

STONEYBROOK

COMMUNITY DEVELOPMENT DISTRICT

February 24, 2026

BOARD OF SUPERVISORS

**REGULAR MEETING
AGENDA**

**STONEBROOK
COMMUNITY DEVELOPMENT DISTRICT**

**AGENDA
LETTER**

Stoneybrook Community Development District
OFFICE OF THE DISTRICT MANAGER
2300 Glades Road, Suite 410W•Boca Raton, Florida 33431
Phone: (561) 571-0010•Fax: (561) 571-0013•Toll-free: (877) 276-0889
<https://stoneybrookcdd.net/>

February 17, 2026

Board of Supervisors
Stoneybrook Community Development District

Dear Board Members:

ATTENDEES:
Please identify yourself each time you speak to facilitate accurate transcription of meeting minutes.

NOTE: Meeting Time

NOTE: 4-Minute Speaker Limit; 30-Minute Topic

The Board of Supervisors of the Stoneybrook Community Development District will hold a Regular Meeting on February 24, 2026 at 6:00 p.m., at the Stoneybrook Community Center, 11800 Stoneybrook Golf Boulevard, Estero, Florida 33928. The agenda is as follows:

1. Call to Order/Roll Call
2. Public Comments (*4 Minutes*)
3. Presentation/Consideration of Cover14 Quote# C14-262 for Luxury Fixed-Roof Azenco R-Shade Units
4. District Engineer Staff Report: *Johnson Engineering, Inc.*
 - A. Discussion:/Update: Village of Estero LDO Comments
 - B. Update: Pipe Video
5. Golf Course Staff Reports
 - A. Golf Superintendent
 - B. Golf Pro
6. Board Member Reports
 - A. Phil Olive
 - Update: Duffy's
 - B. Chris Brady
 - Update: Email and Other Communications
 - C. Adam Dalton
 - Update: Revenues

- D. Eileen Huff
 - Update: Common Grounds
 - Update: Expenses via QuickBooks
 - Update: Maintenance Department

- 7. Discussion: Golf Course Financial Updates

- 8. Acceptance of Unaudited Financial Statements
 - A. as of September 30, 2025
 - B. as of October 31, 2025
 - C. as of November 30, 2025
 - D. as of December 31, 2025
 - E. as of January 31, 2026

- 9. Approval of Minutes
 - A. January 27, 2026 Regular Meeting
 - B. February 3, 2026 Continued Meeting

- 10. Staff Reports
 - A. District Counsel: *Tony Pires, Esquire*
 - B. District Manager: *Wrathell, Hunt and Associates, LLC*
 - I. Irrigation Reports
 - a. High Irrigation Users
 - b. Irrigation Disconnect
 - II. NEXT MEETING DATE: March 24, 2026 at 9:00 AM
 - QUORUM CHECK

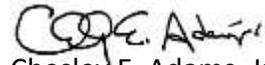
SEAT 1	THOMAS SYROCZYNSKI	<input type="checkbox"/>	IN PERSON	<input type="checkbox"/>	PHONE	<input type="checkbox"/>	NO
SEAT 2	CHRIS BRADY	<input type="checkbox"/>	IN PERSON	<input type="checkbox"/>	PHONE	<input type="checkbox"/>	NO
SEAT 3	PHIL OLIVE	<input type="checkbox"/>	IN PERSON	<input type="checkbox"/>	PHONE	<input type="checkbox"/>	NO
SEAT 4	ADAM DALTON	<input type="checkbox"/>	IN PERSON	<input type="checkbox"/>	PHONE	<input type="checkbox"/>	NO
SEAT 5	EILEEN HUFF	<input type="checkbox"/>	IN PERSON	<input type="checkbox"/>	PHONE	<input type="checkbox"/>	NO
 - III. Performance Measures/Standards & Annual Reporting Form *(for informational purposes)*

11. Supervisors' Requests

12. Adjournment

Should you have any questions, please do not hesitate to contact me directly at (239) 464-7114.

Sincerely,



Chesley E. Adams, Jr.
District Manager

FOR BOARD MEMBERS AND STAFF TO ATTEND BY TELEPHONE

**CALL IN NUMBER: 1-888-354-0094
PARTICIPANT PASSCODE: 229 774 8903**

**STONEBROOK
COMMUNITY DEVELOPMENT DISTRICT**

3



Presented To:

Stoney Brook Golf Club

Attn: Lisa Paul

21251 Stoneybrook Golf Blvd

Estero, FL 33928

January 23rd, 2026

QUOTE# C14-262





cover 4



cover 4

Cover14 is pleased to offer you the following solution:

- Luxury Fixed-Roof Azenco R-Shade Units
- Professional installation
- Full Azenco warranty With Cover 14 installation warranty



Premium fixed roof, integrated gutters, superior design



Expertly engineered to create an outdoor haven anywhere



QUOTE# C14-262. This offer is exclusively for customer and should not be shared with any outside or third party without consent from COVER14.

Azenco R-Shade Premium Solid Paneled Roof

DESCRIPTION	PRICE
<ul style="list-style-type: none"> 4 - Freestanding Coupled Azenco R-Shade Solid Paneled Roof Pergolas. 16 accessory beams(8 Top/8 Bottom) w/ 8 bottom beams having 4 recessed lights per beam. Color Grey with roof being wood color. Full permitter LED RGBW lights and a 22' 1/2" privacy wall (wood grain teak top half of the pergola back) 	\$206,164.00
5 Progressive Defender screens @ 22' x 9.5' high	\$42,350.00
Less Cover14 Preferred Partner Discount – 20%	(\$49,702.00)
SUB-TOTAL	\$198,812.00
8 – Mathews Donaire Fans	\$6,400.00
MATERIALS	\$2,200.00
FOOTINGS – 10 needed	\$10,000.00
STAMPED ENGINEERED DRAWINGS	\$4,500.00
INSTALLATION	\$6,250.00
SHIPPING	\$3,500.00
TOTAL	\$231,662.00

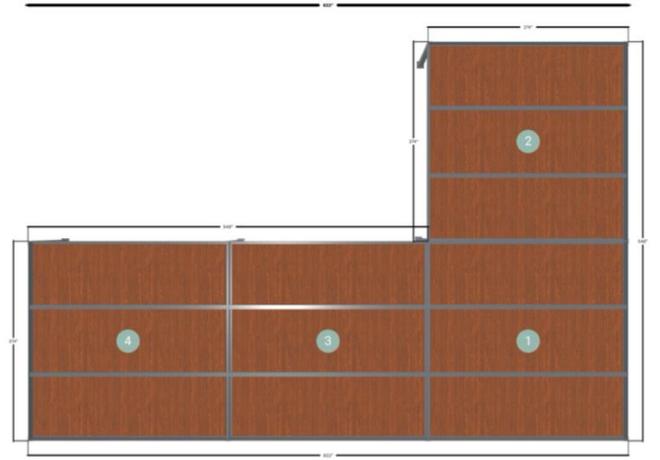
Does not include applicable State Sales Tax

****Notes and Exclusions, see page 7****



QUOTE# C14-262. This offer is exclusively for customer and should not be shared with any outside or third party without consent from COVER14.





QUOTE# C14-262. This offer is exclusively for customer and should not be shared with any outside or third party without consent from COVER14.



NOTES AND EXCLUSIONS:

- Any known RAL Color option available upon request and cost increase. Proposal based on current color standard offerings
- Azenco order-generated shop drawings are provided at no charge after order placement. Shop Drawings provided upon request to coordinate with architectural drawings. Engineering requests by others.
- **Price does not include any applicable state sales tax.**
- **Price Valid for 45 days**
- Permit/permitting fees by others
- All electrical work outside of internal connections at pergola/roof inserts and chosen options supplied by Cover14 by others. Homeruns back to panels by others
- Footing/patio/deck/waterproofing/finish carpentry work by others
- AV/Controls home integration by others

FINAL MILE AND MATERIAL PLACEMENT AT SITE:

- If installation site not ready for pergola installation, storage fees off premises by owner/contractor (Rates based at time of delivery)
- Delivered materials to site security and condition is the sole responsibility of owner or contractor of note on project
- If previously delivered material needs to be moved for any reason, fees to do so will be covered by owner or contractor of note. Fees based on timing and conditions at time of request by COVER14. If moved by others, any damage occurred not the responsibility of COVER14.

CHANGES / CANCELLATIONS (Post order placement)

- 20% fee of the NET order if production has not started
- 50%-100% of NET order after production has started pending project status.



QUOTE# C14-262. This offer is exclusively for customer and should not be shared with any outside or third party without consent from COVER14.

Contact Information:

Stuart Sheppard

Owner

COVER14

stuart@cover14.com

(732) 814-7578



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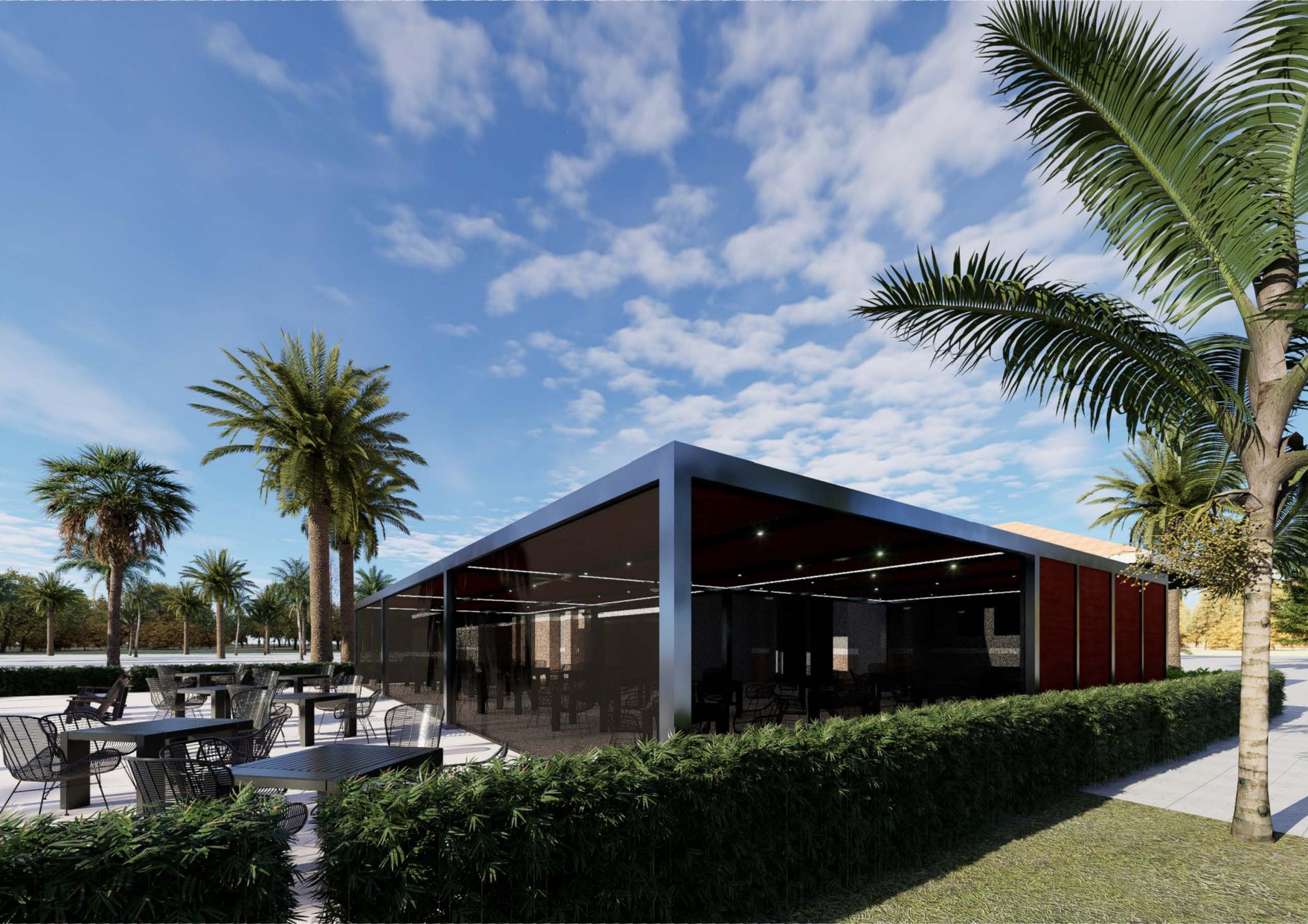












**STONEBROOK
COMMUNITY DEVELOPMENT DISTRICT**

**UNAUDITED
FINANCIAL
STATEMENTS**

**STONEBROOK
COMMUNITY DEVELOPMENT DISTRICT**

**UNAUDITED
FINANCIAL
STATEMENTS**

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**STONEYBROOK
COMMUNITY DEVELOPMENT DISTRICT
FINANCIAL STATEMENTS
UNAUDITED
SEPTEMBER 30, 2025**

**STONEYBROOK
COMMUNITY DEVELOPMENT DISTRICT
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**STONEYBROOK
COMMUNITY DEVELOPMENT DISTRICT
BALANCE SHEET
GOVERNMENTAL FUNDS
SEPTEMBER 30, 2025**

	Major Funds						Total Governmental Funds
	General	Special Revenue Fund	Debt Service Series 2022-1	Debt Service Series 2022-2	Capital Projects Series 2022-1	Capital Projects Series 2022-2	
ASSETS							
Cash/investments							
SunTrust	\$ 109,770	\$ 495,225	\$ -	\$ -	\$ -	\$ -	\$ 604,995
Bank United	60,000	-	-	-	-	-	60,000
Bank United - ICS	170,275	-	-	-	-	-	170,275
Revenue	-	-	98,921	294,161	-	-	393,082
Reserve	-	-	127,595	271,735	-	-	399,330
Construction	-	-	-	-	1,811,214	8,670	1,819,884
Due from other funds							
Capital projects fund series 2022-1	606,487	-	-	-	-	-	606,487
Due from enterprise fund (golf course)	-	120,583	-	-	-	-	120,583
Due from other	2,554	-	-	-	-	-	2,554
Assessments receivable	2,011	-	277	1,079	-	-	3,367
Lease receivable	-	380,440	-	-	-	-	380,440
Total assets	<u>\$ 951,097</u>	<u>\$ 996,248</u>	<u>\$ 226,793</u>	<u>\$ 566,975</u>	<u>\$ 1,811,214</u>	<u>\$ 8,670</u>	<u>\$ 4,560,997</u>
LIABILITIES & FUND BALANCES							
Liabilities:							
Accounts payable	\$ 135,314	\$ 9,386	\$ -	\$ -	\$ -	\$ -	\$ 144,700
Wages payable	1,683	-	-	-	-	-	1,683
Sales tax payable	-	528	-	-	-	-	528
Contracts payable	-	-	-	-	9,740	-	9,740
Due to other funds							
General fund	-	-	-	-	606,487	-	606,487
Enterprise fund: irrigation	865	-	-	-	-	-	865
Enterprise fund: golf course	198,126	-	-	-	-	-	198,126
Total liabilities	<u>335,988</u>	<u>9,914</u>	<u>-</u>	<u>-</u>	<u>616,227</u>	<u>-</u>	<u>962,129</u>
DEFERRED INFLOWS OF RESOURCES							
Deferred receipts	-	360,961	-	-	-	-	360,961
Total deferred inflows of resources	<u>-</u>	<u>360,961</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>360,961</u>
Fund balances:							
Restricted:							
Debt service	-	-	226,793	566,975	-	-	793,768
Capital projects	-	-	-	-	1,194,987	8,670	1,203,657
Assigned:							
Assigned - catastrophe response	425,798	-	-	-	-	-	425,798
Assigned - working capital	189,311	-	-	-	-	-	189,311
Assigned - CAM reserves	-	35,139	-	-	-	-	35,139
Assigned - Common area maint	-	180,242	-	-	-	-	180,242
Unassigned	-	409,992	-	-	-	-	409,992
Total fund balances	<u>615,109</u>	<u>625,373</u>	<u>226,793</u>	<u>566,975</u>	<u>1,194,987</u>	<u>8,670</u>	<u>3,237,907</u>
Total liabilities, deferred inflows of resources and fund balances	<u>\$ 951,097</u>	<u>\$ 996,248</u>	<u>\$ 226,793</u>	<u>\$ 566,975</u>	<u>\$ 1,811,214</u>	<u>\$ 8,670</u>	<u>\$ 4,560,997</u>

**STONEYBROOK
COMMUNITY DEVELOPMENT DISTRICT
STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES - GENERAL FUND
FOR THE PERIOD ENDED SEPTEMBER 30, 2025**

	Current Month	Year to Date	Budget	% of Budget
REVENUES				
Assessment levy	\$ 1,493	\$ 758,156	\$768,350	99%
Interest and miscellaneous (incl. FEMA)	3,060	18,988	20,000	95%
Total revenues	<u>4,553</u>	<u>777,144</u>	<u>788,350</u>	99%
EXPENDITURES				
Administrative				
Supervisors	2,265	19,820	12,918	153%
Management	4,094	49,123	49,123	100%
Accounting	416	4,991	4,991	100%
Assessment roll preparation	1,122	13,461	13,461	100%
Arbitrage rebate calculation	-	-	2,000	0%
Dissemination agent	83	1,000	1,000	100%
Trustee fees - series 2014 resident	4,676	4,676	3,000	156%
Audit	4,957	6,414	4,330	148%
Legal	11,020	68,427	20,000	342%
Engineering	10,417	30,207	5,000	604%
Postage	300	2,334	2,000	117%
Insurance	-	4,908	4,625	106%
Printing and binding	142	1,700	1,700	100%
Legal advertising	179	2,569	2,000	128%
Contingencies	195	2,997	2,000	150%
Annual district filing fee	-	175	175	100%
Total administrative	<u>39,866</u>	<u>212,802</u>	<u>128,323</u>	166%
Landscape Maintenance				
Other contractual				
Common ground oversite	-	1,365	-	N/A
Personnel services	20,999	211,491	329,124	64%
Capital outlay-mowers/carts	-	9,423	9,000	105%
Utility carts	-	-	6,000	0%
Blowers/edgers/trimmers etc.	-	-	3,500	0%
Chemicals	537	4,110	7,500	55%
Fertilizers	3,264	18,328	24,000	76%
Annuals	-	13,945	12,000	116%
Fuel	2,100	15,469	9,000	172%
Irrigation parts	554	8,323	8,000	104%
Parts and maintenance	646	3,708	12,000	31%
Horticultural debris and trash disposal	-	2,022	8,500	24%
Uniforms	275	2,999	5,000	60%
Continuing educations/BMP certi	-	-	1,500	0%
Golf maintenance - ball fields	1,667	20,000	20,000	100%
Golf maintenance management	2,084	25,008	25,008	100%
Tree trimming	-	35,939	30,000	120%
Mulch	275	56,491	40,000	141%
Plant replacement	-	3,904	5,000	78%
Equipment lease - TCF113	898	5,732	7,000	82%
LM line repair/labor	1,875	3,535	-	N/A
Storm Water Management				
Pipe inspections	-	-	35,000	0%
Conservation area maintenance	3,250	41,430	40,000	104%
Roadway				
Annual inspection and repairs	-	-	15,000	0%
Signage repairs	-	-	5,000	0%
Total landscape maintenance	<u>38,424</u>	<u>483,222</u>	<u>657,132</u>	74%
Other fees and charges				
Tax collector	(517)	2,669	2,895	92%
Total other fees and charges	<u>(517)</u>	<u>2,669</u>	<u>2,895</u>	92%
Total expenditures	<u>77,773</u>	<u>698,693</u>	<u>788,350</u>	89%
Excess/(deficiency) of revenues over/(under) expenditures	(73,220)	78,451	-	
Fund balance - beginning	688,329	536,658	489,311	
Fund balance - ending				
Assigned:				
Assigned - catastrophe response	300,000	300,000	300,000	
Assigned - working capital	189,311	189,311	189,311	
Unassigned	125,798	125,798	-	
Fund balance - ending	<u>\$ 615,109</u>	<u>\$ 615,109</u>	<u>\$489,311</u>	

**STONEYBROOK
COMMUNITY DEVELOPMENT DISTRICT
STATEMENT OF REVENUES, EXPENSES AND CHANGES IN
NET POSITION - SPECIAL REVENUE FUND
FOR THE PERIOD ENDED SEPTEMBER 30, 2025**

	<u>Current Month</u>	<u>Year to Date</u>	<u>Budget</u>	<u>% of Budget</u>
OPERATING REVENUES				
Commercial rental				
Duffy's	\$ 14,927	\$ 179,121	\$ 179,124	100%
Duffy's % of sales	-	50,168	79,216	63%
Stoneybrook Golf	5,009	60,096	57,351	105%
Cam reserves				
Duffy's	1,205	14,460	14,460	100%
Stoneybrook Golf	323	3,876	3,876	100%
Common area maintenance				
Duffy's	4,979	59,748	59,748	100%
Stoneybrook Golf	2,867	34,404	34,404	100%
Total operating revenues	<u>29,310</u>	<u>401,873</u>	<u>428,179</u>	94%
OPERATING EXPENSES				
Administrative Expenses				
Legal fees	-	3,953	-	N/A
Trustee fee	4,676	4,676	4,500	104%
Taxes & assessments: Lee County	326	15,417	16,727	92%
Office supplies	-	-	250	0%
Miscellaneous	163	1,947	6,000	32%
Total administrative expenses	<u>5,165</u>	<u>25,993</u>	<u>27,477</u>	95%
Maintenance Services				
Property management	1,400	16,800	16,800	100%
Electricity	70	433	600	72%
Repairs & maintenance	2,425	33,642	75,000	45%
Irrigation	351	1,983	2,400	83%
Building maintenance	4,798	135,040	35,000	386%
Hurricane clean-up	-	-	5,000	0%
Total maintenance services	<u>9,044</u>	<u>187,898</u>	<u>134,800</u>	139%
Total operating expenses	<u>14,209</u>	<u>213,891</u>	<u>162,277</u>	132%
Operating gain/(loss)	15,101	187,982	265,902	
OTHER FINANCING SOURCES/(USES)				
Transfers out	-	(104,210)	(104,210)	100%
Total other financing sources/(uses)	<u>-</u>	<u>(104,210)</u>	<u>(104,210)</u>	100%
Change in net position	15,101	83,772	161,692	
Total net position - beginning	<u>610,272</u>	<u>541,601</u>	<u>601,027</u>	
Total net position - ending	<u>\$ 625,373</u>	<u>\$ 625,373</u>	<u>\$ 762,719</u>	

**STONEYBROOK
COMMUNITY DEVELOPMENT DISTRICT
STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
DEBT SERVICE FUND SERIES 2022-1
FOR THE PERIOD ENDED SEPTEMBER 30, 2025**

	Current Month	Year to Date	Budget	% of Budget
REVENUES				
Assessment levy	\$ 277	\$ 140,326	\$ 139,592	101%
Interest	687	9,520	11,380	N/A
Total revenues	<u>964</u>	<u>149,846</u>	<u>150,972</u>	0%
EXPENDITURES				
Debt Service				
Principal	-	85,000	80,000	106%
Interest	-	169,090	161,205	105%
Total expenditures	<u>-</u>	<u>254,090</u>	<u>241,205</u>	105%
Excess (deficiency) of revenues over (under) expenditures	964	(104,244)	(90,233)	
OTHER SOURCES (USES)				
Transfers in	-	104,210	104,210	100%
Total other sources/(uses)	<u>-</u>	<u>104,210</u>	<u>104,210</u>	100%
Net change in fund balance	964	(34)	13,977	
Fund balance - beginning	225,829	226,827	222,559	
Fund balance - ending	<u>\$ 226,793</u>	<u>\$ 226,793</u>	<u>\$ 236,536</u>	

**STONEYBROOK
COMMUNITY DEVELOPMENT DISTRICT
STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
DEBT SERVICE FUND SERIES 2022-2
FOR THE PERIOD ENDED SEPTEMBER 30, 2025**

	<u>Current Month</u>	<u>Year to Date</u>	<u>Budget</u>	<u>% of Budget</u>
REVENUES				
Assessment levy	\$ 1,079	\$ 546,327	\$ 543,467	101%
Interest	1,795	22,864	-	N/A
Total revenues	<u>2,874</u>	<u>569,191</u>	<u>543,467</u>	105%
EXPENDITURES				
Debt Service				
Principal	-	115,000	115,000	100%
Interest	-	427,175	427,175	100%
Total expenditures	<u>-</u>	<u>542,175</u>	<u>542,175</u>	100%
Excess (deficiency) of revenues over (under) expenditures	2,874	27,016	1,292	
Fund balance - beginning	564,101	539,959	534,123	
Fund balance - ending	<u>\$ 566,975</u>	<u>\$ 566,975</u>	<u>\$ 535,415</u>	

**STONEYBROOK
COMMUNITY DEVELOPMENT DISTRICT
STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
CAPITAL PROJECTS FUND SERIES 2022-1
FOR THE PERIOD ENDED SEPTEMBER 30, 2025**

	<u>Current Month</u>	<u>Year to Date</u>
REVENUES		
Interest	\$ 6,727	\$ 83,143
Total revenues	<u>6,727</u>	<u>83,143</u>
EXPENDITURES		
Capital outlay	<u>225,943</u>	<u>889,431</u>
Total expenditures	<u>225,943</u>	<u>889,431</u>
Excess (deficiency) of revenues over (under) expenditures	(600,702)	(806,288)
Fund balance - beginning	<u>1,795,689</u>	<u>2,001,275</u>
Fund balance - ending	<u><u>\$ 1,194,987</u></u>	<u><u>\$ 1,194,987</u></u>

**STONEYBROOK
COMMUNITY DEVELOPMENT DISTRICT
STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
CAPITAL PROJECTS FUND SERIES 2022-2
FOR THE PERIOD ENDED SEPTEMBER 30, 2025**

	Current Month	Year to Date
REVENUES		
Interest	\$ 29	\$ 348
Total revenues	29	348
EXPENDITURES		
Total expenditures	-	-
Excess (deficiency) of revenues over (under) expenditures	29	348
Fund balance - beginning	8,641	8,322
Fund balance - ending	\$ 8,670	\$ 8,670

**STONEYBROOK
COMMUNITY DEVELOPMENT DISTRICT
STATEMENT OF NET POSITION
PROPRIETARY FUND - IRRIGATION
SEPTEMBER 30, 2025**

ASSETS	Balance
Current assets:	
Cash	\$ 14,469
Bank United	10,588
Accounts receivable	(8,674)
Due from golf course	8,030
Due from general fund	865
Assessments receivable	250
Total current assets	25,528
Noncurrent assets:	
Capital assets	
Equipment - irrigation	559,257
Resident irrigation & wells	494,808
Pumphouse	371,990
Less accumulated depreciation	(817,065)
Total capital assets, net of accumulated depreciation	608,990
Total noncurrent assets	608,990
Total assets	634,518
LIABILITIES	
Current liabilities:	
Accounts payable	7,891
Customer deposits	13,393
Total current liabilities	21,284
Total liabilities	21,284
NET POSITION	
Net investment in capital assets	(322,257)
Unrestricted	935,491
Total net position	\$ 613,234

**STONEYBROOK
COMMUNITY DEVELOPMENT DISTRICT
STATEMENT OF REVENUES, EXPENSES AND CHANGES IN
NET POSITION - PROPRIETARY FUND - IRRIGATION
FOR THE PERIOD ENDED SEPTEMBER 30, 2025**

	Current Month	Year to Date	Budget	% of Budget
OPERATING REVENUES				
Assessment levy	\$ 250	\$ 126,586	\$ 125,921	101%
Direct bill: golf course	4,978	59,742	59,742	100%
Irrigation revenue	13,411	182,211	170,000	107%
Total revenues	<u>18,639</u>	<u>368,539</u>	<u>355,663</u>	104%
OPERATING EXPENSES				
Professional fees				
Audit	5,306	6,866	4,635	148%
Accounting	728	8,742	8,742	100%
Utility billing	7,785	43,575	45,000	97%
Miscellaneous	353	4,329	3,000	144%
Total professional fees	<u>14,172</u>	<u>63,512</u>	<u>61,377</u>	103%
Irrigation services				
Service/permit monitoring contracts	3,293	3,293	3,000	110%
Line repairs/labor	2,882	37,856	50,000	76%
Insurance	-	-	15,685	0%
Effluent water supply	13,561	182,291	114,000	160%
Electricity	3,927	30,685	30,000	102%
Pumps & machinery	825	14,799	15,000	99%
Depreciation	45,655	82,874	40,603	204%
Personnel	1,771	21,254	27,000	79%
Total utility expenses	<u>71,914</u>	<u>373,052</u>	<u>295,288</u>	126%
Total operating expenses	<u>86,086</u>	<u>436,564</u>	<u>356,665</u>	122%
Operating gain/(loss)	(67,447)	(68,025)	(1,002)	
NONOPERATING REVENUES/(EXPENSES)				
Interest, penalties & miscellaneous income	29	352	100	352%
Total nonoperating revenues (expenses)	<u>29</u>	<u>352</u>	<u>100</u>	352%
Change in net position	(67,418)	(67,673)	(902)	
Total net position - beginning	680,652	680,907	287,963	
Total net position - ending	<u>\$ 613,234</u>	<u>\$ 613,234</u>	<u>\$ 287,061</u>	

**STONEYBROOK
COMMUNITY DEVELOPMENT DISTRICT
STATEMENT OF NET POSITION
PROPRIETARY FUND - GOLF
SEPTEMBER 30, 2025**

ASSETS	<u>Balance</u>
Current assets:	
Cash	
SunTrust acct #1660	\$ 384,394
SunTrust acct #7736 (petty cash)	10,360
SunTrust acct #3187 (petty cash)	1,750
Bank United	70,000
Bank United ICS	13,436
Petty cash - registers	200
Lunch bar	100
Pro shop	200
Cost of issuance - series 2014	356
Reserve - series 2014	190,549
Interest - series 2014	45,493
Sinking - series 2014	76,738
Reserve - series 2019	9,955
Inventory	
Pro shop	
Balls	27,094
Clubs	672
Gloves	3,740
Headwear	328
Ladies wear	1,231
Mens wear	230
Shoes	1,595
Miscellaneous	2,395
Concession	
Food	855
Beer	3,757
Soft beverages	898
Due from general fund	198,126
Due from other	198
Lease deposit	860
Total current assets	<u>1,045,510</u>

**STONEYBROOK
COMMUNITY DEVELOPMENT DISTRICT
STATEMENT OF NET POSITION
PROPRIETARY FUND - GOLF
SEPTEMBER 30, 2025**

Noncurrent assets:	Balance
Capital assets	
Land	1,556,677
Capital improvements	59,144
Maintenance building	133,566
Land improvements	1,950,012
Golf course	5,100,586
Furniture & equipment	720,317
Vehicles-financed purchase agreement	37,430
Leased equipment and vehicles	884,622
Accumulated depreciation	<u>(5,252,966)</u>
Total capital assets, net of accumulated depreciation	<u>5,189,388</u>
Total noncurrent assets	<u>5,189,388</u>
Total assets	<u>6,234,898</u>
LIABILITIES	
Current liabilities:	
Accounts payable	120,539
Gratuities payable	28,025
Sales tax payable	6,416
Rainchecks	6
Due to special revenue fund	120,583
Due to irrigation fund	8,030
Due to others	34,638
Gift certificates	43,031
Credit books	22,899
Accrued interest - series 2014	<u>15,021</u>
Total current liabilities	<u>399,188</u>
Noncurrent liabilities:	
Lease payable	363,584
Note payable - financed purchase agreement	21,800
Note payable - series 2024	449,445
Bonds payable - series 2014	<u>515,000</u>
Total noncurrent liabilities	<u>1,349,829</u>
Total liabilities	<u>1,749,017</u>
NET POSITION	
Net investment in capital assets	4,205,365
Unrestricted	<u>280,516</u>
Total net position	<u><u>\$ 4,485,881</u></u>

**STONEBROOK
COMMUNITY DEVELOPMENT DISTRICT
STATEMENT OF REVENUES, EXPENSES AND CHANGES IN
NET POSITION - PROPRIETARY FUND - GOLF
CONSOLIDATED
FOR THE PERIOD ENDED SEPTEMBER 30, 2025**

	Current Month						Year to Date					
	FY '24 Actual	FY '25 Actual	Variance Actual '24 to '25	FY '25 Budget	Variance Budget to Actual	Variance Budget to Actual	FY '24 Actual	FY '25 Actual	Variance Actual '24 to '25	FY '25 Budget	Variance Budget to Actual	Variance Budget to Actual
REVENUES												
Consolidated												
Unclassified revenue	\$ -	\$ -	\$ -	\$ -	N/A	\$ -	\$ 2,846	\$ 1,081	\$ (1,765)	\$ -	N/A	1,081
Administrative	2,209	825	(1,384)	-	N/A	825	21,942	12,973	(8,969)	-	N/A	12,973
Golf course	127,340	163,662	36,322	56,674	289%	106,988	3,486,865	3,953,164	466,299	4,023,220	98%	(70,056)
Pro shop	11,325	18,568	7,243	3,236	574%	15,332	185,448	178,678	(6,770)	135,577	132%	43,101
Concession	7,856	8,611	755	5,150	167%	3,461	154,720	164,947	10,227	163,352	101%	1,595
Total consolidated revenues	148,730	191,666	42,936	65,060	295%	126,606	3,851,821	4,310,843	459,022	4,322,149	100%	(11,306)
Cost of sales												
Consolidated												
Pro shop	24,949	13,832	(11,117)	2,236	619%	11,596	166,259	138,624	(27,635)	95,595	145%	43,029
Concession	27,221	26,980	(241)	1,751	1541%	25,229	85,119	75,562	(9,557)	44,216	171%	31,346
Total consolidated cost of sales	52,170	40,812	(11,358)	3,987	1024%	36,825	251,378	214,186	(37,192)	139,811	153%	74,375
Gross consolidated earnings	96,560	150,854	54,294	61,073	247%	89,781	3,600,443	4,096,657	496,214	4,182,338	98%	(85,681)
Expenses												
Consolidated												
Administrative	326,851	149,646	(177,205)	38,678	387%	110,968	869,716	745,783	(123,933)	495,349	151%	250,434
Concession	7,760	7,568	(192)	6,801	111%	767	103,686	140,148	36,462	88,998	157%	51,150
Golf course	(310,018)	182,601	492,619	156,232	117%	26,369	1,786,975	1,822,530	35,555	1,806,246	101%	16,284
Pro shop	(94,233)	94,414	188,647	66,451	142%	27,963	929,184	1,080,289	151,105	1,084,995	100%	(4,706)
Total consolidated expenses	(69,640)	434,229	503,869	268,162	162%	166,067	3,689,561	3,788,750	99,189	3,475,588	109%	313,162
NONOPERATING REVENUES/(EXPENSES)												
Interest	(1,429)	(3,004)	(1,575)	(3,004)	100%	-	(52,267)	(42,175)	10,092	(42,173)	100%	(2)
Cost of issuance	-	-	-	-	N/A	-	(18,750)	-	18,750	-	N/A	-
Total other financing sources/(uses)	(1,429)	(3,004)	(1,575)	(3,004)	100%	-	(71,017)	(42,175)	28,842	(42,173)	100%	(2)
Change in net position	164,771	(286,379)	<u>\$(451,150)</u>	(210,093)		<u>\$(76,286)</u>	(160,135)	265,732	<u>\$ 425,867</u>	664,577		<u>\$ (398,845)</u>
Total net position - beginning	4,055,378	4,772,260		4,972,422			4,380,284	4,220,149		4,097,752		
Total net position - ending	<u>\$4,220,149</u>	<u>\$ 4,485,881</u>		<u>4,762,329</u>			<u>\$4,220,149</u>	<u>\$ 4,485,881</u>		<u>\$4,762,329</u>		

**STONEBROOK
COMMUNITY DEVELOPMENT DISTRICT
STATEMENT OF REVENUES, EXPENSES AND CHANGES IN
NET POSITION - PROPRIETARY FUND - GOLF
ADMINISTRATIVE
FOR THE PERIOD ENDED SEPTEMBER 30, 2025**

	Current Month						Year to Date					
	FY '24 Actual	FY '25 Actual	Variance Actual '24 to '25	FY '25 Budget	Variance Budget to Actual	Variance Budget to Actual	FY '24 Actual	FY '25 Actual	Variance Actual '24 to '25	FY '25 Budget	Variance Budget to Actual	Variance Budget to Actual
REVENUES												
Unclassified revenue	\$ -	\$ -	\$ -	\$ -	N/A	\$ -	2,846	\$ 1,081	\$ (1,765)	\$ -	N/A	\$ 1,081
Administrative												
Other	30	30	-	-	N/A	30	407	330	(77)	-	N/A	330
Interest	2,179	795	(1,384)	-	N/A	795	21,535	12,643	(8,892)	-	N/A	12,643
Total administrative revenues	2,209	825	(1,384)	-	N/A	825	21,942	12,973	(8,969)	-	N/A	12,973
EXPENSES												
Administrative												
Legal	-	-	-	292	0%	(292)	5,000	980	(4,020)	3,500	28%	(2,520)
Engineering fees	3,975	-	(3,975)	-	N/A	-	3,975	-	(3,975)	-	N/A	-
CDD scholarship	-	-	-	-	N/A	-	-	-	-	1,000	0%	(1,000)
A/C maintenance	-	-	-	500	0%	(500)	-	-	-	1,500	0%	(1,500)
Audit	7,134	6,738	(396)	-	N/A	6,738	17,134	8,719	(8,415)	5,886	148%	2,833
Building maintenance	3,830	1,521	(2,309)	-	N/A	1,521	111,134	53,287	(57,847)	70,000	76%	(16,713)
Copy machine lease	407	1,661	1,254	660	252%	1,001	29,340	7,878	(21,462)	7,920	99%	(42)
Fire alarm (cart barn)	-	-	-	25	0%	(25)	-	-	-	1,045	0%	(1,045)
Depreciation	255,248	65,023	(190,225)	16,500	394%	48,523	436,748	246,523	(190,225)	198,000	125%	48,523
Insurance	24,639	21,443	(3,196)	8,640	248%	12,803	111,061	265,175	154,114	52,840	502%	212,335
Management fee	4,083	4,083	-	4,084	100%	(1)	49,000	49,000	-	49,000	100%	-
ForeUp software charges	-	1,014	1,014	-	N/A	1,014	-	3,243	3,243	-	N/A	3,243
Cash (over)/under (GolfNow variance)	18,973	38,901	19,928	-	N/A	38,901	(3,928)	-	3,928	-	N/A	-
Pest control	-	167	167	167	100%	-	330	1,042	712	2,004	52%	(962)
Meeting expenses, travel expenses	-	-	-	125	134%	(125)	-	-	-	1,500	0%	(1,500)
Postage	-	-	-	250	0%	(250)	-	-	-	3,000	0%	(3,000)
Taxes	-	-	-	-	N/A	-	490	145	(345)	250	58%	(105)
Window cleaning	-	-	-	-	N/A	-	-	-	-	300	0%	(300)
Utilities (Electricity paid to FP&L)	448	846	398	417	203%	429	4,833	4,661	(172)	5,000	93%	(339)
Utilities (Water paid to Duffy's)	-	-	-	50	0%	(50)	-	-	-	600	0%	(600)
CAM	-	-	-	2,407	0%	(2,407)	-	-	-	28,884	0%	(28,884)
Lease	8,199	8,199	-	4,561	180%	3,638	98,387	98,387	-	54,732	180%	43,655
Trustee fees	-	-	-	-	N/A	-	2,963	3,463	500	5,388	64%	(1,925)
Dissemination agent	-	-	-	-	N/A	-	-	-	-	1,000	0%	(1,000)
Arbitrage rebate calculation	-	-	-	-	N/A	-	-	-	-	2,000	0%	(2,000)
Software errors	-	-	-	-	N/A	-	52	-	(52)	-	N/A	-
Miscellaneous	(85)	50	135	-	N/A	50	3,197	3,280	83	-	N/A	3,280
Total administrative expenses	326,851	149,646	(177,205)	38,678	387%	110,968	869,716	745,783	(123,933)	495,349	151%	250,434
Net administrative earnings	(324,642)	(148,821)	175,821	(38,678)	385%	(110,143)	(847,774)	(732,810)	114,964	(495,349)	148%	(237,461)

**STONEBROOK
COMMUNITY DEVELOPMENT DISTRICT
STATEMENT OF REVENUES, EXPENSES AND CHANGES IN
NET POSITION - PROPRIETARY FUND - GOLF
CONCESSION
FOR THE PERIOD ENDED SEPTEMBER 30, 2025**

	Current Month						Year to Date					
	FY '24	FY '25	Variance	FY '25	Variance	Variance	FY '24	FY '25	Variance	FY '25	Variance	Variance
	Actual	Actual	Actual	Budget	Budget to	Budget to	Actual	Actual	Actual	Budget	Budget to	Budget to
REVENUES												
Concession												
Food sales	761	1,219	458	700	174%	519	22,512	22,252	(260)	29,797	75%	(7,545)
Food cart sales	-	-	-	200	0%	(200)	-	-	-	5,900	0%	(5,900)
Beer sales	5,021	5,801	780	2,000	290%	3,801	96,307	114,127	17,820	86,120	133%	28,007
Beer cart sales	-	-	-	500	0%	(500)	-	-	-	7,535	0%	(7,535)
Soft beverage sales	2,074	1,591	(483)	1,000	159%	591	35,901	28,568	(7,333)	26,550	108%	2,018
Soft beverage cart sales	-	-	-	750	0%	(750)	-	-	-	7,450	0%	(7,450)
Total concession revenues	7,856	8,611	755	5,150	167%	3,461	154,720	164,947	10,227	163,352	101%	1,595
Cost of goods sold												
Concession												
Food	22,828	31,907	9,079	500	6381%	31,407	36,541	27,740	(8,801)	10,400	267%	17,340
Beer	(582)	(5,840)	(5,258)	900	-649%	(6,740)	29,305	33,610	4,305	24,350	138%	9,260
Soft beverage	4,975	913	(4,062)	351	260%	562	19,273	14,212	(5,061)	9,466	150%	4,746
Total cost of goods sold	27,221	26,980	(241)	1,751	1541%	25,229	85,119	75,562	(9,557)	44,216	171%	31,346
Gross concession earnings	(19,365)	(18,369)	996	3,399	-540%	(21,768)	69,601	89,385	19,784	119,136	75%	(29,751)
EXPENSES												
Concession												
Beverage cart lease	-	-	-	400	0%	(400)	-	-	-	4,800	0%	(4,800)
Equipment repair	-	-	-	50	0%	(50)	-	(250)	(250)	1,300	-19%	(1,550)
Licenses & permits	-	-	-	-	N/A	-	-	292	292	834	35%	(542)
Payroll concession	6,348	6,441	93	5,040	128%	1,401	87,701	120,478	32,777	65,520	184%	54,958
Payroll taxes/concession	553	559	6	811	69%	(252)	8,386	10,404	2,018	10,544	99%	(140)
Pay related 401(k)	81	179	98	-	N/A	179	683	2,088	1,405	-	N/A	2,088
Cash over/short	-	-	-	-	N/A	-	-	12	12	-	N/A	12
Supplies	778	389	(389)	500	78%	(111)	6,916	7,124	208	6,000	119%	1,124
Total concession expenses	7,760	7,568	(192)	6,801	111%	767	103,686	140,148	36,462	88,998	157%	51,150
Net concession earnings	(27,125)	(25,937)	1,188	(3,402)	762%	(22,535)	(34,085)	(50,763)	(16,678)	30,138	-168%	(80,901)

**STONEYBROOK
COMMUNITY DEVELOPMENT DISTRICT
STATEMENT OF REVENUES, EXPENSES AND CHANGES IN
NET POSITION - PROPRIETARY FUND - GOLF
PRO SHOP & GOLF COURSE
FOR THE PERIOD ENDED SEPTEMBER 30, 2025**

	Current Month						Year to Date					
	FY '24 Actual	FY '25 Actual	Variance Actual '24 to '25	FY '25 Budget	Variance Budget to Actual	Variance Budget to Actual	FY '24 Actual	FY '25 Actual	Variance Actual '24 to '25	FY '25 Budget	Variance Budget to Actual	Variance Budget to Actual
REVENUES												
Golf Course												
Annual pass	-	8,000	8,000	-	100%	8,000	194,163	179,750	(14,413)	120,500	149%	59,250
Green fees + gps	103,453	59,602	(43,851)	46,070	129%	13,532	2,936,671	2,413,028	(523,643)	3,620,185	67%	(1,207,157)
Public green fees - TT	-	63,435	63,435	-	N/A	63,435	-	820,994	820,994	-	N/A	820,994
Range fees	22,866	31,303	8,437	8,737	358%	22,566	320,619	508,395	187,776	240,574	211%	267,821
Club rentals	961	1,292	331	400	323%	892	24,503	20,676	(3,827)	20,300	102%	376
Handicaps	60	30	(30)	200	15%	(170)	5,830	7,850	2,020	4,850	162%	3,000
Lake ball	-	-	-	100	0%	(100)	-	-	-	2,580	0%	(2,580)
Irrigation - Stoney Master	-	-	-	17	0%	(17)	-	-	-	431	0%	(431)
Sbjrgolf	-	-	-	400	0%	(400)	-	-	-	4,800	0%	(4,800)
Contract instructors	-	-	-	750	0%	(750)	-	-	-	9,000	0%	(9,000)
Pga staff	-	-	-	-	N/A	-	300	1,210	910	-	N/A	1,210
Miscellaneous	-	-	-	-	N/A	-	4,779	1,261	(3,518)	-	N/A	1,261
Total golf course	127,340	163,662	36,322	56,674	289%	106,988	3,486,865	3,953,164	466,299	4,023,220	98%	(70,056)
Pro Shop												
Bags & accessories	1,231	2,347	1,116	100	2347%	2,247	16,847	13,636	(3,211)	15,100	90%	(1,464)
Balls	6,685	6,509	(176)	848	768%	5,661	70,597	79,194	8,597	39,013	203%	40,181
Clubs	-	570	570	100	570%	470	2,394	9,406	7,012	5,019	187%	4,387
Gloves	1,312	1,497	185	650	230%	847	17,921	18,266	345	14,600	125%	3,666
Headwear	793	1,731	938	368	470%	1,363	23,029	13,668	(9,361)	16,924	81%	(3,256)
Ladies wear	117	1,551	1,434	334	464%	1,217	11,170	14,629	3,459	9,790	149%	4,839
Mens wear	526	3,811	3,285	635	600%	3,176	29,502	21,099	(8,403)	23,341	90%	(2,242)
Shoes	661	552	(109)	201	275%	351	13,988	8,780	(5,208)	11,790	74%	(3,010)
Total pro shop	11,325	18,568	7,243	3,236	574%	15,332	185,448	178,678	(6,770)	135,577	132%	43,101
Total revenues	138,665	182,230	43,565	59,910	304%	122,320	3,672,313	4,131,842	459,529	4,158,797	99%	(26,955)
Cost of goods sold												
Pro shop												
Bags & accessories	6,527	10,768	4,241	300	3589%	10,468	8,023	8,225	202	9,500	87%	(1,275)
Balls	21,405	(10,208)	(31,613)	653	-1563%	(10,861)	67,880	39,120	(28,760)	30,074	130%	9,046
Clubs	(258)	570	828	105	543%	465	2,825	7,580	4,755	4,898	155%	2,682
Gloves	620	6,126	5,506	200	3063%	5,926	7,940	8,983	1,043	7,430	121%	1,553
Headwear	517	2,041	1,524	275	742%	1,766	15,760	10,485	(5,275)	10,205	103%	280
Ladies wear	2,809	6,776	3,967	254	2668%	6,522	14,133	13,632	(501)	9,498	144%	4,134
Mens wear	3,887	(10,679)	(14,566)	445	-2400%	(11,124)	32,478	28,157	(4,321)	17,961	157%	10,196
Shoes	(3,836)	7,682	11,518	171	4492%	7,511	12,682	18,098	5,416	8,033	225%	10,065
Miscellaneous	(6,722)	756	7,478	-	N/A	756	5,297	4,621	(676)	-	N/A	4,621
Discounts earned	-	-	-	(167)	0%	167	(759)	(277)	482	(2,004)	14%	1,727
Total cost of goods sold	24,949	13,832	(11,117)	2,236	619%	11,596	166,259	138,624	(27,635)	95,595	145%	43,029
Gross earnings	113,716	168,398	54,682	57,674	292%	110,724	3,506,054	3,993,218	487,164	4,063,202	98%	(69,984)

**STONEYBROOK
COMMUNITY DEVELOPMENT DISTRICT
STATEMENT OF REVENUES, EXPENSES AND CHANGES IN
NET POSITION - PROPRIETARY FUND - GOLF
PRO SHOP & GOLF COURSE
FOR THE PERIOD ENDED SEPTEMBER 30, 2025**

	Current Month						Year to Date					
	FY '24 Actual	FY '25 Actual	Variance Actual '24 to '25	FY '25 Budget	Variance Budget to Actual	Variance Budget to Actual	FY '24 Actual	FY '25 Actual	Variance Actual '24 to '25	FY '25 Budget	Variance Budget to Actual	Variance Budget to Actual
EXPENSES												
Pro shop												
Advertising	-	-	-	1,000	0%	(1,000)	14,605	3,899	(10,706)	12,000	32%	(8,101)
Alarm	119	-	(119)	77	0%	(77)	1,876	2,042	166	6,693	31%	(4,651)
Association dues	-	-	-	-	N/A	-	150	175	25	2,300	8%	(2,125)
Credit card expense**	4,099	5,472	1,373	2,745	199%	2,727	118,136	127,109	8,973	152,754	83%	(25,645)
Bank charges	692	616	(76)	-	N/A	616	5,670	6,170	500	2,500	247%	3,670
Cart lease	(144,467)	13,563	158,030	13,153	103%	410	21,098	170,963	149,865	157,836	108%	13,127
Cart maintenance	5,584	1,829	(3,755)	250	732%	1,579	7,926	11,367	3,441	5,000	227%	6,367
Cash (over)/short	33	(79)	(112)	-	N/A	(79)	(585)	1,573	2,158	-	N/A	1,573
Commission	-	-	-	209	0%	(209)	-	-	-	6,964	0%	(6,964)
Computer support (IBS)	155	1,014	859	-	N/A	1,014	19,263	8,046	(11,217)	-	N/A	8,046
Electric cart barn	1,237	2,112	875	1,014	208%	1,098	21,798	17,477	(4,321)	13,201	132%	4,276
Equipment repair/maintenance	-	-	-	71	0%	(71)	-	-	-	996	0%	(996)
Handicap system/GHIN	-	-	-	27	0%	(27)	-	-	-	3,702	0%	(3,702)
Internet access	303	341	38	132	258%	209	1,361	3,650	2,289	1,584	230%	2,066
Education	-	-	-	-	N/A	-	678	4,090	3,412	-	N/A	4,090
License/permits	-	-	-	-	N/A	-	492	-	(492)	476	0%	(476)
Office supplies	5,031	20	(5,011)	48	42%	(28)	11,008	3,605	(7,403)	1,238	291%	2,367
Payroll	33,968	36,241	2,273	35,609	102%	632	526,475	534,969	8,494	504,880	106%	30,089
Payroll taxes & fees	2,956	3,144	188	5,733	55%	(2,589)	44,352	45,480	1,128	79,603	57%	(34,123)
Pay related group insurance	4,302	10,990	6,688	3,561	309%	7,429	23,724	13,267	(10,457)	49,446	27%	(36,179)
Pay related 401k match	2,937	912	(2,025)	464	197%	448	29,573	24,673	(4,900)	6,032	409%	18,641
Postage	-	-	-	-	N/A	-	14	70	56	-	N/A	70
Printing	-	-	-	95	0%	(95)	-	-	-	285	0%	(285)
Range	(15,453)	14,293	29,746	-	N/A	14,293	29,395	37,699	8,304	30,000	126%	7,699
Repairs & maintenance	-	-	-	71	0%	(71)	-	-	-	855	0%	(855)
Scorecards/pencils	-	-	-	-	N/A	-	2,881	6,595	3,714	9,000	73%	(2,405)
Storage unit	145	-	(145)	81	0%	(81)	1,515	1,235	(280)	972	127%	263
Supplies	210	885	675	750	118%	135	5,892	6,839	947	10,500	65%	(3,661)
Telephone	216	496	280	212	234%	284	6,933	2,621	(4,312)	2,500	105%	121
Towels	350	451	101	432	104%	19	4,571	2,171	(2,400)	5,184	42%	(3,013)
Trash removal	1,502	1,594	92	600	266%	994	17,659	18,858	1,199	7,200	262%	11,658
Uniforms	-	516	516	-	N/A	516	5,915	9,608	3,693	5,000	192%	4,608
Water & sewer	124	126	2	62	203%	64	1,216	2,283	1,067	744	307%	1,539
Website	82	815	733	55	1482%	760	3,456	1,971	(1,485)	5,550	36%	(3,579)
Uncoded	1,642	(937)	(2,579)	-	N/A	(937)	2,137	11,784	9,647	-	N/A	11,784
Total pro shop	(94,233)	94,414	188,647	66,451	142%	27,963	929,184	1,080,289	151,105	1,084,995	100%	(4,706)

**STONEYBROOK
COMMUNITY DEVELOPMENT DISTRICT
STATEMENT OF REVENUES, EXPENSES AND CHANGES IN
NET POSITION - PROPRIETARY FUND - GOLF
PRO SHOP & GOLF COURSE
FOR THE PERIOD ENDED SEPTEMBER 30, 2025**

	Current Month						Year to Date					
	FY '24 Actual	FY '25 Actual	Variance Actual '24 to '25	FY '25 Budget	Variance Budget to Actual	Variance Budget to Actual	FY '24 Actual	FY '25 Actual	Variance Actual '24 to '25	FY '25 Budget	Variance Budget to Actual	Variance Budget to Actual
Golf course												
Alarm	-	113	113	65	N/A	48	592	2,096	1,504	260	806%	1,836
Annuals	-	-	-	-	N/A	-	1,314	-	(1,314)	-	N/A	-
Association dues & seminars	-	-	-	1,200	0%	(1,200)	23,506	14,142	(9,364)	9,200	154%	4,942
Bridge maintenance	-	-	-	-	N/A	-	14,281	-	(14,281)	-	N/A	-
Building maintenance	-	853	853	-	N/A	853	1,576	20,649	19,073	12,500	165%	8,149
Chemicals	8,587	8,894	307	5,119	174%	3,775	114,193	125,114	10,921	114,834	109%	10,280
Contract labor	345	710	365	1,150	62%	(440)	18,130	20,433	2,303	16,322	125%	4,111
Cart path fill	795	1,498	703	-	N/A	1,498	5,486	6,551	1,065	6,000	109%	551
Electricity maintenance bldg	338	713	375	460	155%	253	3,502	3,840	338	5,520	70%	(1,680)
Equipment lease JLG/American Pride	-	-	-	1,500	0%	(1,500)	-	15,781	15,781	18,350	86%	(2,569)
Equipment lease Toro Fiscal Year 2019	(3)	2,640	2,643	-	N/A	2,640	72,414	25,039	(47,375)	-	N/A	25,039
Equipment lease - GE Capital Toro Equip (cap)	240	-	(240)	250	0%	(250)	3,357	2,638	(719)	3,000	88%	(362)
Equipment lease - BOW	2,962	-	(2,962)	-	N/A	-	2,962	-	(2,962)	-	N/A	-
Equipment Lease-TCF Toro Lease 114	(39,458)	3,288	42,746	7,980	41%	(4,692)	2,317	35,318	33,001	96,057	37%	(60,739)
Equipment Lease-TCF Toro Lease 115	(21,751)	3,162	24,913	3,300	96%	(138)	7,358	12,799	5,441	39,850	32%	(27,051)
Equipment Lease-TCF Toro Lease 116	3	935	932	880	106%	55	5,895	2,851	(3,044)	10,860	26%	(8,009)
Equipment Lease-TCF Toro Lease 117	-	-	-	-	N/A	-	-	15,888	15,888	-	N/A	15,888
Equipment Lease-TCF Toro Lease 118	-	15,954	15,954	-	N/A	15,954	-	34,201	34,201	-	N/A	34,201
Equipment Lease- Hunington Lease 309	-	880	880	-	N/A	880	-	3,518	3,518	3,000	117%	518
Equipment rental	(8,590)	1,023	9,613	-	N/A	1,023	2,659	12,271	9,612	-	N/A	12,271
Equipment repair	7,937	10,490	2,553	5,500	191%	4,990	83,040	90,890	7,850	66,000	138%	24,890
Fertilizer	25,609	26,061	452	28,000	93%	(1,939)	122,165	105,883	(16,282)	146,504	72%	(40,621)
Fuels/lubricants \$4.00 avg/gal	2,840	2,469	(371)	4,500	55%	(2,031)	28,756	26,606	(2,150)	54,000	49%	(27,394)
Fuel sales*	-	-	-	(48)	0%	48	-	-	-	(864)	0%	864
Golf service	176	108	(68)	1,250	9%	(1,142)	22,937	5,442	(17,495)	25,073	22%	(19,631)
Interest - bunker renovation	21,377	-	(21,377)	-	N/A	-	22,673	25,587	2,914	-	N/A	25,587
Irrigation water	21,859	16,277	(5,582)	7,000	233%	9,277	138,463	139,177	714	78,000	178%	61,177
Irrigation repairs	1,151	2,492	1,341	1,250	199%	1,242	10,727	13,977	3,250	15,000	93%	(1,023)
Lake bank restoration/GC Improvements	-	-	-	-	N/A	-	-	14,400	14,400	-	N/A	14,400
Capital outlay - bridge	(396,672)	-	396,672	-	N/A	-	-	59,089	59,089	-	N/A	59,089
License/permits	-	-	-	-	N/A	-	-	-	-	528	0%	(528)
Mulch	-	-	-	-	N/A	-	14,637	10,940	(3,697)	16,000	68%	(5,060)
Office supplies	216	17	(199)	96	18%	(79)	1,653	752	(901)	4,000	19%	(3,248)
Payroll	60,305	69,292	8,987	69,027	100%	265	792,995	844,020	51,025	828,407	102%	15,613
Payroll taxes & fees	10,315	11,301	986	10,023	113%	1,278	100,918	135,458	34,540	130,875	104%	4,583
Pay related group insurance	5,309	154	(5,155)	7,452	2%	(7,298)	130,877	2,065	(128,812)	89,424	2%	(87,359)
Pay related 401k match	-	1,425	1,425	500	285%	925	-	7,866	7,866	6,000	131%	1,866
Worker's compensation	-	-	-	-	N/A	-	18,188	(19,405)	(37,593)	-	N/A	(19,405)
Labor & benefits (Irrigation fund)	(4,428)	(4,428)	-	(4,428)	100%	-	(53,136)	(53,136)	-	(53,136)	100%	-
Labor & benefits (Common area maint.)	(2,084)	(2,084)	-	(2,131)	98%	47	(25,008)	(25,008)	-	(25,572)	98%	564
Ball field maintenance*	(1,500)	(1,667)	(167)	-	N/A	(1,667)	(18,000)	(20,000)	(2,000)	(15,750)	127%	(4,250)
BMP/Safety (EPA req.)	800	1,350	550	800	169%	550	9,575	9,794	219	9,600	102%	194
Postage	-	15	15	-	N/A	15	170	235	65	-	N/A	235
Small tools	999	-	(999)	-	N/A	-	1,810	2,052	242	4,000	51%	(1,948)
Sod	-	1,150	1,150	-	N/A	1,150	23,997	1,150	(22,847)	10,000	12%	(8,850)
Supplies	1,588	1,790	202	750	239%	1,040	18,384	12,079	(6,305)	9,000	134%	3,079
Telephone	1,056	1,032	(24)	400	258%	632	5,947	8,306	2,359	4,800	173%	3,506
Top dressing	462	1,050	588	962	109%	88	13,766	8,149	(5,617)	20,004	41%	(11,855)
Trash removal	676	1,365	689	1,400	98%	(35)	7,842	8,387	545	16,800	50%	(8,413)
Trees & shrubs	-	-	-	250	0%	(250)	768	-	(768)	3,000	0%	(3,000)
Tree trimming	-	-	-	-	N/A	-	-	3,235	3,235	3,000	108%	235
Tree removal	(14,182)	-	14,182	-	N/A	-	391	3,207	2,816	3,000	107%	207
Uniforms	766	598	(168)	750	80%	(152)	5,140	6,626	1,486	10,500	63%	(3,874)
Wash rack maintenance	300	300	-	525	57%	(225)	3,951	29,268	25,317	6,300	465%	22,968
Water & sewer	621	602	(19)	500	120%	102	5,783	7,916	2,133	6,000	132%	1,916
Miscellaneous	-	-	-	-	N/A	-	5	-	(5)	-	N/A	-
Uncoded	1,018	779	(239)	-	N/A	779	18,019	4,394	(13,625)	-	N/A	4,394
Total golf course	(310,018)	182,601	492,619	156,232	117%	26,369	1,786,975	1,822,530	35,555	1,806,246	101%	16,284

**STONEYBROOK
COMMUNITY DEVELOPMENT DISTRICT
STATEMENT OF REVENUES, EXPENSES AND CHANGES IN
NET POSITION - PROPRIETARY FUND - GOLF
PRO SHOP & GOLF COURSE
FOR THE PERIOD ENDED SEPTEMBER 30, 2025**

	Current Month						Year to Date					
	FY '24	FY '25	Variance	FY '25	Variance	Variance	FY '24	FY '25	Variance	FY '25	Variance	Variance
	Actual	Actual	'24 to '25	Budget	Budget to Actual	Budget to Actual	Actual	Actual	'24 to '25	Budget	Budget to Actual	Budget to Actual
Total golf course & pro shop expenses	(404,251)	277,015	681,266	222,683	124%	54,332	2,716,159	2,902,819	186,660	2,891,241	100%	11,578
Net golf course & pro shop earnings	517,967	(108,617)	(626,584)	(165,009)	66%	56,392	789,895	1,090,399	300,504	1,171,961	93%	(81,562)
Total revenues	148,730	191,666	42,936	65,060	295%	126,606	3,851,821	4,310,843	459,022	4,322,149	100%	(12,387)
Total cost of goods sold	52,170	40,812	(11,358)	3,987	1024%	36,825	251,378	214,186	(37,192)	139,811	153%	74,375
Total expenses	(69,640)	434,229	503,869	268,162	162%	166,067	3,689,561	3,788,750	99,189	3,475,588	109%	313,162
NONOPERATING REVENUES/(EXPENSES)												
Interest	(1,429)	(3,004)	(1,575)	(3,004)	100%	-	(52,267)	(42,175)	10,092	(42,173)	100%	(2)
Cost of issuance	-	-	-	-	N/A	-	(18,750)	-	18,750	-	N/A	-
Total other financing sources/(uses)	(1,429)	(3,004)	(1,575)	(3,004)	100%	-	(71,017)	(42,175)	28,842	(42,173)	100%	(2)
Change in net position	164,771	(286,379)	<u>\$(451,150)</u>	(210,093)		<u>\$(76,286)</u>	(160,135)	265,732	<u>\$ 425,867</u>	664,577		<u>\$ (399,926)</u>
Total net position - beginning	4,055,378	4,772,260		4,972,422			4,380,284	4,220,149		4,097,752		
Total net position - ending	<u>\$4,220,149</u>	<u>\$ 4,485,881</u>		<u>\$4,762,329</u>			<u>\$4,220,149</u>	<u>\$ 4,485,881</u>		<u>\$4,762,329</u>		

**STONEBROOK
COMMUNITY DEVELOPMENT DISTRICT**

**UNAUDITED
FINANCIAL
STATEMENTS**

B

**STONEBROOK
COMMUNITY DEVELOPMENT DISTRICT
FINANCIAL STATEMENTS
UNAUDITED
OCTOBER 31, 2025**

**STONEYBROOK
COMMUNITY DEVELOPMENT DISTRICT
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**STONEYBROOK
COMMUNITY DEVELOPMENT DISTRICT
BALANCE SHEET
GOVERNMENTAL FUNDS
OCTOBER 31, 2025**

	Major Funds						Total Governmental Funds
	General	Special Revenue Fund	Debt Service Series 2022-1	Debt Service Series 2022-2	Capital Projects Series 2022-1	Capital Projects Series 2022-2	
ASSETS							
Cash/investments							
SunTrust	\$ 129,511	\$ 504,770	\$ -	\$ -	\$ -	\$ -	\$ 634,281
Bank United	60,000	-	-	-	-	-	60,000
Bank United - ICS	20,773	-	-	-	-	-	20,773
Revenue	-	-	99,890	297,029	-	-	396,919
Reserve	-	-	127,595	271,735	-	-	399,330
Construction	-	-	-	-	1,811,827	8,697	1,820,524
Undeposited funds	2,554	-	-	-	-	-	2,554
Due from other funds							
Capital projects fund series 2022-1	606,487	-	-	-	-	-	606,487
Due from enterprise fund (golf course)	-	128,254	-	-	-	-	128,254
Assessments receivable	77	-	-	-	-	-	77
Lease receivable	-	380,440	-	-	-	-	380,440
Total assets	<u>\$ 819,402</u>	<u>\$ 1,013,464</u>	<u>\$ 227,485</u>	<u>\$ 568,764</u>	<u>\$ 1,811,827</u>	<u>\$ 8,697</u>	<u>\$ 4,449,639</u>
LIABILITIES & FUND BALANCES							
Liabilities:							
Accounts payable	\$ 116,181	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 116,181
Contracts payable	-	-	-	-	4,582	-	4,582
Due to other funds							
General fund	-	-	-	-	606,487	-	606,487
Enterprise fund: irrigation	1,115	-	-	-	-	-	1,115
Enterprise fund: golf course	232,698	-	-	-	-	-	232,698
Total liabilities	<u>349,994</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>611,069</u>	<u>-</u>	<u>961,063</u>
DEFERRED INFLOWS OF RESOURCES							
Deferred receipts	-	360,961	-	-	-	-	360,961
Total deferred inflows of resources	<u>-</u>	<u>360,961</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>360,961</u>
Fund balances:							
Restricted:							
Debt service	-	-	227,485	568,764	-	-	796,249
Capital projects	-	-	-	-	1,200,758	8,697	1,209,455
Assigned:							
Assigned - catastrophe response	263,629	-	-	-	-	-	263,629
Assigned - working capital	205,779	-	-	-	-	-	205,779
Assigned - CAM reserves	-	35,139	-	-	-	-	35,139
Assigned - Common area maint	-	180,242	-	-	-	-	180,242
Unassigned	-	437,122	-	-	-	-	437,122
Total fund balances	<u>469,408</u>	<u>652,503</u>	<u>227,485</u>	<u>568,764</u>	<u>1,200,758</u>	<u>8,697</u>	<u>3,127,615</u>
Total liabilities and fund balances	<u>\$ 819,402</u>	<u>\$ 1,013,464</u>	<u>\$ 227,485</u>	<u>\$ 568,764</u>	<u>\$ 1,811,827</u>	<u>\$ 8,697</u>	<u>\$ 4,449,639</u>

**STONEYBROOK
COMMUNITY DEVELOPMENT DISTRICT
STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES - GENERAL FUND
FOR THE PERIOD ENDED OCTOBER 31, 2025**

	Current Month	Year to Date	Budget	% of Budget
REVENUES				
Assessment levy	\$ -	\$ -	\$768,327	0%
Interest and miscellaneous (incl. FEMA)	511	511	20,000	3%
Total revenues	<u>511</u>	<u>511</u>	<u>788,327</u>	0%
EXPENDITURES				
Administrative				
Supervisors	1,690	1,690	12,918	13%
Management	4,093	4,093	49,123	8%
Accounting	416	416	4,991	8%
Assessment roll preparation	1,122	1,122	13,461	8%
Arbitrage rebate calculation	-	-	2,000	0%
Dissemination agent	83	83	1,000	8%
Trustee fees - series 2014 resident	-	-	3,000	0%
Audit	-	-	4,330	0%
Legal	-	-	35,000	0%
Engineering	-	-	15,000	0%
Postage	118	118	2,000	6%
Insurance	4,245	4,245	6,000	71%
Printing and binding	142	142	1,700	8%
Legal advertising	-	-	2,000	0%
Contingencies	1,072	1,072	2,000	54%
Annual district filing fee	175	175	175	100%
Total administrative	<u>13,156</u>	<u>13,156</u>	<u>154,698</u>	9%
Landscape maintenance				
Other contractual				
Common ground oversite	58,906	58,906	7,350	801%
Personnel services	26,268	26,268	334,789	8%
Capital outlay-mowers/carts	-	-	36,087	0%
Blowers/edgers/trimmers etc.	-	-	4,500	0%
Chemicals	-	-	10,000	0%
Fertilizers	-	-	30,000	0%
Annuals	3,450	3,450	10,000	35%
Fuel	1,400	1,400	10,000	14%
Irrigation parts	2,913	2,913	12,800	23%
Parts and maintenance	2,465	2,465	12,000	21%
Horticultural debris and trash disposal	946	946	9,600	10%
Uniforms	275	275	5,000	6%
Continuing educations/BMP certi	-	-	1,500	0%
Golf maintenance - ball fields	1,667	1,667	20,000	8%
Golf maintenance management	2,084	2,084	25,008	8%
Tree trimming	17,370	17,370	35,000	50%
Mulch	15,312	15,312	40,000	38%
Plant replacement	-	-	5,000	0%
Stormwater management				
Pipe inspections	-	-	35,000	0%
Conservation area maintenance	-	-	40,000	0%
Roadway				
Annual inspection and repairs	-	-	15,000	0%
Signage repairs	-	-	5,000	0%
Total landscape maintenance	<u>133,056</u>	<u>133,056</u>	<u>703,634</u>	19%
Other fees and charges				
Tax collector	-	-	2,895	0%
Total other fees and charges	<u>-</u>	<u>-</u>	<u>2,895</u>	0%
Total expenditures	<u>146,212</u>	<u>146,212</u>	<u>861,227</u>	17%
Excess/(deficiency) of revenues over/(under) expenditures	(145,701)	(145,701)	(72,900)	
Fund balance - beginning	615,109	615,109	578,679	
Fund balance - ending				
Assigned:				
Assigned - catastrophe response	263,629	263,629	300,000	
Assigned - working capital	205,779	205,779	205,779	
Unassigned	-	-	-	
Fund balance - ending	<u>\$ 469,408</u>	<u>\$ 469,408</u>	<u>\$505,779</u>	

**STONEYBROOK
COMMUNITY DEVELOPMENT DISTRICT
STATEMENT OF REVENUES, EXPENSES AND CHANGES IN
NET POSITION - SPECIAL REVENUE FUND
FOR THE PERIOD ENDED OCTOBER 31, 2025**

	<u>Current Month</u>	<u>Year to Date</u>	<u>Budget</u>	<u>% of Budget</u>
OPERATING REVENUES				
Commercial rental				
Duffy's	\$ 14,927	\$ 14,927	\$ 179,124	8%
Duffy's % of sales	-	-	79,216	0%
Stoneybrook Golf	5,009	5,009	57,351	9%
Cam reserves				
Duffy's	1,205	1,205	14,460	8%
Stoneybrook Golf	323	323	3,876	8%
Common area maintenance				
Duffy's	4,979	4,979	59,748	8%
Stoneybrook Golf	2,867	2,867	34,404	8%
Total operating revenues	<u>29,310</u>	<u>29,310</u>	<u>428,179</u>	7%
OPERATING EXPENSES				
Administrative Expenses				
Trustee fee	-	-	4,500	0%
Taxes & assessments: Lee County	-	-	16,727	0%
Office supplies	-	-	250	0%
Miscellaneous	162	162	6,000	3%
Total administrative expenses	<u>162</u>	<u>162</u>	<u>27,477</u>	1%
Maintenance Services				
Property management	1,400	1,400	16,800	8%
Electricity	-	-	600	0%
Repairs & maintenance	319	319	75,000	0%
Irrigation	-	-	2,400	0%
Building maintenance	299	299	35,000	1%
Hurricane clean-up	-	-	5,000	0%
Total maintenance services	<u>2,018</u>	<u>2,018</u>	<u>134,800</u>	1%
Total operating expenses	<u>2,180</u>	<u>2,180</u>	<u>162,277</u>	1%
Operating gain/(loss)	27,130	27,130	265,902	
OTHER FINANCING SOURCES/(USES)				
Transfers out	-	-	(104,210)	0%
Total other financing sources/(uses)	<u>-</u>	<u>-</u>	<u>(104,210)</u>	0%
Change in net position	27,130	27,130	161,692	
Total net position - beginning	<u>625,373</u>	<u>625,373</u>	<u>641,410</u>	
Total net position - ending	<u>\$ 652,503</u>	<u>\$ 652,503</u>	<u>\$ 803,102</u>	

**STONEYBROOK
COMMUNITY DEVELOPMENT DISTRICT
STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
DEBT SERVICE FUND SERIES 2022-1
FOR THE PERIOD ENDED OCTOBER 31, 2025**

	Current Month	Year to Date	Budget	% of Budget
REVENUES				
Assessment levy	\$ -	\$ -	\$ 139,592	0%
Interest	692	692	9,722	N/A
Total revenues	<u>692</u>	<u>692</u>	<u>149,314</u>	0%
EXPENDITURES				
Debt Service				
Principal	-	-	85,000	0%
Interest	-	-	158,805	0%
Total expenditures	<u>-</u>	<u>-</u>	<u>243,805</u>	0%
Excess (deficiency) of revenues over (under) expenditures	692	692	(94,491)	
OTHER SOURCES (USES)				
Transfers in	-	-	104,210	0%
Total other sources/(uses)	<u>-</u>	<u>-</u>	<u>104,210</u>	0%
Net change in fund balance	692	692	9,719	
Fund balance - beginning	226,793	226,793	240,804	
Fund balance - ending	<u>\$ 227,485</u>	<u>\$ 227,485</u>	<u>\$ 250,523</u>	

**STONEYBROOK
COMMUNITY DEVELOPMENT DISTRICT
STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
DEBT SERVICE FUND SERIES 2022-2
FOR THE PERIOD ENDED OCTOBER 31, 2025**

	Current Month	Year to Date	Budget	% of Budget
REVENUES				
Assessment levy	\$ -	\$ -	\$ 543,467	0%
Interest	1,789	1,789	-	N/A
Total revenues	<u>1,789</u>	<u>1,789</u>	<u>543,467</u>	0%
EXPENDITURES				
Debt Service				
Principal	-	-	120,000	0%
Interest	-	-	422,000	0%
Total expenditures	<u>-</u>	<u>-</u>	<u>542,000</u>	0%
Excess (deficiency) of revenues over (under) expenditures	1,789	1,789	1,467	
Fund balance - beginning	566,975	566,975	552,526	
Fund balance - ending	<u>\$ 568,764</u>	<u>\$ 568,764</u>	<u>\$ 553,993</u>	

**STONEYBROOK
COMMUNITY DEVELOPMENT DISTRICT
STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
CAPITAL PROJECTS FUND SERIES 2022-1
FOR THE PERIOD ENDED OCTOBER 31, 2025**

	<u>Current Month</u>	<u>Year to Date</u>
REVENUES		
Interest	\$ 5,771	\$ 5,771
Total revenues	<u>5,771</u>	<u>5,771</u>
EXPENDITURES		
Capital outlay	<u>-</u>	<u>-</u>
Total expenditures	<u>-</u>	<u>-</u>
Excess (deficiency) of revenues over (under) expenditures	5,771	5,771
Fund balance - beginning	<u>1,194,987</u>	<u>1,194,987</u>
Fund balance - ending	<u><u>\$ 1,200,758</u></u>	<u><u>\$ 1,200,758</u></u>

**STONEYBROOK
COMMUNITY DEVELOPMENT DISTRICT
STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
CAPITAL PROJECTS FUND SERIES 2022-2
FOR THE PERIOD ENDED OCTOBER 31, 2025**

	Current Month	Year to Date
REVENUES		
Interest	27	27
Total revenues	27	27
EXPENDITURES		
Total expenditures	-	-
	-	-
Excess (deficiency) of revenues over (under) expenditures	27	27
Fund balance - beginning	8,670	8,670
Fund balance - ending	\$ 8,697	\$ 8,697

**STONEYBROOK
COMMUNITY DEVELOPMENT DISTRICT
STATEMENT OF NET POSITION
PROPRIETARY FUND - IRRIGATION
OCTOBER 31, 2025**

ASSETS	Balance
Current assets:	
Cash	\$ 12,809
Bank United	10,617
Accounts receivable	(8,919)
Due from golf course	8,581
Due from general fund	1,115
Total current assets	24,203
Noncurrent assets:	
Capital assets	
Equipment - irrigation	559,257
Resident irrigation & wells	494,808
Pumphouse	371,990
Less accumulated depreciation	(823,972)
Total capital assets, net of accumulated depreciation	602,083
Total noncurrent assets	602,083
Total assets	626,286
LIABILITIES	
Current liabilities:	
Accounts payable	10,533
Customer deposits	13,358
Total current liabilities	23,891
Total liabilities	23,891
NET POSITION	
Net investment in capital assets	(329,164)
Unrestricted	931,559
Total net position	\$ 602,395

**STONEYBROOK
COMMUNITY DEVELOPMENT DISTRICT
STATEMENT OF REVENUES, EXPENSES AND CHANGES IN
NET POSITION - PROPRIETARY FUND - IRRIGATION
FOR THE PERIOD ENDED OCTOBER 31, 2025**

	Current Month	Year to Date	Budget	% of Budget
OPERATING REVENUES				
Assessment levy	\$ -	\$ -	\$ 125,874	0%
Direct bill: golf course	4,978	4,978	59,704	8%
Irrigation revenue	13,511	13,511	170,000	8%
Total revenues	<u>18,489</u>	<u>18,489</u>	<u>355,578</u>	5%
OPERATING EXPENSES				
Professional fees				
Audit	-	-	4,635	0%
Accounting	728	728	8,742	8%
Utility billing	4,071	4,071	45,000	9%
Miscellaneous	328	328	4,000	8%
Total professional fees	<u>5,127</u>	<u>5,127</u>	<u>62,377</u>	8%
Irrigation services				
Service/permit monitoring contracts	-	-	1,000	0%
Line repairs/labor	2,657	2,657	50,000	5%
Insurance	-	-	16,156	0%
Effluent water supply	9,122	9,122	114,000	8%
Electricity	2,240	2,240	30,000	7%
Pumps & machinery	1,533	1,533	15,000	10%
Depreciation	6,907	6,907	40,603	17%
Personnel	1,771	1,771	27,000	7%
Total utility expenses	<u>24,230</u>	<u>24,230</u>	<u>293,759</u>	8%
Total operating expenses	<u>29,357</u>	<u>29,357</u>	<u>356,136</u>	8%
Operating gain/(loss)	(10,868)	(10,868)	(558)	
NONOPERATING REVENUES/(EXPENSES)				
Interest, penalties & miscellaneous income	29	29	100	29%
Total nonoperating revenues (expenses)	<u>29</u>	<u>29</u>	<u>100</u>	29%
Change in net position	(10,839)	(10,839)	(458)	
Total net position - beginning	613,234	613,234	698,899	
Total net position - ending	<u>\$ 602,395</u>	<u>\$ 602,395</u>	<u>\$ 698,441</u>	

**STONEYBROOK
COMMUNITY DEVELOPMENT DISTRICT
STATEMENT OF NET POSITION
PROPRIETARY FUND - GOLF
OCTOBER 31, 2025**

ASSETS	<u>Balance</u>
Current assets:	
Cash	
SunTrust acct #1660	\$ 298,330
SunTrust acct #7736 (petty cash)	12,311
SunTrust acct #3187 (petty cash)	4,001
Bank United	70,000
Bank United ICS	13,476
Petty cash - registers	200
Lunch bar	100
Pro shop	200
Cost of issuance - series 2014	357
Reserve - series 2014	191,158
Interest - series 2014	45,649
Sinking - series 2014	77,015
Reserve - series 2019	9,955
Inventory	
Pro shop	
Balls	32,249
Clubs	1,361
Gloves	7,926
Headwear	1,105
Ladies wear	953
Mens wear	511
Shoes	5,561
Miscellaneous	7,124
Concession	
Food	1,386
Beer	478
Soft beverages	1,363
Due from general fund	232,698
Due from other	198
Lease deposit	860
Total current assets	<u>1,016,525</u>

**STONEYBROOK
COMMUNITY DEVELOPMENT DISTRICT
STATEMENT OF NET POSITION
PROPRIETARY FUND - GOLF
OCTOBER 31, 2025**

Noncurrent assets:	<u>Balance</u>
Capital assets	
Land	1,556,677
Capital improvements	89,914
Maintenance building	133,566
Land improvements	1,950,012
Golf course	5,100,586
Furniture & equipment	720,317
Vehicles-financed purchase agreement	37,430
Leased equipment and vehicles	884,622
Accumulated depreciation	<u>(5,291,834)</u>
Total capital assets, net of accumulated depreciation	<u>5,181,290</u>
Total noncurrent assets	<u>5,181,290</u>
Total assets	<u>6,197,815</u>
LIABILITIES	
Current liabilities:	
Accounts payable	95,694
Gratuities payable	30,923
Sales tax payable	12,349
Rainchecks	104
Due to special revenue fund	128,254
Due to irrigation fund	8,581
Due to others	34,638
Gift certificates	13,990
Credit books	53,623
Accrued interest - series 2014	<u>18,025</u>
Total current liabilities	<u>396,181</u>
Noncurrent liabilities:	
Lease payable	363,584
Note payable - financed purchase agreement	21,800
Note payable - series 2024	449,445
Bonds payable - series 2014	<u>515,000</u>
Total noncurrent liabilities	<u>1,349,829</u>
Total liabilities	<u>1,746,010</u>
NET POSITION	
Net investment in capital assets	4,166,497
Unrestricted	<u>285,308</u>
Total net position	<u><u>\$ 4,451,805</u></u>

**STONEYBROOK
COMMUNITY DEVELOPMENT DISTRICT
STATEMENT OF REVENUES, EXPENSES AND CHANGES IN
NET POSITION - PROPRIETARY FUND - GOLF
CONSOLIDATED
FOR THE PERIOD ENDED OCTOBER 31, 2025**

	Current Month					Year to Date						
	FY '25 Actual	FY '26 Actual	Variance Actual '25 to '26	FY '26 Budget	Variance Budget to Actual	Variance Budget to Actual	FY '25 Actual	FY '26 Actual	Variance Actual '25 to '26	FY '26 Budget	Variance Budget to Actual	Variance Budget to Actual
REVENUES												
Consolidated												
Unclassified revenue	79	\$ -	\$ (79)	\$ -	N/A	\$ -	79	\$ -	\$ (79)	-	N/A	-
Administrative	1,563	1,117	(446)	-	N/A	1,117	1,563	1,117	(446)	-	N/A	1,117
Golf course	218,969	251,033	32,064	186,191	135%	64,842	218,969	251,033	32,064	186,191	135%	64,842
Pro shop	11,579	12,943	1,364	18,370	70%	(5,427)	11,579	12,943	1,364	18,370	70%	(5,427)
Concession	9,635	17,567	7,932	18,500	95%	(933)	9,635	17,567	7,932	18,500	95%	(933)
Total consolidated revenues	241,825	282,660	40,835	223,061	127%	59,599	241,825	282,660	40,835	223,061	127%	59,599
Cost of sales												
Consolidated												
Pro shop	8,212	358	(7,854)	11,590	3%	(11,232)	8,212	358	(7,854)	11,590	3%	(11,232)
Concession	3,715	9,549	5,834	3,196	299%	6,353	3,715	9,549	5,834	3,196	299%	6,353
Total consolidated cost of sales	11,927	9,907	(2,020)	14,786	67%	(4,879)	11,927	9,907	(2,020)	14,786	67%	(4,879)
Gross consolidated earnings	229,898	272,753	42,855	208,275	131%	64,478	229,898	272,753	42,855	208,275	131%	64,478
Expenses												
Consolidated												
Administrative	46,785	62,046	15,261	189,454	33%	(127,408)	46,785	62,046	15,261	189,454	33%	(127,408)
Concession	6,023	15,015	8,992	6,801	221%	8,214	6,023	15,015	8,992	6,801	221%	8,214
Golf course	115,874	135,213	19,339	194,706	69%	(59,493)	115,874	135,213	19,339	194,706	69%	(59,493)
Pro shop	67,937	91,551	23,614	89,959	102%	1,592	67,937	91,551	23,614	89,959	102%	1,592
Total consolidated expenses	236,619	303,825	67,206	480,920	63%	(177,095)	236,619	303,825	67,206	480,920	63%	(177,095)
NONOPERATING REVENUES/(EXPENSES)												
Interest	(3,879)	(3,004)	875	(3,879)	77%	875	(3,879)	(3,004)	875	(3,879)	77%	875
Total other financing sources/(uses)	(3,879)	(3,004)	875	(3,879)	77%	875	(3,879)	(3,004)	875	(3,879)	77%	875
Change in net position	(10,600)	(34,076)	<u>\$(23,476)</u>	(276,524)		<u>\$242,448</u>	(10,600)	(34,076)	<u>\$(23,476)</u>	(276,524)		<u>\$242,448</u>
Total net position - beginning	4,220,149	4,485,881		4,097,752			4,220,149	4,485,881		4,097,752		
Total net position - ending	<u>\$4,209,549</u>	<u>\$ 4,451,805</u>		<u>\$3,821,228</u>			<u>\$4,209,549</u>	<u>\$ 4,451,805</u>		<u>\$3,821,228</u>		

**STONEYBROOK
COMMUNITY DEVELOPMENT DISTRICT
STATEMENT OF REVENUES, EXPENSES AND CHANGES IN
NET POSITION - PROPRIETARY FUND - GOLF
ADMINISTRATIVE
FOR THE PERIOD ENDED OCTOBER 31, 2025**

	Current Month						Year to Date					
	FY '25 Actual	FY '26 Actual	Variance Actual '25 to '26	FY '26 Budget	Variance Budget to Actual	Variance Budget to Actual	FY '25 Actual	FY '26 Actual	Variance Actual '25 to '26	FY '26 Budget	Variance Budget to Actual	Variance Budget to Actual
REVENUES												
Unclassified revenue	\$ 79	\$ -	\$ (79)	\$ -	N/A	\$ -	79	\$ -	\$ (79)	-	N/A	\$ -
Administrative												
Other	30	30	-	-	N/A	30	30	-	-	N/A	30	
Interest	1,533	1,087	(446)	-	N/A	1,087	1,533	1,087	(446)	-	N/A	1,087
Total administrative revenues	1,563	1,117	(446)	-	N/A	1,117	1,563	1,117	(446)	-	N/A	1,117
EXPENSES												
Administrative												
Legal	-	-	-	291	0%	(291)	-	-	-	291	0%	(291)
A/C maintenance	-	-	-	500	0%	(500)	-	-	-	500	0%	(500)
Audit	-	-	-	981	0%	(981)	-	-	-	981	0%	(981)
Building maintenance	1,304	2,451	1,147	30,000	8%	(27,549)	1,304	2,451	1,147	30,000	8%	(27,549)
Copy machine lease	1,661	116	(1,545)	660	18%	(544)	1,661	116	(1,545)	660	18%	(544)
Fire alarm (cart barn)	-	-	-	25	0%	(25)	-	-	-	25	0%	(25)
Depreciation	16,500	38,868	22,368	16,500	236%	22,368	16,500	38,868	22,368	16,500	236%	22,368
Insurance	15,929	6,250	(9,679)	120,000	5%	(113,750)	15,929	6,250	(9,679)	120,000	5%	(113,750)
Management fee	4,083	4,083	-	4,083	100%	-	4,083	4,083	-	4,083	100%	-
ForeUp software charges	-	1,014	1,014	-	N/A	1,014	-	1,014	1,014	-	N/A	1,014
Cash (over)/under (GolfNow variance)	(1,529)	-	1,529	-	N/A	-	(1,529)	-	1,529	-	N/A	-
Pest control	-	512	512	167	307%	345	-	512	512	167	307%	345
Meeting expenses, travel expenses	-	-	-	125	0%	(125)	-	-	-	125	0%	(125)
Postage	-	-	-	250	0%	(250)	-	-	-	250	0%	(250)
Window cleaning	-	-	-	50	0%	(50)	-	-	-	50	0%	(50)
Utilities (Electricity paid to FP&L)	426	553	127	416	133%	137	426	553	127	416	133%	137
Utilities (Water paid to Duffy's)	-	-	-	50	0%	(50)	-	-	-	50	0%	(50)
CAM	-	-	-	2,407	0%	(2,407)	-	-	-	2,407	0%	(2,407)
Lease	8,199	8,199	-	4,561	180%	3,638	8,199	8,199	-	4,561	180%	3,638
Trustee fees	-	-	-	5,388	0%	(5,388)	-	-	-	5,388	0%	(5,388)
Dissemination agent	-	-	-	1,000	0%	(1,000)	-	-	-	1,000	0%	(1,000)
Arbitrage rebate calculation	-	-	-	2,000	0%	(2,000)	-	-	-	2,000	0%	(2,000)
Miscellaneous	212	-	(212)	-	N/A	-	212	-	(212)	-	N/A	-
Total administrative expenses	46,785	62,046	15,261	189,454	33%	(127,408)	46,785	62,046	15,261	189,454	33%	(127,408)
Net administrative earnings	(45,222)	(60,929)	(15,707)	(189,454)	32%	128,525	(45,222)	(60,929)	(15,707)	(189,454)	32%	128,525

**STONEYBROOK
COMMUNITY DEVELOPMENT DISTRICT
STATEMENT OF REVENUES, EXPENSES AND CHANGES IN
NET POSITION - PROPRIETARY FUND - GOLF
CONCESSION
FOR THE PERIOD ENDED OCTOBER 31, 2025**

	Current Month						Year to Date					
	FY '25 Actual	FY '26 Actual	Variance Actual '25 to '26	FY '26 Budget	Variance Budget to Actual	Variance Budget to Actual	FY '25 Actual	FY '26 Actual	Variance Actual '25 to '26	FY '26 Budget	Variance Budget to Actual	Variance Budget to Actual
REVENUES												
Concession												
Food sales	801	2,614	1,813	4,000	65%	(1,386)	801	2,614	1,813	4,000	65%	(1,386)
Food cart sales	-	-	-	900	0%	(900)	-	-	-	900	0%	(900)
Beer sales	6,729	12,217	5,488	10,500	116%	1,717	6,729	12,217	5,488	10,500	116%	1,717
Beer cart sales	-	-	-	600	0%	(600)	-	-	-	600	0%	(600)
Soft beverage sales	2,105	2,736	631	1,500	182%	1,236	2,105	2,736	631	1,500	182%	1,236
Soft beverage cart sales	-	-	-	1,000	0%	(1,000)	-	-	-	1,000	0%	(1,000)
Total concession revenues	9,635	17,567	7,932	18,500	95%	(933)	9,635	17,567	7,932	18,500	95%	(933)
Cost of goods sold												
Concession												
Food	424	1,617	1,193	750	216%	867	424	1,617	1,193	750	216%	867
Beer	2,224	6,707	4,483	1,750	383%	4,957	2,224	6,707	4,483	1,750	383%	4,957
Soft beverage	1,067	1,225	158	696	176%	529	1,067	1,225	158	696	176%	529
Total cost of goods sold	3,715	9,549	5,834	3,196	299%	6,353	3,715	9,549	5,834	3,196	299%	6,353
Gross concession earnings	5,920	8,018	2,098	15,304	52%	(7,286)	5,920	8,018	2,098	15,304	52%	(7,286)
EXPENSES												
Concession												
Beverage cart lease	-	-	-	400	0%	(400)	-	-	-	400	0%	(400)
Equipment repair	-	-	-	50	0%	(50)	-	-	-	50	0%	(50)
Licenses & permits	-	242	242	-	N/A	242	-	242	242	-	N/A	242
Payroll concession	5,312	12,011	6,699	5,040	238%	6,971	5,312	12,011	6,699	5,040	238%	6,971
Payroll taxes/concession	464	1,073	609	811	132%	262	464	1,073	609	811	132%	262
Pay related 401(k)	70	149	79	-	N/A	149	70	149	79	-	N/A	149
Cash over/short	12	-	(12)	-	N/A	-	12	-	(12)	-	N/A	-
Supplies	165	1,540	1,375	500	308%	1,040	165	1,540	1,375	500	308%	1,040
Total concession expenses	6,023	15,015	8,992	6,801	221%	8,214	6,023	15,015	8,992	6,801	221%	8,214
Net concession earnings	(103)	(6,997)	(6,894)	8,503	-82%	(15,500)	(103)	(6,997)	(6,894)	8,503	-82%	(15,500)

**STONEYBROOK
COMMUNITY DEVELOPMENT DISTRICT
STATEMENT OF REVENUES, EXPENSES AND CHANGES IN
NET POSITION - PROPRIETARY FUND - GOLF
PRO SHOP & GOLF COURSE
FOR THE PERIOD ENDED OCTOBER 31, 2025**

	Current Month					Year to Date						
	FY '25 Actual	FY '26 Actual	Variance Actual '25 to '26	FY '26 Budget	Variance Budget to Actual	Variance Budget to Actual	FY '25 Actual	FY '26 Actual	Variance Actual '25 to '26	FY '26 Budget	Variance Budget to Actual	Variance Budget to Actual
REVENUES												
Golf Course												
Annual pass	54,150	28,000	(26,150)	-	N/A	28,000	54,150	28,000	(26,150)	-	N/A	28,000
Green fees + gps	144,543	127,316	(17,227)	165,598	77%	(38,282)	144,543	127,316	(17,227)	165,598	77%	(38,282)
Public green fees - TT	-	26,913	26,913	-	N/A	26,913	-	26,913	26,913	-	N/A	26,913
Range fees	24,695	58,241	33,546	16,804	347%	41,437	24,695	58,241	33,546	16,804	347%	41,437
Club rentals	(4,444)	7,781	12,225	2,000	389%	5,781	(4,444)	7,781	12,225	2,000	389%	5,781
Handicaps	25	60	35	400	15%	(340)	25	60	35	400	15%	(340)
Lake ball	-	-	-	205	0%	(205)	-	-	-	205	0%	(205)
Irrigation - Stoney Master	-	-	-	34	0%	(34)	-	-	-	34	0%	(34)
Sbjrgolf	-	-	-	400	0%	(400)	-	-	-	400	0%	(400)
Contract instructors	-	-	-	750	0%	(750)	-	-	-	750	0%	(750)
Pga staff	-	1,650	1,650	-	N/A	1,650	-	1,650	1,650	-	N/A	1,650
Miscellaneous	-	1,072	1,072	-	N/A	1,072	-	1,072	1,072	-	N/A	1,072
Total golf course	218,969	251,033	32,064	186,191	135%	64,842	218,969	251,033	32,064	186,191	135%	64,842
Pro Shop												
Bags & accessories	580	-	(580)	4,000	0%	(4,000)	580	-	(580)	4,000	0%	(4,000)
Balls	6,351	7,680	1,329	4,659	165%	3,021	6,351	7,680	1,329	4,659	165%	3,021
Clubs	-	235	235	535	44%	(300)	-	235	235	535	44%	(300)
Gloves	961	1,400	439	1,000	140%	400	961	1,400	439	1,000	140%	400
Headwear	815	685	(130)	2,750	25%	(2,065)	815	685	(130)	2,750	25%	(2,065)
Ladies wear	463	403	(60)	778	52%	(375)	463	403	(60)	778	52%	(375)
Mens wear	1,608	167	(1,441)	3,331	5%	(3,164)	1,608	167	(1,441)	3,331	5%	(3,164)
Shoes	801	487	(314)	1,317	37%	(830)	801	487	(314)	1,317	37%	(830)
Lessons	-	-	-	-	N/A	-	-	-	-	-	N/A	-
Miscellaneous	-	1,886	1,886	-	N/A	1,886	-	1,886	1,886	-	N/A	1,886
Total pro shop	11,579	12,943	1,364	18,370	70%	(5,427)	11,579	12,943	1,364	18,370	70%	(5,427)
Total revenues	230,548	263,976	33,428	204,561	129%	59,415	230,548	263,976	33,428	204,561	129%	59,415
Cost of goods sold												
Pro shop												
Bags & accessories	-	-	-	2,000	0%	(2,000)	-	-	-	2,000	0%	(2,000)
Balls	4,119	25,545	21,426	3,584	713%	21,961	4,119	25,545	21,426	3,584	713%	21,961
Clubs	-	1,926	1,926	346	557%	1,580	-	1,926	1,926	346	557%	1,580
Gloves	514	(411)	(925)	725	-57%	(1,136)	514	(411)	(925)	725	-57%	(1,136)
Headwear	735	1,103	368	1,500	74%	(397)	735	1,103	368	1,500	74%	(397)
Ladies wear	435	3,818	3,383	467	818%	3,351	435	3,818	3,383	467	818%	3,351
Mens wear	1,528	3,846	2,318	2,174	177%	1,672	1,528	3,846	2,318	2,174	177%	1,672
Shoes	615	(2,309)	(2,924)	961	-240%	(3,270)	615	(2,309)	(2,924)	961	-240%	(3,270)
Miscellaneous	266	(33,160)	(33,426)	-	N/A	(33,160)	266	(33,160)	(33,426)	-	N/A	(33,160)
Discounts earned	-	-	-	(167)	0%	167	-	-	-	(167)	0%	167
Total cost of goods sold	8,212	358	(7,854)	11,590	3%	(11,232)	8,212	358	(7,854)	11,590	3%	(11,232)
Gross earnings	222,336	263,618	41,282	192,971	137%	70,647	222,336	263,618	41,282	192,971	137%	70,647

**STONEYBROOK
COMMUNITY DEVELOPMENT DISTRICT
STATEMENT OF REVENUES, EXPENSES AND CHANGES IN
NET POSITION - PROPRIETARY FUND - GOLF
PRO SHOP & GOLF COURSE
FOR THE PERIOD ENDED OCTOBER 31, 2025**

	Current Month					Year to Date						
	FY '25 Actual	FY '26 Actual	Variance Actual '25 to '26	FY '26 Budget	Variance Budget to Actual	Variance Budget to Actual	FY '25 Actual	FY '26 Actual	Variance Actual '25 to '26	FY '26 Budget	Variance Budget to Actual	Variance Budget to Actual
EXPENSES												
Pro shop												
Advertising	-	-	-	1,000	0%	(1,000)	-	-	-	1,000	0%	(1,000)
Alarm	119	384	265	77	499%	307	119	384	265	77	499%	307
Credit card expense**	7,446	732	(6,714)	6,638	11%	(5,906)	7,446	732	(6,714)	6,638	11%	(5,906)
Bank charges	623	506	(117)	-	N/A	506	623	506	(117)	-	N/A	506
Cart lease	13,563	13,358	(205)	13,153	102%	205	13,563	13,358	(205)	13,153	102%	205
Cart maintenance	154	476	322	500	95%	(24)	154	476	322	500	95%	(24)
Cash (over)/short	(12)	6	18	-	N/A	6	(12)	6	18	-	N/A	6
Commission	-	-	-	559	0%	(559)	-	-	-	559	0%	(559)
Computer support (IBS)	390	-	(390)	-	N/A	-	390	-	(390)	-	N/A	-
Electric cart barn	1,382	1,350	(32)	1,016	133%	334	1,382	1,350	(32)	1,016	133%	334
Equipment repair/maintenance	-	-	-	95	0%	(95)	-	-	-	95	0%	(95)
Handicap system/GHIN	-	-	-	55	0%	(55)	-	-	-	55	0%	(55)
Internet access	-	1,007	1,007	132	763%	875	-	1,007	1,007	132	763%	875
Education	1,308	-	(1,308)	-	N/A	-	1,308	-	(1,308)	-	N/A	-
Office supplies	54	241	187	95	254%	146	54	241	187	95	254%	146
Payroll	33,162	54,282	21,120	41,784	130%	12,498	33,162	54,282	21,120	41,784	130%	12,498
Payroll taxes & fees	2,885	10,397	7,512	6,727	155%	3,670	2,885	10,397	7,512	6,727	155%	3,670
Pay related group insurance	452	226	(226)	4,178	5%	(3,952)	452	226	(226)	4,178	5%	(3,952)
Pay related 401k match	2,361	1,528	(833)	464	329%	1,064	2,361	1,528	(833)	464	329%	1,064
Range	500	49	(451)	6,000	1%	(5,951)	500	49	(451)	6,000	1%	(5,951)
Repairs & maintenance	-	-	-	48	0%	(48)	-	-	-	48	0%	(48)
Scorecards/pencils	-	930	930	2,500	37%	(1,570)	-	930	930	2,500	37%	(1,570)
Storage unit	145	-	(145)	81	0%	(81)	145	-	(145)	81	0%	(81)
Supplies	1,597	79	(1,518)	1,500	5%	(1,421)	1,597	79	(1,518)	1,500	5%	(1,421)
Telephone	51	503	452	208	242%	295	51	503	452	208	242%	295
Towels	-	100	100	432	23%	(332)	-	100	100	432	23%	(332)
Trash removal	1,546	1,672	126	600	279%	1,072	1,546	1,672	126	600	279%	1,072
Uniforms	-	3,577	3,577	2,000	179%	1,577	-	3,577	3,577	2,000	179%	1,577
Water & sewer	109	91	(18)	62	147%	29	109	91	(18)	62	147%	29
Website	102	42	(60)	55	76%	(13)	102	42	(60)	55	76%	(13)
Uncoded	-	15	15	-	N/A	15	-	15	15	-	N/A	15
Total pro shop	67,937	91,551	23,614	89,959	102%	1,592	67,937	91,551	23,614	89,959	102%	1,592

**STONEYBROOK
COMMUNITY DEVELOPMENT DISTRICT
STATEMENT OF REVENUES, EXPENSES AND CHANGES IN
NET POSITION - PROPRIETARY FUND - GOLF
PRO SHOP & GOLF COURSE
FOR THE PERIOD ENDED OCTOBER 31, 2025**

	Current Month					Year to Date						
	FY '25 Actual	FY '26 Actual	Variance Actual '25 to '26	FY '26 Budget	Variance Budget to Actual	Variance Budget to Actual	FY '25 Actual	FY '26 Actual	Variance Actual '25 to '26	FY '26 Budget	Variance Budget to Actual	Variance Budget to Actual
Golf course												
Alarm	63	17	(46)	-	N/A	17	63	17	(46)	-	N/A	17
Association dues & seminars	797	1,266	469	1,540	82%	(274)	797	1,266	469	1,540	82%	(274)
Building maintenance	-	651	651	7,000	9%	(6,349)	-	651	651	7,000	9%	(6,349)
Chemicals	2,761	3,571	810	27,000	13%	(23,429)	2,761	3,571	810	27,000	13%	(23,429)
Contract labor	1,281	710	(571)	350	203%	360	1,281	710	(571)	350	203%	360
Cart path fill	640	-	(640)	1,500	0%	(1,500)	640	-	(640)	1,500	0%	(1,500)
Electricity maintenance bldg	311	368	57	500	74%	(132)	311	368	57	500	74%	(132)
Equipment lease JLG/American Pride	-	-	-	1,500	0%	(1,500)	-	-	-	1,500	0%	(1,500)
Equipment lease Toro Fiscal Year 2019	5,792	-	(5,792)	-	N/A	-	5,792	-	(5,792)	-	N/A	-
Equipment lease - GE Capital Toro Equip (cap)	240	-	(240)	250	0%	(250)	240	-	(240)	250	0%	(250)
Equipment Lease-TCF Toro Lease 114	-	3,288	3,288	3,550	93%	(262)	-	3,288	3,288	3,550	93%	(262)
Equipment Lease-TCF Toro Lease 115	-	3,162	3,162	-	N/A	3,162	-	3,162	3,162	-	N/A	3,162
Equipment Lease-TCF Toro Lease 117	-	-	-	2,417	0%	(2,417)	-	-	-	2,417	0%	(2,417)
Equipment Lease-TCF Toro Lease 118	-	-	-	8,277	0%	(8,277)	-	-	-	8,277	0%	(8,277)
Equipment Lease- Hunington Lease 309	-	880	880	1,180	75%	(300)	-	880	880	1,180	75%	(300)
Equipment rental	1,023	1,023	-	3,000	34%	(1,977)	1,023	1,023	-	3,000	34%	(1,977)
Equipment repair	7,757	(3,849)	(11,606)	6,000	-64%	(9,849)	7,757	(3,849)	(11,606)	6,000	-64%	(9,849)
Fertilizer	1,388	-	(1,388)	3,000	0%	(3,000)	1,388	-	(1,388)	3,000	0%	(3,000)
Fuels/lubricants \$4.00 avg/gal	1,487	2,287	800	4,000	57%	(1,713)	1,487	2,287	800	4,000	57%	(1,713)
Fuel sales*	-	-	-	(96)	0%	96	-	-	-	(96)	0%	96
Golf service	3,784	-	(3,784)	2,000	0%	(2,000)	3,784	-	(3,784)	2,000	0%	(2,000)
Interest - bunker renovation	13,171	10,277	(2,894)	-	N/A	10,277	13,171	10,277	(2,894)	-	N/A	10,277
Irrigation water	4,979	4,979	-	7,000	71%	(2,021)	4,979	4,979	-	7,000	71%	(2,021)
Irrigation repairs	962	1,314	352	1,500	88%	(186)	962	1,314	352	1,500	88%	(186)
Capital outlay - bridge	-	1,500	1,500	-	N/A	1,500	-	1,500	1,500	-	N/A	1,500
Office supplies	30	169	139	1,600	11%	(1,431)	30	169	139	1,600	11%	(1,431)
Payroll	61,874	96,030	34,156	75,483	127%	20,547	61,874	96,030	34,156	75,483	127%	20,547
Payroll taxes & fees	9,923	7,340	(2,583)	12,814	57%	(5,474)	9,923	7,340	(2,583)	12,814	57%	(5,474)
Pay related group insurance	448	154	(294)	7,959	2%	(7,805)	448	154	(294)	7,959	2%	(7,805)
Pay related 401k match	-	2,033	2,033	1,250	163%	783	-	2,033	2,033	1,250	163%	783
Labor & benefits (Irrigation fund)	(4,428)	(4,428)	-	(4,428)	100%	-	(4,428)	(4,428)	-	(4,428)	100%	-
Labor & benefits (Common area maint.)	(2,084)	(2,084)	-	(2,131)	98%	47	(2,084)	(2,084)	-	(2,131)	98%	47
Ball field maintenance*	(1,667)	(1,667)	-	(1,750)	95%	83	(1,667)	(1,667)	-	(1,750)	95%	83
BMP/Safety (EPA req.)	800	825	25	800	103%	25	800	825	25	800	103%	25
Postage	(11)	15	26	-	N/A	15	(11)	15	26	-	N/A	15
Small tools	1,836	-	(1,836)	5,000	0%	(5,000)	1,836	-	(1,836)	5,000	0%	(5,000)
Sod	-	-	-	3,000	0%	(3,000)	-	-	-	3,000	0%	(3,000)
Supplies	1,231	933	(298)	875	107%	58	1,231	933	(298)	875	107%	58
Telephone	22	889	867	485	183%	404	22	889	867	485	183%	404
Top dressing	-	-	-	1,962	0%	(1,962)	-	-	-	1,962	0%	(1,962)
Trash removal	-	946	946	1,400	68%	(454)	-	946	946	1,400	68%	(454)
Trees & shrubs	-	-	-	250	0%	(250)	-	-	-	250	0%	(250)
Tree trimming	-	-	-	3,000	0%	(3,000)	-	-	-	3,000	0%	(3,000)
Tree removal	-	-	-	3,000	0%	(3,000)	-	-	-	3,000	0%	(3,000)
Uniforms	327	1,249	922	1,644	76%	(395)	327	1,249	922	1,644	76%	(395)
Wash rack maintenance	354	300	(54)	525	57%	(225)	354	300	(54)	525	57%	(225)
Water & sewer	706	661	(45)	500	132%	161	706	661	(45)	500	132%	161
Uncoded	77	404	327	-	N/A	404	77	404	327	-	N/A	404
Total golf course	115,874	135,213	19,339	194,706	69%	(59,493)	115,874	135,213	19,339	194,706	69%	(59,493)

**STONEYBROOK
COMMUNITY DEVELOPMENT DISTRICT
STATEMENT OF REVENUES, EXPENSES AND CHANGES IN
NET POSITION - PROPRIETARY FUND - GOLF
PRO SHOP & GOLF COURSE
FOR THE PERIOD ENDED OCTOBER 31, 2025**

	Current Month					Year to Date						
	FY '25 Actual	FY '26 Actual	Variance Actual '25 to '26	FY '26 Budget	Variance Budget to Actual	FY '25 Actual	FY '26 Actual	Variance Actual '25 to '26	FY '26 Budget	Variance Budget to Actual	Variance Budget to Actual	
Total golf course & pro shop expenses	183,811	226,764	42,953	284,665	80%	(57,901)	183,811	226,764	42,953	284,665	80%	(57,901)
Net golf course & pro shop earnings	38,525	36,854	(1,671)	(91,694)	-40%	128,548	38,525	36,854	(1,671)	(91,694)	-40%	128,548
Total revenues	241,825	282,660	40,835	223,061	127%	59,599	241,825	282,660	40,835	223,061	127%	59,599
Total cost of goods sold	11,927	9,907	(2,020)	14,786	67%	(4,879)	11,927	9,907	(2,020)	14,786	67%	(4,879)
Total expenses	236,619	303,825	67,206	480,920	63%	(177,095)	236,619	303,825	67,206	480,920	63%	(177,095)
NONOPERATING REVENUES/(EXPENSES)												
Interest	(3,879)	(3,004)	875	(3,879)	77%	875	(3,879)	(3,004)	875	(3,879)	77%	875
Total other financing sources/(uses)	(3,879)	(3,004)	875	(3,879)	77%	875	(3,879)	(3,004)	875	(3,879)	77%	875
Change in net position	(10,600)	(34,076)	<u>\$(23,476)</u>	(276,524)		<u>\$242,448</u>	(10,600)	(34,076)	<u>\$(23,476)</u>	(276,524)		<u>\$242,448</u>
Total net position - beginning	4,220,149	4,485,881		4,097,752			4,220,149	4,485,881		4,097,752		
Total net position - ending	<u>\$4,209,549</u>	<u>\$ 4,451,805</u>		<u>\$3,821,228</u>			<u>\$4,209,549</u>	<u>\$ 4,451,805</u>		<u>\$3,821,228</u>		

**STONEBROOK
COMMUNITY DEVELOPMENT DISTRICT**

**UNAUDITED
FINANCIAL
STATEMENTS**

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**STONEBROOK
COMMUNITY DEVELOPMENT DISTRICT
FINANCIAL STATEMENTS
UNAUDITED
NOVEMBER 30, 2025**

**STONEYBROOK
COMMUNITY DEVELOPMENT DISTRICT
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**STONEYBROOK
COMMUNITY DEVELOPMENT DISTRICT
BALANCE SHEET
GOVERNMENTAL FUNDS
NOVEMBER 30, 2025**

	Major Funds						Total Governmental Funds
	General	Special Revenue Fund	Debt Service Series 2022-1	Debt Service Series 2022-2	Capital Projects Series 2022-1	Capital Projects Series 2022-2	
ASSETS							
Cash/investments							
SunTrust	\$ 380,171	\$ 506,334	\$ -	\$ -	\$ -	\$ -	\$ 886,505
Bank United	60,000	-	-	-	-	-	60,000
Bank United - ICS	20,901	-	-	-	-	-	20,901
Revenue	-	-	17,318	87,834	-	-	105,152
Reserve	-	-	127,595	271,735	-	-	399,330
Construction	-	-	-	-	1,807,516	8,725	1,816,241
Due from other funds							
General fund	-	-	27,210	105,934	-	-	133,144
Capital projects fund series 2022-1	606,487	-	-	-	-	-	606,487
Due from enterprise fund (golf course)	-	136,453	-	-	-	-	136,453
Assessments receivable	77	-	-	-	-	-	77
Lease receivable	-	380,440	-	-	-	-	380,440
Total assets	<u>\$ 1,067,636</u>	<u>\$ 1,023,227</u>	<u>\$ 172,123</u>	<u>\$ 465,503</u>	<u>\$ 1,807,516</u>	<u>\$ 8,725</u>	<u>\$ 4,544,730</u>
LIABILITIES & FUND BALANCES							
Liabilities:							
Accounts payable	\$ 112,997	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 112,997
Due to other funds							
General fund	-	-	-	-	606,487	-	606,487
Debt service series 2022-1	27,210	-	-	-	-	-	27,210
Debt service series 2022-2	105,934	-	-	-	-	-	105,934
Enterprise fund: irrigation	25,652	-	-	-	-	-	25,652
Enterprise fund: golf course	258,825	-	-	-	-	-	258,825
Total liabilities	<u>530,618</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>606,487</u>	<u>-</u>	<u>1,137,105</u>
DEFERRED INFLOWS OF RESOURCES							
Deferred receipts	-	360,961	-	-	-	-	360,961
Total deferred inflows of resources	<u>-</u>	<u>360,961</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>360,961</u>
Fund balances:							
Restricted:							
Debt service	-	-	172,123	465,503	-	-	637,626
Capital projects	-	-	-	-	1,201,029	8,725	1,209,754
Assigned:							
Assigned - catastrophe response	300,000	-	-	-	-	-	300,000
Assigned - working capital	205,779	-	-	-	-	-	205,779
Assigned - CAM reserves	-	35,139	-	-	-	-	35,139
Assigned - Common area maint	-	180,242	-	-	-	-	180,242
Unassigned	31,239	446,885	-	-	-	-	478,124
Total fund balances	<u>537,018</u>	<u>662,266</u>	<u>172,123</u>	<u>465,503</u>	<u>1,201,029</u>	<u>8,725</u>	<u>3,046,664</u>
Total liabilities, deferred inflows of resources and fund balances	<u>\$ 1,067,636</u>	<u>\$ 1,023,227</u>	<u>\$ 172,123</u>	<u>\$ 465,503</u>	<u>\$ 1,807,516</u>	<u>\$ 8,725</u>	<u>\$ 4,544,730</u>

**STONEYBROOK
COMMUNITY DEVELOPMENT DISTRICT
STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES - GENERAL FUND
FOR THE PERIOD ENDED NOVEMBER 30, 2025**

	Current Month	Year to Date	Budget	% of Budget
REVENUES				
Assessment levy	\$ 148,668	\$ 148,668	\$768,327	19%
Interest and miscellaneous (incl. FEMA)	128	638	20,000	3%
Total revenues	<u>148,796</u>	<u>149,306</u>	<u>788,327</u>	19%
EXPENDITURES				
Administrative				
Supervisors	-	1,690	12,918	13%
Management	4,093	8,187	49,123	17%
Accounting	416	832	4,991	17%
Assessment roll preparation	1,122	2,243	13,461	17%
Arbitrage rebate calculation	-	-	2,000	0%
Dissemination agent	83	167	1,000	17%
Trustee fees - series 2014 resident	-	-	3,000	0%
Audit	-	-	4,330	0%
Legal	7,876	7,876	35,000	23%
Engineering	6,416	6,416	15,000	43%
Postage	95	213	2,000	11%
Insurance	-	4,245	6,000	71%
Printing and binding	142	283	1,700	17%
Legal advertising	-	-	2,000	0%
Contingencies	245	1,316	2,000	66%
Annual district filing fee	-	175	175	100%
Total administrative	<u>20,488</u>	<u>33,643</u>	<u>154,698</u>	22%
Landscape maintenance				
Other contractual				
Common ground oversight	30,286	89,192	7,350	1213%
Personnel services	19,191	45,459	334,789	14%
Capital outlay-mowers/carts	-	-	36,087	0%
Blowers/edgers/trimmers etc.	-	-	4,500	0%
Chemicals	-	-	10,000	0%
Fertilizers	-	-	30,000	0%
Annuals	-	3,450	10,000	35%
Fuel	1,400	2,800	10,000	28%
Irrigation parts	1,006	3,919	12,800	31%
Parts and maintenance	318	2,783	12,000	23%
Horticultural debris and trash disposal	-	946	9,600	10%
Uniforms	220	495	5,000	10%
Continuing educations/BMP certi	-	-	1,500	0%
Golf maintenance - ball fields	1,667	3,333	20,000	17%
Golf maintenance management	2,084	4,168	25,008	17%
Tree trimming	-	17,370	35,000	50%
Mulch	1,564	16,877	40,000	42%
Plant replacement	-	-	5,000	0%
Equipment lease - TCF113	898	898	-	N/A
Stormwater management				
Pipe inspections	-	-	35,000	0%
Conservation area maintenance	-	-	40,000	0%
Roadway				
Annual inspection and repairs	-	-	15,000	0%
Signage repairs	-	-	5,000	0%
Total landscape maintenance	<u>58,634</u>	<u>191,690</u>	<u>703,634</u>	27%
Other fees and charges				
Tax collector	2,064	2,064	2,895	71%
Total other fees and charges	<u>2,064</u>	<u>2,064</u>	<u>2,895</u>	71%
Total expenditures	<u>81,186</u>	<u>227,397</u>	<u>861,227</u>	26%
Excess/(deficiency) of revenues over/(under) expenditures	67,610	(78,091)	(72,900)	
Fund balance - beginning	469,408	615,109	578,679	
Fund balance - ending				
Assigned:				
Assigned - catastrophe response	331,239	300,000	300,000	
Assigned - working capital	205,779	205,779	205,779	
Unassigned	-	31,239	-	
Fund balance - ending	<u>\$ 537,018</u>	<u>\$ 537,018</u>	<u>\$505,779</u>	

**STONEYBROOK
COMMUNITY DEVELOPMENT DISTRICT
STATEMENT OF REVENUES, EXPENSES AND CHANGES IN
NET POSITION - SPECIAL REVENUE FUND
FOR THE PERIOD ENDED NOVEMBER 30, 2025**

	<u>Current Month</u>	<u>Year to Date</u>	<u>Budget</u>	<u>% of Budget</u>
OPERATING REVENUES				
Commercial rental				
Duffy's	\$ 14,927	\$ 29,854	\$ 179,124	17%
Duffy's % of sales	-	-	79,216	0%
Stoneybrook Golf	5,009	10,018	57,351	17%
Cam reserves				
Duffy's	1,205	2,410	14,460	17%
Stoneybrook Golf	323	646	3,876	17%
Common area maintenance				
Duffy's	4,979	9,958	59,748	17%
Stoneybrook Golf	2,867	5,734	34,404	17%
Total operating revenues	<u>29,310</u>	<u>58,620</u>	<u>428,179</u>	14%
OPERATING EXPENSES				
Administrative expenses				
Trustee fee	-	-	4,500	0%
Taxes & assessments: Lee County	16,748	16,748	16,727	100%
Office supplies	-	-	250	0%
Miscellaneous	165	326	6,000	5%
Total administrative expenses	<u>16,913</u>	<u>17,074</u>	<u>27,477</u>	62%
Maintenance services				
Property management	1,400	2,800	16,800	17%
Electricity	-	-	600	0%
Repairs & maintenance	472	790	75,000	1%
Irrigation	-	-	2,400	0%
Building maintenance	762	1,063	35,000	3%
Hurricane clean-up	-	-	5,000	0%
Total maintenance services	<u>2,634</u>	<u>4,653</u>	<u>134,800</u>	3%
Total operating expenses	<u>19,547</u>	<u>21,727</u>	<u>162,277</u>	13%
Operating gain/(loss)	9,763	36,893	265,902	
OTHER FINANCING SOURCES/(USES)				
Transfers out	-	-	(104,210)	0%
Total other financing sources/(uses)	<u>-</u>	<u>-</u>	<u>(104,210)</u>	0%
Change in net position	9,763	36,893	161,692	
Total net position - beginning	652,503	625,373	641,410	
Total net position - ending	<u>\$ 662,266</u>	<u>\$ 662,266</u>	<u>\$ 803,102</u>	

**STONEYBROOK
COMMUNITY DEVELOPMENT DISTRICT
STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
DEBT SERVICE FUND SERIES 2022-1
FOR THE PERIOD ENDED NOVEMBER 30, 2025**

	<u>Current Month</u>	<u>Year to Date</u>	<u>Budget</u>	<u>% of Budget</u>
REVENUES				
Assessment levy	\$ 27,210	\$ 27,210	\$ 139,592	19%
Interest	698	1,390	9,722	N/A
Total revenues	<u>27,908</u>	<u>28,600</u>	<u>149,314</u>	0%
EXPENDITURES				
Debt Service				
Principal	-	-	85,000	0%
Interest	83,270	83,270	158,805	52%
Total expenditures	<u>83,270</u>	<u>83,270</u>	<u>243,805</u>	34%
Excess (deficiency) of revenues over (under) expenditures	(55,362)	(54,670)	(94,491)	
OTHER SOURCES (USES)				
Transfers in	-	-	104,210	0%
Total other sources/(uses)	<u>-</u>	<u>-</u>	<u>104,210</u>	0%
Net change in fund balance	(55,362)	(54,670)	9,719	
Fund balance - beginning	227,485	226,793	240,804	
Fund balance - ending	<u>\$ 172,123</u>	<u>\$ 172,123</u>	<u>\$ 250,523</u>	

**STONEYBROOK
COMMUNITY DEVELOPMENT DISTRICT
STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
DEBT SERVICE FUND SERIES 2022-2
FOR THE PERIOD ENDED NOVEMBER 30, 2025**

	<u>Current Month</u>	<u>Year to Date</u>	<u>Budget</u>	<u>% of Budget</u>
REVENUES				
Assessment levy	\$ 105,934	\$ 105,934	\$ 543,467	19%
Interest	1,805	3,594	-	N/A
Total revenues	<u>107,739</u>	<u>109,528</u>	<u>543,467</u>	20%
EXPENDITURES				
Debt Service				
Principal	-	-	120,000	0%
Interest	211,000	211,000	422,000	50%
Total expenditures	<u>211,000</u>	<u>211,000</u>	<u>542,000</u>	39%
Excess (deficiency) of revenues over (under) expenditures	(103,261)	(101,472)	1,467	
Fund balance - beginning	568,764	566,975	552,526	
Fund balance - ending	<u>\$ 465,503</u>	<u>\$ 465,503</u>	<u>\$ 553,993</u>	

**STONEYBROOK
COMMUNITY DEVELOPMENT DISTRICT
STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
CAPITAL PROJECTS FUND SERIES 2022-1
FOR THE PERIOD ENDED NOVEMBER 30, 2025**

	<u>Current Month</u>	<u>Year to Date</u>
REVENUES		
Interest	\$ 5,769	\$ 11,540
Total revenues	<u>5,769</u>	<u>11,540</u>
EXPENDITURES		
Capital outlay	<u>5,498</u>	<u>5,498</u>
Total expenditures	<u>5,498</u>	<u>5,498</u>
Excess (deficiency) of revenues over (under) expenditures	271	6,042
Fund balance - beginning	1,200,758	1,194,987
Fund balance - ending	<u><u>\$ 1,201,029</u></u>	<u><u>\$ 1,201,029</u></u>

**STONEYBROOK
COMMUNITY DEVELOPMENT DISTRICT
STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
CAPITAL PROJECTS FUND SERIES 2022-2
FOR THE PERIOD ENDED NOVEMBER 30, 2025**

	Current Month	Year to Date
REVENUES		
Interest	28	55
Total revenues	28	55
EXPENDITURES		
Total expenditures	-	-
	-	-
Excess (deficiency) of revenues over (under) expenditures	28	55
Fund balance - beginning	8,697	8,670
Fund balance - ending	\$ 8,725	\$ 8,725

**STONEYBROOK
COMMUNITY DEVELOPMENT DISTRICT
STATEMENT OF NET POSITION
PROPRIETARY FUND - IRRIGATION
NOVEMBER 30, 2025**

ASSETS	Balance
Current assets:	
Cash	\$ 21,965
Bank United	10,643
Accounts receivable	20,282
Due from golf course	9,131
Due from general fund	25,652
Total current assets	87,673
Noncurrent assets:	
Capital assets	
Equipment - irrigation	559,257
Resident irrigation & wells	494,808
Pumphouse	371,990
Less accumulated depreciation	(830,879)
Total capital assets, net of accumulated depreciation	595,176
Total noncurrent assets	595,176
Total assets	682,849
LIABILITIES	
Current liabilities:	
Accounts payable	42,376
Customer deposits	13,358
Total current liabilities	55,734
Total liabilities	55,734
NET POSITION	
Net investment in capital assets	(336,071)
Unrestricted	963,186
Total net position	\$ 627,115

**STONEYBROOK
COMMUNITY DEVELOPMENT DISTRICT
STATEMENT OF REVENUES, EXPENSES AND CHANGES IN
NET POSITION - PROPRIETARY FUND - IRRIGATION
FOR THE PERIOD ENDED NOVEMBER 30, 2025**

	Current Month	Year to Date	Budget	% of Budget
OPERATING REVENUES				
Assessment levy	\$ 24,537	\$ 24,537	\$ 125,874	19%
Direct bill: golf course	4,978	9,957	59,704	17%
Irrigation revenue	38,702	52,213	170,000	31%
Total revenues	<u>68,217</u>	<u>86,707</u>	<u>355,578</u>	24%
OPERATING EXPENSES				
Professional fees				
Audit	-	-	4,635	0%
Accounting	728	1,457	8,742	17%
Utility billing	4,069	8,140	45,000	18%
Miscellaneous	346	674	4,000	17%
Total professional fees	<u>5,143</u>	<u>10,271</u>	<u>62,377</u>	16%
Irrigation services				
Service/permit monitoring contracts	-	-	1,000	0%
Line repairs/labor	3,496	6,153	50,000	12%
Insurance	-	-	16,156	0%
Effluent water supply	22,433	31,554	114,000	28%
Electricity	2,907	5,147	30,000	17%
Pumps & machinery	867	2,401	15,000	16%
Depreciation	6,907	13,814	40,603	34%
Personnel	1,771	3,542	27,000	13%
Total utility expenses	<u>38,381</u>	<u>62,611</u>	<u>293,759</u>	21%
Total operating expenses	<u>43,524</u>	<u>72,882</u>	<u>356,136</u>	20%
Operating gain/(loss)	24,693	13,825	(558)	
NONOPERATING REVENUES/(EXPENSES)				
Interest, penalties & miscellaneous income	27	56	100	56%
Total nonoperating revenues (expenses)	<u>27</u>	<u>56</u>	<u>100</u>	56%
Change in net position	24,720	13,881	(458)	
Total net position - beginning	602,395	613,234	698,899	
Total net position - ending	<u>\$ 627,115</u>	<u>\$ 627,115</u>	<u>\$ 698,441</u>	

**STONEYBROOK
COMMUNITY DEVELOPMENT DISTRICT
STATEMENT OF NET POSITION
PROPRIETARY FUND - GOLF
NOVEMBER 30, 2025**

ASSETS	<u>Balance</u>
Current assets:	
Cash	
SunTrust acct #1660	\$ 417,204
SunTrust acct #7736 (petty cash)	10,277
SunTrust acct #3187 (petty cash)	2,385
Bank United	70,000
Bank United ICS	13,514
Petty cash - registers	200
Lunch bar	100
Pro shop	200
Cost of issuance - series 2014	358
Reserve - series 2014	191,769
Interest - series 2014	27,786
Sinking - series 2014	77,295
Reserve - series 2019	9,954
Accounts receivable	2,697
Inventory	
Pro shop	
Balls	19,552
Clubs	1,721
Gloves	7,423
Headwear	4,921
Ladies wear	3,926
Mens wear	4,300
Shoes	5,867
Miscellaneous	7,042
Concession	
Food	1,112
Beer	4,293
Soft beverages	1,168
Due from general fund	258,825
Due from other	198
Lease deposit	860
Total current assets	<u>1,144,947</u>

**STONEYBROOK
COMMUNITY DEVELOPMENT DISTRICT
STATEMENT OF NET POSITION
PROPRIETARY FUND - GOLF
NOVEMBER 30, 2025**

Noncurrent assets:	<u>Balance</u>
Capital assets	
Land	1,556,677
Capital improvements	89,914
Maintenance building	133,566
Land improvements	1,950,012
Golf course	5,100,586
Furniture & equipment	720,317
Vehicles-financed purchase agreement	37,430
Leased equipment and vehicles	884,622
Accumulated depreciation	<u>(5,330,702)</u>
Total capital assets, net of accumulated depreciation	<u>5,142,422</u>
Total noncurrent assets	<u>5,142,422</u>
Total assets	<u>6,287,369</u>
LIABILITIES	
Current liabilities:	
Accounts payable	86,670
Gratuities payable	34,115
Sales tax payable	20,625
Rainchecks	340
Due to special revenue fund	136,453
Due to irrigation fund	9,131
Due to others	34,638
Gift certificates	15,251
Credit books	54,380
Accrued interest - series 2014	<u>3,004</u>
Total current liabilities	<u>394,607</u>
Noncurrent liabilities:	
Lease payable	363,584
Note payable - financed purchase agreement	21,800
Note payable - series 2024	449,445
Bonds payable - series 2014	<u>515,000</u>
Total noncurrent liabilities	<u>1,349,829</u>
Total liabilities	<u>1,744,436</u>
NET POSITION	
Net investment in capital assets	4,127,629
Unrestricted	<u>415,304</u>
Total net position	<u><u>\$ 4,542,933</u></u>

**STONEYBROOK
COMMUNITY DEVELOPMENT DISTRICT
STATEMENT OF REVENUES, EXPENSES AND CHANGES IN
NET POSITION - PROPRIETARY FUND - GOLF
CONSOLIDATED
FOR THE PERIOD ENDED NOVEMBER 30, 2025**

	Current Month						Year to Date					
	FY '25 Actual	FY '26 Actual	Variance Actual '25 to '26	FY '26 Budget	Variance Budget to Actual	Variance Budget to Actual	FY '25 Actual	FY '26 Actual	Variance Actual '25 to '26	FY '26 Budget	Variance Budget to Actual	Variance Budget to Actual
REVENUES												
Consolidated												
Unclassified revenue	\$ -	\$ -	\$ -	\$ -	N/A	\$ -	\$ 79	\$ -	\$ (79)	\$ -	N/A	\$ -
Administrative	1,178	1,124	(54)	-	N/A	1,124	2,740	2,241	(499)	-	N/A	2,241
Golf course	375,604	409,010	33,406	329,802	124%	79,208	594,572	660,043	65,471	515,993	128%	144,050
Pro shop	19,254	13,416	(5,838)	16,797	80%	(3,381)	30,835	26,357	(4,478)	35,167	75%	(8,810)
Concession	14,809	18,215	3,406	18,135	100%	80	24,445	35,782	11,337	36,635	98%	(853)
Total consolidated revenues	410,845	441,765	30,920	364,734	121%	77,031	652,671	724,423	71,752	587,795	123%	136,628
Cost of sales												
Consolidated												
Pro shop	13,486	11,808	(1,678)	11,197	105%	611	21,698	12,168	(9,530)	22,787	53%	(10,619)
Concession	5,869	2,240	(3,629)	4,061	55%	(1,821)	9,584	11,789	2,205	7,257	162%	4,532
Total consolidated cost of sales	19,355	14,048	(5,307)	15,258	92%	(1,210)	31,282	23,957	(7,325)	30,044	80%	(6,087)
Gross consolidated earnings	391,490	427,717	36,227	349,476	122%	78,241	621,389	700,466	79,077	557,751	126%	142,715
Expenses												
Consolidated												
Administrative	43,337	93,928	50,591	70,516	133%	23,412	90,124	155,977	65,853	259,970	60%	(103,993)
Concession	14,201	16,459	2,258	6,901	239%	9,558	20,226	31,474	11,248	13,702	230%	17,772
Golf course	150,930	156,857	5,927	172,358	91%	(15,501)	266,803	292,061	25,258	367,064	80%	(75,003)
Pro shop	88,143	66,340	(21,803)	87,939	75%	(21,599)	156,078	157,888	1,810	177,898	89%	(20,010)
Total consolidated expenses	296,611	333,584	36,973	337,714	99%	(4,130)	533,231	637,400	104,169	818,634	78%	(181,234)
NONOPERATING REVENUES/(EXPENSES)												
Interest	(4,696)	(3,004)	1,692	(3,879)	77%	875	(8,575)	(6,008)	2,567	(7,758)	39%	1,750
Total other financing sources/(uses)	(4,696)	(3,004)	1,692	(3,879)	77%	875	(8,575)	(6,008)	2,567	(7,758)	39%	1,750
Change in net position	90,183	91,129	\$ 946	7,883		\$ 83,246	79,583	57,058	\$ (22,525)	(268,641)		\$ 325,699
Total net position - beginning	4,209,549	4,451,804		3,095,787			4,220,149	4,485,875		3,372,311		
Total net position - ending	\$ 4,299,732	\$ 4,542,933		\$ 3,103,670			\$ 4,299,732	\$ 4,542,933		\$ 3,103,670		

**STONEYBROOK
COMMUNITY DEVELOPMENT DISTRICT
STATEMENT OF REVENUES, EXPENSES AND CHANGES IN
NET POSITION - PROPRIETARY FUND - GOLF
ADMINISTRATIVE
FOR THE PERIOD ENDED NOVEMBER 30, 2025**

	Current Month						Year to Date					
	FY '25 Actual	FY '26 Actual	Variance Actual '25 to '26	FY '26 Budget	Variance Budget to Actual	Variance Budget to Actual	FY '25 Actual	FY '26 Actual	Variance Actual '25 to '26	FY '26 Budget	Variance Budget to Actual	Variance Budget to Actual
REVENUES												
Unclassified revenue	\$ -	\$ -	\$ -	\$ -	N/A	\$ -	79	\$ -	\$ (79)	\$ -	N/A	\$ -
Administrative												
Other	30	30	-	-	N/A	30	60	60	-	-	N/A	60
Interest	1,148	1,094	(54)	-	N/A	1,094	2,680	2,181	(499)	-	N/A	2,181
Total administrative revenues	1,178	1,124	(54)	-	N/A	1,124	2,740	2,241	(499)	-	N/A	2,241
EXPENSES												
Administrative												
Legal	-	-	-	291	0%	(291)	-	-	-	582	0%	(582)
A/C maintenance	-	-	-	-	N/A	-	-	-	-	500	0%	(500)
Audit	-	-	-	981	0%	(981)	-	-	-	1,962	0%	(1,962)
Building maintenance	1,192	330	(862)	40,000	1%	(39,670)	2,496	2,782	286	70,000	4%	(67,218)
Copy machine lease	1,827	1,710	(117)	660	259%	1,050	3,489	1,826	(1,663)	1,320	138%	506
Fire alarm (cart barn)	-	-	-	25	0%	(25)	-	-	-	50	0%	(50)
Depreciation	16,500	38,868	22,368	16,500	236%	22,368	33,000	77,736	44,736	33,000	236%	44,736
Insurance	11,891	31,455	19,564	-	N/A	31,455	27,820	37,706	9,886	120,000	31%	(82,294)
Management fee	4,083	4,083	-	4,083	100%	-	8,167	8,167	-	8,166	100%	1
ForeUp software charges	-	9,127	9,127	-	N/A	9,127	-	10,141	10,141	-	N/A	10,141
Cash (over)/under (GolfNow variance)	(885)	-	885	-	N/A	-	(2,414)	-	2,414	-	N/A	-
Pest control	-	-	-	167	0%	(167)	-	512	512	334	153%	178
Meeting expenses, travel expenses	-	-	-	125	0%	(125)	-	-	-	250	0%	(250)
Postage	-	-	-	250	0%	(250)	-	-	-	500	0%	(500)
Taxes	145	-	(145)	-	N/A	-	145	-	(145)	-	N/A	-
Window cleaning	-	-	-	-	N/A	-	-	-	-	50	0%	(50)
Utilities (Electricity paid to FP&L)	370	-	(370)	416	0%	(416)	796	553	(243)	832	66%	(279)
Utilities (Water paid to Duffy's)	-	-	-	50	0%	(50)	-	-	-	100	0%	(100)
CAM	-	-	-	2,407	0%	(2,407)	-	-	-	4,814	0%	(4,814)
Lease	8,199	8,199	-	4,561	180%	3,638	16,398	16,398	-	9,122	180%	7,276
Trustee fees	-	-	-	-	N/A	-	-	-	-	5,388	0%	(5,388)
Dissemination agent	-	-	-	-	N/A	-	-	-	-	1,000	0%	(1,000)
Arbitrage rebate calculation	-	-	-	-	N/A	-	-	-	-	2,000	0%	(2,000)
Miscellaneous	15	156	141	-	N/A	156	227	156	(71)	-	N/A	156
Total administrative expenses	43,337	93,928	50,591	70,516	133%	23,412	90,124	155,977	65,853	259,970	60%	(103,993)
Net administrative earnings	(42,159)	(92,804)	(50,645)	(70,516)	132%	(22,288)	(87,384)	(153,736)	(66,352)	(259,970)	59%	106,234

**STONEYBROOK
COMMUNITY DEVELOPMENT DISTRICT
STATEMENT OF REVENUES, EXPENSES AND CHANGES IN
NET POSITION - PROPRIETARY FUND - GOLF
CONCESSION
FOR THE PERIOD ENDED NOVEMBER 30, 2025**

	Current Month						Year to Date					
	FY '25 Actual	FY '26 Actual	Variance Actual '25 to '26	FY '26 Budget	Variance Budget to Actual	Variance Budget to Actual	FY '25 Actual	FY '26 Actual	Variance Actual '25 to '26	FY '26 Budget	Variance Budget to Actual	Variance Budget to Actual
REVENUES												
Concession												
Food sales	1,641	2,804	1,163	5,000	56%	(2,196)	2,443	5,418	2,975	9,000	60%	(3,582)
Food cart sales	-	-	-	300	0%	(300)	-	-	-	1,200	0%	(1,200)
Beer sales	9,675	12,677	3,002	10,000	127%	2,677	16,404	24,894	8,490	20,500	121%	4,394
Beer cart sales	-	-	-	535	0%	(535)	-	-	-	1,135	0%	(1,135)
Soft beverage sales	3,493	2,734	(759)	2,000	137%	734	5,598	5,470	(128)	3,500	156%	1,970
Soft beverage cart sales	-	-	-	300	0%	(300)	-	-	-	1,300	0%	(1,300)
Total concession revenues	<u>14,809</u>	<u>18,215</u>	<u>3,406</u>	<u>18,135</u>	<u>100%</u>	<u>80</u>	<u>24,445</u>	<u>35,782</u>	<u>11,337</u>	<u>36,635</u>	<u>98%</u>	<u>(853)</u>
Cost of goods sold												
Concession												
Food	877	1,314	437	1,000	131%	314	1,301	2,931	1,630	1,750	167%	1,181
Beer	3,126	455	(2,671)	2,200	21%	(1,745)	5,350	7,162	1,812	3,950	181%	3,212
Soft beverage	1,866	471	(1,395)	861	55%	(390)	2,933	1,696	(1,237)	1,557	109%	139
Total cost of goods sold	<u>5,869</u>	<u>2,240</u>	<u>(3,629)</u>	<u>4,061</u>	<u>55%</u>	<u>(1,821)</u>	<u>9,584</u>	<u>11,789</u>	<u>2,205</u>	<u>7,257</u>	<u>162%</u>	<u>4,532</u>
Gross concession earnings	<u>8,940</u>	<u>15,975</u>	<u>7,035</u>	<u>14,074</u>	<u>114%</u>	<u>1,901</u>	<u>14,861</u>	<u>23,993</u>	<u>9,132</u>	<u>29,378</u>	<u>82%</u>	<u>(5,385)</u>
EXPENSES												
Concession												
Beverage cart lease	-	-	-	400	0%	(400)	-	-	-	800	0%	(800)
Equipment repair	-	-	-	150	0%	(150)	-	-	-	200	0%	(200)
Licenses & permits	-	-	-	-	N/A	-	-	242	242	-	N/A	242
Payroll concession	12,212	12,835	623	5,040	255%	7,795	17,524	24,846	7,322	10,080	246%	14,766
Payroll taxes/concession	1,067	2,572	1,505	811	317%	1,761	1,531	3,645	2,114	1,622	225%	2,023
Pay related 401(k)	71	467	396	-	N/A	467	142	616	474	-	N/A	616
Cash over/short	-	-	-	-	N/A	-	12	-	(12)	-	N/A	-
Supplies	851	585	(266)	500	117%	85	1,017	2,125	1,108	1,000	213%	1,125
Total concession expenses	<u>14,201</u>	<u>16,459</u>	<u>2,258</u>	<u>6,901</u>	<u>239%</u>	<u>9,558</u>	<u>20,226</u>	<u>31,474</u>	<u>11,248</u>	<u>13,702</u>	<u>230%</u>	<u>17,772</u>
Net concession earnings	<u>(5,261)</u>	<u>(484)</u>	<u>4,777</u>	<u>7,173</u>	<u>-7%</u>	<u>(7,657)</u>	<u>(5,365)</u>	<u>(7,481)</u>	<u>(2,116)</u>	<u>15,676</u>	<u>-48%</u>	<u>(23,157)</u>

**STONEYBROOK
COMMUNITY DEVELOPMENT DISTRICT
STATEMENT OF REVENUES, EXPENSES AND CHANGES IN
NET POSITION - PROPRIETARY FUND - GOLF
PRO SHOP & GOLF COURSE
FOR THE PERIOD ENDED NOVEMBER 30, 2025**

	Current Month					Year to Date						
	FY '25 Actual	FY '26 Actual	Variance Actual '25 to '26	FY '26 Budget	Variance Budget to Actual	Variance Budget to Actual	FY '25 Actual	FY '26 Actual	Variance Actual '25 to '26	FY '26 Budget	Variance Budget to Actual	Variance Budget to Actual
REVENUES												
Golf Course												
Annual pass	23,700	66,500	42,800	-	N/A	66,500	77,850	94,500	16,650	-	N/A	94,500
Green fees + gps	231,244	266,894	35,650	312,131	86%	(45,237)	375,787	394,210	18,423	477,729	83%	(83,519)
Public green fees - TT	70,963	30,133	(40,830)	-	N/A	30,133	70,963	57,046	(13,917)	-	N/A	57,046
Range fees	50,977	42,103	(8,874)	13,421	314%	28,682	75,672	100,344	24,672	30,225	332%	70,119
Club rentals	(1,360)	2,640	4,000	2,300	115%	340	(5,805)	10,421	16,226	4,300	242%	6,121
Handicaps	80	30	(50)	500	6%	(470)	105	90	(15)	900	10%	(810)
Lake ball	-	-	-	257	0%	(257)	-	-	-	462	0%	(462)
Irrigation - Stoney Master	-	-	-	43	0%	(43)	-	-	-	77	0%	(77)
Sbjrgolf	-	-	-	400	0%	(400)	-	-	-	800	0%	(800)
Contract instructors	-	-	-	750	0%	(750)	-	-	-	1,500	0%	(1,500)
Pga staff	-	-	-	-	N/A	-	-	1,650	1,650	-	N/A	1,650
Miscellaneous	-	710	710	-	N/A	710	-	1,782	1,782	-	N/A	1,782
Total golf course	375,604	409,010	33,406	329,802	124%	79,208	594,572	660,043	65,471	515,993	128%	144,050
Pro Shop												
Bags & accessories	1,121	-	(1,121)	1,950	0%	(1,950)	1,701	-	(1,701)	5,950	0%	(5,950)
Balls	5,676	5,741	65	6,649	86%	(908)	12,027	13,421	1,394	11,308	119%	2,113
Clubs	5,236	235	(5,001)	30	783%	205	5,236	470	(4,766)	565	83%	(95)
Gloves	1,229	1,070	(159)	1,200	89%	(130)	2,191	2,470	279	2,200	112%	270
Headwear	890	2,099	1,209	1,690	124%	409	1,705	2,783	1,078	4,440	63%	(1,657)
Ladies wear	1,384	908	(476)	703	129%	205	1,847	1,311	(536)	1,481	89%	(170)
Mens wear	2,523	1,557	(966)	1,977	79%	(420)	4,132	1,724	(2,408)	5,308	32%	(3,584)
Shoes	1,195	717	(478)	2,598	28%	(1,881)	1,996	1,204	(792)	3,915	31%	(2,711)
Miscellaneous	-	1,089	1,089	-	N/A	1,089	-	2,974	2,974	-	N/A	2,974
Total pro shop	19,254	13,416	(5,838)	16,797	80%	(3,381)	30,835	26,357	(4,478)	35,167	75%	(8,810)
Total revenues	394,858	422,426	27,568	346,599	122%	75,827	625,407	686,400	60,993	551,160	125%	135,240
Cost of goods sold												
Pro shop												
Bags & accessories	-	-	-	800	0%	(800)	-	-	-	2,800	0%	(2,800)
Balls	3,522	12,698	9,176	5,115	248%	7,583	7,641	38,243	30,602	8,699	440%	29,544
Clubs	-	(234)	(234)	26	-900%	(260)	-	1,692	1,692	372	455%	1,320
Gloves	606	503	(103)	800	63%	(297)	1,120	93	(1,027)	1,525	6%	(1,432)
Headwear	921	132	(789)	1,150	11%	(1,018)	1,656	1,235	(421)	2,650	47%	(1,415)
Ladies wear	2,209	(1,329)	(3,538)	624	-213%	(1,953)	2,643	2,490	(153)	1,091	228%	1,399
Mens wear	3,951	(1,590)	(5,541)	1,282	-124%	(2,872)	5,480	2,256	(3,224)	3,456	65%	(1,200)
Shoes	1,788	(305)	(2,093)	1,567	-19%	(1,872)	2,403	(2,614)	(5,017)	2,528	-103%	(5,142)
Miscellaneous	541	1,936	1,395	-	N/A	1,936	807	(31,224)	(32,031)	-	N/A	(31,224)
Discounts earned	(52)	(3)	49	(167)	2%	164	(52)	(3)	49	(334)	1%	331
Total cost of goods sold	13,486	11,808	(1,678)	11,197	105%	611	21,698	12,168	(9,530)	22,787	53%	(10,619)
Gross earnings	381,372	410,618	29,246	335,402	122%	75,216	603,709	674,232	70,523	528,373	128%	145,859

**STONEYBROOK
COMMUNITY DEVELOPMENT DISTRICT
STATEMENT OF REVENUES, EXPENSES AND CHANGES IN
NET POSITION - PROPRIETARY FUND - GOLF
PRO SHOP & GOLF COURSE
FOR THE PERIOD ENDED NOVEMBER 30, 2025**

	Current Month						Year to Date					
	FY '25 Actual	FY '26 Actual	Variance Actual '25 to '26	FY '26 Budget	Variance Budget to Actual	Variance Budget to Actual	FY '25 Actual	FY '26 Actual	Variance Actual '25 to '26	FY '26 Budget	Variance Budget to Actual	Variance Budget to Actual
EXPENSES												
Pro shop												
Advertising	-	-	-	1,000	0%	(1,000)	-	-	-	2,000	0%	(2,000)
Alarm	255	-	(255)	77	0%	(77)	373	384	11	154	249%	230
Credit card expense**	9,787	1,484	(8,303)	14,537	10%	(13,053)	17,233	2,216	(15,017)	21,175	10%	(18,959)
Bank charges	402	441	39	-	N/A	441	1,024	948	(76)	-	N/A	948
Cart lease	13,152	205	(12,947)	13,153	2%	(12,948)	26,715	13,563	(13,152)	26,306	52%	(12,743)
Cart maintenance	798	-	(798)	500	0%	(500)	952	476	(476)	1,000	48%	(524)
Cash (over)/short	-	755	755	-	N/A	755	(12)	761	773	-	N/A	761
Commission	-	-	-	731	0%	(731)	-	-	-	1,290	0%	(1,290)
Computer support (IBS)	580	155	(425)	-	N/A	155	970	155	(815)	-	N/A	155
Electric cart barn	1,575	1,979	404	1,183	167%	796	2,957	3,328	371	2,199	151%	1,129
Equipment repair/maintenance	-	-	-	71	0%	(71)	-	-	-	166	0%	(166)
Handicap system/GHIN	-	-	-	68	0%	(68)	-	-	-	123	0%	(123)
Internet access	626	-	(626)	132	0%	(132)	626	1,007	381	264	381%	743
Education	-	-	-	-	N/A	-	1,308	-	(1,308)	-	N/A	-
Office supplies	2,511	-	(2,511)	95	0%	(95)	2,565	241	(2,324)	190	127%	51
Payroll	45,280	45,364	84	38,049	119%	7,315	78,442	99,646	21,204	79,833	125%	19,813
Payroll taxes & fees	3,944	3,430	(514)	5,934	58%	(2,504)	6,829	13,827	6,998	12,661	109%	1,166
Pay related group insurance	-	6,929	6,929	3,686	188%	3,243	452	7,154	6,702	7,864	91%	(710)
Pay related 401k match	2,670	1,327	(1,343)	464	286%	863	5,031	2,855	(2,176)	928	308%	1,927
Range	3,512	1,648	(1,864)	6,000	27%	(4,352)	4,012	1,696	(2,316)	12,000	14%	(10,304)
Repairs & maintenance	-	-	-	71	0%	(71)	-	-	-	119	0%	(119)
Scorecards/pencils	-	-	-	-	N/A	-	-	930	930	2,500	37%	(1,570)
Storage unit	337	-	(337)	81	0%	(81)	482	-	(482)	162	0%	(162)
Supplies	785	243	(542)	750	32%	(507)	2,382	321	(2,061)	2,250	14%	(1,929)
Telephone	20	367	347	208	176%	159	71	869	798	416	209%	453
Towels	241	150	(91)	432	35%	(282)	241	251	10	864	29%	(613)
Trash removal	1,544	1,646	102	600	274%	1,046	3,090	3,318	228	1,200	277%	2,118
Uniforms	-	-	-	-	N/A	-	-	3,577	3,577	2,000	179%	1,577
Water & sewer	124	217	93	62	350%	155	233	308	75	124	248%	184
Website	-	-	-	55	0%	(55)	102	42	(60)	110	38%	(68)
Uncoded	-	-	-	-	N/A	-	-	15	15	-	N/A	15
Total pro shop	88,143	66,340	(21,803)	87,939	75%	(21,599)	156,078	157,888	1,810	177,898	89%	(20,010)

**STONEYBROOK
COMMUNITY DEVELOPMENT DISTRICT
STATEMENT OF REVENUES, EXPENSES AND CHANGES IN
NET POSITION - PROPRIETARY FUND - GOLF
PRO SHOP & GOLF COURSE
FOR THE PERIOD ENDED NOVEMBER 30, 2025**

	Current Month						Year to Date					
	FY '25 Actual	FY '26 Actual	Variance Actual '25 to '26	FY '26 Budget	Variance Budget to Actual	Variance Budget to Actual	FY '25 Actual	FY '26 Actual	Variance Actual '25 to '26	FY '26 Budget	Variance Budget to Actual	Variance Budget to Actual
Golf course												
Alarm	34	-	(34)	-	255%	-	97	17	(80)	-	N/A	17
Association dues & seminars	343	-	(343)	1,706	0%	(1,706)	1,140	1,266	126	3,246	39%	(1,980)
Building maintenance	2,009	2,245	236	-	N/A	2,245	2,009	2,896	887	7,000	41%	(4,104)
Chemicals	6,813	3,232	(3,581)	10,000	32%	(6,768)	9,573	6,802	(2,771)	37,000	18%	(30,198)
Contract labor	7,740	-	(7,740)	850	0%	(850)	9,021	710	(8,311)	1,200	59%	(490)
Cart path fill	-	-	-	-	N/A	-	640	-	(640)	1,500	0%	(1,500)
Electricity maintenance bldg	266	275	9	500	55%	(225)	577	643	66	1,000	64%	(357)
Equipment lease JLG/American Pride	-	-	-	\$ 1,500	0%	(1,500)	-	-	-	3,000	0%	(3,000)
Equipment lease Toro Fiscal Year 2019	5,792	880	1	-	N/A	880	11,584	880	-	-	N/A	880
Equipment lease - GE Capital Toro Equip (cap)	240	469	229	250	188%	219	480	469	(11)	500	94%	(31)
Equipment Lease-TCF Toro Lease 114	3,288	6,576	3,288	3,300	199%	3,276	3,288	9,864	6,576	6,850	144%	3,014
Equipment Lease-TCF Toro Lease 115	3,162	6,325	3,163	-	N/A	6,325	3,162	9,487	6,325	-	N/A	9,487
Equipment Lease-TCF Toro Lease 116	467	467	-	-	N/A	467	467	467	-	-	N/A	467
Equipment Lease-TCF Toro Lease 117	-	-	-	2,417	0%	(2,417)	-	-	-	4,834	0%	(4,834)
Equipment Lease-TCF Toro Lease 118	-	7,977	7,977	7,980	100%	(3)	-	7,977	7,977	16,257	49%	(8,280)
Equipment Lease- Hunington Lease 309	-	1,759	1,759	880	200%	879	-	2,639	2,639	2,060	128%	579
Interest - bridges	-	-	-	12,500	0%	(12,500)	-	-	-	12,500	0%	(12,500)
Equipment rental	1,023	2,045	1,022	-	N/A	2,045	2,045	3,068	1,023	3,000	102%	68
Equipment repair	7,151	14,949	7,798	6,000	249%	8,949	14,909	11,099	(3,810)	12,000	92%	(901)
Fertilizer	4,625	5,799	1,174	3,000	193%	2,799	6,013	5,799	(214)	6,000	97%	(201)
Fuels/lubricants \$4.00 avg/gal	2,457	2,075	(382)	4,000	52%	(1,925)	3,943	4,362	419	8,000	55%	(3,638)
Fuel sales*	-	-	-	(48)	0%	48	-	-	-	(144)	0%	144
Golf service	137	-	(137)	9,000	0%	(9,000)	3,920	-	(3,920)	11,000	0%	(11,000)
Interest - bunker renovation	-	-	-	-	N/A	-	13,171	10,277	(2,894)	-	N/A	10,277
Irrigation water	9,515	11,682	2,167	7,000	167%	4,682	14,494	16,660	2,166	14,000	119%	2,660
Irrigation repairs	4,391	847	(3,544)	1,500	56%	(653)	5,353	2,162	(3,191)	3,000	72%	(838)
Capital outlay - bridge	20,089	-	(20,089)	-	N/A	-	20,089	1,500	(18,589)	-	N/A	1,500
Mulch/pine straw	-	-	-	16,000	0%	(16,000)	-	-	-	16,000	0%	(16,000)
Office supplies	13	33	20	600	6%	(567)	43	202	159	2,200	9%	(1,998)
Payroll	65,613	72,229	6,616	64,756	112%	7,473	127,488	168,259	40,771	140,239	120%	28,020
Payroll taxes & fees	10,044	10,043	(1)	11,089	91%	(1,046)	19,967	17,383	(2,584)	23,903	73%	(6,520)
Pay related group insurance	(96)	6,080	6,176	6,888	88%	(808)	352	6,235	5,883	14,847	42%	(8,612)
Pay related 401k match	-	937	937	1,250	75%	(313)	-	2,970	2,970	2,500	119%	470
Labor & benefits (Irrigation fund)	(4,428)	(4,428)	-	(4,428)	100%	-	(8,856)	(8,856)	-	(8,856)	100%	-
Labor & benefits (Common area maint.)	(2,084)	(2,084)	-	(2,131)	98%	47	(4,168)	(4,168)	-	(4,262)	98%	94
Ball field maintenance*	(1,667)	(1,667)	-	(1,750)	95%	83	(3,333)	(3,333)	-	(3,500)	95%	167
BMP/Safety (EPA req.)	800	825	25	800	103%	25	1,600	1,650	50	1,600	103%	50
Postage	-	-	-	-	N/A	-	(11)	15	26	-	N/A	15
Small tools	-	-	-	-	N/A	-	1,836	-	(1,836)	5,000	0%	(5,000)
Sod	-	-	-	-	N/A	-	-	-	-	3,000	0%	(3,000)
Supplies	(368)	1,175	1,543	875	134%	300	863	2,108	1,245	1,750	120%	358
Telephone	557	738	181	485	152%	253	579	1,626	1,047	970	168%	656
Top dressing	-	2,106	2,106	1,558	135%	548	-	2,106	2,106	3,520	60%	(1,414)
Trash removal	1,352	683	(669)	1,400	49%	(717)	1,352	1,629	277	2,800	58%	(1,171)
Trees & shrubs	-	-	-	250	0%	(250)	-	-	-	500	0%	(500)
Tree trimming	-	-	-	-	N/A	-	-	-	-	3,000	0%	(3,000)
Tree removal	-	-	-	-	N/A	-	-	-	-	3,000	0%	(3,000)
Uniforms	562	821	259	1,356	61%	(535)	889	2,070	1,181	3,000	69%	(930)
Wash rack maintenance	300	-	(300)	525	0%	(525)	654	300	(354)	1,050	29%	(750)
Water & sewer	790	684	(106)	500	137%	184	1,496	1,346	(150)	1,000	135%	346
Uncoded	-	1,080	1,080	-	N/A	1,080	77	1,475	1,398	-	N/A	1,475
Total golf course	150,930	156,857	5,927	172,358	91%	(15,501)	266,803	292,061	25,258	367,064	80%	(75,003)

**STONEYBROOK
COMMUNITY DEVELOPMENT DISTRICT
STATEMENT OF REVENUES, EXPENSES AND CHANGES IN
NET POSITION - PROPRIETARY FUND - GOLF
PRO SHOP & GOLF COURSE
FOR THE PERIOD ENDED NOVEMBER 30, 2025**

	Current Month					Year to Date						
	FY '25 Actual	FY '26 Actual	Variance Actual '25 to '26	FY '26 Budget	Variance Budget to Actual	Variance Budget to Actual	FY '25 Actual	FY '26 Actual	Variance Actual '25 to '26	FY '26 Budget	Variance Budget to Actual	Variance Budget to Actual
Total golf course & pro shop expenses	239,073	223,197	(15,876)	260,297	86%	(37,100)	422,881	449,949	27,068	544,962	83%	(95,013)
Net golf course & pro shop earnings	142,299	187,421	45,122	75,105	250%	112,316	180,828	224,283	43,455	(16,589)	-1352%	240,872
Total revenues	410,845	441,765	30,920	364,734	121%	77,031	652,671	724,423	71,752	587,795	123%	136,628
Total cost of goods sold	19,355	14,048	(5,307)	15,258	92%	(1,210)	31,282	23,957	(7,325)	30,044	80%	(6,087)
Total expenses	296,611	333,584	36,973	337,714	99%	(4,130)	533,231	637,400	104,169	818,634	78%	(181,234)
NONOPERATING REVENUES/(EXPENSES)												
Interest	(4,696)	(3,004)	1,692	(3,879)	77%	875	(8,575)	(6,008)	2,567	(7,758)	39%	1,750
Total other financing sources/(uses)	(4,696)	(3,004)	1,692	(3,879)	77%	875	(8,575)	(6,008)	2,567	(7,758)	39%	1,750
Change in net position	90,183	91,129	<u>\$ 946</u>	7,883		<u>\$ 83,246</u>	79,583	57,058	<u>\$ (22,525)</u>	(268,641)		<u>\$ 325,699</u>
Total net position - beginning	4,209,549	4,451,804		3,095,787			4,220,149	4,485,875		3,372,311		
Total net position - ending	<u>\$ 4,299,732</u>	<u>\$ 4,542,933</u>		<u>\$ 3,103,670</u>			<u>\$ 4,299,732</u>	<u>\$ 4,542,933</u>		<u>\$ 3,103,670</u>		

**STONEBROOK
COMMUNITY DEVELOPMENT DISTRICT**

**UNAUDITED
FINANCIAL
STATEMENTS
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**STONEBROOK
COMMUNITY DEVELOPMENT DISTRICT
FINANCIAL STATEMENTS
UNAUDITED
DECEMBER 31, 2025**

**STONEYBROOK
COMMUNITY DEVELOPMENT DISTRICT
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**STONEYBROOK
COMMUNITY DEVELOPMENT DISTRICT
BALANCE SHEET
GOVERNMENTAL FUNDS
DECEMBER 31, 2025**

	Major Funds						Total Governmental Funds
	General	Special Revenue Fund	Debt Service Series 2022-1	Debt Service Series 2022-2	Capital Projects Series 2022-1	Capital Projects Series 2022-2	
ASSETS							
Cash/investments							
SunTrust	\$ 1,283,131	\$ 523,386	\$ -	\$ -	\$ -	\$ -	\$ 1,806,517
Bank United	60,000	-	-	-	-	-	60,000
Bank United - ICS	20,959	-	-	-	-	-	20,959
Revenue	-	-	17,740	88,936	-	-	106,676
Reserve	-	-	127,595	271,735	-	-	399,330
Construction	-	-	-	-	1,808,593	8,750	1,817,343
Due from other funds							
General fund	-	-	116,475	453,469	-	-	569,944
Capital projects fund series 2022-1	657,203	-	-	-	-	-	657,203
Due from enterprise fund (golf course)	-	144,652	-	-	-	-	144,652
Assessments receivable	77	-	-	-	-	-	77
Lease receivable	-	380,440	-	-	-	-	380,440
Total assets	<u>\$ 2,021,370</u>	<u>\$ 1,048,478</u>	<u>\$ 261,810</u>	<u>\$ 814,140</u>	<u>\$ 1,808,593</u>	<u>\$ 8,750</u>	<u>\$ 5,963,141</u>
LIABILITIES & FUND BALANCES							
Liabilities:							
Accounts payable	\$ 112,997	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 112,997
Due to other funds							
General fund	-	-	-	-	657,203	-	657,203
Debt service series 2022-1	116,475	-	-	-	-	-	116,475
Debt service series 2022-2	453,469	-	-	-	-	-	453,469
Enterprise fund: irrigation	30,497	-	-	-	-	-	30,497
Enterprise fund: golf course	294,250	-	-	-	-	-	294,250
Total liabilities	<u>1,007,688</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>657,203</u>	<u>-</u>	<u>1,664,891</u>
DEFERRED INFLOWS OF RESOURCES							
Deferred receipts	-	360,961	-	-	-	-	360,961
Total deferred inflows of resources	<u>-</u>	<u>360,961</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>360,961</u>
Fund balances:							
Restricted:							
Debt service	-	-	261,810	814,140	-	-	1,075,950
Capital projects	-	-	-	-	1,151,390	8,750	1,160,140
Assigned:							
Assigned - catastrophe response	300,000	-	-	-	-	-	300,000
Assigned - working capital	205,779	-	-	-	-	-	205,779
Assigned - CAM reserves	-	35,139	-	-	-	-	35,139
Assigned - Common area maint	-	180,242	-	-	-	-	180,242
Unassigned	507,903	472,136	-	-	-	-	980,039
Total fund balances	<u>1,013,682</u>	<u>687,517</u>	<u>261,810</u>	<u>814,140</u>	<u>1,151,390</u>	<u>8,750</u>	<u>3,937,289</u>
Total liabilities, deferred inflows of resources and fund balances	<u>\$ 2,021,370</u>	<u>\$ 1,048,478</u>	<u>\$ 261,810</u>	<u>\$ 814,140</u>	<u>\$ 1,808,593</u>	<u>\$ 8,750</u>	<u>\$ 5,963,141</u>

**STONEYBROOK
COMMUNITY DEVELOPMENT DISTRICT
STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES - GENERAL FUND
FOR THE PERIOD ENDED DECEMBER 31, 2025**

	Current Month	Year to Date	Budget	% of Budget
REVENUES				
Assessment levy	\$ 480,956	\$ 629,624	\$768,327	82%
Interest and miscellaneous (incl. FEMA)	66	707	20,000	4%
Total revenues	<u>481,022</u>	<u>630,331</u>	<u>788,327</u>	80%
EXPENDITURES				
Administrative				
Supervisors	2,777	4,468	12,918	35%
Management	4,093	12,281	49,123	25%
Accounting	416	1,248	4,991	25%
Assessment roll preparation	1,122	3,365	13,461	25%
Arbitrage rebate calculation	-	-	2,000	0%
Dissemination agent	83	250	1,000	25%
Trustee fees - series 2014 resident	-	-	3,000	0%
Audit	-	-	4,330	0%
Legal	-	7,876	35,000	23%
Engineering	-	6,416	15,000	43%
Postage	-	213	2,000	11%
Insurance	-	4,245	6,000	71%
Printing and binding	142	425	1,700	25%
Legal advertising	-	-	2,000	0%
Contingencies	195	1,513	2,000	76%
Annual district filing fee	-	175	175	100%
Total administrative	<u>8,828</u>	<u>42,475</u>	<u>154,698</u>	27%
Landscape maintenance				
Other contractual				
Common ground oversight	-	38,476	7,350	523%
Personnel services	25,019	70,478	334,789	21%
Capital outlay-mowers/carts	-	-	36,087	0%
Blowers/edgers/trimmers etc.	-	-	4,500	0%
Chemicals	1,480	1,480	10,000	15%
Fertilizers	-	-	30,000	0%
Annuals	-	3,450	10,000	35%
Fuel	1,400	4,200	10,000	42%
Irrigation parts	409	4,328	12,800	34%
Parts and maintenance	363	3,144	12,000	26%
Horticultural debris and trash disposal	1,080	2,026	9,600	21%
Uniforms	220	715	5,000	14%
Continuing educations/BMP certi	-	-	1,500	0%
Golf maintenance - ball fields	1,667	5,000	20,000	25%
Golf maintenance management	2,084	6,252	25,008	25%
Tree trimming	-	17,370	35,000	50%
Mulch	5,576	22,452	40,000	56%
Plant replacement	-	-	5,000	0%
Equipment lease - TCF113	449	1,347	-	N/A
Stormwater management				
Pipe inspections	-	-	35,000	0%
Conservation area maintenance	6,500	6,500	40,000	16%
Roadway				
Annual inspection and repairs	-	-	15,000	0%
Signage repairs	-	-	5,000	0%
Total landscape maintenance	<u>46,247</u>	<u>187,218</u>	<u>703,634</u>	27%
Other fees and charges				
Tax collector	-	2,064	2,895	71%
Property appraiser	-	-	-	N/A
Total other fees and charges	<u>-</u>	<u>2,064</u>	<u>2,895</u>	71%
Total expenditures	<u>55,075</u>	<u>231,757</u>	<u>861,227</u>	27%
Excess/(deficiency) of revenues over/(under) expenditures	425,947	398,574	(72,900)	
Fund balance - beginning	587,735	615,108	578,679	
Fund balance - ending				
Assigned:				
Assigned - catastrophe response	300,000	300,000	300,000	
Assigned - working capital	205,779	205,779	205,779	
Unassigned	507,903	507,903	-	
Fund balance - ending	<u>\$1,013,682</u>	<u>\$1,013,682</u>	<u>\$505,779</u>	

**STONEYBROOK
COMMUNITY DEVELOPMENT DISTRICT
STATEMENT OF REVENUES, EXPENSES AND CHANGES IN
NET POSITION - SPECIAL REVENUE FUND
FOR THE PERIOD ENDED DECEMBER 31, 2025**

	<u>Current Month</u>	<u>Year to Date</u>	<u>Budget</u>	<u>% of Budget</u>
OPERATING REVENUES				
Commercial rental				
Duffy's	\$ 14,927	\$ 44,781	\$ 179,124	25%
Duffy's % of sales	-	-	79,216	0%
Stoneybrook Golf	5,009	15,027	57,351	26%
Cam reserves				
Duffy's	1,205	3,615	14,460	25%
Stoneybrook Golf	323	969	3,876	25%
Common area maintenance				
Duffy's	4,979	14,937	59,748	25%
Stoneybrook Golf	2,867	8,601	34,404	25%
Total operating revenues	<u>29,310</u>	<u>87,930</u>	<u>428,179</u>	21%
OPERATING EXPENSES				
Administrative expenses				
Trustee fee	-	-	4,500	0%
Taxes & assessments: Lee County	-	16,748	16,727	100%
Office supplies	-	-	250	0%
Miscellaneous	162	487	6,000	8%
Total administrative expenses	<u>162</u>	<u>17,235</u>	<u>27,477</u>	63%
Maintenance services				
Property management	1,400	4,200	16,800	25%
Electricity	92	92	600	15%
Repairs & maintenance	1,828	2,618	75,000	3%
Irrigation	176	176	2,400	7%
Building maintenance	402	1,464	35,000	4%
Hurricane clean-up	-	-	5,000	0%
Total maintenance services	<u>3,898</u>	<u>8,550</u>	<u>134,800</u>	6%
Total operating expenses	<u>4,060</u>	<u>25,785</u>	<u>162,277</u>	16%
Operating gain/(loss)	25,250	62,145	265,902	
OTHER FINANCING SOURCES/(USES)				
Transfers out	-	-	(104,210)	0%
Total other financing sources/(uses)	<u>-</u>	<u>-</u>	<u>(104,210)</u>	0%
Change in net position	25,250	62,145	161,692	
Total net position - beginning	<u>662,267</u>	<u>625,372</u>	<u>641,410</u>	
Total net position - ending	<u>\$ 687,517</u>	<u>\$ 687,517</u>	<u>\$ 803,102</u>	

**STONEYBROOK
COMMUNITY DEVELOPMENT DISTRICT
STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
DEBT SERVICE FUND SERIES 2022-1
FOR THE PERIOD ENDED DECEMBER 31, 2025**

	Current Month	Year to Date	Budget	% of Budget
REVENUES				
Assessment levy	\$ 89,266	\$ 116,475	\$ 139,592	83%
Interest	421	1,811	9,722	N/A
Total revenues	<u>89,687</u>	<u>118,286</u>	<u>149,314</u>	0%
EXPENDITURES				
Debt Service				
Principal	-	-	85,000	0%
Interest	-	83,270	158,805	52%
Total expenditures	<u>-</u>	<u>83,270</u>	<u>243,805</u>	34%
Excess (deficiency) of revenues over (under) expenditures	89,687	35,016	(94,491)	
OTHER SOURCES (USES)				
Transfers in	-	-	104,210	0%
Total other sources/(uses)	<u>-</u>	<u>-</u>	<u>104,210</u>	0%
Net change in fund balance	89,687	35,016	9,719	
Fund balance - beginning	172,123	226,794	240,804	
Fund balance - ending	<u>\$ 261,810</u>	<u>\$ 261,810</u>	<u>\$ 250,523</u>	

**STONEYBROOK
COMMUNITY DEVELOPMENT DISTRICT
STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
DEBT SERVICE FUND SERIES 2022-2
FOR THE PERIOD ENDED DECEMBER 31, 2025**

	<u>Current Month</u>	<u>Year to Date</u>	<u>Budget</u>	<u>% of Budget</u>
REVENUES				
Assessment levy	\$ 347,535	\$ 453,469	\$ 543,467	83%
Interest	1,102	4,696	-	N/A
Total revenues	<u>348,637</u>	<u>458,165</u>	<u>543,467</u>	84%
EXPENDITURES				
Debt Service				
Principal	-	-	120,000	0%
Interest	-	211,000	422,000	50%
Total expenditures	<u>-</u>	<u>211,000</u>	<u>542,000</u>	39%
Excess (deficiency) of revenues over (under) expenditures	348,637	247,165	1,467	
Fund balance - beginning	465,503	566,975	552,526	
Fund balance - ending	<u>\$ 814,140</u>	<u>\$ 814,140</u>	<u>\$ 553,993</u>	

**STONEYBROOK
COMMUNITY DEVELOPMENT DISTRICT
STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
CAPITAL PROJECTS FUND SERIES 2022-1
FOR THE PERIOD ENDED DECEMBER 31, 2025**

	<u>Current Month</u>	<u>Year to Date</u>
REVENUES		
Interest	\$ 5,352	\$ 16,893
Total revenues	<u>5,352</u>	<u>16,893</u>
EXPENDITURES		
Capital outlay	<u>54,991</u>	<u>60,490</u>
Total expenditures	<u>54,991</u>	<u>60,490</u>
Excess (deficiency) of revenues over (under) expenditures	(49,639)	(43,597)
Fund balance - beginning	<u>1,201,029</u>	<u>1,194,987</u>
Fund balance - ending	<u><u>\$ 1,151,390</u></u>	<u><u>\$ 1,151,390</u></u>

**STONEYBROOK
COMMUNITY DEVELOPMENT DISTRICT
STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
CAPITAL PROJECTS FUND SERIES 2022-2
FOR THE PERIOD ENDED DECEMBER 31, 2025**

	Current Month	Year to Date
REVENUES		
Interest	\$ 25	\$ 80
Total revenues	25	80
EXPENDITURES		
Total expenditures	-	-
Excess (deficiency) of revenues over (under) expenditures	25	80
Fund balance - beginning	8,725	8,670
Fund balance - ending	\$ 8,750	\$ 8,750

**STONEYBROOK
COMMUNITY DEVELOPMENT DISTRICT
STATEMENT OF NET POSITION
PROPRIETARY FUND - IRRIGATION
DECEMBER 31, 2025**

ASSETS	Balance
Current assets:	
Cash	\$ 45,783
Bank United	10,670
Accounts receivable	(9,946)
Due from golf course	9,682
Due from general fund	30,497
Total current assets	86,686
Noncurrent assets:	
Capital assets	
Equipment - irrigation	559,257
Resident irrigation & wells	494,808
Pumphouse	371,990
Less accumulated depreciation	(837,786)
Total capital assets, net of accumulated depreciation	588,269
Total noncurrent assets	588,269
Total assets	674,955
LIABILITIES	
Current liabilities:	
Customer deposits	13,358
Total current liabilities	13,358
Total liabilities	13,358
NET POSITION	
Net investment in capital assets	(342,978)
Unrestricted	1,004,575
Total net position	\$ 661,597

**STONEYBROOK
COMMUNITY DEVELOPMENT DISTRICT
STATEMENT OF REVENUES, EXPENSES AND CHANGES IN
NET POSITION - PROPRIETARY FUND - IRRIGATION
FOR THE PERIOD ENDED DECEMBER 31, 2025**

	Current Month	Year to Date	Budget	% of Budget
OPERATING REVENUES				
Assessment levy	\$ 80,497	\$ 105,034	\$ 125,874	83%
Direct bill: golf course	4,978	14,935	59,704	25%
Irrigation revenue	(7,692)	44,521	170,000	26%
Total revenues	<u>77,783</u>	<u>164,490</u>	<u>355,578</u>	46%
OPERATING EXPENSES				
Professional fees				
Audit	-	-	4,635	0%
Accounting	728	2,185	8,742	25%
Utility billing	-	8,140	45,000	18%
Miscellaneous	336	1,010	4,000	25%
Total professional fees	<u>1,064</u>	<u>11,335</u>	<u>62,377</u>	18%
Irrigation services				
Service/permit monitoring contracts	9,223	9,223	1,000	922%
Line repairs/labor	2,657	8,809	50,000	18%
Insurance	-	-	16,156	0%
Effluent water supply	21,706	53,260	114,000	47%
Electricity	-	5,147	30,000	17%
Pumps & machinery	-	2,401	15,000	16%
Depreciation	6,907	20,721	40,603	51%
Personnel	1,771	5,314	27,000	20%
Total utility expenses	<u>42,264</u>	<u>104,875</u>	<u>293,759</u>	36%
Total operating expenses	<u>43,328</u>	<u>116,210</u>	<u>356,136</u>	33%
Operating gain/(loss)	34,455	48,280	(558)	
NONOPERATING REVENUES/(EXPENSES)				
Interest, penalties & miscellaneous income	26	83	100	83%
Total nonoperating revenues (expenses)	<u>26</u>	<u>83</u>	<u>100</u>	83%
Change in net position	34,481	48,363	(458)	
Total net position - beginning	627,116	613,234	698,899	
Total net position - ending	<u>\$ 661,597</u>	<u>\$ 661,597</u>	<u>\$ 698,441</u>	

**STONEYBROOK
COMMUNITY DEVELOPMENT DISTRICT
STATEMENT OF NET POSITION
PROPRIETARY FUND - GOLF
DECEMBER 31, 2025**

ASSETS	<u>Balance</u>
Current assets:	
Cash	
SunTrust acct #1660	\$ 454,984
SunTrust acct #7736 (petty cash)	13,112
SunTrust acct #3187 (petty cash)	1,770
Bank United	70,000
Bank United ICS	13,551
Petty cash - registers	200
Lunch bar	100
Pro shop	200
Cost of issuance - series 2014	359
Reserve - series 2014	192,337
Interest - series 2014	27,888
Sinking - series 2014	77,555
Reserve - series 2019	9,954
Inventory	
Pro shop	
Balls	1,657
Clubs	1,448
Gloves	6,608
Headwear	3,618
Ladies wear	2,687
Mens wear	3,348
Shoes	4,334
Miscellaneous	6,867
Concession	
Food	633
Beer	2,868
Soft beverages	769
Due from general fund	294,250
Due from other	198
Lease deposit	860
Total current assets	<u>1,192,155</u>

**STONEYBROOK
COMMUNITY DEVELOPMENT DISTRICT
STATEMENT OF NET POSITION
PROPRIETARY FUND - GOLF
DECEMBER 31, 2025**

Noncurrent assets:	<u>Balance</u>
Capital assets	
Land	1,556,677
Capital improvements	89,914
Maintenance building	133,566
Land improvements	1,950,012
Golf course	5,100,586
Furniture & equipment	720,317
Vehicles-financed purchase agreement	37,430
Leased equipment and vehicles	884,622
Accumulated depreciation	<u>(5,369,570)</u>
Total capital assets, net of accumulated depreciation	<u>5,103,554</u>
Total noncurrent assets	<u>5,103,554</u>
Total assets	<u>6,295,709</u>
LIABILITIES	
Current liabilities:	
Accounts payable	147,034
Gratuities payable	37,255
Sales tax payable	18,890
Rainchecks	652
Due to special revenue fund	144,652
Due to irrigation fund	9,682
Due to others	34,638
Gift certificates	20,276
Credit books	55,664
Accrued interest - series 2014	<u>6,008</u>
Total current liabilities	<u>474,751</u>
Noncurrent liabilities:	
Lease payable	363,584
Note payable - financed purchase agreement	21,800
Note payable - series 2024	449,445
Bonds payable - series 2014	<u>515,000</u>
Total noncurrent liabilities	<u>1,349,829</u>
Total liabilities	<u>1,824,580</u>
NET POSITION	
Net investment in capital assets	4,088,761
Unrestricted	<u>382,368</u>
Total net position	<u>\$ 4,471,129</u>

**STONEYBROOK
COMMUNITY DEVELOPMENT DISTRICT
STATEMENT OF REVENUES, EXPENSES AND CHANGES IN
NET POSITION - PROPRIETARY FUND - GOLF
CONSOLIDATED
FOR THE PERIOD ENDED DECEMBER 31, 2025**

	Current Month						Year to Date					
	FY '25 Actual	FY '26 Actual	Variance Actual '25 to '26	FY '26 Budget	Variance Budget to Actual	Variance Budget to Actual	FY '25 Actual	FY '26 Actual	Variance Actual '25 to '26	FY '26 Budget	Variance Budget to Actual	Variance Budget to Actual
REVENUES												
Consolidated												
Unclassified revenue	\$ 502	\$ -	\$ (502)	\$ -	N/A	\$ -	581	\$ -	\$ (581)	-	N/A	-
Administrative	1,136	1,001	(135)	-	N/A	1,001	3,875	3,241	(634)	-	N/A	3,241
Golf course	346,997	396,664	49,667	463,472	86%	(66,808)	941,568	1,056,707	115,139	979,465	108%	77,242
Pro shop	18,743	13,515	(5,228)	10,695	126%	2,820	49,577	39,871	(9,706)	45,862	87%	(5,991)
Concession	14,463	18,535	4,072	17,380	107%	1,155	38,908	54,316	15,408	54,015	101%	301
Total consolidated revenues	<u>381,841</u>	<u>429,715</u>	<u>47,874</u>	<u>491,547</u>	<u>87%</u>	<u>(61,832)</u>	<u>1,034,509</u>	<u>1,154,135</u>	<u>119,626</u>	<u>1,079,342</u>	<u>107%</u>	<u>74,793</u>
Cost of sales												
Consolidated												
Pro shop	17,973	34,238	16,265	8,559	400%	25,679	39,670	46,404	6,734	31,346	148%	15,058
Concession	5,805	9,051	3,246	4,329	209%	4,722	15,389	20,840	5,451	11,586	180%	9,254
Total consolidated cost of sales	<u>23,778</u>	<u>43,289</u>	<u>19,511</u>	<u>12,888</u>	<u>336%</u>	<u>30,401</u>	<u>55,059</u>	<u>67,244</u>	<u>12,185</u>	<u>42,932</u>	<u>157%</u>	<u>24,312</u>
Gross consolidated earnings	<u>358,063</u>	<u>386,426</u>	<u>28,363</u>	<u>478,659</u>	<u>81%</u>	<u>(92,233)</u>	<u>979,450</u>	<u>1,086,891</u>	<u>107,441</u>	<u>1,036,410</u>	<u>105%</u>	<u>50,481</u>
Expenses												
Consolidated												
Administrative	67,001	82,530	17,860	30,567	270%	51,963	157,125	238,505	81,380	290,537	82%	(52,032)
Concession	15,307	17,932	2,625	8,364	214%	9,568	35,533	49,406	13,873	22,066	224%	27,340
Golf course	107,808	201,614	93,806	173,822	116%	12,747	374,606	493,675	119,069	540,886	91%	(47,211)
Pro shop	88,620	153,146	64,526	112,615	136%	40,531	244,698	311,038	66,340	290,513	107%	20,510
Total consolidated expenses	<u>278,736</u>	<u>455,222</u>	<u>178,817</u>	<u>325,368</u>	<u>140%</u>	<u>114,809</u>	<u>811,962</u>	<u>1,092,624</u>	<u>280,662</u>	<u>1,144,002</u>	<u>96%</u>	<u>(51,393)</u>
NONOPERATING REVENUES/(EXPENSES)												
Interest	(4,696)	(3,004)	1,692	(3,879)	77%	875	(13,271)	(9,013)	4,258	(11,637)	77%	2,624
Total other financing sources/(uses)	<u>(4,696)</u>	<u>(3,004)</u>	<u>1,692</u>	<u>(3,879)</u>	<u>77%</u>	<u>875</u>	<u>(13,271)</u>	<u>(9,013)</u>	<u>4,258</u>	<u>(11,637)</u>	<u>77%</u>	<u>2,624</u>
Change in net position	74,631	(71,800)	<u>\$(148,762)</u>	149,412		<u>\$(206,167)</u>	154,217	(14,746)	<u>\$(168,963)</u>	(119,229)		<u>\$ 104,498</u>
Total net position - beginning	<u>4,299,735</u>	<u>4,542,929</u>		<u>3,103,670</u>			<u>4,220,149</u>	<u>4,485,875</u>		<u>3,372,311</u>		
Total net position - ending	<u>\$4,374,366</u>	<u>\$ 4,471,129</u>		<u>\$3,253,082</u>			<u>\$4,374,366</u>	<u>\$ 4,471,129</u>		<u>\$3,253,082</u>		

**STONEYBROOK
COMMUNITY DEVELOPMENT DISTRICT
STATEMENT OF REVENUES, EXPENSES AND CHANGES IN
NET POSITION - PROPRIETARY FUND - GOLF
ADMINISTRATIVE
FOR THE PERIOD ENDED DECEMBER 31, 2025**

	Current Month						Year to Date					
	FY '25 Actual	FY '26 Actual	Variance Actual '25 to '26	FY '26 Budget	Variance Budget to Actual	Variance Budget to Actual	FY '25 Actual	FY '26 Actual	Variance Actual '25 to '26	FY '26 Budget	Variance Budget to Actual	Variance Budget to Actual
REVENUES												
Unclassified revenue	\$ 502	\$ -	\$ (502)	\$ -	N/A	\$ -	581	\$ -	\$ (581)	\$ -	N/A	\$ -
Administrative												
Other	\$ 30	30	-	-	N/A	30	90	90	-	-	N/A	90
Interest	1,106	971	(135)	-	N/A	971	3,785	3,151	(634)	-	N/A	3,151
Total administrative revenues	1,136	1,001	(135)	-	N/A	1,001	3,875	3,241	(634)	-	N/A	3,241
EXPENSES												
Administrative												
Legal	980	-	(980)	291	0%	(291)	980	-	(980)	873	0%	(873)
A/C maintenance	-	-	-	-	N/A	-	-	-	-	500	0%	(500)
Audit	-	-	-	981	0%	(981)	-	-	-	2,943	0%	(2,943)
Building maintenance	6,916	6,477	(439)	-	N/A	6,477	9,413	9,258	(155)	70,000	13%	(60,742)
Copy machine lease	3,655	1,808	(1,847)	660	274%	1,148	7,143	3,634	(3,509)	1,980	184%	1,654
Fire alarm (cart barn)	-	-	-	25	0%	(25)	-	-	-	75	0%	(75)
Depreciation	16,500	38,868	22,368	16,500	236%	22,368	49,500	116,604	67,104	49,500	236%	67,104
Insurance	24,428	11,827	(12,601)	-	N/A	11,827	52,248	49,533	(2,715)	120,000	41%	(70,467)
Management fee	4,083	4,083	-	4,084	100%	(1)	12,250	12,250	-	12,250	100%	-
ForeUp software charges	-	11,268	11,268	-	N/A	11,268	-	21,408	21,408	-	N/A	21,408
Pest control	-	-	-	167	0%	(167)	-	512	512	501	102%	11
Meeting expenses, travel expenses	-	-	-	125	0%	(125)	-	-	-	375	0%	(375)
Postage	-	-	-	250	0%	(250)	-	-	-	750	0%	(750)
Taxes	-	-	-	-	N/A	-	145	-	(145)	-	N/A	-
Window cleaning	-	-	-	50	0%	(50)	-	-	-	100	0%	(100)
Utilities (Electricity paid to FP&L)	-	-	-	416	0%	(416)	796	553	(243)	1,248	44%	(695)
Utilities (Water paid to Duffy's)	-	-	-	50	0%	(50)	-	-	-	150	0%	(150)
CAM	-	-	-	2,407	0%	(2,407)	-	-	-	7,221	0%	(7,221)
Lease	8,199	8,199	-	4,561	180%	3,638	24,597	24,597	-	13,683	180%	10,914
Trustee fees	-	-	-	-	N/A	-	-	-	-	5,388	0%	(5,388)
Dissemination agent	-	-	-	-	N/A	-	-	-	-	1,000	0%	(1,000)
Arbitrage rebate calculation	-	-	-	-	N/A	-	-	-	-	2,000	0%	(2,000)
Miscellaneous	2,331	-	-	-	N/A	-	2,558	156	(2,402)	-	N/A	156
Total administrative expenses	67,001	82,530	17,860	30,567	270%	51,963	157,125	238,505	81,380	290,537	82%	(52,032)
Net administrative earnings	(65,865)	(81,529)	(15,664)	(30,567)	267%	(50,962)	(153,250)	(235,264)	(82,014)	(290,537)	81%	55,273

**STONEYBROOK
COMMUNITY DEVELOPMENT DISTRICT
STATEMENT OF REVENUES, EXPENSES AND CHANGES IN
NET POSITION - PROPRIETARY FUND - GOLF
CONCESSION
FOR THE PERIOD ENDED DECEMBER 31, 2025**

	Current Month					Year to Date						
	FY '25 Actual	FY '26 Actual	Variance Actual '25 to '26	FY '26 Budget	Variance Budget to Actual	Variance Budget to Actual	FY '25 Actual	FY '26 Actual	Variance Actual '25 to '26	FY '26 Budget	Variance Budget to Actual	Variance Budget to Actual
REVENUES												
Concession												
Food sales	1,400	3,089	1,689	4,010	77%	(921)	3,843	8,507	4,664	13,010	65%	(4,503)
Food cart sales	-	-	-	400	0%	(400)	-	-	-	1,600	0%	(1,600)
Beer sales	10,079	12,845	2,766	10,020	128%	2,825	26,483	37,739	11,256	30,520	124%	7,219
Beer cart sales	-	-	-	400	0%	(400)	-	-	-	1,535	0%	(1,535)
Soft beverage sales	2,984	2,601	(383)	2,250	116%	351	8,582	8,070	(512)	5,750	140%	2,320
Soft beverage cart sales	-	-	-	300	0%	(300)	-	-	-	1,600	0%	(1,600)
Total concession revenues	14,463	18,535	4,072	17,380	107%	1,155	38,908	54,316	15,408	54,015	101%	301
Cost of goods sold												
Concession												
Food	788	2,918	2,130	1,000	292%	1,918	2,089	5,849	3,760	2,750	213%	3,099
Beer	3,308	3,764	456	2,400	157%	1,364	8,658	10,926	2,268	6,350	172%	4,576
Soft beverage	1,709	2,369	660	929	255%	1,440	4,642	4,065	(577)	2,486	164%	1,579
Total cost of goods sold	5,805	9,051	3,246	4,329	209%	4,722	15,389	20,840	5,451	11,586	180%	9,254
Gross concession earnings	8,658	9,484	826	13,051	73%	(3,567)	23,519	33,476	9,957	42,429	79%	(8,953)
EXPENSES												
Concession												
Beverage cart lease	-	-	-	400	0%	(400)	-	-	-	1,200	0%	(1,200)
Equipment repair	-	-	-	150	0%	(150)	-	-	-	350	0%	(350)
Licenses & permits	292	-	(292)	-	N/A	-	292	242	(50)	-	N/A	242
Payroll concession	13,443	14,998	1,555	6,300	238%	8,698	30,967	39,843	8,876	16,380	243%	23,463
Payroll taxes/concession	1,174	1,271	97	1,014	125%	257	2,705	4,916	2,211	2,636	186%	2,280
Pay related 401(k)	92	106	14	-	N/A	106	234	722	488	-	N/A	722
Cash over/short	-	-	-	-	N/A	-	12	-	(12)	-	N/A	-
Supplies	306	1,557	1,251	500	311%	1,057	1,323	3,683	2,360	1,500	246%	2,183
Total concession expenses	15,307	17,932	2,625	8,364	214%	9,568	35,533	49,406	13,873	22,066	224%	27,340
Net concession earnings	(6,649)	(8,448)	(1,799)	4,687	-180%	(13,135)	(12,014)	(15,930)	(3,916)	20,363	-78%	(36,293)

**STONEYBROOK
COMMUNITY DEVELOPMENT DISTRICT
STATEMENT OF REVENUES, EXPENSES AND CHANGES IN
NET POSITION - PROPRIETARY FUND - GOLF
PRO SHOP & GOLF COURSE
FOR THE PERIOD ENDED DECEMBER 31, 2025**

	Current Month					Year to Date						
	FY '25 Actual	FY '26 Actual	Variance Actual '25 to '26	FY '26 Budget	Variance Budget to Actual	Variance Budget to Actual	FY '25 Actual	FY '26 Actual	Variance Actual '25 to '26	FY '26 Budget	Variance Budget to Actual	Variance Budget to Actual
REVENUES												
Golf Course												
Annual pass	12,000	32,883	20,883	60,500	54%	(27,617)	89,850	127,383	37,533	60,500	211%	66,883
Green fees + gps	204,829	283,857	79,028	380,379	75%	(96,522)	580,615	678,067	97,452	858,108	79%	(180,041)
Public green fees - TT	97,053	36,771	(60,282)	-	N/A	36,771	168,015	93,817	(74,198)	-	N/A	93,817
Range fees	29,615	37,059	7,444	18,251	203%	18,808	105,288	137,403	32,115	48,476	283%	88,927
Club rentals	3,440	5,041	1,601	2,400	210%	2,641	(2,365)	15,462	17,827	6,700	231%	8,762
Handicaps	60	-	(60)	500	0%	(500)	165	90	(75)	1,400	6%	(1,310)
Lake ball	-	-	-	250	0%	(250)	-	-	-	712	0%	(712)
Irrigation - Stoney Master	-	-	-	42	0%	(42)	-	-	-	119	0%	(119)
Sbjrgolf	-	-	-	400	0%	(400)	-	-	-	1,200	0%	(1,200)
Contract instructors	-	-	-	750	0%	(750)	-	-	-	2,250	0%	(2,250)
Pga staff	-	-	-	-	N/A	-	-	1,650	1,650	-	N/A	1,650
Miscellaneous	-	1,053	1,053	-	N/A	1,053	-	2,835	2,835	-	N/A	2,835
Total golf course	346,997	396,664	49,667	463,472	86%	(66,808)	941,568	1,056,707	115,139	979,465	108%	77,242
Pro Shop												
Bags & accessories	1,271	-	(1,271)	1,750	0%	(1,750)	2,972	-	(2,972)	7,700	0%	(7,700)
Balls	5,689	6,691	1,002	3,079	217%	3,612	17,716	20,112	2,396	14,387	140%	5,725
Clubs	-	276	276	-	N/A	276	5,236	746	(4,490)	565	132%	181
Gloves	1,481	1,568	87	1,350	116%	218	3,672	4,038	366	3,550	114%	488
Headwear	1,054	1,560	506	1,750	89%	(190)	2,758	4,343	1,585	6,190	70%	(1,847)
Ladies wear	6,253	458	(5,795)	463	99%	(5)	8,100	1,768	(6,332)	1,944	91%	(176)
Mens wear	1,982	1,288	(694)	1,689	76%	(401)	6,113	3,012	(3,101)	6,997	43%	(3,985)
Shoes	1,013	1,007	(6)	614	164%	393	3,010	2,211	(799)	4,529	49%	(2,318)
Miscellaneous	-	667	667	-	N/A	667	-	3,641	3,641	-	N/A	3,641
Total pro shop	18,743	13,515	(5,228)	10,695	126%	2,820	49,577	39,871	(9,706)	45,862	87%	(5,991)
Total revenues	365,740	410,179	44,439	474,167	87%	(63,988)	991,145	1,096,578	105,433	1,025,327	107%	71,251
Cost of goods sold												
Pro shop												
Bags & accessories	-	-	-	800	0%	(800)	-	-	-	3,600	0%	(3,600)
Balls	3,566	22,571	19,005	2,438	926%	20,133	11,207	60,814	49,607	11,137	546%	49,677
Clubs	-	1,320	1,320	393	336%	927	-	3,012	3,012	765	394%	2,247
Gloves	726	815	89	925	88%	(110)	1,846	908	(938)	2,450	37%	(1,542)
Headwear	916	2,308	1,392	925	250%	1,383	2,572	3,544	972	3,575	99%	(31)
Ladies wear	7,061	1,239	(5,822)	948	131%	291	9,704	3,729	(5,975)	2,039	183%	1,690
Mens wear	3,317	1,881	(1,436)	1,660	113%	221	8,796	4,137	(4,659)	5,116	81%	(979)
Shoes	1,788	1,533	(255)	637	241%	896	4,191	(1,082)	(5,273)	3,165	-34%	(4,247)
Miscellaneous	670	2,595	1,925	-	N/A	2,595	1,477	(28,630)	(30,107)	-	N/A	(28,630)
Discounts earned	(71)	(24)	47	(167)	14%	143	(123)	(28)	95	(501)	6%	473
Total cost of goods sold	17,973	34,238	16,265	8,559	400%	25,679	39,670	46,404	6,734	31,346	148%	15,058
Gross earnings	347,767	375,941	28,174	465,608	81%	(89,667)	951,475	1,050,174	98,699	993,981	106%	56,193

**STONEYBROOK
COMMUNITY DEVELOPMENT DISTRICT
STATEMENT OF REVENUES, EXPENSES AND CHANGES IN
NET POSITION - PROPRIETARY FUND - GOLF
PRO SHOP & GOLF COURSE
FOR THE PERIOD ENDED DECEMBER 31, 2025**

	Current Month						Year to Date					
	FY '25 Actual	FY '26 Actual	Variance Actual '25 to '26	FY '26 Budget	Variance Budget to Actual	Variance Budget to Actual	FY '25 Actual	FY '26 Actual	Variance Actual '25 to '26	FY '26 Budget	Variance Budget to Actual	Variance Budget to Actual
EXPENSES												
Pro shop												
Advertising	-	-	-	1,000	0%	(1,000)	-	-	-	3,000	0%	(3,000)
Alarm	129	129	-	77	168%	52	503	513	10	231	222%	282
Association dues	-	-	-	500	0%	(500)	-	-	-	500	0%	(500)
Credit card expense**	9,058	2,756	(6,302)	18,076	15%	(15,320)	26,292	4,971	(21,321)	39,251	13%	(34,280)
Bank charges	483	520	37	2,500	21%	(1,980)	1,507	1,468	(39)	2,500	59%	(1,032)
Cart lease	13,358	13,473	115	13,153	102%	320	40,073	27,036	(13,037)	39,459	69%	(12,423)
Cart maintenance	1,852	802	(1,050)	500	160%	302	2,804	1,279	(1,525)	1,500	85%	(221)
Cash (over)/short	-	(916)	(916)	-	N/A	(916)	(12)	(155)	(143)	-	N/A	(155)
Commission	-	-	-	615	0%	(615)	-	-	-	1,905	0%	(1,905)
Computer support (IBS)	302	-	(302)	-	N/A	-	1,272	155	(1,117)	-	N/A	155
Electric cart barn	-	1,469	1,469	1,037	142%	432	2,957	4,797	1,840	3,236	148%	1,561
Equipment repair/maintenance	-	-	-	95	0%	(95)	-	-	-	261	0%	(261)
Handicap system/GHIN	-	4,510	4,510	67	6731%	4,443	-	4,510	4,510	190	2374%	4,320
Internet access	-	336	336	132	255%	204	626	1,343	717	396	339%	947
Education	-	-	-	-	N/A	-	1,308	-	(1,308)	-	N/A	-
Office supplies	-	-	-	95	0%	(95)	2,565	241	(2,324)	285	85%	(44)
Payroll	43,566	70,148	26,582	52,226	134%	17,922	122,009	169,794	47,785	132,059	129%	37,735
Payroll taxes & fees	3,806	6,043	2,237	8,408	72%	(2,365)	10,634	19,869	9,235	21,069	94%	(1,200)
Pay related group insurance	226	7,232	7,006	5,223	138%	2,009	676	14,386	13,710	13,087	110%	1,299
Pay related 401k match	2,682	1,783	(899)	580	307%	1,203	7,714	4,638	(3,076)	1,508	308%	3,130
Printing	-	-	-	95	0%	(95)	-	-	-	95	0%	(95)
Range	3,714	41,957	38,243	6,000	699%	35,957	7,726	43,653	35,927	18,000	243%	25,653
Repairs & maintenance	-	-	-	48	0%	(48)	-	-	-	167	0%	(167)
Scorecards/pencils	-	193	193	-	N/A	193	-	1,126	1,126	2,500	45%	(1,374)
Storage unit	753	-	(753)	81	0%	(81)	1,235	-	(1,235)	243	0%	(243)
Supplies	304	348	44	750	46%	(402)	2,685	673	(2,012)	3,000	22%	(2,327)
Telephone	20	217	197	208	104%	9	91	1,086	995	624	174%	462
Towels	-	225	225	432	52%	(207)	241	476	235	1,296	37%	(820)
Trash removal	1,601	1,646	45	600	274%	1,046	4,691	4,963	272	1,800	276%	3,163
Uniforms	5,836	-	(5,836)	-	N/A	-	5,836	3,577	(2,259)	2,000	179%	1,577
Water & sewer	930	275	(655)	62	444%	213	1,163	582	(581)	186	313%	396
Website	-	-	-	55	0%	(55)	102	42	(60)	165	25%	(123)
Uncoded	-	-	-	-	N/A	-	-	15	15	-	N/A	15
Total pro shop	88,620	153,146	64,526	112,615	136%	40,531	244,698	311,038	66,340	290,513	107%	20,510

**STONEYBROOK
COMMUNITY DEVELOPMENT DISTRICT
STATEMENT OF REVENUES, EXPENSES AND CHANGES IN
NET POSITION - PROPRIETARY FUND - GOLF
PRO SHOP & GOLF COURSE
FOR THE PERIOD ENDED DECEMBER 31, 2025**

	Current Month					Year to Date						
	FY '25 Actual	FY '26 Actual	Variance Actual '25 to '26	FY '26 Budget	Variance Budget to Actual	Variance Budget to Actual	FY '25 Actual	FY '26 Actual	Variance Actual '25 to '26	FY '26 Budget	Variance Budget to Actual	Variance Budget to Actual
Golf course												
Alarm	34	113	79	65	N/A	48	131	130	(1)	65	200%	65
Association dues & seminars	72	-	(72)	1,261	0%	(1,261)	1,212	1,266	54	4,507	28%	(3,241)
Building maintenance	-	981	981	-	N/A	981	2,009	3,877	1,868	7,000	55%	(3,123)
Chemicals	-	5,141	5,141	5,000	103%	141	9,573	11,943	2,370	42,000	28%	(30,057)
Contract labor	345	355	10	1,150	31%	(795)	9,366	1,065	(8,301)	2,350	45%	(1,285)
Cart path fill	-	-	-	-	N/A	-	640	-	(640)	1,500	0%	(1,500)
Electricity maintenance bldg	-	281	281	500	56%	(219)	577	925	348	1,500	62%	(575)
Equipment lease JLG/American Pride	-	-	-	1,500	0%	(1,500)	-	-	-	4,500	0%	(4,500)
Equipment lease Toro Fiscal Year 2019	-	880	880	-	N/A	880	11,584	1,760	(9,824)	-	N/A	1,760
Equipment lease - GE Capital Toro Equip (cap)	-	234	234	250	94%	(16)	480	703	223	750	94%	(47)
Equipment Lease-TCF Toro Lease 114	6,576	-	(6,576)	3,300	0%	(3,300)	9,864	9,864	-	10,150	97%	(286)
Equipment Lease-TCF Toro Lease 115	6,325	2,417	(3,908)	-	N/A	2,417	9,487	11,904	2,417	-	N/A	11,904
Equipment Lease-TCF Toro Lease 116	935	-	(935)	-	N/A	-	1,402	467	(935)	-	N/A	467
Equipment Lease-TCF Toro Lease 117	-	-	-	2,417	0%	(2,417)	-	-	-	7,251	0%	(7,251)
Equipment Lease-TCF Toro Lease 118	-	7,977	7,977	7,980	100%	(3)	-	15,954	15,954	24,237	66%	(8,283)
Equipment Lease- Hunington Lease 309	-	880	880	880	100%	-	-	3,518	3,518	2,940	120%	578
Interest - bridges	-	-	-	-	N/A	-	-	-	-	12,500	0%	(12,500)
Equipment rental	1,023	1,023	-	-	N/A	1,023	3,068	4,090	1,022	3,000	136%	1,090
Equipment repair	2,600	5,768	3,168	6,000	96%	(232)	17,509	16,868	(641)	18,000	94%	(1,132)
Fertilizer	7,263	25,273	18,010	28,000	90%	(2,727)	13,276	31,072	17,796	34,000	91%	(2,928)
Fuels/lubricants \$4.00 avg/gal	-	836	836	4,000	21%	(3,164)	3,943	5,198	1,255	12,000	43%	(6,802)
Fuel sales*	-	-	-	(96)	0%	96	-	-	-	(240)	0%	240
Golf service	-	-	-	2,000	0%	(2,000)	3,920	-	(3,920)	13,000	0%	(13,000)
Interest - bunker renovation	-	-	-	-	N/A	-	13,171	10,277	(2,894)	-	N/A	10,277
Irrigation water	4,979	12,265	7,286	7,000	175%	5,265	19,472	28,926	9,454	21,000	138%	7,926
Irrigation repairs	172	789	617	1,500	53%	(711)	5,525	2,951	(2,574)	4,500	66%	(1,549)
Lake bank restoration/GC Improvements	7,000	-	(7,000)	-	N/A	-	7,000	-	(7,000)	-	N/A	-
Capital outlay - bridge	-	-	-	-	N/A	-	20,089	1,500	(18,589)	-	N/A	1,500
Mulch/pine straw	-	10,735	10,735	-	N/A	10,735	-	10,735	10,735	16,000	67%	(5,265)
Office supplies	216	232	16	1,700	14%	(1,468)	259	434	175	3,900	11%	(3,466)
Payroll	62,955	91,234	28,279	77,601	118%	13,633	190,443	259,493	69,050	217,840	119%	41,653
Payroll taxes & fees	11,501	13,268	1,767	13,155	101%	113	31,468	30,650	(818)	37,058	83%	(6,408)
Pay related group insurance	176	6,588	6,412	8,171	81%	(1,583)	528	12,823	12,295	23,018	56%	(10,195)
Pay related 401k match	-	1,367	1,367	1,250	109%	117	-	4,337	4,337	3,750	116%	587
Labor & benefits (Irrigation fund)	(4,428)	(4,428)	-	(4,428)	100%	-	(13,284)	(13,284)	-	(13,284)	100%	-
Labor & benefits (Common area maint.)	(2,084)	(2,084)	-	(2,131)	98%	47	(6,252)	(6,252)	-	(6,393)	98%	141
Ball field maintenance*	(1,667)	(1,667)	-	(1,750)	95%	83	(5,000)	(5,000)	-	(5,250)	95%	250
BMP/Safety (EPA req.)	800	825	25	800	103%	25	2,400	2,475	75	2,400	103%	75
Postage	55	-	(55)	-	N/A	-	44	15	(29)	-	N/A	15
Small tools	-	-	-	-	N/A	-	1,836	-	(1,836)	5,000	0%	(5,000)
Sod	-	-	-	-	N/A	-	-	-	-	3,000	0%	(3,000)
Supplies	1,696	912	(784)	875	104%	37	2,559	3,019	460	2,625	115%	394
Telephone	107	466	359	485	96%	(19)	686	2,093	1,407	1,455	144%	638
Top dressing	-	-	-	1,962	0%	(1,962)	-	2,106	2,106	5,482	38%	(3,376)
Trash removal	-	2,318	2,318	1,400	166%	918	1,352	3,946	2,594	4,200	94%	(254)
Trees & shrubs	-	-	-	250	0%	(250)	-	-	-	750	0%	(750)
Tree trimming	-	-	-	-	N/A	-	-	-	-	3,000	0%	(3,000)
Tree removal	-	-	-	-	N/A	-	-	-	-	3,000	0%	(3,000)
Uniforms	274	418	144	750	56%	(332)	1,163	2,489	1,326	3,750	66%	(1,261)
Wash rack maintenance	-	300	300	525	57%	(225)	654	600	(54)	1,575	38%	(975)
Water & sewer	867	662	(205)	500	132%	162	2,363	2,008	(355)	1,500	134%	508
Miscellaneous	-	508	508	-	N/A	508	-	508	508	-	N/A	508
Uncoded	16	14,747	14,731	-	N/A	(298)	89	16,222	16,133	-	N/A	16,222
Total golf course	107,808	201,614	93,806	173,822	116%	12,747	374,606	493,675	119,069	540,886	91%	(47,211)

**STONEBROOK
COMMUNITY DEVELOPMENT DISTRICT
STATEMENT OF REVENUES, EXPENSES AND CHANGES IN
NET POSITION - PROPRIETARY FUND - GOLF
PRO SHOP & GOLF COURSE
FOR THE PERIOD ENDED DECEMBER 31, 2025**

	Current Month						Year to Date					
	FY '25 Actual	FY '26 Actual	Variance Actual '25 to '26	FY '26 Budget	Variance Budget to Actual	Variance Budget to Actual	FY '25 Actual	FY '26 Actual	Variance Actual '25 to '26	FY '26 Budget	Variance Budget to Actual	Variance Budget to Actual
Total golf course & pro shop expenses	196,428	354,760	158,332	286,437	124%	53,278	619,304	804,713	185,409	831,399	97%	(26,701)
Net golf course & pro shop earnings	151,339	21,181	(130,158)	179,171	12%	(142,945)	332,171	245,461	(86,710)	162,582	151%	82,894
Total revenues	381,841	429,715	47,874	491,547	87%	(61,832)	1,034,509	1,154,135	119,626	1,079,342	107%	74,793
Total cost of goods sold	23,778	43,289	19,511	12,888	336%	30,401	55,059	67,244	12,185	42,932	157%	24,312
Total expenses	278,736	455,222	178,817	325,368	140%	114,809	811,962	1,092,624	280,662	1,144,002	96%	(51,393)
NONOPERATING REVENUES/(EXPENSES)												
Interest	(4,696)	(3,004)	1,692	(3,879)	77%	875	(13,271)	(9,013)	4,258	(11,637)	77%	2,624
Total other financing sources/(uses)	(4,696)	(3,004)	1,692	(3,879)	77%	875	(13,271)	(9,013)	4,258	(11,637)	77%	2,624
Change in net position	74,631	(71,800)	<u>\$(148,762)</u>	149,412		<u>\$(206,167)</u>	154,217	(14,746)	<u>\$(168,963)</u>	(119,229)		<u>\$104,498</u>
Total net position - beginning	4,299,735	4,542,929		3,103,670			4,220,149	4,485,875		3,372,311		
Total net position - ending	<u>\$4,374,366</u>	<u>\$ 4,471,129</u>		<u>\$3,253,082</u>			<u>\$4,374,366</u>	<u>\$ 4,471,129</u>		<u>\$3,253,082</u>		

**STONEBROOK
COMMUNITY DEVELOPMENT DISTRICT**

**UNAUDITED
FINANCIAL
STATEMENTS
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**STONEBROOK
COMMUNITY DEVELOPMENT DISTRICT
FINANCIAL STATEMENTS
UNAUDITED
JANUARY 31, 2026**

**STONEYBROOK
COMMUNITY DEVELOPMENT DISTRICT
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**STONEYBROOK
COMMUNITY DEVELOPMENT DISTRICT
BALANCE SHEET
GOVERNMENTAL FUNDS
JANUARY 31, 2026**

	Major Funds						Total Governmental Funds
	General	Special Revenue Fund	Debt Service Series 2022-1	Debt Service Series 2022-2	Capital Projects Series 2022-1	Capital Projects Series 2022-2	
ASSETS							
Cash/investments							
SunTrust	\$ 896,574	\$ 534,864	\$ -	\$ -	\$ -	\$ -	\$ 1,431,438
Bank United	60,000	-	-	-	-	-	60,000
Bank United - ICS	21,016	-	-	-	-	-	21,016
Revenue	-	-	134,614	542,372	-	-	676,986
Reserve	-	-	127,595	271,735	-	-	399,330
Construction	-	-	-	-	1,269,039	8,776	1,277,815
Undeposited funds	112,500	-	-	-	-	-	112,500
Due from other funds							
General fund	-	-	6,989	28,290	-	-	35,279
Irrigation fund	43,697	-	-	-	-	-	43,697
Due from enterprise fund (golf course)	-	152,851	-	-	-	-	152,851
Lease receivable	-	380,440	-	-	-	-	380,440
Total assets	<u>\$ 1,133,787</u>	<u>\$ 1,068,155</u>	<u>\$ 269,198</u>	<u>\$ 842,397</u>	<u>\$ 1,269,039</u>	<u>\$ 8,776</u>	<u>\$ 4,591,352</u>
LIABILITIES & FUND BALANCES							
Liabilities:							
Accounts payable	\$ 112,818	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 112,818
Due to other funds							
General fund	-	-	-	-	112,500	-	112,500
Debt service series 2022-1	6,989	-	-	-	-	-	6,989
Debt service series 2022-2	28,290	-	-	-	-	-	28,290
Enterprise fund: golf course	63,982	-	-	-	-	-	63,982
Total liabilities	<u>212,079</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>112,500</u>	<u>-</u>	<u>324,579</u>
DEFERRED INFLOWS OF RESOURCES							
Deferred receipts	-	360,961	-	-	-	-	360,961
Total deferred inflows of resources	<u>-</u>	<u>360,961</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>360,961</u>
Fund balances:							
Restricted:							
Debt service	-	-	269,198	842,397	-	-	1,111,595
Capital projects	-	-	-	-	1,156,539	8,776	1,165,315
Assigned:							
Assigned - catastrophe response	300,000	-	-	-	-	-	300,000
Assigned - working capital	205,779	-	-	-	-	-	205,779
Assigned - CAM reserves	-	35,139	-	-	-	-	35,139
Assigned - Common area maint	-	180,242	-	-	-	-	180,242
Unassigned	415,929	491,813	-	-	-	-	907,742
Total fund balances	<u>921,708</u>	<u>707,194</u>	<u>269,198</u>	<u>842,397</u>	<u>1,156,539</u>	<u>8,776</u>	<u>3,905,812</u>
Total liabilities, deferred inflows of resources and fund balances	<u>\$ 1,133,787</u>	<u>\$ 1,068,155</u>	<u>\$ 269,198</u>	<u>\$ 842,397</u>	<u>\$ 1,269,039</u>	<u>\$ 8,776</u>	<u>\$ 4,591,352</u>

**STONEYBROOK
COMMUNITY DEVELOPMENT DISTRICT
STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES - GENERAL FUND
FOR THE PERIOD ENDED JANUARY 31, 2026**

	Current Month	Year to Date	Budget	% of Budget
REVENUES				
Assessment levy	\$ 37,658	\$ 667,282	\$768,327	87%
Interest and miscellaneous (incl. FEMA)	63	771	20,000	4%
Total revenues	<u>37,721</u>	<u>668,053</u>	<u>788,327</u>	85%
EXPENDITURES				
Administrative				
Supervisors	615	5,082	12,918	39%
Management	4,093	16,374	49,123	33%
Accounting	416	1,664	4,991	33%
Assessment roll preparation	1,122	4,487	13,461	33%
Arbitrage rebate calculation	-	-	2,000	0%
Dissemination agent	83	333	1,000	33%
Trustee fees - series 2014 resident	-	-	3,000	0%
Audit	-	-	4,330	0%
Legal	10,153	18,028	35,000	52%
Engineering	23,044	29,460	15,000	196%
Postage	332	545	2,000	27%
Insurance	-	4,245	6,000	71%
Printing and binding	142	567	1,700	33%
Legal advertising	-	-	2,000	0%
Contingencies	195	1,710	2,000	86%
Annual district filing fee	-	175	175	100%
Total administrative	<u>40,195</u>	<u>82,670</u>	<u>154,698</u>	53%
Landscape maintenance				
Other contractual				
Common ground oversite	49,613	88,089	7,350	1198%
Personnel services	19,858	90,336	334,789	27%
Capital outlay-mowers/carts	-	-	36,087	0%
Blowers/edgers/trimmers etc.	-	-	4,500	0%
Chemicals	1,480	2,960	10,000	30%
Fertilizers	-	-	30,000	0%
Annuals	4,500	7,950	10,000	80%
Fuel	-	4,200	10,000	42%
Irrigation parts	750	5,078	12,800	40%
Parts and maintenance	737	3,882	12,000	32%
Horticultural debris and trash disposal	-	2,026	9,600	21%
Uniforms	-	715	5,000	14%
Continuing educations/BMP certi	-	-	1,500	0%
Golf maintenance - ball fields	1,667	6,667	20,000	33%
Golf maintenance management	2,084	8,336	25,008	33%
Tree trimming	-	17,370	35,000	50%
Mulch	-	22,452	40,000	56%
Plant replacement	-	-	5,000	0%
Equipment lease - TCF113	1,189	2,536	-	N/A
Stormwater management				
Pipe inspections	-	-	35,000	0%
Conservation area maintenance	6,500	13,000	40,000	33%
Roadway				
Annual inspection and repairs	-	-	15,000	0%
Signage repairs	-	-	5,000	0%
Total landscape maintenance	<u>88,378</u>	<u>275,597</u>	<u>703,634</u>	39%
Other fees and charges				
Tax collector	-	2,064	2,895	71%
Property appraiser	1,122	1,122	-	N/A
Total other fees and charges	<u>1,122</u>	<u>3,186</u>	<u>2,895</u>	110%
Total expenditures	<u>129,695</u>	<u>361,453</u>	<u>861,227</u>	42%
Excess/(deficiency) of revenues over/(under) expenditures	(91,974)	306,600	(72,900)	
Fund balance - beginning	1,013,682	615,108	578,679	
Fund balance - ending				
Assigned:				
Assigned - catastrophe response	300,000	300,000	300,000	
Assigned - working capital	205,779	205,779	205,779	
Unassigned	415,929	415,929	-	
Fund balance - ending	<u>\$ 921,708</u>	<u>\$ 921,708</u>	<u>\$505,779</u>	

**STONEYBROOK
COMMUNITY DEVELOPMENT DISTRICT
STATEMENT OF REVENUES, EXPENSES AND CHANGES IN
NET POSITION - SPECIAL REVENUE FUND
FOR THE PERIOD ENDED JANUARY 31, 2026**

	<u>Current Month</u>	<u>Year to Date</u>	<u>Budget</u>	<u>% of Budget</u>
OPERATING REVENUES				
Commercial rental				
Duffy's	\$ 14,927	\$ 59,708	\$ 179,124	33%
Duffy's % of sales	-	-	79,216	0%
Stoneybrook Golf	5,009	20,036	57,351	35%
Cam reserves				
Duffy's	1,205	4,820	14,460	33%
Stoneybrook Golf	323	1,292	3,876	33%
Common area maintenance				
Duffy's	4,979	19,916	59,748	33%
Stoneybrook Golf	2,867	11,468	34,404	33%
Total operating revenues	<u>29,310</u>	<u>117,240</u>	<u>428,179</u>	27%
OPERATING EXPENSES				
Administrative expenses				
Trustee fee	-	-	4,500	0%
Taxes & assessments: Lee County	-	16,748	16,727	100%
Office supplies	-	-	250	0%
Miscellaneous	162	652	6,000	11%
Total administrative expenses	<u>162</u>	<u>17,400</u>	<u>27,477</u>	63%
Maintenance services				
Property management	1,400	5,600	16,800	33%
Electricity	-	92	600	15%
Repairs & maintenance	4,307	6,925	75,000	9%
Irrigation	354	529	2,400	22%
Building maintenance	3,410	4,872	35,000	14%
Hurricane clean-up	-	-	5,000	0%
Total maintenance services	<u>9,471</u>	<u>18,018</u>	<u>134,800</u>	13%
Total operating expenses	<u>9,633</u>	<u>35,418</u>	<u>162,277</u>	22%
Operating gain/(loss)	19,677	81,822	265,902	
OTHER FINANCING SOURCES/(USES)				
Transfers out	-	-	(104,210)	0%
Total other financing sources/(uses)	<u>-</u>	<u>-</u>	<u>(104,210)</u>	0%
Change in net position	19,677	81,822	161,692	
Total net position - beginning	687,517	625,372	641,410	
Total net position - ending	<u>\$ 707,194</u>	<u>\$ 707,194</u>	<u>\$ 803,102</u>	

**STONEYBROOK
COMMUNITY DEVELOPMENT DISTRICT
STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
DEBT SERVICE FUND SERIES 2022-1
FOR THE PERIOD ENDED JANUARY 31, 2026**

	Current Month	Year to Date	Budget	% of Budget
REVENUES				
Assessment levy	\$ 6,989	\$ 123,465	\$ 139,592	88%
Interest	399	2,209	9,722	N/A
Total revenues	<u>7,388</u>	<u>125,674</u>	<u>149,314</u>	0%
EXPENDITURES				
Debt Service				
Principal	-	-	85,000	0%
Interest	-	83,270	158,805	52%
Total expenditures	<u>-</u>	<u>83,270</u>	<u>243,805</u>	34%
Excess (deficiency) of revenues over (under) expenditures	7,388	42,404	(94,491)	
OTHER SOURCES (USES)				
Transfers in	-	-	104,210	0%
Total other sources/(uses)	<u>-</u>	<u>-</u>	<u>104,210</u>	0%
Net change in fund balance	7,388	42,404	9,719	
Fund balance - beginning	261,810	226,794	240,804	
Fund balance - ending	<u>\$ 269,198</u>	<u>\$ 269,198</u>	<u>\$ 250,523</u>	

**STONEYBROOK
COMMUNITY DEVELOPMENT DISTRICT
STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
DEBT SERVICE FUND SERIES 2022-2
FOR THE PERIOD ENDED JANUARY 31, 2026**

	<u>Current Month</u>	<u>Year to Date</u>	<u>Budget</u>	<u>% of Budget</u>
REVENUES				
Assessment levy	\$ 27,211	\$ 480,680	\$ 543,467	88%
Interest	1,046	5,742	-	N/A
Total revenues	<u>28,257</u>	<u>486,422</u>	<u>543,467</u>	90%
EXPENDITURES				
Debt Service				
Principal	-	-	120,000	0%
Interest	-	211,000	422,000	50%
Total expenditures	<u>-</u>	<u>211,000</u>	<u>542,000</u>	39%
Excess (deficiency) of revenues over (under) expenditures	28,257	275,422	1,467	
Fund balance - beginning	814,140	566,975	552,526	
Fund balance - ending	<u>\$ 842,397</u>	<u>\$ 842,397</u>	<u>\$ 553,993</u>	

**STONEYBROOK
COMMUNITY DEVELOPMENT DISTRICT
STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
CAPITAL PROJECTS FUND SERIES 2022-1
FOR THE PERIOD ENDED JANUARY 31, 2026**

	<u>Current Month</u>	<u>Year to Date</u>
REVENUES		
Interest	\$ 5,149	\$ 22,042
Total revenues	<u>5,149</u>	<u>22,042</u>
EXPENDITURES		
Capital outlay	-	60,490
Total expenditures	<u>-</u>	<u>60,490</u>
Excess (deficiency) of revenues over (under) expenditures	5,149	(38,448)
Fund balance - beginning	1,151,390	1,194,987
Fund balance - ending	<u><u>\$ 1,156,539</u></u>	<u><u>\$ 1,156,539</u></u>

**STONEYBROOK
COMMUNITY DEVELOPMENT DISTRICT
STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
CAPITAL PROJECTS FUND SERIES 2022-2
FOR THE PERIOD ENDED JANUARY 31, 2026**

	Current Month	Year to Date
REVENUES		
Interest	\$ 26	\$ 106
Total revenues	26	106
EXPENDITURES		
Total expenditures	-	-
Excess (deficiency) of revenues over (under) expenditures	26	106
Fund balance - beginning	8,750	8,670
Fund balance - ending	\$ 8,776	\$ 8,776

**STONEYBROOK
COMMUNITY DEVELOPMENT DISTRICT
STATEMENT OF NET POSITION
PROPRIETARY FUND - IRRIGATION
JANUARY 31, 2026**

ASSETS	<u>Balance</u>
Current assets:	
Cash	\$ 79,622
Bank United	10,697
Accounts receivable	(4,402)
Due from golf course	10,232
Total current assets	<u>96,149</u>
Noncurrent assets:	
Capital assets	
Equipment - irrigation	559,257
Resident irrigation & wells	494,808
Pumphouse	371,990
Less accumulated depreciation	<u>(844,693)</u>
Total capital assets, net of accumulated depreciation	<u>581,362</u>
Total noncurrent assets	<u>581,362</u>
Total assets	<u>677,511</u>
LIABILITIES	
Current liabilities:	
Customer deposits	13,393
Due to general fund	43,697
Total current liabilities	<u>57,090</u>
Total liabilities	<u>57,090</u>
NET POSITION	
Net investment in capital assets	(349,885)
Unrestricted	970,306
Total net position	<u>\$ 620,421</u>

**STONEYBROOK
COMMUNITY DEVELOPMENT DISTRICT
STATEMENT OF REVENUES, EXPENSES AND CHANGES IN
NET POSITION - PROPRIETARY FUND - IRRIGATION
FOR THE PERIOD ENDED JANUARY 31, 2026**

	Current Month	Year to Date	Budget	% of Budget
OPERATING REVENUES				
Assessment levy	\$ 6,303	\$ 111,337	\$ 125,874	88%
Direct bill: golf course	4,978	19,914	59,704	33%
Irrigation revenue	20,866	65,387	170,000	38%
Total revenues	<u>32,147</u>	<u>196,638</u>	<u>355,578</u>	55%
OPERATING EXPENSES				
Professional fees				
Audit	-	-	4,635	0%
Accounting	728	2,914	8,742	33%
Utility billing	8,145	16,284	45,000	36%
Miscellaneous	348	1,358	4,000	34%
Total professional fees	<u>9,221</u>	<u>20,556</u>	<u>62,377</u>	33%
Irrigation services				
Service/permit monitoring contracts	-	9,223	1,000	922%
Line repairs/labor	16,315	25,125	50,000	50%
Insurance	-	-	16,156	0%
Effluent water supply	31,137	84,397	114,000	74%
Electricity	6,411	11,558	30,000	39%
Pumps & machinery	1,589	3,989	15,000	27%
Depreciation	6,907	27,628	40,603	68%
Personnel	1,771	7,085	27,000	26%
Total utility expenses	<u>64,130</u>	<u>169,005</u>	<u>293,759</u>	58%
Total operating expenses	<u>73,351</u>	<u>189,561</u>	<u>356,136</u>	53%
Operating gain/(loss)	(41,204)	7,077	(558)	
NONOPERATING REVENUES/(EXPENSES)				
Interest, penalties & miscellaneous income	28	110	100	110%
Total nonoperating revenues (expenses)	<u>28</u>	<u>110</u>	<u>100</u>	110%
Change in net position	(41,176)	7,187	(458)	
Total net position - beginning	661,597	613,234	698,899	
Total net position - ending	<u>\$ 620,421</u>	<u>\$ 620,421</u>	<u>\$ 698,441</u>	

**STONEYBROOK
COMMUNITY DEVELOPMENT DISTRICT
STATEMENT OF NET POSITION
PROPRIETARY FUND - GOLF
JANUARY 31, 2026**

ASSETS	Balance
Current assets:	
Cash	
SunTrust acct #1660	\$ 892,396
SunTrust acct #7736 (petty cash)	8,452
SunTrust acct #3187 (petty cash)	3,201
Bank United	70,000
Bank United ICS	13,588
Petty cash - registers	200
Lunch bar	100
Pro shop	200
Cost of issuance - series 2014	361
Reserve - series 2014	192,897
Interest - series 2014	27,984
Sinking - series 2014	77,811
Reserve - series 2019	9,954
Inventory	
Pro shop	
Balls	28,243
Clubs	1,448
Gloves	5,972
Headwear	2,701
Ladies wear	2,569
Mens wear	7,147
Shoes	4,477
Miscellaneous	5,549
Concession	
Food	906
Beer	5,665
Soft beverages	1,097
Due from general fund	67,337
Due from special revenue fund	528
Due from irrigation fund	13,284
Due from other	198
Lease deposit	860
Total current assets	1,445,125

**STONEYBROOK
COMMUNITY DEVELOPMENT DISTRICT
STATEMENT OF NET POSITION
PROPRIETARY FUND - GOLF
JANUARY 31, 2026**

Noncurrent assets:	Balance
Capital assets	
Land	1,556,677
Capital improvements	89,914
Maintenance building	133,566
Land improvements	1,950,012
Golf course	5,100,586
Furniture & equipment	720,317
Vehicles-financed purchase agreement	37,430
Leased equipment and vehicles	884,622
Accumulated depreciation	<u>(5,408,438)</u>
Total capital assets, net of accumulated depreciation	<u>5,064,686</u>
Total noncurrent assets	<u>5,064,686</u>
Total assets	<u>6,509,811</u>
LIABILITIES	
Current liabilities:	
Accounts payable	23,177
Gratuities payable	40,471
Sales tax payable	29,235
Rainchecks	2,961
Due to general fund	880
Due to special revenue fund	153,379
Due to irrigation fund	23,516
Due to others	34,641
Gift certificates	18,230
Credit books	53,644
Accrued interest - series 2014	<u>9,012</u>
Total current liabilities	<u>389,146</u>
Noncurrent liabilities:	
Lease payable	363,584
Note payable - financed purchase agreement	21,800
Note payable - series 2024	449,445
Bonds payable - series 2014	<u>515,000</u>
Total noncurrent liabilities	<u>1,349,829</u>
Total liabilities	<u>1,738,975</u>
NET POSITION	
Net investment in capital assets	4,049,893
Unrestricted	<u>720,943</u>
Total net position	<u>\$ 4,770,836</u>

**STONEYBROOK
COMMUNITY DEVELOPMENT DISTRICT
STATEMENT OF REVENUES, EXPENSES AND CHANGES IN
NET POSITION - PROPRIETARY FUND - GOLF
CONSOLIDATED
FOR THE PERIOD ENDED JANUARY 31, 2026**

	Current Month						Year to Date					
	FY '25 Actual	FY '26 Actual	Variance Actual '25 to '26	FY '26 Budget	Variance Budget to Actual	Variance Budget to Actual	FY '25 Actual	FY '26 Actual	Variance Actual '25 to '26	FY '26 Budget	Variance Budget to Actual	Variance Budget to Actual
REVENUES												
Consolidated												
Unclassified revenue	\$ -	\$ -	\$ -	\$ -	N/A	\$ -	581	\$ -	\$ (581)	-	N/A	-
Administrative	1,141	987	(154)	-	N/A	987	5,017	4,229	(788)	-	N/A	4,229
Golf course	560,135	604,409	44,274	744,123	81%	(139,714)	1,501,703	1,661,115	159,412	1,723,588	96%	(62,473)
Pro shop	13,020	11,377	(1,643)	13,602	84%	(2,225)	62,599	51,248	(11,351)	59,464	86%	(8,216)
Concession	12,936	26,312	13,376	19,700	134%	6,612	51,844	80,627	28,783	73,715	109%	6,912
Total consolidated revenues	<u>587,232</u>	<u>643,085</u>	<u>55,853</u>	<u>777,425</u>	<u>83%</u>	<u>(134,340)</u>	<u>1,621,744</u>	<u>1,797,219</u>	<u>175,475</u>	<u>1,856,767</u>	<u>97%</u>	<u>(59,548)</u>
Cost of sales												
Consolidated												
Pro shop	9,648	(8,816)	(18,464)	11,134	-79%	(19,950)	49,319	37,590	(11,729)	42,480	88%	(4,890)
Concession	5,715	7,698	1,983	5,520	139%	2,178	21,104	28,537	7,433	17,106	167%	11,431
Total consolidated cost of sales	<u>15,363</u>	<u>(1,118)</u>	<u>(16,481)</u>	<u>16,654</u>	<u>-7%</u>	<u>(17,772)</u>	<u>70,423</u>	<u>66,127</u>	<u>(4,296)</u>	<u>59,586</u>	<u>111%</u>	<u>6,541</u>
Gross consolidated earnings	<u>571,869</u>	<u>644,203</u>	<u>72,334</u>	<u>760,771</u>	<u>85%</u>	<u>(116,568)</u>	<u>1,551,321</u>	<u>1,731,092</u>	<u>179,771</u>	<u>1,797,181</u>	<u>96%</u>	<u>(66,089)</u>
Expenses												
Consolidated												
Administrative	73,448	68,865	(4,285)	30,851	223%	37,065	230,573	307,369	76,796	321,388	96%	(14,019)
Concession	18,655	14,823	(3,832)	6,901	215%	7,922	54,188	64,230	10,042	28,967	222%	35,263
Golf course	168,603	162,972	(5,631)	141,649	115%	21,323	543,209	656,645	113,436	682,535	96%	(25,890)
Pro shop	114,870	94,828	(20,042)	101,697	93%	(6,869)	359,564	405,870	46,306	392,210	103%	13,660
Total consolidated expenses	<u>375,576</u>	<u>341,488</u>	<u>(33,790)</u>	<u>281,098</u>	<u>121%</u>	<u>59,441</u>	<u>1,187,534</u>	<u>1,434,114</u>	<u>246,580</u>	<u>1,425,100</u>	<u>101%</u>	<u>9,014</u>
NONOPERATING REVENUES/(EXPENSES)												
Interest	(4,696)	(3,004)	1,692	(3,879)	77%	875	(17,967)	(12,017)	5,950	(15,516)	77%	3,499
Total other financing sources/(uses)	<u>(4,696)</u>	<u>(3,004)</u>	<u>1,692</u>	<u>(3,879)</u>	<u>77%</u>	<u>875</u>	<u>(17,967)</u>	<u>(12,017)</u>	<u>5,950</u>	<u>(15,516)</u>	<u>77%</u>	<u>3,499</u>
Change in net position	191,597	299,711	<u>\$107,816</u>	475,794		<u>\$(175,134)</u>	345,820	284,961	<u>\$(60,859)</u>	356,565		<u>\$(71,604)</u>
Total net position - beginning	<u>4,374,372</u>	<u>4,471,125</u>		<u>3,253,082</u>			<u>4,220,149</u>	<u>4,485,875</u>		<u>3,372,311</u>		
Total net position - ending	<u>\$4,565,969</u>	<u>\$ 4,770,836</u>		<u>\$3,728,876</u>			<u>\$ 4,565,969</u>	<u>\$ 4,770,836</u>		<u>\$ 3,728,876</u>		

**STONEYBROOK
COMMUNITY DEVELOPMENT DISTRICT
STATEMENT OF REVENUES, EXPENSES AND CHANGES IN
NET POSITION - PROPRIETARY FUND - GOLF
ADMINISTRATIVE
FOR THE PERIOD ENDED JANUARY 31, 2026**

	Current Month						Year to Date					
	FY '25 Actual	FY '26 Actual	Variance Actual '25 to '26	FY '26 Budget	Variance Budget to Actual	Variance Budget to Actual	FY '25 Actual	FY '26 Actual	Variance Actual '25 to '26	FY '26 Budget	Variance Budget to Actual	Variance Budget to Actual
REVENUES												
Unclassified revenue	\$ -	\$ -	\$ -	\$ -	N/A	\$ -	\$ 581	\$ -	\$ (581)	\$ -	N/A	\$ -
Administrative												
Other	30	30	-	-	N/A	30	120	120	-	-	N/A	120
Interest	1,111	957	(154)	-	N/A	957	4,897	4,109	(788)	-	N/A	4,109
Total administrative revenues	1,141	987	(154)	-	N/A	987	5,017	4,229	(788)	-	N/A	4,229
EXPENSES												
Administrative												
Legal	-	-	-	291	0%	(291)	980	-	(980)	1,164	0%	(1,164)
A/C maintenance	-	-	-	-	N/A	-	-	-	-	500	0%	(500)
Audit	-	-	-	981	0%	(981)	-	-	-	3,924	0%	(3,924)
Building maintenance	21,804	1,311	(20,493)	-	N/A	1,311	31,217	10,569	(20,648)	70,000	15%	(59,431)
Copy machine lease	3,821	1,823	(1,998)	660	276%	1,163	10,964	5,457	(5,507)	2,640	207%	2,817
Fire alarm (cart barn)	-	-	-	360	0%	(360)	-	-	-	435	0%	(435)
Depreciation	16,500	38,868	22,368	16,500	236%	22,368	66,000	155,472	89,472	66,000	236%	89,472
Insurance	18,745	1,898	(16,847)	-	N/A	1,898	70,993	51,430	(19,563)	120,000	43%	(68,570)
Management fee	4,083	4,083	-	4,083	100%	-	16,333	16,333	-	16,333	100%	-
ForeUp software charges	-	11,400	11,400	-	N/A	11,400	-	32,808	32,808	-	N/A	32,808
Cash (over)/under (GolfNow variance)	(269)	-	269	-	N/A	-	(2,775)	-	2,775	-	N/A	-
Pest control	-	167	167	167	100%	-	-	679	679	668	102%	11
Meeting expenses, travel expenses	-	1,116	1,116	125	134%	42	-	1,116	1,116	500	223%	616
Postage	-	-	-	250	0%	(250)	-	-	-	1,000	0%	(1,000)
Taxes	-	-	-	-	N/A	-	145	-	(145)	-	N/A	-
Window cleaning	-	-	-	-	N/A	-	-	-	-	100	0%	(100)
Utilities (Electricity paid to FP&L)	267	-	(267)	416	0%	(416)	1,064	553	(511)	1,664	33%	(1,111)
Utilities (Water paid to Duffy's)	-	-	-	50	0%	(50)	-	-	-	200	0%	(200)
CAM	-	-	-	2,407	0%	(2,407)	-	-	-	9,628	0%	(9,628)
Lease	8,199	8,199	-	4,561	180%	3,638	32,796	32,796	-	18,244	180%	14,552
Trustee fees	-	-	-	-	N/A	-	-	-	-	5,388	0%	(5,388)
Dissemination agent	-	-	-	-	N/A	-	-	-	-	1,000	0%	(1,000)
Arbitrage rebate calculation	-	-	-	-	N/A	-	-	-	-	2,000	0%	(2,000)
Miscellaneous	298	-	-	-	N/A	-	2,856	156	(2,700)	-	N/A	156
Total administrative expenses	73,448	68,865	(4,285)	30,851	223%	37,065	230,573	307,369	76,796	321,388	96%	(14,019)
Net administrative earnings	(72,307)	(67,878)	4,429	(30,851)	220%	(36,078)	(225,556)	(303,140)	(77,584)	(321,388)	94%	18,248

**STONEYBROOK
COMMUNITY DEVELOPMENT DISTRICT
STATEMENT OF REVENUES, EXPENSES AND CHANGES IN
NET POSITION - PROPRIETARY FUND - GOLF
CONCESSION
FOR THE PERIOD ENDED JANUARY 31, 2026**

	Current Month						Year to Date					
	FY '25 Actual	FY '26 Actual	Variance Actual '25 to '26	FY '26 Budget	Variance Budget to Actual	Variance Budget to Actual	FY '25 Actual	FY '26 Actual	Variance Actual '25 to '26	FY '26 Budget	Variance Budget to Actual	Variance Budget to Actual
REVENUES												
Concession												
Food sales	2,647	2,868	221	3,500	82%	(632)	6,490	11,374	4,884	16,510	69%	(5,136)
Food cart sales	-	-	-	500	0%	(500)	-	-	-	2,100	0%	(2,100)
Beer sales	8,310	20,755	12,445	11,500	180%	9,255	34,793	58,494	23,701	42,020	139%	16,474
Beer cart sales	-	-	-	1,500	0%	(1,500)	-	-	-	3,035	0%	(3,035)
Soft beverage sales	1,979	2,689	710	2,000	134%	689	10,561	10,759	198	7,750	139%	3,009
Soft beverage cart sales	-	-	-	700	0%	(700)	-	-	-	2,300	0%	(2,300)
Total concession revenues	12,936	26,312	13,376	19,700	134%	6,612	51,844	80,627	28,783	73,715	109%	6,912
Cost of goods sold												
Concession												
Food	2,083	2,170	87	1,250	174%	920	4,172	8,019	3,847	4,000	200%	4,019
Beer	2,718	3,859	1,141	3,100	124%	759	11,376	14,785	3,409	9,450	156%	5,335
Soft beverage	914	1,669	755	1,170	143%	499	5,556	5,733	177	3,656	157%	2,077
Total cost of goods sold	5,715	7,698	1,983	5,520	139%	2,178	21,104	28,537	7,433	17,106	167%	11,431
Gross concession earnings	7,221	18,614	11,393	14,180	131%	4,434	30,740	52,090	21,350	56,609	92%	(4,519)
EXPENSES												
Concession												
Beverage cart lease	-	-	-	400	0%	(400)	-	-	-	1,600	0%	(1,600)
Equipment repair	-	-	-	150	0%	(150)	-	-	-	500	0%	(500)
Licenses & permits	-	-	-	-	N/A	-	292	242	(50)	-	N/A	242
Payroll concession	15,449	12,251	(3,198)	5,040	243%	7,211	46,416	52,094	5,678	21,420	243%	30,674
Payroll taxes/concession	1,350	1,063	(287)	811	131%	252	4,055	5,979	1,924	3,447	173%	2,532
Pay related 401(k)	198	5	(193)	-	N/A	5	432	728	296	-	N/A	728
Cash over/short	-	-	-	-	N/A	-	12	-	(12)	-	N/A	-
Supplies	1,658	1,504	(154)	500	301%	1,004	2,981	5,187	2,206	2,000	259%	3,187
Total concession expenses	18,655	14,823	(3,832)	6,901	215%	7,922	54,188	64,230	10,042	28,967	222%	35,263
Net concession earnings	(11,434)	3,791	15,225	7,279	52%	(3,488)	(23,448)	(12,140)	11,308	27,642	-44%	(39,782)

**STONEYBROOK
COMMUNITY DEVELOPMENT DISTRICT
STATEMENT OF REVENUES, EXPENSES AND CHANGES IN
NET POSITION - PROPRIETARY FUND - GOLF
PRO SHOP & GOLF COURSE
FOR THE PERIOD ENDED JANUARY 31, 2026**

	Current Month						Year to Date					
	FY '25 Actual	FY '26 Actual	Variance Actual '25 to '26	FY '26 Budget	Variance Budget to Actual	Variance Budget to Actual	FY '25 Actual	FY '26 Actual	Variance Actual '25 to '26	FY '26 Budget	Variance Budget to Actual	Variance Budget to Actual
REVENUES												
Golf Course												
Annual pass	27,800	23,000	(4,800)	60,000	38%	(37,000)	117,650	150,383	32,733	120,500	125%	29,883
Green fees + gps	357,903	441,500	83,597	651,377	68%	(209,877)	938,519	1,119,567	181,048	1,509,485	74%	(389,918)
Public green fees - TT	119,041	25,964	(93,077)	-	N/A	25,964	287,056	119,781	(167,275)	-	N/A	119,781
Range fees	48,506	68,955	20,449	27,744	249%	41,211	153,793	206,358	52,565	76,220	271%	130,138
Club rentals	2,880	36,759	33,879	3,000	1225%	33,759	515	52,221	51,706	9,700	538%	42,521
Handicaps	2,705	5,823	3,118	500	1165%	5,323	2,870	5,913	3,043	1,900	311%	4,013
Lake ball	-	-	-	302	0%	(302)	-	-	-	1,014	0%	(1,014)
Irrigation - Stoney Master	-	-	-	50	0%	(50)	-	-	-	169	0%	(169)
Sbjrgolf	-	-	-	400	0%	(400)	-	-	-	1,600	0%	(1,600)
Contract instructors	-	-	-	750	0%	(750)	-	-	-	3,000	0%	(3,000)
Pga staff	710	1,650	940	-	N/A	1,650	710	3,300	2,590	-	N/A	3,300
Miscellaneous	590	758	168	-	N/A	758	590	3,592	3,002	-	N/A	3,592
Total golf course	560,135	604,409	44,274	744,123	81%	(139,714)	1,501,703	1,661,115	159,412	1,723,588	96%	(62,473)
Pro Shop												
Bags & accessories	1,201	582	(619)	1,505	39%	(923)	4,174	582	(3,592)	9,205	6%	(8,623)
Balls	5,561	5,612	51	3,835	146%	1,777	23,277	25,724	2,447	18,222	141%	7,502
Clubs	-	433	433	110	394%	323	5,236	1,179	(4,057)	675	175%	504
Gloves	1,303	1,314	11	1,250	105%	64	4,975	5,352	377	4,800	112%	552
Headwear	1,195	1,563	368	1,625	96%	(62)	3,953	5,906	1,953	7,815	76%	(1,909)
Ladies wear	607	145	(462)	703	21%	(558)	8,707	1,913	(6,794)	2,647	72%	(734)
Mens wear	1,751	1,239	(512)	1,976	63%	(737)	7,865	4,251	(3,614)	8,973	47%	(4,722)
Shoes	1,402	489	(913)	2,598	19%	(2,109)	4,412	2,700	(1,712)	7,127	38%	(4,427)
Miscellaneous	-	-	-	-	N/A	-	-	3,641	3,641	-	N/A	3,641
Total pro shop	13,020	11,377	(1,643)	13,602	84%	(2,225)	62,599	51,248	(11,351)	59,464	86%	(8,216)
Total revenues	573,155	615,786	42,631	757,725	81%	(141,939)	1,564,302	1,712,363	148,061	1,783,052	96%	(70,689)
Cost of goods sold												
Pro shop												
Bags & accessories	-	-	-	2,000	0%	(2,000)	-	-	-	5,600	0%	(5,600)
Balls	3,500	(22,081)	(25,581)	2,949	-749%	(25,030)	14,707	38,733	24,026	14,086	275%	24,647
Clubs	-	407	407	476	86%	(69)	-	3,419	3,419	1,241	276%	2,178
Gloves	639	636	(3)	850	75%	(214)	2,485	1,544	(941)	3,300	47%	(1,756)
Headwear	844	916	72	1,100	83%	(184)	3,416	4,460	1,044	4,675	95%	(215)
Ladies wear	631	118	(513)	1,148	10%	(1,030)	10,335	3,847	(6,488)	3,187	121%	660
Mens wear	1,538	(3,459)	(4,997)	2,008	-172%	(5,467)	10,334	678	(9,656)	7,124	10%	(6,446)
Shoes	1,930	344	(1,586)	770	45%	(426)	6,121	(737)	(6,858)	3,935	-19%	(4,672)
Miscellaneous	598	14,303	13,705	-	N/A	14,303	2,076	(14,326)	(16,402)	-	N/A	(14,326)
Discounts earned	(32)	-	32	(167)	0%	167	(155)	(28)	127	(668)	4%	640
Total cost of goods sold	9,648	(8,816)	(18,464)	11,134	-79%	(19,950)	49,319	37,590	(11,729)	42,480	88%	(4,890)
Gross earnings	563,507	624,602	61,095	746,591	84%	(121,989)	1,514,983	1,674,773	159,790	1,740,572	96%	(65,799)

**STONEYBROOK
COMMUNITY DEVELOPMENT DISTRICT
STATEMENT OF REVENUES, EXPENSES AND CHANGES IN
NET POSITION - PROPRIETARY FUND - GOLF
PRO SHOP & GOLF COURSE
FOR THE PERIOD ENDED JANUARY 31, 2026**

	Current Month					Year to Date						
	FY '25 Actual	FY '26 Actual	Variance Actual '25 to '26	FY '26 Budget	Variance Budget to Actual	Variance Budget to Actual	FY '25 Actual	FY '26 Actual	Variance Actual '25 to '26	FY '26 Budget	Variance Budget to Actual	Variance Budget to Actual
EXPENSES												
Pro shop												
Advertising	-	-	-	1,000	0%	(1,000)	-	-	-	4,000	0%	(4,000)
Alarm	129	129	-	2,000	6%	(1,871)	632	642	10	2,231	29%	(1,589)
Association dues	-	-	-	-	N/A	-	-	-	-	500	0%	(500)
Credit card expense**	13,644	800	(12,844)	27,186	3%	(26,386)	39,935	5,771	(34,164)	66,437	9%	(60,666)
Bank charges	497	458	(39)	-	N/A	458	2,004	1,927	(77)	2,500	77%	(573)
Cart lease	24,030	16,582	(7,448)	13,153	126%	3,429	64,103	43,618	(20,485)	52,612	83%	(8,994)
Cart maintenance	1,143	222	(921)	500	44%	(278)	3,946	1,501	(2,445)	2,000	75%	(499)
Cash (over)/short	-	(39)	(39)	-	N/A	(39)	(12)	(194)	(182)	-	N/A	(194)
Commission	-	-	-	986	0%	(986)	-	-	-	2,891	0%	(2,891)
Computer support (IBS)	1,655	-	(1,655)	-	N/A	-	2,927	155	(2,772)	-	N/A	155
Electric cart barn	1,651	1,227	(424)	1,436	85%	(209)	4,608	6,024	1,416	4,672	129%	1,352
Equipment repair/maintenance	-	-	-	71	0%	(71)	-	-	-	332	0%	(332)
Handicap system/GHIN	-	-	-	81	0%	(81)	-	4,510	4,510	271	1664%	4,239
Internet access	696	354	(342)	132	268%	222	1,321	1,697	376	528	321%	1,169
Education	815	-	(815)	-	N/A	-	2,123	-	(2,123)	-	N/A	-
License/permits	-	-	-	476	0%	(476)	-	-	-	476	0%	(476)
Office supplies	527	-	(527)	476	0%	(476)	3,092	241	(2,851)	761	32%	(520)
Payroll	57,748	51,459	(6,289)	38,857	132%	12,602	179,757	221,252	41,495	170,916	129%	50,336
Payroll taxes & fees	5,024	4,502	(522)	5,934	76%	(1,432)	15,658	24,371	8,713	27,003	90%	(2,632)
Pay related group insurance	226	7,729	7,503	3,686	210%	4,043	902	22,114	21,212	16,773	132%	5,341
Pay related 401k match	3,862	1,594	(2,268)	464	344%	1,130	11,576	6,232	(5,344)	1,972	316%	4,260
Printing	-	-	-	-	N/A	-	-	-	-	95	0%	(95)
Range	194	5,678	5,484	-	N/A	5,678	7,919	49,331	41,412	18,000	274%	31,331
Repairs & maintenance	-	-	-	71	0%	(71)	-	-	-	238	0%	(238)
Scorecards/pencils	-	-	-	1,000	0%	(1,000)	-	1,130	1,130	3,500	32%	(2,370)
Storage unit	-	-	-	81	0%	(81)	1,235	-	(1,235)	324	0%	(324)
Supplies	420	1,443	1,023	750	192%	693	3,105	2,116	(989)	3,750	56%	(1,634)
Telephone	726	561	(165)	208	270%	353	817	1,647	830	832	198%	815
Towels	-	360	360	432	83%	(72)	241	836	595	1,728	48%	(892)
Trash removal	1,553	1,643	90	600	274%	1,043	6,244	6,607	363	2,400	275%	4,207
Uniforms	191	-	(191)	2,000	0%	(2,000)	6,027	3,577	(2,450)	4,000	89%	(423)
Water & sewer	139	126	(13)	62	203%	64	1,302	708	(594)	248	285%	460
Website	-	-	-	55	0%	(55)	102	42	(60)	220	19%	(178)
Uncoded	-	-	-	-	N/A	-	-	15	15	-	N/A	15
Total pro shop	114,870	94,828	(20,042)	101,697	93%	(6,869)	359,564	405,870	46,306	392,210	103%	13,660

**STONEYBROOK
COMMUNITY DEVELOPMENT DISTRICT
STATEMENT OF REVENUES, EXPENSES AND CHANGES IN
NET POSITION - PROPRIETARY FUND - GOLF
PRO SHOP & GOLF COURSE
FOR THE PERIOD ENDED JANUARY 31, 2026**

	Current Month						Year to Date					
	FY '25 Actual	FY '26 Actual	Variance Actual '25 to '26	FY '26 Budget	Variance Budget to Actual	Variance Budget to Actual	FY '25 Actual	FY '26 Actual	Variance Actual '25 to '26	FY '26 Budget	Variance Budget to Actual	Variance Budget to Actual
Golf course												
Alarm	97	17	(80)	-	N/A	17	228	147	(81)	65	226%	82
Association dues & seminars	148	-	(148)	270	0%	(270)	1,360	1,266	(94)	4,777	27%	(3,511)
Building maintenance	6,206	841	(5,365)	-	N/A	841	8,215	4,718	(3,497)	7,000	67%	(2,282)
Chemicals	6,548	16,526	9,978	5,000	331%	11,526	16,121	28,470	12,349	47,000	61%	(18,530)
Contract labor	345	366	21	1,772	21%	(1,406)	9,711	1,431	(8,280)	4,122	35%	(2,691)
Cart path fill	704	856	152	-	N/A	856	1,344	856	(488)	1,500	57%	(644)
Electricity maintenance bldg	208	-	(208)	500	0%	(500)	784	925	141	2,000	46%	(1,075)
Equipment lease JLG/American Pride	-	-	-	1,500	0%	(1,500)	-	-	-	6,000	0%	(6,000)
Equipment lease Toro Fiscal Year 2019	5,792	1,326	(4,466)	-	N/A	1,326	17,375	3,086	(14,289)	-	N/A	3,086
Equipment lease - GE Capital Toro Equip (cap)	480	234	(246)	250	94%	(16)	959	937	(22)	1,000	94%	(63)
Equipment Lease-TCF Toro Lease 114	3,288	8,646	5,358	-	N/A	8,646	13,153	18,511	5,358	10,150	182%	8,361
Equipment Lease-TCF Toro Lease 115	3,162	8,198	5,036	-	N/A	8,198	12,650	20,102	7,452	-	N/A	20,102
Equipment Lease-TCF Toro Lease 116	-	730	730	-	N/A	730	1,402	1,197	(205)	-	N/A	1,197
Equipment Lease-TCF Toro Lease 117	-	-	-	2,417	0%	(2,417)	-	-	-	9,668	0%	(9,668)
Equipment Lease-TCF Toro Lease 118	-	7,977	7,977	7,980	100%	(3)	-	23,931	23,931	32,217	74%	(8,286)
Equipment Lease- Hunington Lease 309	-	880	880	880	100%	-	-	4,398	4,398	3,820	115%	578
New lease-to replace lease 114	-	-	-	6,295	0%	(6,295)	-	-	-	6,295	0%	(6,295)
Interest – bridges	-	-	-	-	N/A	-	-	-	-	12,500	0%	(12,500)
Equipment rental	1,023	1,023	-	-	N/A	1,023	4,090	5,113	1,023	3,000	170%	2,113
Equipment repair	14,766	5,960	(8,806)	6,000	99%	(40)	32,275	22,827	(9,448)	24,000	95%	(1,173)
Fertilizer	-	2,995	2,995	3,000	100%	(5)	13,276	34,067	20,791	37,000	92%	(2,933)
Fuels/lubricants \$4.00 avg/gal	1,466	2,282	816	4,000	57%	(1,718)	5,409	7,480	2,071	16,000	47%	(8,520)
Fuel sales*	-	-	-	(48)	0%	48	-	-	-	(288)	0%	288
Golf service	246	2,954	2,708	1,000	295%	1,954	4,166	2,954	(1,212)	14,000	21%	(11,046)
Interest - bunker renovation	-	-	-	-	N/A	-	13,171	10,277	(2,894)	-	N/A	10,277
Irrigation water	11,014	13,404	2,390	7,000	191%	6,404	30,486	42,329	11,843	28,000	151%	14,329
Irrigation repairs	2,378	885	(1,493)	1,500	59%	(615)	7,903	3,835	(4,068)	6,000	64%	(2,165)
Lake bank restoration/GC Improvements	-	-	-	-	N/A	-	7,000	-	(7,000)	-	N/A	-
Capital outlay - bridge	-	-	-	-	N/A	-	20,089	1,500	(18,589)	-	N/A	1,500
Mulch/pine straw	10,940	-	(10,940)	-	N/A	-	10,940	10,735	(205)	16,000	67%	(5,265)
Office supplies	-	-	-	192	0%	(192)	259	434	175	4,092	11%	(3,658)
Payroll	84,572	67,699	(16,873)	72,153	94%	(4,454)	275,015	327,192	52,177	289,993	113%	37,199
Payroll taxes & fees	11,018	10,979	(39)	12,278	89%	(1,299)	42,486	41,629	(857)	49,336	84%	(7,707)
Pay related group insurance	176	6,359	6,183	7,626	83%	(1,267)	704	19,182	18,478	30,644	63%	(11,462)
Pay related 401k match	-	1,271	1,271	1,250	102%	21	-	5,608	5,608	5,000	112%	608
Labor & benefits (Irrigation fund)	(4,428)	(4,428)	-	(4,428)	100%	-	(17,712)	(17,712)	-	(17,712)	100%	-
Labor & benefits (Common area maint.)	(2,084)	(2,084)	-	(2,131)	98%	47	(8,336)	(8,336)	-	(8,524)	98%	188
Ball field maintenance*	(1,667)	(1,667)	-	(1,750)	95%	83	(6,667)	(6,667)	-	(7,000)	95%	333
BMP/Safety (EPA req.)	800	823	23	800	103%	23	3,200	3,297	97	3,200	103%	97
Postage	53	101	48	-	N/A	101	96	116	20	-	N/A	116
Small tools	216	-	(216)	-	N/A	-	2,052	-	(2,052)	5,000	0%	(5,000)
Sod	-	-	-	-	N/A	-	-	-	-	3,000	0%	(3,000)
Supplies	1,450	513	(937)	875	59%	(362)	4,010	3,532	(478)	3,500	101%	32
Telephone	1,719	1,046	(673)	485	216%	561	2,405	3,139	734	1,940	162%	1,199
Top dressing	1,119	-	(1,119)	1,558	0%	(1,558)	1,119	2,106	987	7,040	30%	(4,934)
Trash removal	5,000	676	(4,324)	1,400	48%	(724)	6,352	4,622	(1,730)	5,600	83%	(978)
Trees & shrubs	-	-	-	250	0%	(250)	-	-	-	1,000	0%	(1,000)
Tree trimming	-	-	-	-	N/A	-	-	-	-	3,000	0%	(3,000)
Tree removal	-	-	-	-	N/A	-	-	-	-	3,000	0%	(3,000)
Uniforms	354	1,366	1,012	750	182%	616	1,516	3,855	2,339	4,500	86%	(645)
Wash rack maintenance	600	500	(100)	525	95%	(25)	1,254	1,100	(154)	2,100	52%	(1,000)
Water & sewer	769	590	(179)	500	118%	90	3,131	2,598	(533)	2,000	130%	598
Miscellaneous	-	-	-	-	N/A	-	-	508	508	-	N/A	508
Uncoded	125	3,128	3,003	-	N/A	3,128	218	19,350	19,132	-	N/A	19,350
Total golf course	168,603	162,972	(5,631)	141,649	115%	21,323	543,209	656,645	113,436	682,535	96%	(25,890)

**STONEYBROOK
COMMUNITY DEVELOPMENT DISTRICT
STATEMENT OF REVENUES, EXPENSES AND CHANGES IN
NET POSITION - PROPRIETARY FUND - GOLF
PRO SHOP & GOLF COURSE
FOR THE PERIOD ENDED JANUARY 31, 2026**

	Current Month						Year to Date					
	FY '25	FY '26	Variance	FY '26	Variance	Variance	FY '25	FY '26	Variance	FY '26	Variance	Variance
	Actual	Actual	Actual '25 to '26	Budget	Budget to Actual	Budget to Actual	Actual	Actual	'25 to '26	Budget	Budget to Actual	Budget to Actual
Total golf course & pro shop expenses	283,473	257,800	(25,673)	243,346	106%	14,454	902,773	1,062,515	159,742	1,074,745	99%	(12,230)
Net golf course & pro shop earnings	280,034	366,802	86,768	503,245	73%	(136,443)	612,210	612,258	48	665,827	92%	(53,569)
Total revenues	587,232	643,085	55,853	777,425	83%	(134,340)	1,621,744	1,797,219	175,475	1,856,767	97%	(59,548)
Total cost of goods sold	15,363	(1,118)	(16,481)	16,654	-7%	(17,772)	70,423	66,127	(4,296)	59,586	111%	6,541
Total expenses	375,576	341,488	(33,790)	281,098	121%	59,441	1,187,534	1,434,114	246,580	1,425,100	101%	9,014
NONOPERATING REVENUES/(EXPENSES)												
Interest	(4,696)	(3,004)	1,692	(3,879)	77%	875	(17,967)	(12,017)	5,950	(15,516)	77%	3,499
Total other financing sources/(uses)	(4,696)	(3,004)	1,692	(3,879)	77%	875	(17,967)	(12,017)	5,950	(15,516)	77%	3,499
Change in net position	191,597	299,711	<u>\$107,816</u>	475,794		<u>\$(175,134)</u>	345,820	284,961	<u>\$(60,859)</u>	356,565		<u>\$(71,604)</u>
Total net position - beginning	4,374,372	4,471,125		3,253,082			4,220,149	4,485,875		3,372,311		
Total net position - ending	<u>\$4,565,969</u>	<u>\$ 4,770,836</u>		<u>\$3,728,876</u>			<u>\$ 4,565,969</u>	<u>\$ 4,770,836</u>		<u>\$ 3,728,876</u>		

**STONEBROOK
COMMUNITY DEVELOPMENT DISTRICT**

MINUTES

**STONEBROOK
COMMUNITY DEVELOPMENT DISTRICT**

MINUTES

A

DRAFT
MINUTES OF MEETING
STONEYBROOK
COMMUNITY DEVELOPMENT DISTRICT

The Board of Supervisors of the Stoneybrook Community Development District held a Regular Meeting on January 27, 2026 at 9:00 a.m., at the Stoneybrook Community Center, 11800 Stoneybrook Golf Boulevard, Estero, Florida 33928.

Present:

Eileen Huff	Chair
Chris Brady	Vice Chair
Adam Dalton	Assistant Secretary
Phil Olive	Assistant Secretary
Tom Syroczyński	Assistant Secretary

Also present:

Chuck Adams	District Manager
Tony Pires (via telephone)	District Counsel
Mark Zordan	District Engineer
Kyle Schulte	Head Golf Pro
John Vuknic	Golf Superintendent
Lisa Paul	Property Manager
Stuart Shephard	Azenco
Robert Schoer	Resident
Steve Kollash	Resident
Several Aldi's team members	

FIRST ORDER OF BUSINESS

Call to Order/Roll Call

Mr. Adams called the meeting to order at 9:00 a.m. All Supervisors were present.

SECOND ORDER OF BUSINESS

Public Comments (4 Minutes)

Ms. Huff explained the protocols for public comment.

Resident Robert Schoer questioned why the flowers are changed out if they still look good and inquired about the cost. Ms. Huff stated the flowers are replaced three times per year as they start to look ragged beyond that point. Mr. Dalton explained that the flowers are pre-purchased at a fraction of the cost that consumers would pay at the retailers.

Discussion ensued regarding why the flowers are not changed out twice per year instead of three times, the flowers being a low-cost budget item, and floral costs being roughly 0.1% of the CDD's budget.

43

44 **THIRD ORDER OF BUSINESS**

District Engineer Staff Report: Johnson Engineering, Inc.

45

46

47 Mr. Zordan reported the following:

48 ➤ Staff conducted a pedestrian audit; the CDD has six mid-block pedestrian crossings.

49 ➤ Staff generated a GIS exhibit. After the meeting he will do a field verification and put
50 this out for bid. The crossing at Brixham Run Loop, with the concrete sidewalk and four ADA
51 ramps, will be the base bid. He can prepare an alternate bid for the six crossings so the Board
52 can see the price difference with painting. It is important to note that there is no signage on the
53 poles. A single ornamental pole will cost \$2,500; per the same vendor, the price could be
54 reduced to \$1,500 to \$2,000 per sign. A dozen signs and poles will cost about \$24,000.

55 Discussion ensued regarding the necessity of the pedestrian crossing signs, the yield
56 signs, cost of the required non-ornamental signs, cost of ornamental poles versus steel/metal
57 poles and upholding the esthetic standard of the community.

58 The consensus was for Mr. Zordan to provide two bids at the next meeting.

59 ➤ Work is underway on the scope of work for a Request for Proposals (RFP) for a pipe ROV
60 and cleaning project.

61 Mr. Dalton explained that the HOA was in charge of all storm drains last year; however,
62 the CDD is currently responsible for drainage. Since it is concerning when it rains and the
63 streets do not drain like they should, he asked Mr. Zordan to develop a long-term plan for the
64 sewers, including engaging a company to video scope to examine all the drain lines and clean
65 clogged sewer lines.

66 ➤ Lancaster Run Survey: The contract is fully executed and the surveyors are scheduled for
67 next week or the week after.

68

69 **FOURTH ORDER OF BUSINESS**

**Continued Discussion/Consideration of
Patio Covers**

70

71

72 **A. Palette**

73 **B. R-Shade**

74 Regarding the patio covers, Ms. Paul is contacting vendors and received responses from
75 two vendors in addition to Azenco. Staff recently went to Duffy's with Mr. Shephard to take

76 rough measurements and calculations, and determined that four free standing R-shade solid
77 panel units behind Duffy’s will be needed.

78 Ms. Huff explained that this is to install a covered pergola over the extended patio to be
79 used by Duffy’s and the golf course for golf events. The CDD receives a percentage of the sales
80 over a certain dollar amount. Extending the patio will allow Duffy’s to have more business in
81 inclement weather, rather than just the umbrellas.

82 Mr. Shephard introduced himself and his company, which is a regional dealer and
83 installer of the Azenco Pergola Systems. He presented an idea for the R-shade, which is an
84 insulated solid roof system that can go roughly 20’ by 23’ square with four support panels. The
85 units can be cobbled together, sharing columns to reduce the column. He put forth a proposal
86 for two units totaling about 23’ by 46’ and, after discussions with Mr. Zordan, turned it into an L
87 shape and added two additional units to have it come down the right side of Duffy’s and move
88 across the front. He discussed the measurements taken with Mr. Zordan, screen options, a
89 privacy wall and neighboring clientele.

90 Mr. Shephard responded to questions about the electrical for remounting the TVs, if the
91 pergola will be attached to the building, if the entire patio will be covered, if he prepared plans
92 to show the Board, pergola color, cost of the units, use of an independent engineering study for
93 the drawings, wind load requirements, and cutting into the pavers to install the pergola.

94 Ms. Huff requested renderings of the project. She suggested Mr. Shepherd submit a
95 plan and the price to Mr. Zordan before the next meeting for the Board’s review and
96 consideration.

97 Ms. Paul discussed the three patio vendors that responded and stated all are very
98 competitive. Mr. Shepherd stated the Azenco product is patented, pre-engineered, and custom,
99 in terms of size and height.

100

101 **FIFTH ORDER OF BUSINESS**

Golf Course Staff Reports

102

103 **A. Golf Superintendent**

104 Mr. Vuknic provided updates on staffing, landscaping projects, recent flower
105 changeouts, pine straw installations on the golf course, tree pruning, hog trap results, ball field
106 maintenance, removal of five dead palm trees on the golf course and one maple tree near a

107 home, three rock installations at the entryway to deter vehicles from taking a short cut into the
108 community and bald eagle sightings on the golf course.

109 Discussion ensued regarding traffic issues, the need to construct a turn lane on
110 Corkscrew and to widen the road, construction costs, irrigation, adjusting the duration of the
111 traffic light, the Village of Estero, the County and pavement markings.

112 Mr. Zordan will confer with a transportation Engineer regarding the intersection in
113 question and report his findings at the next meeting.

114 **B. Golf Pro**

115 Mr. Schulte reported the following:

116 ➤ Staffing: A range attendant was recently replaced.

117 ➤ Mr. Schulte and Mr. Dalton recently attended a PGA show and education seminars and
118 investigated golfing systems, driving ranges, facility upgrades, and use of AI at golf courses.

119 ➤ Revenues: January revenues are \$552,000 and expected to reach \$650,000 by month's
120 end, which would be ahead of last year's revenues.

121 ➤ This will be a very busy week for the golf course. The Chicago Guys, consisting of 92
122 golfers, will be in the community this week for a golfing event. The tee sheet is organized for
123 shotgun play and the golf course will host an Executive Travel Group tomorrow.

124 ➤ The recent driving range upgrades are increasing the golf course's bottom line.

125 ➤ The current actual yield is 240 to 250 golfers per day and is expected to increase.

126 Mr. Schulte responded to questions regarding today's tee sheet and sending an e-blast
127 to golfers to discourage cancellations due to cool temperatures.

128 Discussion ensued regarding a radio frequency license for the golf course that will expire
129 in August 2026.

130

131 **SIXTH ORDER OF BUSINESS**

**Consideration of Proposals to Complete
Conservation Area Fencing Project**

132

133

134 Mr. Adams provided an update on the fencing project and presented the following:

135 **A. Fore Fence and Gate, LLC**

136 Discussion ensued regarding a map of the perimeter fence to be replaced, the size of
137 the fence, scope of work, who will oversee the project, and other interior fences on Wooster
138 and Langholm that need to be addressed.

139

140

141

142

143

144

B. Carter Fence

145

This item was not addressed.

146

SEVENTH ORDER OF BUSINESS**Board Member Reports**

148

A. Update: Golf Course Redo

150

Mr. Olive stated the Committee has not met since the last meeting. He opined that a

151

complete renovation will exceed the \$6 million to \$7 million amount that was previously

152

discussed. There is a lack of direction on how much to expend on the project.

153

154

Discussion ensued regarding a recently-circulated email from a resident regarding a

155

suggestion to impose an annual \$500 assessment on all homeowners on the golf course to help

156

fund the golf course renovation project, an assessment methodology, golf course profitability,

157

equivalent residential unit (ERU) weightings, percentage of residents that live on the golf course

158

and the need for the Board to be fiscally-responsible.

159

Per Ms. Huff, Mr. Adams will attach the resident's email to the minutes on the website

160

and keep this item on the agenda.

161

B. Phil Olive

162

• Update: Duffy's

163

Ms. Paul presented a proposal for an illuminated Duffy's sign at the entrance, to replace

164

the existing sign.

165

Discussion ensued regarding whether to approve the proposal, the location and size of

166

the sign, the fence around the putting green and permitting requirements.

167

On MOTION by Mr. Brady and seconded by Mr. Olive, with all in favor,

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authorizing installation of a new Duffy's sign, in the amount of \$7,000, was

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approved.

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Mr. Olive stated, with regard to the pergola, Duffy's is not interested in helping offset

171

the costs. He and Ms. Paul discussed implementing an event fee if they book groups.

172 Discussion ensued regarding a towing policy for overnight parking at Duffy's, patio
173 maintenance, installation of locks on the dumpster gates and replacing the plants in the
174 planter.

175 **C. Chris Brady**

176 • **Update: Email and Other Communications**

177 Mr. Brady provided an update on the condominium that had water intrusion from a
178 sprinkler. He received an email about golf course grass encroachment behind a home and
179 several emails regarding traffic on Corkscrew.

180 Discussion ensued regarding the bridge contractors and lake levels in the dry season.

181 **D. Adam Dalton**

182 • **Update: Revenues**

183 Mr. Dalton stated December golf course revenues were at \$486,000, compared to
184 \$406,000 in 2024. Revenues were up 20% in December. Cumulative to the first quarter,
185 including October, November and December, the golf course is at \$1.2 million versus \$1.06
186 million in 2024; up 14%. Cash on hand is at \$885,000 versus \$555,000 in 2024; up 60%.

187 The January revenues are at \$552,000 versus \$462,000 in 2025; up 20%. Total revenues
188 for January will likely be at \$660,000, which is not too strong due to the cooler temperatures.

189 Mr. Dalton voiced his opinion that there are several inaccuracies in the Unaudited
190 Financials and that Accounting is one month behind on the statements. He will confer with Mr.
191 Pinder soon. He asked Mr. Pires to discuss hiring another agency to produce the monthly
192 financials instead of District Management doing it.

193 Mr. Pires stated part of the Agreement between the CDD and District Management,
194 under the Amendment in 2006, is for District Management's Accounting Department to
195 prepare and deliver monthly financial statements to the Board as part of the meeting agenda
196 packages. The Board could send a demand letter to District Management providing them a
197 reasonable time to remedy/cure the issue. The District could retain a firm solely for the
198 purposes of producing the financials and modify the existing District Management Agreement
199 to remove that task and require District Management agree to coordinate with a new firm that
200 is engaged to prepare the financials.

201 Ms. Huff suggested Mr. Shulte and Mr. Dalton have an in-person meeting with Mr.
202 Pinder and his staff to discuss the matters, including timely service related to golf course

203 operations, preparation and delivery of monthly statements, reconciliation of all balance sheet
204 items, and timely processing and payment of approved invoices.

205 Discussion ensued regarding late fees, returned checks, “insufficient fund” emails from
206 vendors, perceived shortcomings and sending District Management a demand letter.

207 Mr. Vuknic will compile and forward all returned check information to Mr. Dalton.

208 Mr. Pires will draft and send a demand letter to Mr. Pinder.

209 **E. Eileen Huff**

210 • **Update: Common Grounds**

211 Ms. Huff stated Mr. Vuknic’s department is doing a good job on the common grounds.

212 • **Update: Expenses via QuickBooks**

213 Ms. Huff could not access the system, as it was recently changed.

214 • **Update: Maintenance Department**

215 ■ **Consideration of Approval of Documents Requested by CC Properties Enterprise, LLC
216 and Midgard Self Storage Estero FL, LLC Associated with the Development of the
217 Commercial Tracts Located at Corkscrew Road and Stoneybrook Golf Drive:**

218 a. **Termination of Declaration of Covenants, Conditions and Restrictions of
219 Stoneybrook Corner, Instr. #2007000198963, Public Records, Lee County,
220 Florida**

221 b. **Amendment to the Declaration of Covenants, Conditions and Restrictions for
222 Corkscrew Pines, Instr. #2024000133453, Public Records, Lee County, Florida**

223 c. **Grant of Easement from SBCDD to CC Properties Enterprise, LLC over an
224 approximately 501.02 portion of Stoneybrook Golf Drive**

225 **These items, previously Items 10A1a, 10A1b, and 10A1c, were presented out of order.**

226 Mr. Pires stated a team from Aldi’s and their attorney are present at today’s meeting.

227 He distributed and described the redlined versions of the documents:

228 **The meeting recessed and reconvened.**

229 Mr. Pires reviewed the red-lined sections in the documents and gave recommendations.

230 He stated it is important to hear from the members of the Aldi’s team regarding their position
231 on the documents and their thoughts regarding the condition of the roads.

232 Eric Pariello, Aldi’s Director of Real Estate responsible for store development, stated he
233 is not an attorney and will not discuss anything legal. Aldi’s is a tenant of CC Properties and the

234 roadwork in question is their work and their approval plan; he will not elaborate on that either.
235 He discussed the cart storage location and the cart system.

236 Aldi’s attorney Megan Strenghorn stated the team is present to ensure Aldi’s has access
237 and everything that it needs to operate.

238 Discussion ensued regarding the number of access points, Aldi’s hours of operation,
239 potential traffic issues with the area elementary school and Aldi’s construction schedule.

240 Mark Price, of CC Properties, stated he coordinated with Mr. Pires on the documents.
241 He discussed the grant of easements and the forthcoming roadway improvements.

242 Josh Eisenhoff, a Licensed Professional Engineer with the Aldi team, stated his
243 engineering firm produced the Development Order (DO) for the roadway improvements on
244 Stoneybrook Golf Drive. He described the scope of work and responded to questions regarding
245 curbing and road resurfacing.

246 Ray Renfro, Director of Development overseeing the infrastructure work on Corkscrew
247 Pines, stated the heavy lifting on the infrastructure construction has been completed. The
248 stipulation of that road being completed coincides with everyone obtaining their CO.

249 Mr. Pires stated, in other words, the widening and upgrading of Stoneybrook Golf Drive
250 needs to occur before the CO is issued for the building and the storage.

251 Discussion ensued regarding the storage unit, the supermarket building, road widening
252 details, timing of the roadway improvements on Stoneybrook Golf Drive, the DO, the Village,
253 the County, the DOT, revisions to the Grant of Easement, maintenance responsibility,
254 construction plans, and indemnification insurance, maintenance assessment, and runoff
255 concerns.

256 Ms. Huff stated two individuals must leave the meeting so the minutes will be deferred
257 to the next meeting.

258 Mr. Pires suggested continuing the meeting to a date within the next two weeks and for
259 the Board to allow him to prepare and present the final documents.

260

EIGHTH ORDER OF BUSINESS

**Acceptance of Unaudited Financial
Statements as of December 31, 2025
(under separate cover)**

264

265 This item was discussed during Item 7D.

266

267 **NINTH ORDER OF BUSINESS**

Approval of Minutes

268

269 **A. November 24, 2025 Regular Meeting**

270 **B. December 9, 2025 Regular Meeting**

271 This item was deferred.

272

273 **TENTH ORDER OF BUSINESS**

Staff Reports

274

275 **B. District Counsel: Tony Pires, Esquire**

276 **I. Consideration of Approval of Documents Requested by CC Properties**
277 **Enterprise, LLC and Midgard Self Storage Estero FL, LLC Associated with the**
278 **Development of the Commercial Tracts Located at Corkscrew Road and**
279 **Stoneybrook Golf Drive:**

280 **a. Termination of Declaration of Covenants, Conditions and Restrictions of**
281 **Stoneybrook Corner, Instr. #2007000198963, Public Records, Lee**
282 **County, Florida**

283 **b. Amendment to the Declaration of Covenants, Conditions and**
284 **Restrictions for Corkscrew Pines, Instr. #2024000133453, Public**
285 **Records, Lee County, Florida**

286 **c. Grant of Easement from SBCDD to CC Properties Enterprise, LLC over an**
287 **approximately 501.02 portion of Stoneybrook Golf Drive**

288 These items were presented following Item 7E.

289 **C. District Manager: Wrathell, Hunt and Associates, LLC**

290 **I. Performance Measures/Standards & Annual Reporting Form (for informational**
291 **purposes)**

292 **II. Irrigation Reports**

293 **a. High Irrigation Users**

294 **b. Irrigation Disconnect**

295 These items were included for informational purposes.

296 **III. NEXT MEETING DATE: February 24, 2026 at 6:00 PM**

297 **o QUORUM CHECK**

298 This meeting will be continued to February 3, 2026 at 9:00 a.m.

299

300 ELEVENTH ORDER OF BUSINESS

Supervisors' Requests

301

302 There were no Supervisor requests.

303

304 TWELFTH ORDER OF BUSINESS

Adjournment

305

306 **On MOTION by Mr. Brady and seconded by Ms. Huff, with all in favor, the**
307 **meeting recessed and was continued to Tuesday, February 3, 2026 at 9:00 a.m.,**
308 **at the Stoneybrook Community Center, 11800 Stoneybrook Golf Boulevard,**
309 **Estero, Florida 33928, to address the Aldi CCP document requests.**

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[SIGNATURES APPEAR ON THE FOLLOWING PAGE]

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319 _____
Secretary/Assistant Secretary

Chair/Vice Chair

**STONEBROOK
COMMUNITY DEVELOPMENT DISTRICT**

MINUTES

B

DRAFT

**MINUTES OF MEETING
STONEBROOK
COMMUNITY DEVELOPMENT DISTRICT**

The Board of Supervisors of the Stoneybrook Community Development District held a Continued Meeting on February 3, 2026 at 9:00 a.m., at the Stoneybrook Community Center, 11800 Stoneybrook Golf Boulevard, Estero, Florida 33928.

Present:

Chris Brady	Vice Chair
Adam Dalton	Assistant Secretary
Tom Syroczyński	Assistant Secretary
Phil Olive (via telephone)	Assistant Secretary

Also present:

Chuck Adams (via telephone)	District Manager
Shane Willis	Operations Manager
Tony Pires	District Counsel
Mark Zordan	District Engineer
Josh Eisenhoff	Eisenhoff & Associates
Aldi's Representatives	

FIRST ORDER OF BUSINESS

Call to Order/Roll Call

Mr. Willis called the meeting to order at 9:01 a.m.

Supervisors Brady, Dalton, and Syroczyński were present. Supervisor Olive attended via telephone. Supervisor Huff was absent.

SECOND ORDER OF BUSINESS

Public Comments (4 Minutes)

No members of the public spoke.

THIRD ORDER OF BUSINESS

District Engineer Staff Report: Johnson Engineering, Inc.

This item was presented at the January 27, 2026 meeting.

40 **FOURTH ORDER OF BUSINESS** **Continued Discussion/Consideration of**
41 **Patio Covers**

42
43 **A. Palette**

44 **B. R-Shade**

45 This item was presented at the January 27, 2026 meeting.

46

47 **FIFTH ORDER OF BUSINESS** **Golf Course Staff Reports**

48

49 **A. Golf Superintendent**

50 **B. Golf Pro**

51 This item was presented at the January 27, 2026 meeting.

52

53 **SIXTH ORDER OF BUSINESS** **Consideration of Proposals to Complete**
54 **Conservation Area Fencing Project**

55

56 **A. Fore Fence and Gate, LLC**

57 **B. Carter Fence**

58 This item was presented at the January 27, 2026 meeting.

59

60 **SIXTH ORDER OF BUSINESS** **Consideration of Proposals to Complete**
61 **Conservation Area**

62

63 **A. Update: Golf Course Redo**

64 **B. Phil Olive**

65

- **Update: Duffy's**

66 **C. Chris Brady**

67

- **Update: Email and Other Communications**

68 **D. Adam Dalton**

69

- **Update: Revenues**

70 **E. Eileen Huff**

71

- **Update: Common Grounds**

72

- **Update: Expenses via QuickBooks**

- 73 • **Update: Maintenance Department**

74 These items were presented at the January 27, 2026 meeting.

75

76 **EIGHTH ORDER OF BUSINESS**

**Acceptance of Unaudited Financial
77 Statements as of December 31, 2025
78 (under separate cover)**

79

80 This item was presented at the January 27, 2026 meeting.

- 81 ▪ **Consideration of Approval of Documents Requested by CC Properties Enterprise, LLC**
- 82 **and Midgard Self Storage Estero FL, LLC Associated with the Development of the**
- 83 **Commercial Tracts Located at Corkscrew Road and Stoneybrook Golf Drive**
- 84 **Consideration:**

85 **This item, previously Item 10AI, was presented out of order.**

86 Mr. Pires stated, since the last meeting, he has been working with the Aldi’s team and
87 their Counsel, the Developer, and Mr. Zordan and his team, to examine the terms of the
88 program improvements on Stoneybrook Golf Drive. He referenced recently emailed handouts
89 of red-lined and clean versions of the documents that will be recommended to the Board, from
90 a legal perspective. The documents are as follows:

- 91 a. **Termination of Declaration of Covenants, Conditions and Restrictions of**
- 92 **Stoneybrook Corner, Instr. #2007000198963, Public Records, Lee County,**
- 93 **Florida**

94 The clean version of this document was recommended for Board approval. The greatest
95 changes were made in the Amendment to the Declaration of Covenants and the Grant of
96 Easement documents, also referred to as the 2024 Covenants.

- 97 b. **Grant of Easement from SBCDD to CC Properties Enterprise, LLC over an**
- 98 **approximately 501.02 portion of Stoneybrook Golf Drive**

99 Mr. Pires presented the red-lined Grant of Easement document and reviewed the
100 following changes that were made since the previous meeting:

- 101 ➤ Page 1: All construction or reconstruction in the Easement Area is the sole expense of
- 102 the Grantee, in accordance to the plans and drawings prepared by a professional Engineer and

103 approved in writing by the Grantor, which is the District and the Village of Estero before
104 implementation.

105 ➤ Other than required maintenance occasioned by damage resulting from use of the
106 Easement Area by the Grantee or other benefitted parties hereunder, Grantee shall not
107 construct or install any improvements.

108 ➤ The Grantor/District retains the right to improve the Easement Area, and will have a
109 Maintenance of Traffic (MOT) Plan during periods of construction in the Easement Area to
110 provide ingress and egress maneuverability.

111 ➤ Page 2 Grantee/Developer: During any construction or maintenance activities by the
112 Grantee or its successors, assigns, tenants or invitees, shall procure, at its expense and maintain
113 comprehensive liability insurance policies that covers such construction or maintenance
114 activities, with the Grantor named as additional insured, and hold harmless for any claims made
115 related to any construction or maintenance activities in the Easement Area. This has been
116 agreed to by the Developer.

117 Mr. Pires stated the Easement is attached in a separate email. There is a shorter version
118 that contains the responses by the Developer and their Engineers and Consultants to the
119 comments concerning some issues about the roadway plans from Johnson Engineering. The
120 items that the Developers agreed to are in bold text. Johnson Engineering is satisfied that the
121 comments and the issues raised have been addressed and confirmed by the Developer.

122 **c. Amendment to the Declaration of Covenants, Conditions and Restrictions for**
123 **Corkscrew Pines, Instr. #2024000133453, Public Records, Lee County, Florida**

124 Mr. Pires presented the red-lined and blue-lined version of the Certificate of
125 Amendment to the Declaration of Covenants, Conditions and Restrictions for Corkscrew Pines
126 and reviewed the following changes that were made since the previous meeting:

127 ➤ Section 5, Page 5: For the storing of shopping carts in Aldi's normal business operations,
128 at locations, at times and in accordance with buffering conditions as approved by the District
129 and the Village in writing.

130 ➤ Section 5.11, Architectural Review: All buildings and related improvements constructed
131 within the development shall be designed so as to be architecturally compatible with the
132 remainder of the Development.

133 ➤ The contents of Section 5.11 shall be in addition to any approvals required by any
134 applicable governmental, quasi-governmental, or regulatory agency, or any other association to
135 which the Lands are subject.

136 ➤ Section 7, Page 7: District Counsel added verbiage under Aldi Ground Lease stating “The
137 Aldi branded store on Tract S-4, that has been permitted and approved by the Village of Estero
138 as of the date of this Amendment (“Village Approved”).”

139 Mr. Pires recommended Board approval of the documents and asked Mr. Zordan to
140 elaborate on the Engineering aspect, to be followed by Developer and representatives from
141 Aldi’s.

142 Mr. Zordan stated he recently asked the Transportation Engineer John Glen to review
143 the plans and email his comments to Counsel. As Mr. Pires stated the Developer’s responses
144 are in bold in the document and the main issue was the streetlight pole and pedestal that must
145 be relocated along the edge of the pavement. The Developer has agreed to all the terms so,
146 from an Engineering standpoint, all is well.

147 Discussion ensued regarding the South Florida Water Management District (SFWMD)
148 permit for a 5-year storm, the berm between the project site and the roadway, and the ERP for
149 construction.

150 Josh Eisenhoff, of Eisenhoff & Associates, stated the whole infrastructure or
151 development, including the permit required for construction, closed out with the District prior
152 to certification closeout. So, the reconstruction may include constructing the berm per the
153 approved plans, which appears to be complete; once the berm is constructed and certified, it
154 should be a model for the 25-year storm at full buildout for the development. As future
155 developments coming from all the parcels are formed, including cutting in swales, building the
156 parking lots, and constructing the buildings, the pieces currently under construction are a
157 stepping stone to the whole development, which was modeled for the 25-year storm. Asked

158 about the ultimate discharge point for the stormwater or surface water from the site, Mr.
159 Eisenhoff stated it will go south of a new building and into the wetland area.

160 Discussion ensued regarding whether to approve the revised Aldi documents.

On MOTION by Mr. Dalton and seconded by Mr. Syroczyński, with all in favor, the Aldi Documents, including the Termination of Declaration of Covenants, Conditions and Restrictions of Stoneybrook Corner; the Grant of Easement from SBCDD to CC Properties Enterprise, LLC; and the Amendment to the Declaration of Covenants, Conditions and Restrictions for Corkscrew Pines; were approved.

167
168 Asked if the roads, with the modifications, meet Florida Department of Transportation
169 (FDOT) requirements, and if he sees any issues with the existing proposal, Mr. Zordan stated
170 Engineering does not see any issues with the existing proposal; the Transportation Engineer
171 found that the documents are in accordance with local agency requirements.

172 Mr. Dalton asked if the new owner of the parcel will participate in the ongoing
173 maintenance of the roads or if the Stoneybrook will be responsible for that, once the
174 development project is completed. Mr. Pires stated the property owner has been paying non-
175 ad valorem assessments and O&M assessments for several years. Mr. Adams concurred and
176 stated the property owners did not participate in the bond issuance.

177 Discussion ensued regarding whether the CDD can adjust the millage rates to recover
178 additional funds, the methodology report, the CDD piggybacking on the Developer's resurfacing
179 roadwork to repave Newbridge Road to the Stoneybrook entrance, obtaining approval from the
180 Village of Estero (VOE), timing concerns, estimated costs of repaving the 500' of CDD roadway,
181 if the CDD should commence the process to repave the 500' of roadway as part of the
182 Developer's mobilization, and establishing a not-to-exceed amount for the project.

183 Mr. Dalton motioned to proceed with the work. Mr. Brady seconded the motion.

184 An Aldi representative requested adding language to the motion such as making a good
185 faith effort to cooperate and coordinate prior to the implementation of the road improvement
186 work, in the event there are issues with the VOE, so it does not delay the road improvements
187 that are already scheduled to commence.

188 Mr. Zordan will review the milling and paving of an additional 500’ of roadway, in
189 conjunction with the Aldi project.

190 **On MOTION by Mr. Dalton and seconded by Mr. Brady, with all in favor,**
191 **authorizing Staff to enter into an agreement with a vendor for milling only of**
192 **the roadway, from the back gate to Newbridge Road to the Stoneybrook**
193 **entrance, in a not-to-exceed amount of \$75,000, and authorizing Staff to make**
194 **a good faith effort to cooperate and coordinate prior to the implementation of**
195 **the road improvement work, was approved.**

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NINTH ORDER OF BUSINESS

Approval of Minutes

200 **A. November 24, 2025 Regular Meeting**

201 Line 105: Change “Mr. Dalton” to “Mr. Brady”

202 Line 107: Change “car ports” to “carports”

203 Lines 120 and 121: Change “The Board preference was for a simple pedestrian sign and
204 simple yield pedestrian crossing sign.” to “If the Board is required to have a sign, their
205 preference is for a simple pedestrian crossing sign.”

206 Line 193: Change “Stonybrook” to “Stoneybrook”

207 Line 212: Delete entire line

208 Line 243: Delete “are”

209 Line 285: Change “Mr. Olive” to “Mr. Dalton”

210 **On MOTION by Mr. Dalton and seconded by Mr. Brady, with all in favor, the**
211 **November 24, 2025 Regular Meeting Minutes, as amended, were approved.**

212
213

Mr. Olive joined into the meeting via telephone.

214 **On MOTION by Mr. Dalton and seconded by Mr. Brady, with all in favor,**
215 **authorizing Mr. Olive’s attendance and full participation, via telephone, due to**
216 **exceptional circumstances, was approved.**

217
218

B. December 9, 2025 Regular Meeting

219 Line 42: Change “Landcaster” to “Lancaster”

220 Line 102: Change “GulfScapes” to “Dorman landscaping”

221 Line 136: Change “working” to “worked with”

On MOTION by Mr. Brady and seconded by Mr. Dalton, with all in favor, the December 9, 2025 Regular Meeting Minutes, as amended, were approved.

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TENTH ORDER OF BUSINESS

Staff Reports

A. District Counsel: Tony Pires, Esquire

I. Consideration of Approval of Documents Requested by CC Properties Enterprise, LLC and Midgard Self Storage Estero FL, LLC Associated with the Development of the Commercial Tracts Located at Corkscrew Road and Stoneybrook Golf Drive:

- a. Termination of Declaration of Covenants, Conditions and Restrictions of Stoneybrook Corner, Instr. #2007000198963, Public Records, Lee County, Florida
- b. Amendment to the Declaration of Covenants, Conditions and Restrictions for Corkscrew Pines, Instr. #2024000133453, Public Records, Lee County, Florida
- c. Grant of Easement from SBCDD to CC Properties Enterprise, LLC over an approximately 501.02 portion of Stoneybrook Golf Drive

These items were presented following the Eighth Order of Business.

B. District Manager: Wrathell, Hunt and Associates, LLC

I. Performance Measures/Standards & Annual Reporting Form (for informational purposes)

II. Irrigation Reports

- a. High Irrigation Users
- b. Irrigation Disconnect

These items were included for informational purposes.

III. NEXT MEETING DATE: February 24, 2026 at 6:00 PM

- o **QUORUM CHECK**

ELEVENTH ORDER OF BUSINESS

Supervisors' Requests

254 Mr. Olive asked about the fence. Mr. Willis stated he is coordinating with Carter Fence
255 to review the scope of work and update the proposal at the approved amount to finalize and
256 execute the contract. He confirmed that portions of the fence must be 42”.

257 Per Mr. Brady, Mr. Willis will elaborate on what portions of the fence must be 42”.

258 Mr. Dalton reported the following:

259 ➤ He met with the adjuster of the CDD’s old insurance carrier and went over coverage for
260 the cart barn roof, the roofs of the restroom between Holes 5 and 6, the restroom between
261 Holes 14 and 15, the pumphouse and the maintenance facility. It will take a few weeks for them
262 to make a decision. Mr. Dalton anticipates receiving approximately \$200,000 from the carrier.

263 ➤ After the previous meeting, Mr. Dalton communicated with Mr. Pinder, went over the
264 financials and expressed his concerns. Mr. Pinder acknowledged the reconciliation issues and
265 attributes that to the Accounting team is having issues learning the QuickBooks online version
266 and tailoring it with ForeUp. Mr. Dalton believes the financials were not reconciled for October,
267 November and December 2025 and the Board does not know the exact revenue amounts of the
268 golf course. Mr. Pinder agreed to send re-stated financials for the golf course before the next
269 meeting. Mr. Dalton will follow up with Mr. Pinder to obtain additional information.

270 ➤ After the last meeting, there was a social media post about resident comments about
271 recent Board discussions regarding a potential assessment. He asked if the Board should draft a
272 statement about the discussion and e-blast it to the community.

273 Mr. Dalton suggested including “Golf Course Financial Updates” as a discussion item on
274 the next agenda.

275

276 **TWELFTH ORDER OF BUSINESS**

Adjournment

277

On MOTION by Mr. Brady and seconded by Mr. Dalton, with all in favor, the meeting adjourned at 10:09 a.m.

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[SIGNATURES APPEAR ON THE FOLLOWING PAGE]

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Secretary/Assistant Secretary

Chair/Vice Chair

**STONEBROOK
COMMUNITY DEVELOPMENT DISTRICT**

**STAFF
REPORTS**

**STONEBROOK
COMMUNITY DEVELOPMENT DISTRICT**

**STAFF
REPORTS
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**STONEBROOK
COMMUNITY DEVELOPMENT DISTRICT**

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**STONEBROOK
COMMUNITY DEVELOPMENT DISTRICT**

**STAFF
REPORTS**

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RTE-LOCT-RS	RTECD	SERVICE DESCRIPTION	PRESENT	PREVIOUS	MULT	CONSUMED	BILLED	TAXES-S	DEMAND	DAYS	LST MON	LST YEAR	REL	CONS	PERIOD DATES						
770-0704-03		JOHN/VIRGINIA DETTERBECK W37159040	I	001	SFR	IRRIGATION	11421 PEMBROOK RUN	1260610	1244690	1	15920	11.96		00003135	30	21670	21250	H	15701	12/30/25-	1/29/26
770-0705-02		SUSAN HUMPHREY W21058939	I	001	SFR	IRRIGATION	11422 PEMBROOK RUN	524160	505500	1	18660	18.12		00003045	30	14560	8580	H	15701	12/30/25-	1/29/26
770-0709-02		TRISHA/TIMOTHY GOFF W37810835	I	001	SFR	IRRIGATION	11434 PEMBROOK RUN	1253300	1221390	1	31910	51.14		00003055	30	33340	24370	H	15701	12/30/25-	1/29/26
770-0713-02		JEFFREY E HASSEL W24001828	I	001	SFR	IRRIGATION	11446 PEMBROOK RUN	210300	184690	1	25610	33.81		00003065	30	9730	10870	H	15701	12/30/25-	1/29/26
770-0829-04		SAMANTHA/TIMOTHY GRIFFIN W86626605	I	001	SFR	IRRIGATION	21410 SHERIDAN RUN	1903590	1886560	1	17030	14.45		00003305	30	19320	16450	H	15701	12/30/25-	1/29/26
770-0838-01		IVANA MARUDIS W86626578	I	001	SFR	IRRIGATION	21429 SHERIDAN RUN	2311840	2295400	1	16440	13.13		00003255	30	17110	12530	H	15701	12/30/25-	1/29/26
770-0842-01		VIRGIL P./CATHERINE KUNTZ W16398834	I	001	SFR	IRRIGATION	21437 SHERIDAN RUN	482550	458800	1	23750	29.57		00003245	30	25740	16000	H	15701	12/30/25-	1/29/26
770-0876-02		CHUCK/MARGIE KAUFMAN W22223119	I	001	SFR	IRRIGATION	21505 SHERIDAN RUN	304120	288250	1	15870	11.84		00003160	30	17600	12570	H	15701	12/30/25-	1/29/26
770-0880-04		CHELSEA/MICHAEL GANEY W16398837	I	001	SFR	IRRIGATION	11369 STRATHAM LOOP	547180	528710	1	18470	17.69		00003595	30	23270		H	15701	12/30/25-	1/29/26
770-0895-03		JEROME/JESSICA KING W22142754	I	001	SFR	IRRIGATION	11405 STRATHAM LOOP	2440520	2419720	1	20800	22.94		00003565	30	71520	15640	H	15701	12/30/25-	1/29/26
770-0896-02		ANTHONY/JENNIFER STOVALL W22223114	I	001	SFR	IRRIGATION	11406 STRATHAM LOOP	540060	507020	1	33040	54.25		00003480	30	45210		H	15701	12/30/25-	1/29/26
770-0906-02		ROBERT/LISA SCHOBBER W37159014	I	001	SFR	IRRIGATION	11433 STRATHAM LOOP	1655620	1635180	1	20440	22.13		00003545	30	21360	19320	H	15701	12/30/25-	1/29/26
770-0907-02		WENDY WILLIAMSON W24001836	I	001	SFR	IRRIGATION	11434 STRATHAM LOOP	68230	40580	1	27650	39.42		00003515	30	27780	1550	H	15701	12/30/25-	1/29/26
770-0908-03		MICHAEL MCGUNN W23011009	I	001	SFR	IRRIGATION	11437 STRATHAM LOOP	471450	454510	1	16940	14.25		00003540	30	20080	22310	H	15701	12/30/25-	1/29/26
770-0912-02		RICHARD/JUDITH SCHNYER W22223189	I	001	SFR	IRRIGATION	11446 STRATHAM LOOP	507700	479680	1	28020	40.44		00003530	30	32560		H	15701	12/30/25-	1/29/26
770-0926-04		EARTH SALT SOLUTIONS LLC W16398889	I	001	SFR	IRRIGATION	21229 WAYMOUTH RUN	272410	243820	1	28590	42.01		00003660	30	29010		H	15701	12/30/25-	1/29/26
770-0957-02		WILLIAM P.CASEY, SR W19208772	I	001	SFR	IRRIGATION	21509 WINDHAM RUN	559900	541420	1	18480	17.72		00004180	30	19680	9150	H	15701	12/30/25-	1/29/26
770-0964-02		ROBIN CHUDY W86626441	I	001	SFR	IRRIGATION	21524 WINDHAM RUN	926260	910080	1	16180	12.54		00004230	30	19190	8700	H	15701	12/30/25-	1/29/26

UB130DCL

QSYSPRT

RTE-LOCT-RS	RTECD	SERVICE DESCRIPTION	PRESENT	PREVIOUS	MULT	CONSUMED	BILLED	TAXES-S	DEMAND	DAYS	LST MON	LST YEAR	REL CONS	PERIOD DATES
770-0978-03 RUTH R. WILSON W86424031	I 001	21552 WINDHAM RUN SFR IRRIGATION	1605430	1587990	1	17440	15.38		00004265	30	16440	8990	H 15701	12/30/25- 1/29/26
770-1028-02 WILLIAM FISH W24001837	I 001	21656 WINDHAM RUN SFR IRRIGATION	74090	39920	1	34170	57.35		00003785	299	12010		H 15701	12/30/25- 1/29/26
770-1053-02 PAUL J. PULEO W86424093	I 001	21707 WINDHAM RUN SFR IRRIGATION	1826370	1803320	1	23050	28.00		00003940	30	19600	2780	H 15701	12/30/25- 1/29/26
770-1069-01 ARMENITO/GRACIA ENGRACIA W37159075	I 001	21741 WINDHAM RUN SFR IRRIGATION	640370	624330	1	16040	12.23		00003900	30	18080	5830	H 15701	12/30/25- 1/29/26
770-1088-03 ANDREW J.WILLIS/NATALIE GAGNON W19208790	I 001	11550 WOODMOUNT LANE SFR IRRIGATION	935560	918510	1	17050	14.50		00004435	30	26980	17520	H 15701	12/30/25- 1/29/26
770-1102-08 DARRELL/MICHELLE GRIGG W16398877	I 001	11583 WOODMOUNT LANE SFR IRRIGATION	232250	210230	1	22020	25.68		00004480	30	9290	2050	H 15701	12/30/25- 1/29/26
770-1104-01 JAMES/KARIN MARCHETTI W21383629	I 001	11402 WORCESTER RUN SFR IRRIGATION	3399530	3378510	1	21020	23.43		00004545	30	23570	21580	H 15701	12/30/25- 1/29/26
770-1107-01 CAROLE DISALVO W22223103	I 001	11408 WORCESTER RUN SFR IRRIGATION	316680	300830	1	15850	11.80		00004555	30	19500	10120	H 15701	12/30/25- 1/29/26
770-1109-03 JOSEPH LETSON W21058931	I 001	11412 WORCESTER RUN SFR IRRIGATION	1505690	1485900	1	19790	20.66		00004560	30	42470	38840	H 15701	12/30/25- 1/29/26
770-1115-03 MELISSA MCDUGAL/SCOTT BROWN W21058930	I 001	11424 WORCESTER RUN SFR IRRIGATION	1011580	993360	1	18220	17.13		00004575	30	27160	25400	H 15701	12/30/25- 1/29/26
770-1116-03 RYAN MITCHELL W20062603	I 001	11425 WORCESTER RUN SFR IRRIGATION	957420	937680	1	19740	20.55		00004585	30	12820	11970	H 15701	12/30/25- 1/29/26
770-1117-01 TONY/PAULA SANCHEZ W21058925	I 001	11426 WORCESTER RUN SFR IRRIGATION	882070	862040	1	20030	21.20		00004580	30	24670	21980	H 15701	12/30/25- 1/29/26
770-9001-01 STONEYBROOK VILLAS I DEPT.567 W20083177	I 002	CONSUMPTION BILLED @ 88% MULTI-FAM/CONDO	58970	58969	100	367312	268.14		00002010	34	324192	275880	H 75501	12/30/25- 1/28/26
770-9010-01 VILLAS II STONEYBROOK W20083153	I 002	MASTER PORTRUSH COMMUNITY MULTI-FAM/CONDO	652697	646230	100	463496	338.35		00002015	30	731280	378488	H 75501	12/30/25- 1/29/26

**STONEBROOK
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STONEBROOK CDD

FROM: ANA VIVIAN GIRALDEZ

2/16/2026

UPDATED LIST FOR IRRIGATION WATER DISCONNECTED

NAME	ADDRESS	METER	ACCT #	AMOUNT
ZOLA	21600 WINDHAM RUN	W86423997	770-1001-01	\$3,686.30
PICKARD	21667 WINDHAM RUN	W37810843	770-1033-02	\$317.28
KOETH	21175 BRAXFIELD LOOP	W36888997	770-0177-02	\$307.69
KAHN	21660 WINDHAM RUN	W37158922	770-1029-02	\$442.28
FOX	21285 BRAXFIELD LOOP	W22295301	770-0224-03	214.67
CLARK	21201 BRAXFIELD LOOP	W19208757	770-0190-02	441.43

**STONEBROOK
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STONEBROOK COMMUNITY DEVELOPMENT DISTRICT		
BOARD OF SUPERVISORS FISCAL YEAR 2025/2026 MEETING SCHEDULE		
LOCATION		
<i>Stoneybrook Community Center, 11800 Stoneybrook Golf Boulevard, Estero, Florida 33928</i>		
DATE	POTENTIAL DISCUSSION/FOCUS	TIME
October 28, 2025	Regular Meeting	9:00 AM
November 24, 2025*	Regular Meeting	9:00 AM
December 9, 2025**	Regular Meeting	9:00 AM
January 27, 2026	Regular Meeting	9:00 AM
February 3, 2026	Continued Regular Meeting	9:00 AM
February 24, 2026	Regular Meeting	6:00 PM
March 24, 2026	Regular Meeting	9:00 AM
April 28, 2026	Regular Meeting	9:00 AM
May 26, 2026	Regular Meeting	6:00 PM
June 23, 2026	Regular Meeting	9:00 AM
July 28, 2026	Regular Meeting	9:00 AM
August 25, 2026	Regular Meeting	6:00 PM
September 22, 2026	Regular Meeting	9:00 AM

Exception

* November meeting date is one (1) day earlier to accommodate Thanksgiving holiday
 **December meeting date is (2) weeks earlier to accommodate Christmas holiday

**STONEBROOK
COMMUNITY DEVELOPMENT DISTRICT**

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STONEBROOK COMMUNITY DEVELOPMENT DISTRICT
Performance Measures/Standards & Annual Reporting Form
October 1, 2025 – September 30, 2026

1. COMMUNITY COMMUNICATION AND ENGAGEMENT

Goal 1.1 Public Meetings Compliance

Objective: Hold at least two (2) regular Board of Supervisor meetings per year to conduct CDD related business and discuss community needs.

Measurement: Number of public board meetings held annually as evidenced by meeting minutes and legal advertisements.

Standard: A minimum of two (2) regular board meetings was held during the fiscal year.

Achieved: Yes No

Goal 1.2 Notice of Meetings Compliance

Objective: Provide public notice of each meeting at least seven days in advance, as specified in Section 190.007(1), using at least two communication methods.

Measurement: Timeliness and method of meeting notices as evidenced by posting to CDD website, publishing in local newspaper and via electronic communication.

Standard: 100% of meetings were advertised with 7 days' notice per statute on at least two mediums (i.e., newspaper, CDD website, electronic communications).

Achieved: Yes No

Goal 1.3 Access to Records Compliance

Objective: Ensure that meeting minutes and other public records are readily available and easily accessible to the public by completing monthly CDD website checks.

Measurement: Monthly website reviews will be completed to ensure meeting minutes and other public records are up to date as evidenced by District Management's records.

Standard: 100% of monthly website checks were completed by District Management.

Achieved: Yes No

2. **INFRASTRUCTURE AND FACILITIES MAINTENANCE**

Goal 2.1 District Infrastructure and Facilities Inspections

Objective: District Engineer will conduct an annual inspection of the District's infrastructure and related systems.

Measurement: A minimum of one (1) inspection completed per year as evidenced by district engineer's report related to district's infrastructure and related systems.

Standard: Minimum of one (1) inspection was completed in the Fiscal Year by the district's engineer.

Achieved: Yes No

3. **FINANCIAL TRANSPARENCY AND ACCOUNTABILITY**

Goal 3.1 Annual Budget Preparation

Objective: Prepare and approve the annual proposed budget by June 15 and final budget was adopted by September 30 each year.

Measurement: Proposed budget was approved by the Board before June 15 and final budget was adopted by September 30 as evidenced by meeting minutes and budget documents listed on CDD website and/or within district records.

Standard: 100% of budget approval and adoption were completed by the statutory deadlines and posted to the CDD website.

Achieved: Yes No

Goal 3.2 Financial Reports

Objective: Publish to the CDD website the most recent versions of the following documents: current fiscal year budget with any amendments, most recent financials within the latest agenda package; and annual audit via link to Florida Auditor General website.

Measurement: Previous years' budgets, financials and annual audit, are accessible to the public as evidenced by corresponding documents and link on the CDD's website.

Standard: CDD website contains 100% of the following information: most recent link to annual audit, most recently adopted/amended fiscal year budget, and most recent agenda package with updated financials.

Achieved: Yes No

Goal 3.3 Annual Financial Audit

Objective: Conduct an annual independent financial audit per statutory requirements, transmit to the State of Florida and publish corresponding link to Florida Auditor General Website on the CDD website for public inspection.

Measurement: Timeliness of audit completion and publication as evidenced by meeting minutes showing board approval and annual audit is transmitted to the State of Florida and available on the Florida Auditor General Website, for which a corresponding link is published on the CDD website.

Standard: Audit was completed by an independent auditing firm per statutory requirements and results were transmitted to the State of Florida and corresponding link to Florida Auditor General Website is published on CDD website.

Achieved: Yes No

CP SAL

District Manager

Chuck Adams

Print Name

12/9/25

Date

Eileen L. Huff

Chair/Vice Chair, Board of Supervisors

Eileen L. Huff

Print Name

12/9/25

Date