

**STONEYBROOK
COMMUNITY DEVELOPMENT DISTRICT
PROPOSED BUDGET
FISCAL YEAR 2026**

**STONEYBROOK
COMMUNITY DEVELOPMENT DISTRICT
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*The enterprise fund budget will be provided under separate cover.

**STONEYBROOK
COMMUNITY DEVELOPMENT DISTRICT
GENERAL FUND BUDGET
FISCAL YEAR 2026**

	Fiscal Year 2025				Proposed Budget FY 2026
	Adopted Budget FY 2025	Actual through 3/31/25	Projected though 9/30/25	Total Actual & Projected	
REVENUES					
Assessment levy - gross	\$ 783,464				\$ 783,439
Allowable discounts (4%)	(15,114)				(15,114)
Assessment levy - net	768,350	\$ 706,998	\$ 61,352	\$ 768,350	768,325
Interest and miscellaneous	20,000	8,989	11,011	20,000	20,000
Total revenues	788,350	715,987	72,363	788,350	788,325
EXPENDITURES					
Professional & administrative					
Supervisors	12,918	8,430	4,488	12,918	12,918
Management	49,123	24,561	24,562	49,123	49,123
Accounting	4,991	2,496	2,495	4,991	4,991
Assessment roll preparation	13,461	6,730	6,731	13,461	13,461
Arbitrage rebate calculation	2,000	-	2,000	2,000	2,000
Dissemination agent	1,000	500	500	1,000	1,000
Trustee fees-series 2014 resident	3,000	-	3,000	3,000	3,000
Audit	4,330	-	4,330	4,330	4,330
Legal	20,000	20,243	15,000	35,243	35,000
Engineering	5,000	11,112	10,000	21,112	15,000
Postage	2,000	1,032	968	2,000	2,000
Insurance	4,625	4,908	-	4,908	6,000
Printing and binding	1,700	850	850	1,700	1,700
Legal advertising	2,000	2,112	-	2,112	2,000
Contingencies	2,000	1,873	127	2,000	2,000
Annual district filing fee	175	175	-	175	175
Total professional & administrative	128,323	85,022	75,051	160,073	154,698

**STONEYBROOK
COMMUNITY DEVELOPMENT DISTRICT
GENERAL FUND BUDGET
FISCAL YEAR 2026**

	Fiscal Year 2025				Proposed Budget FY 2026
	Adopted Budget FY 2025	Actual through 3/31/25	Projected though 9/30/25	Total Actual & Projected	
Landscape maintenance					
Other contractual					
Common ground oversite	-	7,300	-	7,300	-
Personnel services	329,124	93,290	150,000	243,290	329,124
Capital outlay-mowers/carts/sprayer/truck	9,000	-	9,000	9,000	9,000
Utility carts	6,000	-	6,000	6,000	6,000
Blowers/edgers/trimmers etc.	3,500	-	3,500	3,500	3,500
Chemicals	7,500	2,368	5,132	7,500	7,500
Fertilizers	24,000	10,701	13,299	24,000	24,000
Annuals	12,000	10,970	1,030	12,000	12,000
Fuel	9,000	7,031	1,969	9,000	9,000
Irrigation parts	8,000	2,636	5,364	8,000	8,000
Parts and maintenance	12,000	1,232	10,768	12,000	12,000
Horticultural debris and trash disposal	8,500	1,352	7,148	8,500	8,500
Uniforms	5,000	1,459	3,541	5,000	5,000
Continuing educations/BMP cert	1,500	-	1,500	1,500	1,500
Golf maintenance- ball-fields	20,000	10,000	10,000	20,000	20,000
Golf maintenance management	25,008	12,504	12,504	25,008	25,008
Tree trimming	30,000	18,570	11,430	30,000	30,000
Mulch	40,000	40,905	-	40,905	40,000
Plant replacement	5,000	-	5,000	5,000	5,000
Equipment lease - TCF113	7,000	2,245	4,755	7,000	7,000
Storm Water Management					
Pipe Inspections	35,000	-	35,000	35,000	35,000
Conservation Area Maintenance	40,000	19,500	20,500	40,000	40,000
Roadway					
Annual Inspection and Repairs	15,000	-	15,000	15,000	15,000
Signage Repairs	5,000	-	5,000	5,000	5,000
Total landscape maintenance	657,132	242,063	337,440	579,503	657,132
Other fees and charges					
Tax collector	2,895	3,187	750	3,937	2,895
Total other fees and charges	2,895	3,187	750	3,937	2,895
Total expenditures	788,350	330,272	413,241	743,513	814,725
Excess/(deficiency) of revenues					
Over/(under) expenditures	-	385,715	(340,878)	44,837	(26,400)
Fund balance - beginning	489,311	533,842	919,557	533,842	578,679
Fund balance - ending					
Assigned:					
Assigned - catastrophe response	300,000	300,000	300,000	300,000	300,000
Assigned - working capital	189,311	619,557	278,679	278,679	252,279
Fund balance - ending	\$ 489,311	\$ 919,557	\$ 578,679	\$ 578,679	\$ 552,279

Summary of Assessments				
Units*	Assessment Per Unit			Total
	FY 2024	FY 2025	FY 2026	Revenue
1,158	\$ 571.11	\$ 676.57	\$ 676.54	\$ 783,433.32

*Includes 39 units assigned to commercial parcel.

**STONEYBROOK
COMMUNITY DEVELOPMENT DISTRICT
DEFINITIONS OF GENERAL FUND EXPENDITURES**

EXPENDITURES

Professional Services

Supervisors	\$ 12,918
Statutorily set at \$200 (plus applicable taxes) for each meeting of the Board of Supervisors not to exceed \$4,800 for each fiscal year.	
Management	49,123
Wrathell, Hunt and Associates, LLC specializes in managing community development districts in the State of Florida by combining the knowledge, skills and experience of a team of professionals to ensure compliance with all governmental requirements of the District, develop financing programs, administer the issuance of tax exempt bond financings, and operate and maintain the assets of the community.	
Accounting	4,991
Wrathell, Hunt and Associates, LLC prepares all of the financial work related to bond funds and operating funds of the District, including preparation of monthly financials and annual budgets.	
Assessment roll preparation	13,461
Wrathell, Hunt and Associates, LLC is responsible for the administration of the assessment rolls for all funds of the District.	
Arbitrage rebate calculation	2,000
To ensure the District is in compliance with tax regulations, annual computations are necessary to calculate the arbitrage rebate liability.	
Dissemination agent	1,000
Required by the Securities & Exchange Act of 1934, pursuant to Rule 15c2-12.	
Trustee Fees	3,000
Covers the cost of US Bank performing Trustee and registrar services for the Series 2014 Debt Services Fund- Resident portion.	
Audit	4,330
Pursuant to Florida State Law and the Rules of the Auditor General, the District is required to undertake an independent examination of its books, records and accounting procedures each fiscal year.	
Legal	35,000
Woodward, Pires and Lombardo, P.A., provides on-going general counsel and legal representation. This lawyer is confronted with issues relating to public finance, public bidding, rulemaking, open meetings, public records, real property dedications and conveyance and contracts. In this capacity, he provides service as a "local government lawyer," realizing that this type of local government is very limited in its scope - providing infrastructure and services to development.	
Engineering	15,000
Johnson Engineering provides a broad array of engineering, consulting and construction services to the District, which assists the District in crafting solutions with sustainability for the long term interests of the community while recognizing the needs of government, the environment and maintenance of the District's facilities.	
Postage	2,000
Mailing of agenda packages, overnight deliveries, correspondence, etc.	
Insurance	6,000
The District carries public officials and general liability insurance with policies written by Florida Insurance Alliance. The limit of liability is set at \$1,000,000.	
Printing and binding	1,700
Letterhead, envelopes, copies, etc.	

**STONEYBROOK
COMMUNITY DEVELOPMENT DISTRICT
DEFINITIONS OF GENERAL FUND EXPENDITURES**

EXPENDITURES (continued)

Legal advertising	2,000
The District advertises for monthly meetings, special meetings, public hearings, public bids, etc.	
Contingencies	2,000
Bank charges, automated AP routing and other miscellaneous expenses incurred during the year.	
Annual district filing fee	175
Annual fee paid to the Florida Department of Economic Opportunity.	

Landscape maintenance

Personnel services	329,124
Covers the costs of employee payroll and taxes for the in-house landscape maintenance program.	
Capital outlay-mowers/carts/sprayer/truck	9,000
Lease payments for mowers and utility carts.	
Utility carts	6,000
Covers the one time cost of purchasing utility carts.	
Blowers/edgers/trimmers etc.	3,500
Covers the costs of annual power tool purchases.	
Chemicals	7,500
Covers the costs of insecticides, herbicides, fungicides etc.	
Fertilizers	24,000
Covers the cost of fertilizers.	
Annuals	12,000
Covers the cost of flower replacements during the course of the year.	
Fuel	9,000
Covers the annual cost of fuel for the department.	
Irrigation parts	8,000
Covers the cost of miscellaneous irrigation parts necessary in maintaining the existing systems.	
Parts and maintenance	12,000
Covers the cost of parts necessary in repairing the departments equipment.	
Horticultural debris and trash disposal	8,500
Covers the cost of proper disposal of the departments trash and horticultural debris.	
Uniforms	5,000
Covers the costs of employee uniforms for the department.	
Continuing educations/BMP cert	1,500
Covers the cost of BMP certifications and continuing education for the departments employees.	
Golf maintenance- ball-fields	20,000
Covers the cost associated with the golf course continuing to maintain the ball-fields due to the specialty turf program and thus the specialty equipment/knowledge requirements.	
Golf maintenance management	25,008
Covers cost of golf maintenance personnel managing the program on behalf of the CDD. (general fund will reimburse the golf course enterprise fund for these services monthly)	

**STONEYBROOK
COMMUNITY DEVELOPMENT DISTRICT
DEFINITIONS OF GENERAL FUND EXPENDITURES**

EXPENDITURES (continued)

Tree trimming	30,000
Intended to address the periodic trimming of hardwood trees by a licensed arborist. Also covers the costs associated with the annual trimming and periodic replacement of palm and ficus trees.	

Mulch	40,000
Intended to address the seasonal mulching requirements.	

Plant replacement	5,000
Intended to address periodic replacement of shrubs and flowers.	

Equipment lease - TCF113	7,000
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Storm Water Management

Pipe Inspections	35,000
Intended to cover the costs of annual inspection and cleaning of drain pipes and structures serving the lakes and primary roadways owned by the CDD.	

Conservation Area Maintenance	40,000
Intended to cover the costs of semi annual maintenance of the Conservation Area along the south boundary of the community.	

Roadway

Annual Inspection and Repairs	15,000
Intended to cover the costs of an annual inspection of the roads, sidewalks and curbs/gutters and any corrective action needed as a result of the inspection.	

Signage Repairs	5,000
Intended to cover any traffic sign repairs along the CDD owned roads.	

Other fees & charges

Tax collector	2,895
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Total expenditures	<u><u>\$ 814,725</u></u>
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**STONEYBROOK
COMMUNITY DEVELOPMENT DISTRICT
ENTERPRISE FUND BUDGET - COMMERCIAL PARCEL
FISCAL YEAR 2026**

	Fiscal Year 2025				Proposed
	Adopted Budget FY 2025	Actual through 3/31/25	Projected though 9/30/25	Total Actual & Projected	Budget FY 2026
OPERATING REVENUES					
Commercial rental					
Duffy's	\$ 179,124	\$ 169,775	\$ 9,349	\$ 179,124	\$ 179,124
Duffy's 2022 % rent	79,216	-	79,216	79,216	79,216
Stoneybrook Golf	57,351	-	57,351	57,351	57,351
Cam reserves					
Duffy's	14,460	9,167	5,293	14,460	14,460
Stoneybrook Golf	3,876	-	3,876	3,876	3,876
Common area maintenance					
Duffy's	59,748	47,075	12,673	59,748	59,748
Stoneybrook Golf	34,404	-	34,404	34,404	34,404
Total operating revenues	<u>428,179</u>	<u>226,017</u>	<u>202,162</u>	<u>428,179</u>	<u>428,179</u>
OPERATING EXPENSES					
Administrative Expenses					
Trustee fee	4,500	-	4,500	4,500	4,500
Taxes & assessments: Lee County	16,727	-	16,727	16,727	16,727
Office supplies	250	-	250	250	250
Miscellaneous	6,000	1,506	4,494	6,000	6,000
Legal	-	3,953	5,000	8,953	-
Total administrative expenses	<u>27,477</u>	<u>5,459</u>	<u>30,971</u>	<u>36,430</u>	<u>27,477</u>
Operating services					
Property management	16,800	8,400	8,400	16,800	16,800
Electricity	600	217	383	600	600
Repairs & maintenance	75,000	10,408	30,000	40,408	75,000
Irrigation	2,400	927	1,473	2,400	2,400
Building maintenance	35,000	97,944	20,000	117,944	35,000
Hurricane clean-up	5,000	-	5,000	5,000	5,000
Total irrigation services	<u>134,800</u>	<u>117,896</u>	<u>65,256</u>	<u>183,152</u>	<u>134,800</u>
Total operating expenses	<u>162,277</u>	<u>123,355</u>	<u>96,227</u>	<u>219,582</u>	<u>162,277</u>
Operating gain/(loss)	<u>265,902</u>	<u>102,662</u>	<u>105,935</u>	<u>208,597</u>	<u>265,902</u>
NONOPERATING REVENUES/(EXPENSES)					
Transfers out	(104,210)	-	(104,210)	(104,210)	(104,210)
Change in assets	161,692	102,662	1,725	104,387	161,692
Total net assets - beginning	601,027	537,023	639,685	537,023	641,410
Total net assets - ending	<u>\$ 762,719</u>	<u>\$ 639,685</u>	<u>\$ 641,410</u>	<u>\$ 641,410</u>	<u>\$ 803,102</u>

**STONEYBROOK
COMMUNITY DEVELOPMENT DISTRICT
DEBT SERVICE FUND BUDGET - SERIES 2022-1 BONDS
FISCAL YEAR 2026**

	Fiscal Year 2025				Proposed Budget FY 2026
	Adopted Budget FY 2025	Actual through 3/31/25	Projected though 9/30/25	Total Actual & Projected	
REVENUES					
Assessment levy: on-roll - gross	\$ 145,408				\$ 145,408
Allowable discounts (4%)	(5,816)				(5,816)
Assessment levy - net	139,592	\$ 198,255	\$ (58,663)	\$ 139,592	139,592
Interest	11,380	4,861	6,519	11,380	9,722
Total revenues	150,972	203,116	(52,144)	150,972	149,314
EXPENDITURES					
Debt Service					
Principal	80,000	-	80,000	80,000	85,000
Interest	161,205	84,545	76,660	161,205	158,805
Total expenditures	241,205	84,545	156,660	241,205	243,805
Excess/(deficiency) of revenues over/(under) expenditures	(90,233)	118,571	(208,804)	(90,233)	(94,491)
OTHER SOURCES/(USES)					
Transfer in	104,210	-	104,210	104,210	104,210
Total other sources/(uses)	104,210	-	104,210	104,210	104,210
Net change in fund balance	13,977	118,571	(104,594)	13,977	9,719
Beginning fund balance (unaudited)	222,559	226,827	345,398	226,827	240,804
Ending fund balance (projected)	<u>\$ 236,536</u>	<u>\$ 345,398</u>	<u>\$240,804</u>	<u>\$ 240,804</u>	<u>250,523</u>
Use of fund balance					
Reserve					(121,901)
Interest expense - November 1, 2026					(78,128)
Projected fund balance surplus/(deficit) as of September 30, 2026					<u>\$ 50,494</u>

Stoneybrook CDD
Series 2022-1 Tax Exempt Special Assessment Revenue Bonds
(Series 2022-1 Project)

Period Ending	Principal	Coupon	Interest	Debt Service	Principal Balance
11/01/25	-		79,402.50	79,402.50	4,085,000.00
05/01/26	85,000.00	3.000%	79,402.50	164,402.50	4,000,000.00
11/01/26	-		78,127.50	78,127.50	4,000,000.00
05/01/27	85,000.00	3.000%	78,127.50	163,127.50	3,915,000.00
11/01/27	-		76,852.50	76,852.50	3,915,000.00
05/01/28	90,000.00	3.500%	76,852.50	166,852.50	3,825,000.00
11/01/28	-		75,277.50	75,277.50	3,825,000.00
05/01/29	90,000.00	3.500%	75,277.50	165,277.50	3,735,000.00
11/01/29	-		73,702.50	73,702.50	3,735,000.00
05/01/30	95,000.00	3.500%	73,702.50	168,702.50	3,640,000.00
11/01/30	-		72,040.00	72,040.00	3,640,000.00
05/01/31	100,000.00	3.500%	72,040.00	172,040.00	3,540,000.00
11/01/31	-		70,290.00	70,290.00	3,540,000.00
05/01/32	100,000.00	3.500%	70,290.00	170,290.00	3,440,000.00
11/01/32	-		68,540.00	68,540.00	3,440,000.00
05/01/33	105,000.00	4.125%	68,540.00	173,540.00	3,335,000.00
11/01/33	-		66,374.38	66,374.38	3,335,000.00
05/01/34	110,000.00	4.125%	66,374.38	176,374.38	3,225,000.00
11/01/34	-		64,105.63	64,105.63	3,225,000.00
05/01/35	115,000.00	4.125%	64,105.63	179,105.63	3,110,000.00
11/01/35	-		61,733.75	61,733.75	3,110,000.00
05/01/36	120,000.00	4.125%	61,733.75	181,733.75	2,990,000.00
11/01/36	-		59,258.75	59,258.75	2,990,000.00
05/01/37	125,000.00	4.125%	59,258.75	184,258.75	2,865,000.00
11/01/37	-		56,680.63	56,680.63	2,865,000.00
05/01/38	130,000.00	4.125%	56,680.63	186,680.63	2,735,000.00
11/01/38	-		53,999.38	53,999.38	2,735,000.00
05/01/39	135,000.00	4.125%	53,999.38	188,999.38	2,600,000.00
11/01/39	-		51,215.00	51,215.00	2,600,000.00
05/01/40	140,000.00	4.125%	51,215.00	191,215.00	2,460,000.00
11/01/40	-		48,327.50	48,327.50	2,460,000.00
05/01/41	145,000.00	4.125%	48,327.50	193,327.50	2,315,000.00
11/01/41	-		45,336.88	45,336.88	2,315,000.00
05/01/42	155,000.00	4.125%	45,336.88	200,336.88	2,160,000.00
11/01/42	-		42,140.00	42,140.00	2,160,000.00
05/01/43	160,000.00	4.300%	42,140.00	202,140.00	2,000,000.00
11/01/43	-		38,700.00	38,700.00	2,000,000.00
05/01/44	165,000.00	4.300%	38,700.00	203,700.00	1,835,000.00
11/01/44	-		35,152.50	35,152.50	1,835,000.00
05/01/45	175,000.00	4.300%	35,152.50	210,152.50	1,660,000.00
11/01/45	-		31,390.00	31,390.00	1,660,000.00
05/01/46	185,000.00	4.300%	31,390.00	216,390.00	1,475,000.00
11/01/46	-		27,412.50	27,412.50	1,475,000.00

Stoneybrook CDD
Series 2022-1 Tax Exempt Special Assessment Revenue Bonds
(Series 2022-1 Project)

Period Ending	Principal	Coupon	Interest	Debt Service	Principal Balance
05/01/47	190,000.00	4.300%	27,412.50	217,412.50	1,285,000.00
11/01/47	-		23,327.50	23,327.50	1,285,000.00
05/01/48	200,000.00	4.300%	23,327.50	223,327.50	1,085,000.00
11/01/48	-		19,027.50	19,027.50	1,085,000.00
05/01/49	210,000.00	4.300%	19,027.50	229,027.50	875,000.00
11/01/49	-		14,512.50	14,512.50	875,000.00
05/01/50	215,000.00	4.300%	14,512.50	229,512.50	660,000.00
11/01/50	-		9,890.00	9,890.00	660,000.00
05/01/51	225,000.00	4.300%	9,890.00	234,890.00	435,000.00
11/01/51	-		5,052.50	5,052.50	435,000.00
05/01/52	235,000.00	4.300%	5,052.50	240,052.50	200,000.00
Total	3,885,000.00		2,695,738.80	6,580,738.80	

**STONEYBROOK
COMMUNITY DEVELOPMENT DISTRICT
DEBT SERVICE FUND BUDGET - SERIES 2022-2 BONDS
FISCAL YEAR 2026**

	Fiscal Year 2025				Proposed
	Adopted Budget FY 2025	Actual through 3/31/25	Projected through 9/30/25	Total Actual & Projected	Budget FY 2026
REVENUES					
Assessment levy: on-roll - gross	\$ 566,111				\$ 566,111
Allowable discounts (4%)	(22,644)				(22,644)
Assessment levy - net	543,467	\$ 441,938	\$ 101,529	\$ 543,467	543,467
Interest	-	11,275	-	11,275	-
Total revenues	543,467	453,213	101,529	554,742	543,467
EXPENDITURES					
Debt Service					
Principal	115,000	-	115,000	115,000	120,000
Interest	427,175	213,588	213,587	427,175	422,000
Total expenditures	542,175	213,588	328,587	542,175	542,000
Excess/(deficiency) of revenues over/(under) expenditures	1,292	239,625	(227,058)	12,567	1,467
Beginning fund balance (unaudited)	534,123	539,959	779,584	539,959	552,526
Ending fund balance (projected)	<u>\$535,415</u>	<u>\$779,584</u>	<u>\$552,526</u>	<u>\$552,526</u>	<u>553,993</u>
Use of fund balance					
Reserve fund					(271,734)
Interest expense - November 1, 2026					(208,300)
Projected fund balance surplus/(deficit) as of September 30, 2026					<u>\$ 73,959</u>

Stoneybrook CDD
Series 2022-2 Taxable Special Assessment Revenue Bonds
(Series 2022-2 Project)

Period Ending	Principal	Coupon	Interest	Debt Service	Principal Balance
11/01/25	-		211,000.00	211,000.00	7,425,000.00
05/01/26	120,000.00	4.500%	211,000.00	331,000.00	7,305,000.00
11/01/26	-		208,300.00	208,300.00	7,305,000.00
05/01/27	125,000.00	4.500%	208,300.00	333,300.00	7,180,000.00
11/01/27	-		205,487.50	205,487.50	7,180,000.00
05/01/28	135,000.00	5.500%	205,487.50	340,487.50	7,045,000.00
11/01/28	-		201,775.00	201,775.00	7,045,000.00
05/01/29	140,000.00	5.500%	201,775.00	341,775.00	6,905,000.00
11/01/29	-		197,925.00	197,925.00	6,905,000.00
05/01/30	150,000.00	5.500%	197,925.00	347,925.00	6,755,000.00
11/01/30	-		193,800.00	193,800.00	6,755,000.00
05/01/31	160,000.00	5.500%	193,800.00	353,800.00	6,595,000.00
11/01/31	-		189,400.00	189,400.00	6,595,000.00
05/01/32	165,000.00	5.500%	189,400.00	354,400.00	6,430,000.00
11/01/32	-		184,862.50	184,862.50	6,430,000.00
05/01/33	175,000.00	5.750%	184,862.50	359,862.50	6,255,000.00
11/01/33	-		179,831.25	179,831.25	6,255,000.00
05/01/34	185,000.00	5.750%	179,831.25	364,831.25	6,070,000.00
11/01/34	-		174,512.50	174,512.50	6,070,000.00
05/01/35	200,000.00	5.750%	174,512.50	374,512.50	5,870,000.00
11/01/35	-		168,762.50	168,762.50	5,870,000.00
05/01/36	210,000.00	5.750%	168,762.50	378,762.50	5,660,000.00
11/01/36	-		162,725.00	162,725.00	5,660,000.00
05/01/37	220,000.00	5.750%	162,725.00	382,725.00	5,440,000.00
11/01/37	-		156,400.00	156,400.00	5,440,000.00
05/01/38	235,000.00	5.750%	156,400.00	391,400.00	5,205,000.00
11/01/38	-		149,643.75	149,643.75	5,205,000.00
05/01/39	250,000.00	5.750%	149,643.75	399,643.75	4,955,000.00
11/01/39	-		142,456.25	142,456.25	4,955,000.00
05/01/40	265,000.00	5.750%	142,456.25	407,456.25	4,690,000.00
11/01/40	-		134,837.50	134,837.50	4,690,000.00
05/01/41	280,000.00	5.750%	134,837.50	414,837.50	4,410,000.00
11/01/41	-		126,787.50	126,787.50	4,410,000.00
05/01/42	295,000.00	5.750%	126,787.50	421,787.50	4,115,000.00
11/01/42	-		118,306.25	118,306.25	4,115,000.00
05/01/43	315,000.00	5.750%	118,306.25	433,306.25	3,800,000.00
11/01/43	-		109,250.00	109,250.00	3,800,000.00
05/01/44	330,000.00	5.750%	109,250.00	439,250.00	3,470,000.00
11/01/44	-		99,762.50	99,762.50	3,470,000.00
05/01/45	350,000.00	5.750%	99,762.50	449,762.50	3,120,000.00
11/01/45	-		89,700.00	89,700.00	3,120,000.00
05/01/46	370,000.00	5.750%	89,700.00	459,700.00	2,750,000.00
11/01/46	-		79,062.50	79,062.50	2,750,000.00

Stoneybrook CDD
Series 2022-2 Taxable Special Assessment Revenue Bonds
(Series 2022-2 Project)

Period Ending	Principal	Coupon	Interest	Debt Service	Principal Balance
05/01/47	395,000.00	5.750%	79,062.50	474,062.50	2,355,000.00
11/01/47	-		67,706.25	67,706.25	2,355,000.00
05/01/48	420,000.00	5.750%	67,706.25	487,706.25	1,935,000.00
11/01/48	-		55,631.25	55,631.25	1,935,000.00
05/01/49	445,000.00	5.750%	55,631.25	500,631.25	1,490,000.00
11/01/49	-		42,837.50	42,837.50	1,490,000.00
05/01/50	470,000.00	5.750%	42,837.50	512,837.50	1,020,000.00
11/01/50	-		29,325.00	29,325.00	1,020,000.00
05/01/51	495,000.00	5.750%	29,325.00	524,325.00	525,000.00
11/01/51	-		15,093.75	15,093.75	525,000.00
05/01/52	525,000.00	5.750%	15,093.75	540,093.75	-
Total	7,540,000.00		7,817,537.50	15,357,537.50	

**STONEYBROOK
COMMUNITY DEVELOPMENT DISTRICT
ENTERPRISE FUND BUDGET - IRRIGATION
FISCAL YEAR 2026**

	Fiscal Year 2025				Proposed Budget FY 2026
	Adopted Budget FY 2025	Actual through 3/31/25	Projected through 9/30/25	Total Actual & Projected	
OPERATING REVENUES					
Assessment levy: on-roll - gross	\$ 131,168				\$ 131,119
Allowable discounts (4%)	(5,247)				(5,245)
Assessment levy - net	125,921	\$ 118,021	\$ 7,900	\$ 125,921	125,874
Direct Bill: Golf Course	59,742	29,871	29,871	59,742	59,704
Irrigation revenue	170,000	73,911	96,089	170,000	170,000
Total operating revenues	355,663	221,803	133,860	355,663	355,578
OPERATING EXPENSES					
Administrative Expenses					
Audit	4,635	-	4,635	4,635	4,635
Accounting*	8,742	4,371	4,371	8,742	8,742
Utility billing	45,000	19,399	23,000	42,399	45,000
Miscellaneous*	3,000	1,921	2,000	3,921	4,000
Total administrative expenses	61,377	25,691	34,006	59,697	62,377
Irrigation services					
Service/permit monitoring contracts	3,000	-	1,000	1,000	1,000
Line repairs/labor	50,000	20,825	25,000	45,825	50,000
Insurance*	15,685	-	15,685	15,685	16,156
Effluent water supply*	114,000	79,023	50,000	129,023	114,000
Electricity	30,000	15,797	15,000	30,797	30,000
Pumps & machinery	15,000	10,528	5,000	15,528	15,000
Depreciation*	40,603	20,302	20,301	40,603	40,603
Personnel	27,000	10,627	13,000	23,627	27,000
Total irrigation services	295,288	157,102	144,986	302,088	293,759
Total operating expenses	356,665	182,793	178,992	361,785	356,136
Operating gain/(loss)	(1,002)	39,010	(45,132)	(6,122)	(558)
NONOPERATING REVENUES/(EXPENSES)					
Interest, penalties & miscellaneous income	100	388	-	388	100
Total non operating revenues/(expenses)	100	388	-	388	100
Change in assets	(902)	39,398	(45,132)	(5,734)	(458)
Total net assets - beginning	287,963	704,633	744,031	704,633	698,899
Total net assets - ending	\$ 287,061	\$ 744,031	\$ 698,899	\$ 698,899	\$ 698,441

* These expense items are considered fixed costs and are offset by assessment levy revenue.

	Assessment Summary			
Type	Units	2025	2026	Total Revenue
On-roll	1,119	\$ 117.22	\$ 117.18	\$ 131,124
Direct Bill: Golf Course	531	112.53	112.44	59,706
				<u>\$ 190,830</u>

**STONEYBROOK
COMMUNITY DEVELOPMENT DISTRICT
DEFINITIONS OF ENTERPRISE FUND - IRRIGATION EXPENDITURES
FISCAL YEAR 2026**

OPERATING EXPENSES

Administrative Expenses

Audit	\$ 4,635
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Pursuant to Florida State Law and the Rules of the Auditor General, the District is required to undertake an independent examination of its books, records and accounting procedures each fiscal year. The District has entered into a contract with Grau & Associates to perform this service.

Accounting*	8,742
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Wrathell, Hunt and Associates, LLC, prepares all financial work related to the Districts' funds (general, debt service and capital projects, etc.). This includes monthly financials, the annual budget and various other items.

Utility billing	45,000
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Utility billing is charged on a base rate of \$3,600 a year for up to the first 250 accounts (plus reimbursable). The District is charged \$1.75 per account per month for additional accounts over 250. The District currently bills 750 accounts.

Miscellaneous*	4,000
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Bank charges and other miscellaneous expenses incurred during the year.

Irrigation services

Service/permit monitoring contracts	1,000
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Covers the costs of a preventative maintenance and water quality/ levels reporting contracts.

Line repairs/labor	50,000
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Covers the costs of labor and outside contractor expense associated with service line, valve and blow off operation and repairs.

Insurance	16,156
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Property insurance on the pumphouse.

Effluent water supply*	114,000
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The cost of receiving a portion of the District's irrigation water requirements from Lee County in the form of effluent water.

Electricity	30,000
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Cost of electricity for operation of Districts' new wells and high service pump station.

Pumps & machinery	15,000
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Covers costs of scheduled and unscheduled repairs and maintenance to the high service pumps, motors, electronics that make up the pump station and new wellfield.

Depreciation*	40,603
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Personnel	27,000
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Total operating expenses	\$ 356,136
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* These expense items are fixed costs and are offset by assessment levy revenue.

**STONEYBROOK
COMMUNITY DEVELOPMENT DISTRICT
PROPOSED ASSESSMENTS**

Bond Designation	Proposed Fiscal Year 2026				Adopted Fiscal Year 2025 Total Assessment
	Series 2022 Debt Service Assessment	O & M Assessment	Irrigation Assessment	Total Assessment	
SF 40/Commercial	\$ -	\$ 676.54	\$ -	\$ 676.54	\$ 676.57
SF 50	635.85	676.54	117.18	1,429.57	1,429.64
SF 60	635.85	676.54	117.18	1,429.57	1,429.64
SF 75	635.85	676.54	117.18	1,429.57	1,429.64
2 ST	635.85	676.54	117.18	1,429.57	1,429.64
6plex	635.85	676.54	117.18	1,429.57	1,429.64