for Board review. On page 212 she reviewed the combined balance sheet.

iii. Adoption of District Goals and Objectives

Ms. Adams updated the Board on new Florida law that requires CDDs to adopt goals and objectives by October 1, 2024. GMS has put together some goals and objectives for the District with a performance sheet. By December 2025 the District will need to report on their performance standards and measures.

On MOTION by Ms. Odom, seconded by Ms. Acireale, with all in favor, the Adoption of District Goals and Objectives, was approved.

iv. Approval of Fiscal Year 2025 Meeting Schedule

Ms. Adams noted this Board typically meets the fourth Wednesday of the month and have been meeting in November, February, May and July. She suggested moving the November meeting to the week before Thanksgiving which is the third Wednesday of the month. The proposed schedule is November 20, 2024, February 26, 2025, May 28, 2025 & July 30, 2025 at 6:30 p.m. at the Stoneybrook West Town Center.

On MOTION by Mr. Alexander, seconded by Ms. Odom, with all in favor, the Fiscal Year 2025 Meeting Schedule, was approved.

EIGHTH ORDER OF BUSINESS

Other Business

There being no comments, the next item followed.

NINTH ORDER OF BUSINESS

Supervisor’s Request

Ms. Odom noted there was a question several years ago that they might have done an infrastructure correction for a storm drain similar to what was discussed at the last meeting

where it was underneath the street near the outlet. This resident is confident the CDD paid for it about eight years ago. He is in Lake Hurst. He said that exact same one was paid for by the CDD. Mr. Clark stated he would look into it. He kind of remembers it happened around the time the developer was exiting. Also, with replacement of the esthetic fountains, there is nothing in the documents that requires to have that. Their role is to control midge and the stormwater maintenance system, correct?

TENTH ORDER OF BUSINESS

Adjournment

Ms. Adams asked for a motion to adjourn the meeting.

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

Secretary/Assistant Secretary

Chairman/Vice Chairman

SECTION V

SECTION A

RESOLUTION 2025-01

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE STONEYBROOK WEST COMMUNITY DEVELOPMENT DISTRICT DECLARING VACANCIES IN CERTAIN SEATS ON THE BOARD OF SUPERVISORS PURSUANT TO SECTION 190.006(3)(b), *FLORIDA STATUTES*; AND PROVIDING FOR SEVERABILITY AND AN EFFECTIVE DATE.

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

WHEREAS, on November 5, 2024, one (1) member 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 published a notice of qualifying period set by the Supervisor of Elections and at the close of the qualifying period, no one qualified to run for Seat 5; and

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

WHEREAS, Qualified Electors are 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 the seat available for election as vacant.

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

1. DECLARATION OF VACANT BOARD SUPERVISOR SEAT. The following seat is hereby declared vacant effective as of November 19, 2024:

Seat #5 (currently held by Nicholas Matthew)

2. INCUMBENT BOARD SUPERVISORS. Until such time as the Board nominates Qualified Electors to fill the vacancy declared in Section 1 above, the incumbent Board Supervisor of that respective seat shall remain in office.

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

4. EFFECTIVE DATE. This Resolution shall become effective upon its passage.

PASSED AND ADOPTED this 18th day of December 2024.

ATTEST:

**STONEBROOK WEST
COMMUNITY DEVELOPMENT
DISTRICT**

Chairperson, Board of Supervisors

Secretary/Assistant Secretary

SECTION B

On Nov 14, 2024, at 5:58 PM, Eli <eligray007@gmail.com> wrote:

Hello Tricia,

I live in the SBW community and recently finished a 3 year service on the BOD, lastly as the President of the board.

I would like to apply to serve on the CDD board for this area.

My goal in joining would be to help develop a plan to communicate, better, with the residents that live within the CDD boundaries what the CDD does for them and how their tax dollars are spent.

There has lately been some pushback on “what does the CDD do for us” from residents within SBW. I believe that with a little bit of targeting communication, this issue can be resolved.

Thank you,

Eli Gray
1038 Portmoor way
407-913-9722

Lori Naegele
15565 Amberbeam Blvd
Winter Garden, FL 34787
lori@mrsnaegele.com
352-638-0325

September 17, 2024

Tricia Adams
District Manager
Stoneybrook West Community Development District
tadams@gmscfl.com

As a resident of Stoneybrook West for 17 years, I have witnessed the evolution of our community and recognize the growing need for effective communication and coordination between residents, the HOA, and the City of Winter Garden. With our community's infrastructure requiring consistent maintenance, I am eager to improve transparency and alignment between these key entities to ensure smooth, well-informed decision-making.

My background in education, leadership, and project management has equipped me with strong skills in strategic planning, data analysis, and collaborative problem-solving. These skills are directly applicable to the CDD's responsibilities, including resource management and addressing the long-term needs of our residents. I understand the importance of balancing fiscal responsibility while maintaining a high quality of life in our neighborhood.

I am committed to contributing to the continued success of Stoneybrook West CDD and would be honored to work with the Board in creating a thriving, sustainable future for our community. Thank you for considering my application, and I look forward to the opportunity to discuss my qualifications further at the upcoming meeting.

Sincerely,

Lori K. Naegele

Lori K. Naegele

Winter Garden, FL 34787 | 352-638-0325 | lori@mrsnaegele.com

- Curriculum Development & Instructional Design
- Data Analysis & Strategic Planning
- Leadership & Team Collaboration
- Client & Stakeholder Communication
- Project Management & Organization
- Technology Integration & Digital Tools
- Problem-Solving & Critical Thinking
- Public Speaking & Presentation

Education

- **Nova Southeastern University** Ft. Lauderdale, FL *Master of Science in Elementary Education*
- **Excelsior University** Albany, NY *Bachelor of Science in Liberal Arts with a Concentration in Biology*
- **Denison University** Granville, OH *Course work in Liberal Arts and Biology*
- **Certification:** FLDOE Professional Certification with ESOL Endorsement

Teaching Experience

Classical Conversations Director of Challenge (High School)

- **Fostered Critical Thinking & Rhetorical Skills:** Led multi-year, discussion-based programs that promoted critical thinking, rhetorical skills, and academic ownership across a diverse curriculum, including math, science, literature, history, and Latin.
- **Facilitated Socratic Dialogue & Debate:** Organized and guided Socratic dialogues and debate formats, such as Lincoln-Douglas and team policy, enhancing students' engagement with Western cultural history, philosophy, and thought development.
- **Designed Student-Centered Learning Experiences:** Developed and implemented project-based learning techniques, including Mock Trial and persuasive writing, to boost student engagement and mastery in various subjects.
- **Prepared Students for Higher Education:** Provided a supportive learning environment where students improved their leadership, research, and public speaking skills through elocution exercises and the Five Canons of Rhetoric, preparing them for higher education and career readiness.
- **Partnered with Parents for Educational Success:** Collaborated with parents to offer guidance and accountability, ensuring successful homeschool education and fostering independence and academic discipline.

Imagine Schools at Imagine South Lake Charter- Kindergarten and First Grade Classroom Teacher

- **Achieved Consistent Academic Success:** Facilitated an average of 1.23 years of learning progress annually for students, demonstrating effective teaching strategies and academic support.
- **Led Curriculum Development:** Collaborated with a team to design and enhance a strong, standards-based curriculum aligned with Common Core Standards, incorporating innovative and engaging instructional methods.
- **Implemented Social-Emotional Learning:** Utilized social-emotional learning techniques and TBRI (Trust-Based Relational Intervention) to manage challenging behaviors, foster positive student relationships, and support families.
- **Developed Standards-Based Reporting:** Created and implemented standards-based report cards for Kindergarten and First Grade, ensuring clear and effective communication of student progress to parents.
- **Fostered Collaborative Partnerships:** Worked closely with parents and colleagues to build a supportive learning environment, encouraging student engagement, problem-solving skills, and academic enjoyment.

Orange County Public Schools at Winegard Elementary- Third Grade Classroom Teacher

- **Supported Diverse Learners:** Taught third grade at a Title I school with 98% free/reduced lunch and over 75% ESOL students, designing differentiated lessons to meet varied student needs and promote higher-level thinking.
- **Collaborated in Professional Learning Community (PLC):** Worked diligently with a PLC to focus on student-centered approaches, share best practices, and enhance instructional effectiveness.
- **Analyzed Data for Instructional Improvement:** Analyzed grade-level assessment data to identify successful teaching strategies, support student growth, and ensure targeted instruction for individual needs.
- **Implemented MTSS Framework:** Applied the MTSS (Multi-Tiered System of Supports) framework to assess and support struggling students, ensuring timely interventions and progress monitoring.
- **Utilized Interactive Technology:** Created dynamic, multimodal presentations using interactive whiteboard technology, accommodating various learning styles and preparing students for the rigor of third-grade assessments.

the 1990s, the number of people in the world who are under 15 years of age is expected to increase from 1.1 billion to 1.5 billion (United Nations 1998).

There are a number of reasons why the number of children in the world is increasing. One of the main reasons is that the number of children who are surviving is increasing. This is due to a number of factors, including improved medical care, better nutrition, and a decrease in child mortality.

Another reason why the number of children in the world is increasing is that the number of children who are being born is increasing. This is due to a number of factors, including a decrease in the age at which women are having children, and an increase in the number of children who are surviving.

The number of children in the world is increasing, and this is a cause for concern. There are a number of reasons why this is a cause for concern, including the fact that the number of children who are living in poverty is increasing, and the number of children who are being abused is increasing.

There are a number of things that can be done to help reduce the number of children in the world. One of the most important things is to improve the health care system, so that more children are surviving. Another important thing is to improve the nutrition of children, so that they are better able to survive.

It is also important to reduce the number of children who are being born. This can be done by providing women with access to family planning services, and by educating women about the benefits of family planning.

The number of children in the world is increasing, and this is a cause for concern. There are a number of things that can be done to help reduce the number of children in the world, and it is important that we take action now to help reduce the number of children in the world.

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Begin forwarded message:

From: Luke Smith <westbrook.secr@gmail.com>

Subject: Re: Fwd: CDD Opening

Date: November 22, 2024 at 12:12:03 PM EST

To: tadams@gmscfl.com

Hi Tricia

You may have seen my OOO message that I was out of the country. I just returned today and saw your email.

Below are some bullet points about some of the work I have done as HOA President for Westbrook. Please pass along to the Board if there is still an opening.

Homeowners Association - President

October 2022 – Present

Successfully managed large-scale projects (painting, re-roofing, concrete work) for a 186-unit townhome community, negotiating vendor contracts to achieve expedited timelines and 5% average cost savings per project.

Developed and implemented new community policies (parking enforcement, security cameras) in close collaboration with legal counsel to ensure compliance and optimize community safety.

Managed and maintained security camera system and access control system for the pool clubhouse.

Engaged community members through regular Board meetings and social media updates. I transitioned the majority of in-person meetings to a virtual format, resulting in increased participation.

Thanks!

Luke Smith

Westbrook HOA President

westbrook.secr@gmail.com

SECTION E

RESOLUTION 2025-02

A RESOLUTION ELECTING THE OFFICERS OF THE STONEYBROOK WEST COMMUNITY DEVELOPMENT DISTRICT, ORANGE COUNTY, FLORIDA.

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

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

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

SECTION 1. The following persons are elected to the offices shown:

Chairperson	_____
Vice Chairperson	_____
Secretary	_____
Assistant Secretary	_____
Assistant Secretary	_____
Assistant Secretary	_____
Assistant Secretary	_____
Treasurer	_____
Assistant Treasurer	_____
Assistant Treasurer	_____

PASSED AND ADOPTED this 18th day of December 2024.

ATTEST:

**STONEYBROOK WEST
COMMUNITY DEVELOPMENT
DISTRICT**

Secretary/Assistant Secretary

Chairperson, Board of Supervisors

SECTION VI



Grau & Associates
CERTIFIED PUBLIC ACCOUNTANTS

951 Yamato Road • Suite 280
Boca Raton, Florida 33431
(561) 994-9299 • (800) 299-4728
Fax (561) 994-5823
www.graucpa.com

August 2, 2024

Board of Supervisors
Stoneybrook West 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 West Community Development District, City of Winter Garden, Florida ("the District") for the fiscal year ended September 30, 2024, with the option of four (4) additional one-year renewals. We will audit the financial statements of the governmental activities and each major fund, including the related notes to the financial statements, which collectively comprise the basic financial statements of Stoneybrook West Community Development District as of and for the fiscal year ended September 30, 2024, with the option of four (4) additional one-year renewals. In addition, we will examine the District's compliance with the requirements of Section 218.415 Florida Statutes.

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

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

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

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

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

Audit Objectives

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

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

Examination Objective

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

Other Services

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

Management Responsibilities

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

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

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

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

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

Management is responsible for establishing and maintaining a process for tracking the status of audit findings and recommendations. Management is also responsible for identifying and providing report copies of previous financial audits, attestation engagements, performance audits or other studies related to the objectives discussed in the Audit Objectives section of this letter. This responsibility includes relating 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.

This agreement provides for a contract period of one (1) year with the option of four (4) additional, one-year renewals upon the written consent of both parties. Our fee for these services will not exceed \$3,800 for the September 30, 2024 audit. The fees for the fiscal years 2025, 2026, 2027 and 2028 will not exceed \$3,900, \$4,000, \$4,100 and \$4,200, respectively, unless there is a change in activity by the District which results in additional audit work or if Bonds are issued.

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

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

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

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

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

We appreciate the opportunity to be of service to Stoneybrook West 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 West Community Development District.

By: _____

Title: _____

Date: _____



Florida Institute of Certified Public Accountants

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



Peer Review
Program

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

March 17, 2023

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

Dear Antonio Grau:

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

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

Thank you for your cooperation.

Sincerely,

FICPA Peer Review Committee

Peer Review Team
FICPA Peer Review Committee

850.224.2727, x5957

cc: Daniel Hevia, Racquel McIntosh

Firm Number: 900004390114

Review Number: 594791

SECTION VII



NON-AD VALOREM ASSESSMENT ADMINISTRATION AGREEMENT

An AGREEMENT made this 1st day of October 2024 between AMY MERCADO as Orange County Property Appraiser (Property Appraiser) and, Stoneybrook West CDD (Taxing Authority), and is effective upon acceptance by both parties and through, September 30, 2025.

1. The Taxing Authority desires to use the services of the Property Appraiser to maintain non-ad valorem assessments on the tax roll and the Property Appraiser is prepared to do so, on behalf of the Taxing Authority. Each party represents that it has satisfied all conditions precedent to enter into this agreement.
2. The Property Appraiser agrees to perform the following service for the Taxing Authority:
 - A. Create a Non-Ad Valorem Assessment Roll for the Taxing Authority for the 2025 tax roll year using data provided annually to the Property Appraiser's Office by the Taxing Authority per attached Calendar for Implementation of Non- Ad Valorem Assessment Roll.
 - B. Provide the Taxing Authority with a data file in a compatible format on or before April 1, containing all parcels within the boundaries of the Taxing Authority to be used for the Taxing Authority's planning purposes in establishing its non-ad valorem assessments.
 - C. Receive from the Taxing Authority its proposed or adopted non-ad valorem assessment levy for each type of property and apply that amount to each parcel of real property as stipulated by Taxing Authority.
 - D. Include the Taxing Authority's non-ad valorem assessments on the Notice of Proposed Property Taxes and Proposed or Adopted Non-Ad Valorem Assessments mailed to all property owners in August of each year.
 - E. Receive from the Taxing Authority, corrections or changes to the roll and update the Non-Ad Valorem Assessment Roll for tax bills on or before September 15 of each year, the statutory deadline for certification of non-ad valorem assessments.
 - F. Deliver the Taxing Authority's Non-Ad Valorem Assessment Roll to the Orange County Tax Collector's Office so that tax bills mailed on or about November 1 will include the Taxing Authority's non-ad valorem assessment levies.
3. Taxing Authority agrees to perform the following acts in connection with this agreement:

- A. Advise the property owners within the Taxing Authority in an appropriate and lawful manner of the Taxing Authority's intention to utilize the Uniform non- ad valorem assessment method described in Sections 197.3631 through 197.3635, Florida Statutes, and any other applicable Florida statute, and carry out its responsibilities under said sections.
 - B. Timely provide the Property Appraiser with information required to prepare the Uniform Non-Ad Valorem Assessment Roll per the Calendar for Implementation of Non-Ad Valorem Assessment Roll.
 - C. Advise the property owners within the Taxing Authority as appropriate that the Property Appraiser's office is acting in a ministerial capacity for the Taxing Authority in connection with the non-ad valorem assessments.
 - D. Preparation and delivery of certificate of corrections directly to Tax Collector, with copy to Property Appraiser, for any corrections to a certified final tax roll.
4. The Taxing Authority shall use its best efforts in furnishing the Property Appraiser with up-to-date and accurate data concerning its boundaries, proposed assessments, and other information as requested from time to time by the Property Appraiser and necessary to facilitate his making the assessment in question. The Property Appraiser shall, using the information provided by the Taxing Authority, place the district's non-ad valorem assessments, as made from time to time and certified to him, on properties within the district.
 5. The Property Appraiser shall be compensated by the Taxing Authority for the administrative costs incurred in carrying out this Agreement. These costs include, but are not limited to labor, printing, forms, office supplies, computer equipment usage, postage, programming, or any other associated costs.
 6. On 1st day of October of each applicable year, the administrative fee will be invoiced to the Taxing Authority equivalent to \$0 per parcel assessed with a non-ad valorem tax. Parcel counts supporting the invoiced fee will be determined based upon the most current certified non-ad valorem assessment roll. Any new assessments added to the tax roll that were not previously certified and invoiced an administrative fee, will be separately invoiced on or around July 15 and prior to mailing of the Notice of Proposed Property Taxes in August.
 7. The specific duties to be performed under this agreement and their respective timeframes are contained in the Calendar for Implementation of Non-Ad Valorem Assessment Roll, which is incorporated herein by reference.
 8. This agreement constitutes the entire agreement between the parties and can only be modified in writing and signed by both parties.

9. All parts of this Agreement not held unenforceable for any reason shall be given full force and effect.
10. All communications required by this agreement shall be in writing and sent by first class mail, email, or facsimile to the other party.

Notices to the Taxing Authority shall be addressed to:

Stoneybrook West CDD

Tricia Adams
Governmental Management Services
219 E. Livingston Street
Orlando, FL 32801
tadams@gmscfl.com
(407) 841-5524

Notices to the Property Appraiser shall be addressed to:

Carmen Crespo, Director, Accounting and Finance
Orange County Property Appraiser
200 S. Orange Ave., Suite 1700
Orlando, FL 32801
ccrespo@ocpafl.org
(321) 379-4707

11. TERMINATION. This Agreement may be terminated by either party upon written notice. Property Appraiser will perform no further work after the written termination notice is received.
12. TERM. This Agreement shall continue until such time as either party terminates the Agreement pursuant to Paragraph 11, above.
13. GOVERNING LAW; VENUE. This Agreement shall be governed by the laws of the State of Florida. Any action to interpret or enforce any provision of this Agreement shall be brought in the State and Federal courts for Orange County, Florida.

ORANGE COUNTY PROPERTY APPRAISER

Signed _____
AMY MERCADO

Date _____

STONEBROOK WEST CDD

Name Tricia L. Adams

Signed Tricia L. Adams

Date August 13, 2024

CALENDAR FOR IMPLEMENTATION OF NON-AD VALOREM ASSESSMENTS

On or about April 1st, Property Appraiser to provide the Taxing Authority with an electronic file that includes parcel ID and any other information applicable or requested. Taxing Authority may request this file at any time after January 1st, but must understand that many splits/ combos, annexations, etc., may not be reflected early in the tax year and subsequent files may be necessary. If any additional information is required at any time by Taxing Authority, it should be requested of the Property Appraiser by Taxing Authority, allowing for a reasonable turnaround time. The file shall be in an ascii file, text or excel file, unless another format is requested and agreed upon between parties.

June 1

- Property Appraiser distributes Best Estimate of Taxable Value to all Taxing Authorities.

July 1

- Property Appraiser certifies Preliminary tax roll to all taxing authorities.

- Taxing Authority reviews all assessments and provides final approval for Notice of Proposed Property Taxes (TRIM)

July 15

- Property Appraiser to invoice Administrative Fee for new parcels, if any, assessed and in excess of prior year certified non-ad valorem assessment roll parcel count.

August 4

- The Taxing Authority adopts its proposed millage rate and submits to the Property Appraiser for TRIM.

August 24

- Last day Property Appraiser can mail TRIM notices to all property owners on the tax roll.

September 3 – October 3

- Taxing Authority holds initial and final public budget hearing.

September 15

- Taxing Authority certifies final non-ad valorem assessment roll to Property Appraiser on or before September 15 with any changes, additions, or deletions to the non-ad valorem assessment roll since the TRIM notices.

October

- Property Appraiser to mail Non-Ad Valorem Assessment Administration Agreement and invoice for non-ad valorem assessment processing for subsequent tax roll, based upon most recent certified non-ad valorem assessment roll parcel count.
- Property Appraiser delivers the Taxing Authority non-ad valorem assessment roll to the Tax Collector for collection of taxes on November 1 tax bills.

SECTION VIII

SECTION C



Stoneybrook West CDD

Field Management Report



December 18, 2024

Rob Szozda

Field Manager GMS

Completed

1. Install sound suppression on Pond 16 Aerator. Sound levels dropped ~ 6 decibels (68 to 62) at the pump and ~ 10 decibels (59 to 49) at the corner of the screened in Patio. Property line level is 53.7 decibels.



2. Pond 18 fountain returned to service on 11/13/24 due to supply chain issues and power cable issues. Pond 16 started working intermittently post hurricane Milton. Sitex is investigating the issue.
3. Control/Diversion Structures approximately 65% inspected and cleared of potential obstructive materials (plants/weeds, shrubs, trees, and other materials).

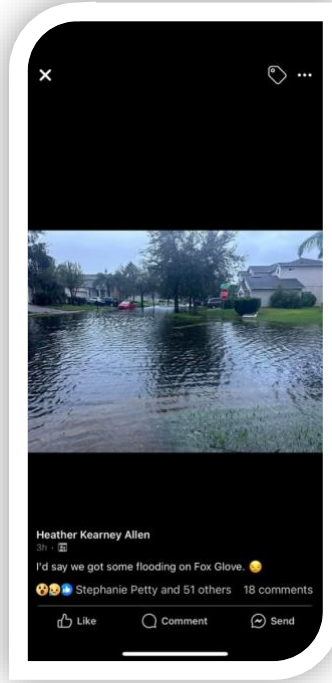


4. Storm Drains on Amberbeam cleared by Cloud 9. Minor seepage into to the storm water structure was observed during video recording.
5. Met with Golf Course Management to discuss drainage of Pond 1 into Wetland 9 following hurricane Milton. Pond 1 has several inputs to include Stoneybrook West Parkway that contributed to the slow drainage.
6. Slow drainage was observed on Fox Glove during hurricane Milton. Water had receded by the next day and was largely due to saturated ground, high water level in the ponds, and heavy rain.
7. Initiated mowing and aquatic maintenance for pond between Ponds 25 & 26.



Potential Issues

- Potential drainage issues for Pond 1 and area on Fox Glove. Areas will be monitored during heavy rain events.
- Resident had cleared area in easement and preserve on Black Lake Blvd. CDD has provided notification to terminate activities in the preserve.
- Depressions in GC13 have increased in size since last board meeting.



Site Items

Landscape Maintenance

- Blade Runners Assumed Contract in September 2024
- Brightview did not mow in the month of August
- Blade Runners had to make several passes during 1st cut
- Overall quality improved – Few calls relative to mowing
- Added pond behind school in Stone Creek between Ponds 25 & 26 (Area Deeded to CDD)
- Area behind homes on Balforn Tower Area was missed – Now being mowed



Aquatic Maintenance



- + Frequent rain has filled the ponds and improved overall health and appearance.
- + Vendor is treating ponds in accordance with the agreement.

Site Items

Midge Control Services & Pond Maint.

- + We have not received any complaints since the last meeting.
- + Add Pond between Ponds 25 and 26 to Mowing and Aquatic Maintenance Contracts
- + Plants, Fish, Grass Shrimp. First step is plants - Lilies planted in Pond 7 did not take. Evaluating ability to plant and maintain water plants in the challenging pond bottoms and shorelines (very hard – limestone)
- + Lilies have emerged in Ponds 16, 18, 26
- + Fresh water clams are available. Estimate cost ~ \$165/acre.
- + Estimates being pursued for planting Spike Brush along the shore lines
- + Timing of next steps to be discussed in November Board of Supervisors Meeting



Engineer's Report

Action Items from the Engineer's Report:

- The control structure at the dry pond in tract A is starting to become overgrown with vegetation. The structure should be cleared for proper drainage – **In progress**.
- The control structure at the pond behind the school is starting to become overgrown with vegetation. The structure should be cleared for proper drainage - **In progress**.
- The soil in the bank at the mitered end section on the south slope of the pond at tract GC-1 has eroded away and the void should be filled with dirt and re-sodded – **Complete**.
- There is a partial collapse of the pond slope near the mitered end and needs to be filled in and re-sodded and evaluated for further settling – **Complete**.
- The bubble up drainage structure along the edge of the wetland is overgrown with vegetation and should be cleared - **In progress**.
- The inlet along the edge of wetland 3 is overgrown with vegetation and should be cleared - **In progress**.
- There is a partial collapse of the pond slope near the retaining wall and needs to be filled in and re-sodded and evaluated for further settling - **Complete**.
- The control structure at tract GC-1B is overgrown with vegetation and should be cleared - **In progress**.
- The control structure at wetland 5 is overgrown with vegetation and should be cleared - **In progress**.
- The control structure at wetland 6 is overgrown with vegetation and should be cleared - **In progress**.
- The grate atop the control structure for tract GC-7 is starting fill with trash and debris. The control structure grate should be cleaned out for proper drainage - **In progress**.

Items are being worked as resources are available. Control Structure assessment and clearing is ~ 65% complete.

Conclusion

Significant improvement with the new Landscape/Mowing Contractor.

For any questions or comments regarding the above information, please contact me by phone at 865-603-3650, or by email at rszozda@gmscfl.com. Thank you.

Respectfully,

Rob Szozda

SECTION D

SECTION 1

Stoneybrook West
COMMUNITY DEVELOPMENT DISTRICT

Fiscal Year 2025
Check Register

07/01/24 - 11/30/24

<i>Date</i>	<i>check #'s</i>	<i>Amount</i>
July 2024	83 - 94	\$51,783.98
August 2024	95 - 102	\$29,336.31
September 2024	103 - 115	\$64,305.11
October 2024	116 - 123	\$20,838.50
November 2024	0	\$0.00
TOTAL		\$166,263.90

CHECK DATE	VEND#	INVOICE DATE	INVOICE	EXPENSED TO YRMO	DPT	ACCT#	SUB	SUBCLASS	VENDOR NAME	STATUS	AMOUNT	CHECK AMOUNT	CHECK #
7/03/24	00026	6/27/24	9076557	202406	310	51300	42000		MAILING OF ASSESSM NOTICE	*	1,935.51		
									ACTION MAIL SERVICES			1,935.51	000083
7/03/24	00003	7/01/24	8957189	202407	320	53800	46200		JUL 24- LANDSCAPE MAINT	*	4,731.01		
									BRIGHTVIEW LANDSCAPE SERVICES, INC			4,731.01	000084
7/03/24	00005	7/02/24	18816	202406	310	51300	31500		JUN 24 - LEGAL SVCS	*	1,080.00		
									CLARK & ALBAUGH, LLP			1,080.00	000085
7/03/24	00002	6/14/24	5291128	202405	310	51300	31100		ENG. SVCS MAY 2024	*	681.25		
									HANSON WALTER & ASSOCIATES INC			681.25	000086
7/03/24	00004	6/27/24	8688-B	202406	320	53800	46300		JUN 24 - PEST CONTROL	*	2,976.00		
		6/30/24	8690-B	202406	320	53800	48000		QTRLY STORM DRAINAGE	*	670.00		
		7/01/24	8711-B	202407	320	53800	47000		JUL 24 - LAKE \$ WETLAND	*	3,255.00		
		7/01/24	8711-B	202407	320	53800	46300		JUL 24 - MIDGE FLY LARVIC	*	2,205.00		
		7/01/24	8712-B	202407	320	53800	46700		BI MO FOUNTAIN MAINT.	*	700.00		
									SITEX AQUATICS, LLC			9,806.00	000087
7/23/24	00001	7/01/24	23	202407	310	51300	34000		JUL 24 - MGMT FEE	*	3,125.00		
		7/01/24	23	202407	310	51300	35200		JUL 24 - WEB MAINT.	*	100.00		
		7/01/24	23	202407	310	51300	35100		JUL 24 - INFO TECH.	*	150.00		
		7/01/24	24	202407	320	53800	34000		JUL 24 - FIELD MANAGEMENT	*	1,250.00		
									GMS-CF, LLC			4,625.00	000088
7/23/24	00002	7/18/24	5291464	202406	310	51300	31100		ENG. SVCS JUN 2024	*	1,365.00		
									HANSON WALTER & ASSOCIATES INC			1,365.00	000089
7/25/24	00009	7/25/24	TAX REC	202407	300	20700	10000		TAX RECEIPTS TRANSFER	*	23,687.66		
									STONEYBROOK WEST CDD SERIES 2018-A2			23,687.66	000090

SBWS STONEYBROOK WS SNEEROOA

CHECK DATE	VEND#	INVOICE DATE	EXPENSED TO YRMO	DPT ACCT#	SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	CHECK AMOUNT	CHECK #
7/25/24	00025	7/25/24	TAX REC	202407	300-20700-10000	TAX RECEIPTS TRANSFER	*	2,753.63		
									2,753.63	000091
STONEYBROOK WEST CDD SERIES 2018-A1										
7/31/24	00008	6/14/24	91016456	202405	320-53800-43000	1006 BEACONSF 05/22-06/12	*	100.25		
		6/14/24	91016457	202405	320-53800-43000	1433 PORTMOOR 05/22-06/12	*	101.46		
		6/14/24	91016460	202405	320-53800-43000	15503 PEBBLE 05/22-06/12	*	112.49		
									314.20	000092
DUKE ENERGY										
7/31/24	00008	6/21/24	91008354	202406	320-53800-43000	13937 FOX GLV 05/22-06/19	*	92.71		
		6/21/24	91008355	202406	320-53800-43000	1023 TOUR PNT 05/22-06/19	*	117.27		
		6/21/24	91008355	202406	320-53800-43000	14837 MASTHD 05/22-06/19	*	92.71		
		6/21/24	91008355	202406	320-53800-43000	13337 FOX GLV 05//-06/19	*	88.39		
									391.08	000093
DUKE ENERGY										
7/31/24	00008	7/01/24	91008354	202406	320-53800-43000	2442 BLACK LK 07/31-06/27	*	92.88		
		7/01/24	91008355	202406	320-53800-43000	15501 TOWNE C.05/31-06/27	*	320.76		
									413.64	000094
DUKE ENERGY										
8/15/24	00005	8/01/24	18850	202407	310-51300-31500	JUL 24 - LEGAL SVCS	*	3,078.52		
									3,078.52	000095
CLARK & ALBAUGH, LLP										
8/15/24	00001	8/01/24	26	202408	310-51300-34000	AUG 24 - MGMT FEE	*	3,125.00		
		8/01/24	26	202408	310-51300-35200	AUG 24 - WEB MAINT.	*	100.00		
		8/01/24	26	202408	310-51300-35100	AUG 24 - INFO TECH.	*	150.00		
		8/01/24	27	202408	320-53800-34000	AUG 24 - FIELD MANAGEMENT	*	1,250.00		
									4,625.00	000096
GMS-CF, LLC										
8/15/24	00002	8/15/24	8291720	202407	310-51300-31100	ENG. SVCS JUL 2024	*	2,888.75		
									2,888.75	000097
HANSON WALTER & ASSOCIATES INC										

SBWS STONEYBROOK WS SNEEROOA

CHECK DATE	VEND#	INVOICE DATE	INVOICE	EXPENSED TO YRMO	DPT ACCT#	SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	CHECK AMOUNT	CHECK #
8/15/24	00015	7/22/24	09725406	202407	310-51300-48000		LEGALS & PUB NOTICES ORLANDO SENTINEL	*	238.18	238.18	000098
8/29/24	00003	8/01/24	8996455	202408	320-53800-46200		AUG 24- LANDSCAPE MAINT BRIGHTVIEW LANDSCAPE SERVICES, INC	*	4,731.01	4,731.01	000099
8/29/24	00001	7/31/24	28	202407	320-53800-49000		GENERAL MAINT. JUL 24	*	1,990.00		
		7/31/24	29	202407	320-53800-49000		GENERAL MAINT. JUL 24 GMS-CF, LLC	*	1,561.25	3,551.25	000100
8/29/24	00004	7/31/24	8814-B	202408	320-53800-46300		AUG 24 - PEST CONTROL	*	3,720.00		
		8/01/24	8831-B	202408	320-53800-47000		AUG 24 - LAKE \$ WETLAND	*	3,255.00		
		8/01/24	8831-B	202408	320-53800-46300		AUG 24 - MIDGE FLY LARVIC SITEX AQUATICS, LLC	*	2,205.00	9,180.00	000101
8/29/24	00008	7/16/24	91016456	202406	320-53800-43000		1006 BEACONSF 06/13-07/12	*	73.25		
		7/16/24	91016457	202406	320-53800-43000		1433 PORTMOOR 06/13-07/12	*	75.86		
		7/16/24	91016460	202406	320-53800-43000		15503 PEBBLE 06/13-07/12	*	75.32		
		7/24/24	91008354	202406	320-53800-43000		13937 FOX GLV 06/20-07/22	*	104.28		
		7/24/24	91008355	202406	320-53800-43000		1023 TOUR PNT 06/20-07/22	*	32.43		
		7/24/24	91008355	202406	320-53800-43000		13337 FOX GLV 06/20-07/22	*	99.04		
		7/24/24	91008355	202406	320-53800-43000		14837 MASTHD 06/20-07/22	*	104.16		
		8/01/24	91008354	202407	320-53800-43000		2442 BLACK LK 06/28-07/30	*	106.75		
		8/01/24	91008355	202407	320-53800-43000		15501 TOWNE C.06/28-07/30 DUKE ENERGY	*	372.51	1,043.60	000102
9/03/24	00027	7/31/24	073124MT	202407	310-51300-11000		BP MTG 07.31.24	*	134.70		
		7/31/24	073124MT	202407	310-51300-11000		BP MTG 07.31.24	V	134.70-		

SBWS STONEYBROOK WS SNEEROOA

CHECK DATE	VEND#	INVOICE DATE	INVOICE	EXPENSED TO YRMO	DPT ACCT#	SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	CHECK AMOUNT	CHECK #
7/31/24		073124MT	202407	310-51300-11000			TOM ALEXANDER	V	134.70-	134.70-	000103
9/18/24	00009	9/18/24	TAX REC	202409	300-20700-10000		STONEYBROOK WEST CDD SERIES 2018-A2	*	18,922.22	18,922.22	000104
9/18/24	00025	9/18/24	TAX REC	202409	300-20700-10000		STONEYBROOK WEST CDD SERIES 2018-A1	*	2,199.65	2,199.65	000105
9/26/24	00028	9/01/24	4059545	202409	320-53800-46200		BLADE RUNNERS COMMERCIAL	*	4,250.00	7,250.00	000106
		9/09/24	4059550	202409	320-53800-46200			*	3,000.00		
9/26/24	00005	9/03/24	18883	202408	310-51300-31500		CLARK & ALBAUGH, LLP	*	3,487.50	3,487.50	000107
9/26/24	00001	8/31/24	33	202408	320-53800-49000		GMS-CF, LLC	*	1,256.10	12,144.76	000108
		8/31/24	34	202408	320-53800-49000			*	1,000.96		
		9/01/24	30	202409	310-51300-34000			*	3,125.00		
		9/01/24	30	202409	310-51300-35200			*	100.00		
		9/01/24	30	202409	310-51300-35100			*	150.00		
		9/01/24	30	202409	310-51300-51000			*	.24		
		9/01/24	30	202409	310-51300-42000			*	11.71		
		9/01/24	30	202409	310-51300-42500			*	.75		
		9/01/24	31	202409	320-53800-34000			*	1,250.00		
		9/15/24	32	202409	310-51300-31400			*	5,250.00		
9/26/24	00002	9/11/24	5291909	202408	310-51300-31100		HANSON WALTER & ASSOCIATES INC	*	2,221.25	2,221.25	000109

SBWS STONEYBROOK WS SNEEROOA

CHECK DATE	VEND#	INVOICE DATE	INVOICE	EXPENSED TO... YRMO DPT ACCT# SUB	SUBCLASS	VENDOR NAME	STATUS	AMOUNT	CHECK AMOUNT	CHECK #
9/26/24	00015	7/05/24	09883373	202407 310-51300-48000		CLASSIFIED LISTING/P HEAR	*	1,072.68		
		9/04/24	09967632	202409 310-51300-48000		CLASSIFIED LISTING/P HEAR	*	241.93		
									1,314.61	000110

9/26/24	00004	8/31/24	8927-B	202408 320-53800-46300		AUG 24 - PEST CONTROL	*	2,976.00		
		9/01/24	8944-B	202409 320-53800-47000		SEP 24 - LAKE \$ WETLAND	*	3,255.00		
		9/01/24	8944-B	202409 320-53800-46300		SEP 24 - MIDGE FLY LARVIC	*	2,205.00		
									8,436.00	000111

9/26/24	00010	9/24/24	26058	202409 300-15500-10000		INSURANCE POLICY FY2025	*	7,476.00		
									7,476.00	000112

9/26/24	00008	8/15/24	91016456	202407 320-53800-43000		1006 BEACONSF 07/13-08/13	*	76.78		
		8/15/24	91016457	202407 320-53800-43000		1433 PORTMOOR 07/13-08/13	*	78.42		
		8/15/24	91016460	202407 320-53800-43000		15503 PEBBLE 07/13-08/13	*	78.17		
		8/23/24	91008354	202408 320-53800-43000		13937 FOX GLV 07/23-08/21	*	96.58		
		8/23/24	91008355	202408 320-53800-43000		14837 MASTHD 07/23-08/21	*	96.58		
		8/23/24	91008355	202408 320-53800-43000		1023 TOUR PNT 07/23-08/21	*	32.43		
		8/23/24	91008355	202408 320-53800-43000		13337 FOX GLV 07/23-08/21	*	90.70		
		9/03/24	91008354	202408 320-53800-43000		2442 BLACK LK 07/31-08/29	*	97.96		
		9/03/24	91008355	202408 320-53800-43000		15501 TOWNE C.07/31-08/29	*	340.20		
		8/15/24	91016456	202407 320-53800-43000		1006 BEACONSF 07/13-08/13	V	76.78-		
		8/15/24	91016457	202407 320-53800-43000		1433 PORTMOOR 07/13-08/13	V	78.42-		
		8/15/24	91016460	202407 320-53800-43000		15503 PEBBLE 07/13-08/13	V	78.17-		
		8/23/24	91008354	202408 320-53800-43000		13937 FOX GLV 07/23-08/21	V	96.58-		
		8/23/24	91008355	202408 320-53800-43000		14837 MASTHD 07/23-08/21	V	96.58-		

SBWS STONEYBROOK WS SNEEROOA

CHECK DATE	VEND#	INVOICE DATE	INVOICE	EXPENSED TO YRMO	DPT ACCT#	SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	CHECK AMOUNT	CHECK #
8/23/24		91008355	202408	320-53800-43000				V	32.43-		
		1023	TOUR PNT 07/23-08/21								
8/23/24		91008355	202408	320-53800-43000				V	90.70-		
		13337	FOX GLV 07/23-08/21								
9/03/24		91008354	202408	320-53800-43000				V	97.96-		
		2442	BLACK LK 07/31-08/29								
9/03/24		91008355	202408	320-53800-43000				V	340.20-		
		15501	TOWNE C.07/31-08/29								
							DUKE ENERGY			.00	000113
9/26/24	00008	8/15/24	91016456	202407	320-53800-43000			*	76.78		
			1006	BEACONSF 07/13-08/13							
		8/15/24	91016457	202407	320-53800-43000			*	78.42		
			1433	PORTMOOR 07/13-08/13							
		8/15/24	91016460	202407	320-53800-43000			*	78.17		
			15503	PEBBLE 07/13-08/13							
							DUKE ENERGY			233.37	000114
9/26/24	00008	8/23/24	91008354	202408	320-53800-43000			*	96.58		
			13937	FOX GLV 07/23-08/21							
		8/23/24	91008355	202408	320-53800-43000			*	96.58		
			14837	MASTHD 07/23-08/21							
		8/23/24	91008355	202408	320-53800-43000			*	90.70		
			13337	FOX GLV 07/23-08/21							
		8/23/24	91008355	202408	320-53800-43000			*	32.43		
			1023	TOUR PNT 07/23-08/21							
		9/03/24	91008354	202408	320-53800-43000			*	97.96		
			2442	BLACK LK 07/31-08/29							
		9/03/24	91008355	202408	320-53800-43000			*	340.20		
			15501	TOWNE C.07/31-08/29							
							DUKE ENERGY			754.45	000115
10/16/24	00016	10/01/24	90494	202410	310-51300-54000			*	175.00		
				DISTRICT FEES FY25							
							DEPT. OF ECONOMIC OPPORTUNITY			175.00	000116
10/16/24	00028	10/01/24	4059602	202410	320-53800-46200			*	4,500.00		
				OCT 24- LANDSCAPE MAINT.							
							BLADE RUNNERS COMMERCIAL			4,500.00	000117
10/16/24	00005	10/01/24	18914	202409	310-51300-31500			*	330.00		
				SEP 24 - LEGAL SERVICES							
							CLARK & ALBAUGH, LLP			330.00	000118
10/16/24	00001	10/01/24	35	202410	310-51300-34000			*	3,281.25		
				OCT 24 - MGMT FEE							

SBWS STONEYBROOK WS SNEEROOA

CHECK DATE	VEND#	INVOICE DATE	INVOICE	EXPENSED TO YRMO	DPT	ACCT#	SUB	SUBCLASS	VENDOR NAME	STATUS	AMOUNT	CHECK AMOUNT	CHECK #
10/01/24		35		202410	310	51300	35200			*	100.00		
			OCT 24 - WEB MAINT.										
10/01/24		35		202410	310	51300	35100			*	150.00		
			OCT 24 - INFO TECH.										
10/01/24		36		202410	320	53800	34000			*	1,312.50		
			OCT 24 - FIELD MANAGEMENT										
									GMS-CF, LLC			4,843.75	000119
10/16/24	00002	10/14/24	5292154	202409	310	51300	31100			*	225.00		
			ENG. SVCS SEP 2024						HANSON WALTER & ASSOCIATES INC			225.00	000120
10/16/24	00004	9/30/24	9044-B	202409	320	53800	46300			*	2,976.00		
			SEP 24 - PEST CONTROL										
10/01/24		9057-B		202410	320	53800	47000			*	3,255.00		
			OCT 24 - LAKE & WETLAND										
10/01/24		9057-B		202410	320	53800	46300			*	2,205.00		
			OCT 24 - MIDGE FLY LARVIC										
10/01/24		9058-B		202410	320	53800	46700			*	700.00		
			QTRLY FOUNTAIN MAINT. OCT										
10/01/24		9130-B		202410	320	53800	48000			*	670.00		
			QTRLY STORM DRAINAGE.OCT										
									SITEX AQUATICS, LLC			9,806.00	000121
10/25/24	00008	9/16/24	91016456	202408	320	53800	43000			*	76.05		
			1006 BEACONSF 08/14-09/13										
		9/16/24	91016457	202408	320	53800	43000			*	76.13		
			1433 PORTMOOR 08/14-09/13										
		9/16/24	91016460	202408	320	53800	43000			*	76.51		
			15503 PEBBLE 08/14-09/13										
									DUKE ENERGY			228.69	000122
10/25/24	00008	9/23/24	91008354	202409	320	53800	43000			*	94.38		
			13937 FOX GLV 08/22-09/19										
		9/23/24	91008355	202409	320	53800	43000			*	93.60		
			14837 MASTHD 08/22-09/19										
		9/23/24	91008355	202409	320	53800	43000			*	32.43		
			1023 TOUR PNT 08/22-09/19										
		9/23/24	91008355	202409	320	53800	43000			*	87.89		
			13337 FOX GLV 08/22-09/19										
10/01/24		91008354		202409	320	53800	43000			*	95.29		
			2442 BLACK LK 08/30-09/27										
10/02/24		91008355		202409	320	53800	43000			*	326.47		
			15501 TOWNE C.08/30-09/27										
									DUKE ENERGY			730.06	000123
									TOTAL FOR BANK A		166,263.90		
									SBWS STONEYBROOK WS SNEEROOA				

CHECK DATE	VEND#INVOICE..... DATE INVOICE	...EXPENSED TO... YRMO DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNTCHECK..... AMOUNT #
TOTAL FOR REGISTER						166,263.90	

SECTION 2

Stoneybrook West
Community Development District

Unaudited Financial Reporting
November 30, 2024



Table of Contents

1	<u>Balance Sheet</u>
2-3	<u>General Fund</u>
4	<u>Debt Service Fund Series 2018</u>
5	<u>Capital Reserve Fund</u>
6-7	<u>Month to Month</u>
8	<u>Long Term Debt Report</u>
9	<u>Assessment Receipt Schedule</u>

Stoneybrook West
Community Development District
Combined Balance Sheet
November 30, 2024

	<i>General Fund</i>	<i>Debt Service Fund</i>	<i>Capital Reserve Fund</i>	<i>Totals Governmental Funds</i>
Assets:				
<u>Cash:</u>				
Operating Account - Truist	\$ 127,116	\$ -	\$ -	\$ 127,116
Due from General Fund	-	17,705	-	17,705
<u>Investments:</u>				
Money Market Account - Surplus	479,585	-	107,978	587,563
<u>Series 2018</u>				
Reserve Fund (A-1)	-	12,957	-	12,957
Reserve Fund (A-2)	-	111,465	-	111,465
Revenue Fund (A-1)	-	13,488	-	13,488
Revenue Fund (A-2)	-	69,486	-	69,486
Total Assets	\$ 606,701	\$ 225,100	\$ 107,978	\$ 939,780
Liabilities:				
Accounts Payable	\$ 23,527	\$ -	\$ -	\$ 23,527
Due to Debt Service	17,705	-	-	17,705
Total Liabilities	\$ 41,232	\$ -	\$ -	\$ 41,232
Fund Balance:				
Restricted for:				
Debt Service - Series	\$ -	\$ 225,100	\$ -	\$ 225,100
Assigned for:				
Operating Reserves	125,779	-	-	125,779
Reserve - Emergency	27,346	-	-	27,346
Reserve - Ponds	85,000	-	-	85,000
Capital Reserve Fund	-	-	107,978	107,978
Unassigned	327,344	-	-	327,344
Total Fund Balances	\$ 565,469	\$ 225,100	\$ 107,978	\$ 898,548
Total Liabilities & Fund Balance	\$ 606,701	\$ 225,100	\$ 107,978	\$ 939,780

Stoneybrook West
Community Development District
General Fund

Statement of Revenues, Expenditures, and Changes in Fund Balance
For The Period Ending November 30, 2024

	Adopted Budget	Prorated Budget Thru 11/30/24	Actual Thru 11/30/24	Variance
Revenues:				
Special Assessments - Tax Roll	\$ 494,752	\$ 17,365	\$ 17,365	\$ -
Interest Income	12,000	2,000	3,783	1,783
Total Revenues	\$ 506,752	\$ 19,365	\$ 21,148	\$ 1,783
Expenditures:				
<u>General & Administrative:</u>				
Supervisor Fees	\$ 5,000	\$ -	\$ -	\$ -
PR-FICA	383	-	-	-
Arbitrage Rebate	600	-	-	-
Engineering	6,500	1,083	150	933
Attorney	20,000	3,333	878	2,456
Management Fees	39,375	6,563	6,563	-
Assessment Administration	5,250	5,250	5,250	-
Trustee Fees	7,200	-	-	-
Annual Audit	4,500	-	-	-
Website Maintenance	1,200	200	200	-
Postage & Delivery	650	108	-	108
Insurance General Liability	7,370	7,370	7,476	(106)
Printing & Binding	1,500	250	-	250
Legal Advertising	1,500	250	-	250
Information Technology	1,800	300	300	-
Other Current Charges	750	125	207	(82)
Office Supplies	750	125	-	125
Dues, Licenses & Subscriptions	175	175	175	-
Property Taxes	5,250	-	-	-
Total General & Administrative	\$ 109,753	\$ 25,133	\$ 21,198	\$ 3,934

Stoneybrook West

Community Development District

General Fund

Statement of Revenues, Expenditures, and Changes in Fund Balance

For The Period Ending November 30, 2024

	Adopted Budget	Prorated Budget Thru 11/30/24	Actual Thru 11/30/24	Variance
<i>Operations & Maintenance</i>				
Field Expenditures				
Field Management	\$ 15,750	\$ 2,625	\$ 2,625	\$ -
Lake and Wetland	39,060	6,510	6,510	-
Contract - Fountain	4,200	700	700	-
Contract - Landscape	56,772	9,462	9,000	462
Contract - Pest Control	65,148	10,858	11,106	(248)
Storm Drainage	2,680	447	670	(223)
Utility - Electric	12,500	2,083	1,719	365
R&M - General	18,000	3,000	-	3,000
Misc - Contingency	10,543	1,757	-	1,757
Capital Outlay	60,000	-	-	-
Total Field Expenditures	\$ 284,653	\$ 37,442	\$ 32,330	\$ 5,113
<i>Reserves</i>				
Reserves - Emergency	\$ 27,346	\$ -	\$ -	\$ -
Reserves - Ponds	85,000	-	-	-
Total Reserves	\$ 112,346	\$ -	\$ -	\$ -
Total Expenditures	\$ 506,752	\$ 62,575	\$ 53,528	\$ 9,047
Net Change in Fund Balance	\$ -	\$ (43,210)	\$ (32,380)	\$ 10,830
Fund Balance - Beginning	\$ -		\$ 597,849	
Fund Balance - Ending	\$ -		\$ 565,469	

Stoneybrook West
Community Development District
Debt Service Fund Series
Statement of Revenues, Expenditures, and Changes in Fund Balance
For The Period Ending November 30, 2024

	Adopted Budget	Prorated Budget Thru 11/30/24	Actual Thru 11/30/24	Variance
Revenues:				
Special Assessments - Tax Roll	\$ 497,688	\$ 17,468	\$ 17,468	\$ -
Interest Income	5,000	833	2,129	1,296
Total Revenues	\$ 502,688	\$ 18,301	\$ 19,597	\$ 1,296
Expenditures:				
Interest A1	\$ 16,962	\$ 8,481	\$ 8,481	\$ -
Interest A2	110,360	55,180	55,180	-
Principal A1	35,000	-	-	-
Principal A2	341,000	-	-	-
Total Expenditures	\$ 503,322	\$ 63,661	\$ 63,661	\$ -
Excess (Deficiency) of Revenues over Expenditures	\$ (634)	\$ (45,360)	\$ (44,065)	\$ 1,296
Net Change in Fund Balance	\$ (634)	\$ (45,360)	\$ (44,065)	\$ 1,296
Fund Balance - Beginning	\$ 142,646		\$ 269,165	
Fund Balance - Ending	\$ 142,012		\$ 225,100	

Stoneybrook West
Community Development District
Capital Reserve Fund
Statement of Revenues, Expenditures, and Changes in Fund Balance
For The Period Ending November 30, 2024

	Adopted Budget	Prorated Budget Thru 11/30/24	Actual Thru 11/30/24	Variance
Revenues				
Interest Income	\$ 4,800	\$ 800	\$ 791	\$ (9)
Emergency Reserve Funding - Transfer In	27,346	-	-	-
Pond Reserve Funding - Transfer In	85,000	-	-	-
Total Revenues	\$ 117,146	\$ 800	\$ 791	\$ (9)
Expenditures:				
Capital Outlay	\$ -	\$ -	\$ -	\$ -
Bank Charges	540	90	140	(50)
Total Expenditures	\$ 540	\$ 90	\$ 140	\$ (50)
Excess (Deficiency) of Revenues over Expenditures	\$ 116,606		\$ 651	
Other Financing Sources/(Uses)				
Transfer In/(Out)	\$ -	\$ -	\$ -	\$ -
Total Other Financing Sources (Uses)	\$ -	\$ -	\$ -	\$ -
Net Change in Fund Balance	\$ 116,606		\$ 651	
Fund Balance - Beginning	\$ 108,184		\$ 107,328	
Fund Balance - Ending	\$ 224,790		\$ 107,978	

Stoneybrook West
Community Development District
Month to Month

	Oct	Nov	Dec	Jan	Feb	March	April	May	June	July	Aug	Sept	Total
Revenues:													
Special Assessments - Tax Roll	\$ -	\$ 17,365	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 17,365
Interest Income	2,024	1,759	-	-	-	-	-	-	-	-	-	-	3,783
Total Revenues	\$ 2,024	\$ 19,124	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 21,148
Expenditures:													
General & Administrative:													
Supervisor Fees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
PR-FICA	-	-	-	-	-	-	-	-	-	-	-	-	-
Arbitrage Rebate	-	-	-	-	-	-	-	-	-	-	-	-	-
Engineering	150	-	-	-	-	-	-	-	-	-	-	-	150
Attorney	33	845	-	-	-	-	-	-	-	-	-	-	878
Management Fees	3,281	3,281	-	-	-	-	-	-	-	-	-	-	6,563
Assessment Administration	5,250	-	-	-	-	-	-	-	-	-	-	-	5,250
Trustee Fees	-	-	-	-	-	-	-	-	-	-	-	-	-
Annual Audit	-	-	-	-	-	-	-	-	-	-	-	-	-
Website Maintenance	100	100	-	-	-	-	-	-	-	-	-	-	200
Postage & Delivery	-	-	-	-	-	-	-	-	-	-	-	-	-
Insurance General Liability	7,476	-	-	-	-	-	-	-	-	-	-	-	7,476
Printing & Binding	-	-	-	-	-	-	-	-	-	-	-	-	-
Legal Advertising	-	-	-	-	-	-	-	-	-	-	-	-	-
Information Technology	150	150	-	-	-	-	-	-	-	-	-	-	300
Other Current Charges	124	83	-	-	-	-	-	-	-	-	-	-	207
Office Supplies	-	-	-	-	-	-	-	-	-	-	-	-	-
Dues, Licenses & Subscriptions	175	-	-	-	-	-	-	-	-	-	-	-	175
Property Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
Total General & Administrative	\$ 16,738	\$ 4,460	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 21,198

Stoneybrook West
Community Development District
Month to Month

	Oct	Nov	Dec	Jan	Feb	March	April	May	June	July	Aug	Sept	Total
<i>Operations & Maintenance</i>													
Field Expenditures													
Field Management	\$ 1,313	\$ 1,313	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,625
Lake and Wetland	3,255	3,255	-	-	-	-	-	-	-	-	-	-	6,510
Contract - Fountain	700	-	-	-	-	-	-	-	-	-	-	-	700
Contract - Landscape	4,500	4,500	-	-	-	-	-	-	-	-	-	-	9,000
Contract - Pest Control	5,925	5,181	-	-	-	-	-	-	-	-	-	-	11,106
Storm Drainage	670	-	-	-	-	-	-	-	-	-	-	-	670
Utility - Electric	719	1,000	-	-	-	-	-	-	-	-	-	-	1,719
R&M - General	-	-	-	-	-	-	-	-	-	-	-	-	-
Misc - Contingency	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Field Expenditures	\$ 17,081	\$ 15,249	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 32,330
Reserves													
Reserves - Emergency	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Reserves - Ponds	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Reserves	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Expenditures	\$ 33,820	\$ 19,708	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 53,528
Net Change in Fund Balance	\$ (31,795)	\$ (585)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (32,380)

Stoneybrook West
Community Development District
Long Term Debt Report

Series 2018 A-1, Special Assessment Revenue Refunding Bonds		
Interest Rate:	3.64%	
Maturity Date:	5/1/2035	
Reserve Fund Definition	25% of MADS	
Reserve Fund Requirement	\$12,957.25	
Reserve Fund Balance	\$12,957.24	
Bonds Outstanding		\$623,000
Less: Principal Payment - 5/1/20		(\$29,000)
Less: Principal Payment - 5/1/21		(\$30,000)
Less: Principal Payment - 5/1/22		(\$31,000)
Less: Principal Payment - 5/1/23		(\$33,000)
Less: Principal Payment - 5/1/24		(\$34,000)
Current Bonds Outstanding		\$466,000

Series 2018 A-2, Special Assessment Revenue Refunding Bonds		
Interest Rate:	3.56%	
Maturity Date:	5/1/2032	
Reserve Fund Definition	25% of MADS	
Reserve Fund Requirement	\$111,465.00	
Reserve Fund Balance	\$111,465.00	
Bonds Outstanding		\$4,635,000
Less: Principal Payment - 5/1/20		(\$285,000)
Less: Principal Payment - 5/1/21		(\$296,000)
Less: Principal Payment - 5/1/22		(\$307,000)
Less: Principal Payment - 5/1/23		(\$318,000)
Less: Principal Payment - 5/1/24		(\$329,000)
Current Bonds Outstanding		\$3,100,000

Stoneybrook West
COMMUNITY DEVELOPMENT DISTRICT
Special Assessment Receipts - Orange County
Fiscal Year 2025

ON ROLL ASSESSMENTS

Gross Assessments \$ 526,334.36 \$ 55,137.23 \$ 474,319.15 \$ 1,055,790.74
 Net Assessments \$ 494,754.30 \$ 51,829.00 \$ 445,860.00 \$ 992,443.30

allocation in % 49.85% 5.22% 44.93% 100.00%

<i>Date</i>	<i>Gross Amount</i>	<i>Discount/ Penalty</i>	<i>Commission</i>	<i>Interest</i>	<i>Net Receipts</i>	<i>O&M Portion</i>	<i>2018 Debt Service A-1</i>	<i>2018 Debt Service A-2</i>	<i>Total</i>
11/08/24	\$ 4,563.64	\$ 217.47	\$ -	\$ -	\$ 4,346.17	\$ 2,166.66	\$ 226.97	\$ 1,952.54	\$ 4,346.17
11/15/24	8,003.98	320.17	-	-	7,683.81	3,830.54	401.28	3,451.99	7,683.81
11/26/24	26,809.50	1,072.40	2,934.99	-	22,802.11	11,367.34	1,190.81	10,243.96	22,802.11
	\$ 39,377.12	\$ 1,610.04	\$ 2,934.99	\$ -	\$ 34,832.09	\$ 17,364.54	\$ 1,819.06	\$ 15,648.49	\$ 34,832.09

3.73%	Percent Collected
\$ 1,016,413.62	Balance Remaining to Collect