

**STONEYBROOK
COMMUNITY DEVELOPMENT DISTRICT
PROPOSED BUDGET
FISCAL YEAR 2027**

**STONEBROOK
COMMUNITY DEVELOPMENT DISTRICT
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**STONEYBROOK
COMMUNITY DEVELOPMENT DISTRICT
GENERAL FUND BUDGET
FISCAL YEAR 2027**

	Fiscal Year 2026				Proposed Budget FY 2027
	Adopted Budget FY 2026	Actual through 3/31/26	Projected though 9/30/26	Total Actual & Projected	
REVENUES					
Assessment levy - gross	\$ 783,441				\$ 878,385
Allowable discounts (4%)	(15,114)				(15,114)
Assessment levy - net	768,327	\$ 700,415	\$ 67,912	\$ 768,327	863,271
Interest and miscellaneous	20,000	895	10,000	10,895	10,000
Total revenues	<u>788,327</u>	<u>701,310</u>	<u>77,912</u>	<u>779,222</u>	<u>873,271</u>
EXPENDITURES					
Professional & administrative					
Supervisors	12,918	9,832	6,400	16,232	15,918
Management	49,123	24,561	24,562	49,123	49,123
Accounting	4,991	2,495	2,496	4,991	4,991
Assessment roll preparation	13,461	6,731	6,730	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	-	4,300	4,300	4,300
Audit	4,330	-	4,330	4,330	4,330
Legal	35,000	35,254	15,000	50,254	35,000
Engineering	15,000	58,390	10,000	68,390	15,000
Postage	2,000	954	1,046	2,000	2,000
Insurance	6,000	4,758	-	4,758	5,500
Printing and binding	1,700	850	850	1,700	1,700
Legal advertising	2,000	92	-	92	2,000
Contingencies	2,000	3,994	(1,994)	2,000	2,000
Annual district filing fee	175	175	-	175	175
Total professional & administrative	<u>154,698</u>	<u>148,586</u>	<u>76,220</u>	<u>224,806</u>	<u>158,498</u>

**STONEYBROOK
COMMUNITY DEVELOPMENT DISTRICT
GENERAL FUND BUDGET
FISCAL YEAR 2027**

	Fiscal Year 2026				Proposed Budget FY 2027
	Adopted Budget FY 2026	Actual through 3/31/26	Projected though 9/30/26	Total Actual & Projected	
Landscape maintenance					
Other contractual					
Common ground oversite	7,350	127,485	-	127,485	7,350
Personnel services	334,789	161,984	162,000	323,984	344,833
Capital outlay/Lease-mowers/carts/sprayer/truck	36,087	11,451	24,636	36,087	36,087
Blowers/edgers/trimmers etc.	4,500	-	4,500	4,500	4,500
Chemicals	10,000	2,960	7,040	10,000	10,000
Fertilizers	30,000	2,035	27,965	30,000	30,000
Annuals	10,000	7,950	2,050	10,000	10,000
Fuel	10,000	8,400	1,600	10,000	10,000
Irrigation parts	12,800	7,354	5,446	12,800	12,800
Parts and maintenance	12,000	5,291	6,709	12,000	12,000
Horticultural debris and trash disposal	9,600	3,264	6,336	9,600	9,600
Uniforms	5,000	1,540	1,600	3,140	3,200
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	35,000	17,370	17,630	35,000	35,000
Mulch	40,000	22,452	-	22,452	40,000
Plant replacement	5,000	-	5,000	5,000	5,000
Equipment lease - TCF113	-	2,536	-	2,536	-
Storm water management					
Pipe inspections	35,000	-	35,000	35,000	35,000
Conservation area maintenance	40,000	16,250	23,750	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	<u>703,634</u>	<u>420,826</u>	<u>375,266</u>	<u>796,092</u>	<u>711,878</u>
Other fees and charges					
Tax collector	2,895	3,186	750	3,936	2,895
Total other fees and charges	<u>2,895</u>	<u>3,186</u>	<u>750</u>	<u>3,936</u>	<u>2,895</u>
Total expenditures	<u>861,227</u>	<u>572,598</u>	<u>452,236</u>	<u>1,024,834</u>	<u>873,271</u>
Excess/(deficiency) of revenues					
Over/(under) expenditures	(72,900)	128,712	(374,324)	(245,612)	-
Fund balance - beginning	578,679	589,257	717,969	589,257	343,645
Fund balance - ending					
Assigned:					
Assigned - catastrophe response	300,000	300,000	300,000	300,000	121,202
Assigned - working capital	205,779	205,779	205,779	205,779	222,443
Unassigned	-	212,190	(162,134)	(162,134)	-
Fund balance - ending	<u>\$ 505,779</u>	<u>\$ 717,969</u>	<u>\$ 343,645</u>	<u>\$ 343,645</u>	<u>\$ 343,645</u>

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

EXPENDITURES

Professional Services

Supervisors	\$ 15,918
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	4,300
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	5,500
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

Common ground oversite	7,350
Personnel services	344,833
Covers the costs of employee payroll and taxes for the in-house landscape maintenance program.	
Capital outlay/Lease-mowers/carts/sprayer/truck	36,087
Lease payments for mowers and utility carts.	
Blowers/edgers/trimmers etc.	4,500
Covers the costs of annual power tool purchases.	
Chemicals	10,000
Covers the costs of insecticides, herbicides, fungicides etc.	
Fertilizers	30,000
Covers the cost of fertilizers.	
Annuals	10,000
Covers the cost of flower replacements during the course of the year.	
Fuel	10,000
Covers the annual cost of fuel for the department.	
Irrigation parts	12,800
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	9,600
Covers the cost of proper disposal of the departments trash and horticultural debris.	
Uniforms	3,200
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	35,000
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.	
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
Total expenditures	<u>\$ 873,271</u>

**STONEYBROOK
COMMUNITY DEVELOPMENT DISTRICT
ENTERPRISE FUND BUDGET - COMMERCIAL PARCEL
FISCAL YEAR 2027**

	Fiscal Year 2026				Proposed Budget FY 2027
	Adopted Budget FY 2026	Actual through 3/31/26	Projected though 9/30/26	Total Actual & Projected	
OPERATING REVENUES					
Commercial rental					
Duffy's	\$ 179,124	\$ 89,562	\$ 89,562	\$ 179,124	\$ 179,124
Duffy's 2022 % rent	79,216	42,737	36,479	79,216	79,216
Stoneybrook Golf	57,351	30,054	27,297	57,351	57,351
Cam reserves					
Duffy's	14,460	7,230	7,230	14,460	14,460
Stoneybrook Golf	3,876	1,938	1,938	3,876	3,876
Common area maintenance					
Duffy's	59,748	34,506	25,242	59,748	59,748
Stoneybrook Golf	34,404	17,202	17,202	34,404	34,404
Total operating revenues	<u>428,179</u>	<u>223,229</u>	<u>204,950</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	16,748	-	16,748	16,748
Office supplies	250	-	250	250	250
Miscellaneous	6,000	989	5,011	6,000	6,000
Legal	-	-	5,000	5,000	-
Total administrative expenses	<u>27,477</u>	<u>17,737</u>	<u>14,761</u>	<u>32,498</u>	<u>27,498</u>
Operating services					
Property management	16,800	8,400	8,400	16,800	16,800
Electricity	600	221	379	600	600
Repairs & maintenance	75,000	8,420	30,000	38,420	75,000
Irrigation	2,400	891	1,509	2,400	2,400
Building maintenance	35,000	15,636	20,000	35,636	35,000
Hurricane clean-up	5,000	-	5,000	5,000	5,000
Total irrigation services	<u>134,800</u>	<u>33,568</u>	<u>65,288</u>	<u>98,856</u>	<u>134,800</u>
Total operating expenses	<u>162,277</u>	<u>51,305</u>	<u>80,049</u>	<u>131,354</u>	<u>162,298</u>
Operating gain/(loss)	<u>265,902</u>	<u>171,924</u>	<u>124,901</u>	<u>296,825</u>	<u>265,881</u>
NONOPERATING REVENUES/(EXPENSES)					
Transfers out	(104,210)	-	(104,210)	(104,210)	(104,210)
Change in assets	161,692	171,924	20,691	192,615	161,671
Total net assets - beginning	641,410	625,372	797,296	625,372	817,987
Total net assets - ending	<u>\$ 803,102</u>	<u>\$ 797,296</u>	<u>\$ 817,987</u>	<u>\$ 817,987</u>	<u>\$ 979,658</u>

**STONEYBROOK
COMMUNITY DEVELOPMENT DISTRICT
DEBT SERVICE FUND BUDGET - SERIES 2022-1 BONDS
FISCAL YEAR 2027**

	Fiscal Year 2026				Proposed Budget FY 2027
	Adopted Budget FY 2026	Actual through 3/31/26	Projected though 9/30/26	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	\$ 129,612	\$ 9,980	\$ 139,592	139,592
Interest	9,722	3,435	6,287	9,722	6,870
Total revenues	149,314	133,047	16,267	149,314	146,462
EXPENDITURES					
Debt Service					
Principal	85,000	-	85,000	85,000	85,000
Interest	158,805	83,270	75,535	158,805	156,255
Total expenditures	243,805	83,270	160,535	243,805	241,255
Excess/(deficiency) of revenues over/(under) expenditures	(94,491)	49,777	(144,268)	(94,491)	(94,793)
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	9,719	49,777	(40,058)	9,719	9,417
Beginning fund balance (unaudited)	240,804	226,794	276,571	226,794	236,513
Ending fund balance (projected)	<u>\$ 250,523</u>	<u>\$ 276,571</u>	<u>\$236,513</u>	<u>\$ 236,513</u>	<u>245,930</u>
Use of fund balance					
Reserve					(121,901)
Interest expense - November 1, 2027					(76,853)
Projected fund balance surplus/(deficit) as of September 30, 2027					<u>\$ 47,176</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
11/01/26	-		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	3,800,000.00		2,536,933.80	6,336,933.80	

**STONEYBROOK
COMMUNITY DEVELOPMENT DISTRICT
DEBT SERVICE FUND BUDGET - SERIES 2022-2 BONDS
FISCAL YEAR 2027**

	Fiscal Year 2026				Proposed Budget FY 2027
	Adopted Budget FY 2026	Actual through 3/31/26	Projected through 9/30/26	Total Actual & Projected	
REVENUES					
Assessment levy: on-roll - gross	\$ 566,111				\$ 566,111
Allowable discounts (4%)	(22,644)				(22,644)
Assessment levy - net	543,467	\$ 504,616	\$ 38,851	\$ 543,467	543,467
Interest	-	9,563	-	9,563	-
Total revenues	543,467	514,179	38,851	553,030	543,467
EXPENDITURES					
Debt Service					
Principal	120,000	-	120,000	120,000	125,000
Interest	422,000	211,000	211,000	422,000	416,600
Total expenditures	542,000	211,000	331,000	542,000	541,600
Excess/(deficiency) of revenues over/(under) expenditures	1,467	303,179	(292,149)	11,030	1,867
Beginning fund balance (unaudited)	552,526	566,975	870,154	566,975	578,005
Ending fund balance (projected)	553,993	870,154	578,005	578,005	579,872
Use of fund balance					
Reserve fund					(271,734)
Interest expense - November 1, 2027					(205,488)
Projected fund balance surplus/(deficit) as of September 30, 2027					\$ 102,650

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

Period Ending	Principal	Coupon	Interest	Debt Service	Principal Balance
11/01/26	-		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	7,305,000.00		6,968,362.50	14,273,362.50	

**STONEYBROOK
COMMUNITY DEVELOPMENT DISTRICT
ENTERPRISE FUND BUDGET - IRRIGATION
FISCAL YEAR 2027**

	Fiscal Year 2026				Proposed Budget FY 2027
	Adopted Budget FY 2026	Actual through 3/31/26	Projected though 9/30/26	Total Actual & Projected	
OPERATING REVENUES					
Assessment levy: on-roll - gross	\$ 131,119				\$ 245,791
Allowable discounts (4%)	(5,245)				(9,832)
Assessment levy - net	125,874	\$ 116,881	\$ 8,993	\$ 125,874	235,959
Direct bill: golf course	59,704	29,871	29,833	59,704	111,942
Irrigation revenue	170,000	95,622	95,000	190,622	210,000
Total operating revenues	355,578	242,374	133,826	376,200	557,901
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	20,358	23,000	43,358	45,000
Miscellaneous*	4,000	2,099	2,000	4,099	4,000
Total administrative expenses	62,377	26,828	34,006	60,834	62,377
Irrigation services					
Service/permit monitoring contracts	1,000	9,223	1,000	10,223	1,000
Line repairs/labor	50,000	32,968	25,000	57,968	50,000
Insurance*	16,156	-	16,156	16,156	16,641
Effluent water supply*	114,000	133,426	134,000	267,426	275,000
Electricity	30,000	14,614	15,000	29,614	30,000
Pumps & machinery	15,000	6,042	7,500	13,542	15,000
Depreciation*	40,603	41,442	-	41,442	41,442
Personnel	27,000	10,627	13,000	23,627	27,000
Total irrigation services	293,759	248,342	211,656	459,998	456,083
Total operating expenses	356,136	275,170	245,662	520,832	518,460
Operating gain/(loss)	(558)	(32,796)	(111,836)	(144,632)	39,441
NONOPERATING REVENUES/(EXPENSES)					
Interest, penalties & miscellaneous income	100	162	-	162	100
Total non operating revenues/(expenses)	100	162	-	162	100
Change in assets	(458)	(32,634)	(111,836)	(144,470)	39,541
Total net assets - beginning	698,899	613,234	580,600	613,234	468,764
Total net assets - ending	\$ 698,441	\$ 580,600	\$ 468,764	\$ 468,764	\$ 508,305

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

Type	Assessment Summary			
	Units	2026	2027	Total Revenue
On-roll	1,119	\$ 117.18	\$ 219.65	\$ 245,788
Direct Bill: Golf Course	531	112.44	210.81	111,940
				<u>\$ 357,728</u>

**STONEYBROOK
COMMUNITY DEVELOPMENT DISTRICT
DEFINITIONS OF ENTERPRISE FUND - IRRIGATION EXPENDITURES
FISCAL YEAR 2027**

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	16,641
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Property insurance on the pumphouse.

Effluent water supply*	275,000
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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*	41,442
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Personnel	27,000
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Total operating expenses	<u>\$ 518,460</u>
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* These expense items are fixed costs and are offset by assessment levy revenue.

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

	Fiscal Year 2026					Proposed Budget FY 2027
	Adopted Budget FY 2026	Actual through 3/31/26	Projected through 9/30/26	Total Actual & Projected Expenditures	Total Actual & Projected Less Adopted Budget Increase/(Decrease)	
REVENUES						
Consolidated						
Administrative	\$ -	\$ 1,567	\$ -	\$ 1,567	\$ 1,567	\$ -
Golf course	4,023,220	678,664	3,391,808	4,070,472	47,252	4,792,880
Pro shop	135,577	21,237	114,340	135,577	-	145,524
Concession	163,352	20,225	143,127	163,352	-	148,300
Total consolidated revenues	<u>4,322,149</u>	<u>721,693</u>	<u>3,649,275</u>	<u>4,370,968</u>	<u>48,819</u>	<u>5,086,704</u>
Cost of sales						
Consolidated						
Pro shop	95,595	11,088	84,507	95,595	-	85,851
Concession	44,216	6,785	37,431	44,216	-	46,400
Total consolidated cost of sales	<u>139,811</u>	<u>17,873</u>	<u>121,938</u>	<u>139,811</u>	<u>-</u>	<u>132,251</u>
Gross consolidated earnings	<u>4,182,338</u>	<u>703,820</u>	<u>3,527,337</u>	<u>4,231,157</u>	<u>48,819</u>	<u>4,954,453</u>
Expenses						
Consolidated						
Administrative	562,509	88,942	489,555	578,497	15,988	615,905
Concession	88,998	11,261	77,818	89,079	81	91,898
Golf course	1,912,491	159,971	1,758,071	1,918,042	5,551	1,912,491
Pro shop	1,084,995	92,047	992,948	1,084,995	-	1,111,052
Total consolidated expenses	<u>3,648,993</u>	<u>352,221</u>	<u>3,318,392</u>	<u>3,670,613</u>	<u>21,620</u>	<u>3,731,346</u>
NONOPERATING REVENUES/(EXPENSES)						
Interest (Series 2014: actual and accrued)	(42,173)	(6,008)	(19,395)	(25,403)	16,770	(19,892)
Total other financing sources/(uses)	<u>(42,173)</u>	<u>(6,008)</u>	<u>(19,395)</u>	<u>(25,403)</u>	<u>16,770</u>	<u>(19,892)</u>
Change in assets	491,172	345,591	189,550	535,141	43,969	1,203,215
Total net assets - beginning	<u>3,372,311</u>	<u>5,010,133</u>	<u>5,355,724</u>	<u>5,010,133</u>		<u>5,545,274</u>
Total net assets - ending	<u>\$ 3,863,483</u>	<u>\$ 5,355,724</u>	<u>\$ 5,545,274</u>	<u>\$ 5,545,274</u>		<u>\$ 6,748,489</u>

**STONEYBROOK
COMMUNITY DEVELOPMENT DISTRICT
ENTERPRISE FUND BUDGET - GOLF
Fiscal Year 2025**

	Fiscal Year 2026					Proposed Budget FY 2027
	Adopted Budget FY 2026	Actual through 3/31/26	Projected through 9/30/26	Total Actual & Projected Expenditures	Total Actual & Projected Less Adopted Budget Increase/(Decrease)	
REVENUES						
Administrative						
Other	\$ -	\$ 716	\$ -	\$ 716	\$ 716	\$ -
Interest & miscellaneous	-	851	-	851	851	-
Total administrative revenues	-	1,567	-	1,567	1,567	-
EXPENSES						
Administrative						
Debt service						
Principal (see balance sheet)						
Legal	3,500	-	3,500	3,500	-	3,500
Placeholder (hide this line)						
Cdd Scholarship	1,000	-	1,000	1,000	-	1,000
A/C maintenance	1,500	-	1,500	1,500	-	1,500
Audit	5,886	-	5,886	5,886	-	5,886
Building maintenance	70,000	3,030	66,970	70,000	-	70,000
Copy machine lease	7,920	195	7,725	7,920	-	7,920
Fire alarm (cart barn)	1,045	-	1,045	1,045	-	1,045
Depreciation	198,000	38,868	159,132	198,000	-	198,000
Insurance	120,000	13,272	106,728	120,000	-	120,000
Management fee	49,000	4,083	44,917	49,000	-	49,000
ForeUp software charges	-	15,882	-	15,882	15,882	49,000
Pest control	2,004	167	1,837	2,004	-	3,000
Meeting expenses, travel expenses	1,500	1,496	4	1,500	-	2,400
Postage	3,000	-	3,000	3,000	-	3,000
Taxes	250	356	-	356	106	250
Window cleaning	300	-	300	300	-	1,800
Utilities (Electricity paid to FP&L)	5,000	-	5,000	5,000	-	6,000
Utilities (Water paid to Duffy's)	600	-	600	600	-	600
CAM (paid to TAQ)	28,884	-	28,884	28,884	-	28,884
Lease (paid to TAQ)	54,732	8,199	46,533	54,732	-	54,732
Trustee fees	5,388	3,394	1,994	5,388	-	5,388
Dissemination agent	1,000	-	1,000	1,000	-	1,000
Arbitrage rebate calculation	2,000	-	2,000	2,000	-	2,000
Total administrative expenses	562,509	88,942	489,555	578,497	15,988	615,905
Net administrative earnings	(562,509)	(87,375)	(489,555)	(576,930)	(14,421)	(615,905)

**STONEYBROOK
COMMUNITY DEVELOPMENT DISTRICT
ENTERPRISE FUND BUDGET - GOLF
Fiscal Year 2025**

	Fiscal Year 2026					Proposed Budget FY 2027
	Adopted Budget FY 2026	Actual through 3/31/26	Projected through 9/30/26	Total Actual & Projected Expenditures	Total Actual & Projected Less Adopted Budget Increase/(Decrease)	
REVENUES						
Concession						
Food sales	29,797	3,352	26,445	29,797	-	25,000
Food cart sales	5,900	-	5,900	5,900	-	4,500
Beer sales	86,120	13,836	72,284	86,120	-	71,100
Beer cart sales	7,535	-	7,535	7,535	-	15,500
Soft beverage sales	26,550	3,037	23,513	26,550	-	22,900
Soft beverage cart sales	7,450	-	7,450	7,450	-	9,300
Total concession revenues	<u>163,352</u>	<u>20,225</u>	<u>143,127</u>	<u>163,352</u>	<u>-</u>	<u>148,300</u>
Cost of goods sold						
Concession						
Food	10,400	1,704	8,696	10,400	-	12,850
Beer	24,350	3,263	21,087	24,350	-	23,000
Soft beverage	9,466	1,818	7,648	9,466	-	10,550
Total cost of goods sold	<u>44,216</u>	<u>6,785</u>	<u>37,431</u>	<u>44,216</u>	<u>-</u>	<u>46,400</u>
Gross concession earnings	<u>119,136</u>	<u>13,440</u>	<u>105,696</u>	<u>119,136</u>	<u>-</u>	<u>101,900</u>
EXPENSES						
Concession						
Beverage cart lease	4,800	-	4,800	4,800	-	7,200
Equipment repair	1,300	-	1,300	1,300	-	1,800
Licenses & permits	834	-	834	834	-	834
Payroll concession	65,520	10,017	55,503	65,520	-	65,520
Payroll taxes/concession	10,544	871	9,673	10,544	-	10,544
Pay related 401(k)	-	81	-	81	81	-
Supplies	6,000	292	5,708	6,000	-	6,000
Total concession expenses	<u>88,998</u>	<u>11,261</u>	<u>77,818</u>	<u>89,079</u>	<u>81</u>	<u>91,898</u>
Net concession earnings	<u>30,138</u>	<u>2,179</u>	<u>27,878</u>	<u>30,057</u>	<u>(81)</u>	<u>10,002</u>

**STONEYBROOK
COMMUNITY DEVELOPMENT DISTRICT
ENTERPRISE FUND BUDGET - GOLF
Fiscal Year 2025**

	Fiscal Year 2026					Proposed Budget FY 2027
	Adopted Budget FY 2026	Actual through 3/31/26	Projected through 9/30/26	Total Actual & Projected Expenditures	Total Actual & Projected Less Adopted Budget Increase/(Decrease)	
REVENUES						
Golf Course						
Annual pass	120,500	6,000	114,500	120,500	-	225,000
Green fees + cart	3,620,185	547,755	3,072,430	3,620,185	-	4,010,000
Public green fees - TT	-	46,372	-	46,372	46,372	-
Range fees	240,574	71,980	168,594	240,574	-	511,000
Club rentals	20,300	3,477	16,823	20,300	-	19,150
Handicaps	4,850	300	4,550	4,850	-	6,350
Lake ball	2,580	-	2,580	2,580	-	2,580
Irrigation - Stoney Master	431	-	431	431	-	1,200
SB jr golf	4,800	-	4,800	4,800	-	8,600
Contract Instructors	9,000	1,900	7,100	9,000	-	9,000
Miscellaneous	-	880	-	880	880	-
Total golf course	<u>4,023,220</u>	<u>678,664</u>	<u>3,391,808</u>	<u>4,070,472</u>	<u>47,252</u>	<u>4,792,880</u>
Pro Shop						
Bags & accessories	15,100	797	14,303	15,100	-	15,100
Balls	39,013	11,803	27,210	39,013	-	44,500
Clubs	5,019	380	4,639	5,019	-	3,500
Gloves	14,600	1,541	13,059	14,600	-	14,600
Headwear	16,924	1,520	15,404	16,924	-	16,924
Ladies wear	9,790	354	9,436	9,790	-	16,400
Mens wear	23,341	3,942	19,399	23,341	-	24,800
Shoes	11,790	900	10,890	11,790	-	9,700
Total pro shop	<u>135,577</u>	<u>21,237</u>	<u>114,340</u>	<u>135,577</u>	<u>-</u>	<u>145,524</u>
Total revenues	<u>4,158,797</u>	<u>699,901</u>	<u>3,506,148</u>	<u>4,206,049</u>	<u>47,252</u>	<u>4,938,404</u>
Cost of goods sold						
Pro shop						
Bags & accessories	9,500	2,325	7,175	9,500	-	9,500
Balls	30,074	9,936	20,138	30,074	-	23,800
Clubs	4,898	(113)	5,011	4,898	-	2,220
Gloves	7,430	874	6,556	7,430	-	7,430
Headwear	10,205	595	9,610	10,205	-	10,205
Ladies wear	9,498	(229)	9,727	9,498	-	9,500
Mens wear	17,961	(1,686)	19,647	17,961	-	18,000
Shoes	8,033	(614)	8,647	8,033	-	7,200
Discounts earned	(2,004)	-	(2,004)	(2,004)	-	(2,004)
Total cost of goods sold	<u>95,595</u>	<u>11,088</u>	<u>84,507</u>	<u>95,595</u>	<u>-</u>	<u>85,851</u>
Gross earnings	<u>4,063,202</u>	<u>688,813</u>	<u>3,421,641</u>	<u>4,110,454</u>	<u>47,252</u>	<u>4,852,553</u>

**STONEYBROOK
COMMUNITY DEVELOPMENT DISTRICT
ENTERPRISE FUND BUDGET - GOLF
Fiscal Year 2025**

	Fiscal Year 2026					Proposed Budget FY 2027
	Adopted Budget FY 2026	Actual through 3/31/26	Projected through 9/30/26	Total Actual & Projected Expenditures	Total Actual & Projected Less Adopted Budget Increase/(Decrease)	
	EXPENSES					
Pro shop						
Advertising	12,000	-	12,000	12,000	-	12,000
Alarm	6,693	262	6,431	6,693	-	6,693
Association dues	2,300	-	2,300	2,300	-	2,800
Bank charges	2,500	469	2,031	2,500	-	2,500
Credit card charges	152,754	2,949	149,805	152,754	-	72,000
Cart lease	157,836	19,052	138,784	157,836	-	234,816
Cart maintenance	5,000	1,522	3,478	5,000	-	7,500
Cash over/short	-	(165)	165	-	-	-
Commission	6,964	-	6,964	6,964	-	-
Electric cart barn	13,201	2,457	10,744	13,201	-	13,201
Equipment repair/maintenance	996	-	996	996	-	996
Handicap system/GHIN	3,702	-	3,702	3,702	-	3,702
Internet access	1,584	718	866	1,584	-	1,584
License/permits	476	275	201	476	-	476
Office supplies	1,238	-	1,238	1,238	-	1,238
Payroll	504,880	52,271	452,609	504,880	-	504,880
Payroll taxes & fees	79,603	4,545	75,058	79,603	-	79,603
Pay related group insurance	49,446	3,874	45,572	49,446	-	49,446
Pay related 401k match	6,032	1,594	4,438	6,032	-	6,032
Printing	285	-	285	285	-	285
Range	30,000	-	30,000	30,000	-	56,000
Repairs & maintenance	855	-	855	855	-	6,000
Scorecards/pencils	9,000	-	9,000	9,000	-	9,300
Storage unit	972	-	972	972	-	-
Supplies	10,500	147	10,353	10,500	-	10,500
Telephone	2,500	741	1,759	2,500	-	2,500
Towels	5,184	392	4,792	5,184	-	7,200
Trash removal	7,200	841	6,359	7,200	-	10,200
Uniforms	5,000	-	5,000	5,000	-	6,000
Water & sewer	744	103	641	744	-	1,800
Website	5,550	-	5,550	5,550	-	1,800
Total pro shop	1,084,995	92,047	992,948	1,084,995	-	1,111,052

**STONEYBROOK
COMMUNITY DEVELOPMENT DISTRICT
ENTERPRISE FUND BUDGET - GOLF
Fiscal Year 2025**

	Fiscal Year 2026					Proposed Budget FY 2027
	Adopted Budget FY 2026	Actual through 3/31/26	Projected through 9/30/26	Total Actual & Projected Expenditures	Total Actual & Projected Less Adopted Budget Increase/(Decrease)	
Golf course						
Alarm	260	130	130	260	-	260
Association dues & seminars	11,200	206	10,994	11,200	-	11,200
Building maintenance	7,000	227	6,773	7,000	-	7,000
Chemicals	107,000	24,719	82,281	107,000	-	107,000
Contract labor	14,172	366	13,806	14,172	-	14,172
Cart path fill	3,000	2,448	552	3,000	-	3,000
Electricity maintenance bldg	6,000	558	5,442	6,000	-	6,000
Equipment Lease JLG/American Pride	18,000	1,661	16,339	18,000	-	18,000
Equipment Lease Toro 112 (FY 2019)	-	880	-	880	880	-
Equipment Lease - GE Capital Toro Equip (cap)	3,000	234	2,766	3,000	-	3,000
Equipment Lease-TCF Toro Lease 114	10,150	6,576	3,574	10,150	-	10,150
Equipment Lease-TCF Toro Lease 117	29,004	(2,417)	31,421	29,004	-	29,004
Equipment Lease-TCF Toro Lease 118	96,057	7,977	88,080	96,057	-	96,057
Equipment Lease- Hunington Lease 309	10,860	880	9,980	10,860	-	10,860
New lease-to replace lease 114	54,655	-	54,655	54,655	-	54,655
Interest – bridges	25,000	-	25,000	25,000	-	25,000
Equipment rental	3,000	1,023	1,977	3,000	-	3,000
Equipment repair	72,000	3,343	68,657	72,000	-	72,000
Fertilizer	136,000	21,912	114,088	136,000	-	136,000
Fuels/lubricants \$4.00 avg/gal	48,000	3,084	44,916	48,000	-	48,000
Fuel sales*	(864)	-	(864)	(864)	-	(864)
Golf service	21,000	-	21,000	21,000	-	21,000
Irrigation water	78,000	4,984	73,016	78,000	-	78,000
Irrigation repairs	18,000	658	17,342	18,000	-	18,000
License/permits	528	-	528	528	-	528
Mulch/pinestraw	16,000	-	16,000	16,000	-	16,000
Office supplies	4,956	-	4,956	4,956	-	4,956
Payroll	856,180	55,359	800,821	856,180	-	856,180
Payroll taxes & fees	145,742	9,870	135,872	145,742	-	145,742
Pay related group insurance	90,525	7,415	83,110	90,525	-	90,525
Pay related 401k match	15,000	1,833	13,167	15,000	-	15,000
Labor & benefits (Irrigation fund)*	(53,136)	(4,428)	(48,708)	(53,136)	-	(53,136)
Labor & benefits (Common area maint.)*	(25,572)	(2,084)	(23,488)	(25,572)	-	(25,572)
Ball field maintenance*	(15,750)	(1,667)	(14,083)	(15,750)	-	(15,750)
BMP/Safety (EPA req.)	9,600	850	8,750	9,600	-	9,600
Postage	-	32	-	32	32	-
Small tools	5,000	-	5,000	5,000	-	5,000
Sod	8,000	-	8,000	8,000	-	8,000
Supplies	10,500	1,862	8,638	10,500	-	10,500

**STONEYBROOK
COMMUNITY DEVELOPMENT DISTRICT
ENTERPRISE FUND BUDGET - GOLF
Fiscal Year 2025**

	Fiscal Year 2026					
	Adopted Budget FY 2026	Actual through 3/31/26	Projected through 9/30/26	Total Actual & Projected Expenditures	Total Actual & Projected Less Adopted Budget Increase/(Decrease)	Proposed Budget FY 2027
Golf course (continued)						
Telephone	5,820	1,046	4,774	5,820	-	5,820
Top dressing	20,004	-	20,004	20,004	-	20,004
Trash removal	16,800	828	15,972	16,800	-	16,800
Trees & shrubs	3,000	-	3,000	3,000	-	3,000
Tree trimming	3,000	7,639	-	7,639	4,639	3,000
Tree removal	3,000	-	3,000	3,000	-	3,000
Uniforms	10,500	934	9,566	10,500	-	10,500
Wash rack maintenance	6,300	500	5,800	6,300	-	6,300
Water & sewer	6,000	533	5,467	6,000	-	6,000
Total golf course	1,912,491	159,971	1,758,071	1,918,042	5,551	1,912,491

**STONEYBROOK
COMMUNITY DEVELOPMENT DISTRICT
ENTERPRISE FUND BUDGET - GOLF
Fiscal Year 2025**

	Fiscal Year 2026					Proposed Budget FY 2027
	Adopted Budget FY 2026	Actual through 3/31/26	Projected through 9/30/26	Total Actual & Projected Expenditures	Total Actual & Projected Less Adopted Budget Increase/(Decrease)	
Total golf course & pro shop expenses	2,997,486	252,018	2,751,019	3,003,037	5,551	3,023,543
Net golf course & pro shop earnings	1,065,716	436,795	670,622	1,107,417	41,701	1,829,010
Total revenues	4,322,149	721,693	3,649,275	4,370,968	48,819	5,086,704
Total cost of goods sold	139,811	17,873	121,938	139,811	-	132,251
Total expenses	3,648,993	352,221	3,318,392	3,670,613	21,620	3,731,346
NONOPERATING REVENUES/(EXPENSES)						
Interest (Series 2014: actual and accrued)	(42,173)	(6,008)	(19,395)	(25,403)	16,770	(19,892)
Total other financing sources/(uses)	(42,173)	(6,008)	(19,395)	(25,403)	16,770	(19,892)
Change in assets	491,172	345,591	189,550	535,141	43,969	1,203,215
Total net assets - beginning	3,226,191	5,010,133	5,355,724	5,010,133		5,545,274
Total net assets - ending	<u>\$ 3,717,363</u>	<u>\$ 5,355,724</u>	<u>\$ 5,545,274</u>	<u>\$ 5,545,274</u>		<u>\$ 6,748,489</u>

*These items were reflected as revenues in prior years; however, they are now presented as contra expenses.

**STONEYBROOK
COMMUNITY DEVELOPMENT DISTRICT
ENTERPRISE FUND BUDGET - GOLF (MONTHLY ESTIMATES)
FISCAL YEAR 2026**

	Proposed Budget Oct '26	Proposed Budget Nov '26	Proposed Budget Dec '26	Proposed Budget Jan '27	Proposed Budget Feb '26	Proposed Budget Mar '27	Proposed Budget Apr '27	Proposed Budget May '26	Proposed Budget Jun '27	Proposed Budget Jul '27	Proposed Budget Aug '27	Proposed Budget Sep '27	Proposed Budget FY 2026
REVENUES													
Consolidated													
Golf course	\$ 300,205	\$ 440,357	\$ 500,850	\$ 727,302	\$ 730,937	\$ 796,065	\$ 595,771	\$ 205,073	\$ 134,219	\$ 129,155	\$ 114,146	\$ 118,800	\$ 4,792,880
Pro shop	14,450	13,040	14,300	13,630	19,325	21,400	17,500	9,475	5,820	5,583	5,183	5,818	145,524
Concession	12,800	13,500	14,800	16,600	18,000	19,600	16,600	10,700	7,500	7,300	5,500	5,400	148,300
Total consolidated revenues	<u>327,455</u>	<u>466,897</u>	<u>529,950</u>	<u>757,532</u>	<u>768,262</u>	<u>837,065</u>	<u>629,871</u>	<u>225,248</u>	<u>147,539</u>	<u>142,038</u>	<u>124,829</u>	<u>130,018</u>	<u>5,086,704</u>
Cost of sales													
Consolidated													
Pro shop	8,938	9,863	5,963	7,263	11,558	7,758	7,358	10,588	2,598	2,413	9,263	2,288	85,851
Concession	4,000	4,350	5,000	5,250	5,650	5,400	5,000	3,750	2,250	2,250	1,750	1,750	46,400
Total consolidated cost of sales	<u>12,938</u>	<u>14,213</u>	<u>10,963</u>	<u>12,513</u>	<u>17,208</u>	<u>13,158</u>	<u>12,358</u>	<u>14,338</u>	<u>4,848</u>	<u>4,663</u>	<u>11,013</u>	<u>4,038</u>	<u>132,251</u>
Gross consolidated earnings	<u>314,517</u>	<u>452,684</u>	<u>518,987</u>	<u>745,019</u>	<u>751,054</u>	<u>823,907</u>	<u>617,513</u>	<u>210,910</u>	<u>142,691</u>	<u>137,375</u>	<u>113,816</u>	<u>125,980</u>	<u>4,954,453</u>
Expenses													
Consolidated													
Administrative	193,879	74,991	34,993	35,326	35,404	35,492	34,011	35,261	34,011	34,011	34,013	34,513	615,905
Concession	7,101	7,101	8,564	7,101	7,101	9,398	7,101	8,564	7,101	7,101	8,564	7,101	91,898
Golf course	194,706	172,358	173,822	141,649	134,534	183,498	145,113	156,930	163,419	146,099	133,309	167,054	1,912,491
Pro shop	120,149	81,235	103,011	87,589	87,985	92,640	86,709	108,263	84,828	84,093	96,489	78,061	1,111,052
Total consolidated expenses	<u>515,835</u>	<u>335,685</u>	<u>320,390</u>	<u>271,665</u>	<u>265,024</u>	<u>321,028</u>	<u>272,934</u>	<u>309,018</u>	<u>289,359</u>	<u>271,304</u>	<u>272,375</u>	<u>286,729</u>	<u>3,731,346</u>
NONOPERATING REVENUES/(EXPENSES)													
Interest (Series 2014: actual and accrued)	(2,071)	(2,071)	(2,071)	(2,071)	(2,071)	(2,071)	(2,071)	(1,079)	(1,079)	(1,079)	(1,079)	(1,079)	(19,892)
Total other financing sources/(uses)	<u>(2,071)</u>	<u>(2,071)</u>	<u>(2,071)</u>	<u>(2,071)</u>	<u>(2,071)</u>	<u>(2,071)</u>	<u>(2,071)</u>	<u>(1,079)</u>	<u>(1,079)</u>	<u>(1,079)</u>	<u>(1,079)</u>	<u>(1,079)</u>	<u>(19,892)</u>
Change in assets	(203,389)	114,928	196,526	471,283	483,959	500,808	342,508	(99,187)	(147,747)	(135,008)	(159,638)	(161,828)	1,203,215
Total net assets - beginning	5,545,274	5,341,885	5,456,813	5,653,339	6,124,622	6,608,581	7,109,389	7,451,897	7,352,710	7,204,963	7,069,955	6,910,317	5,545,274
Total net assets - ending	<u>\$5,341,885</u>	<u>\$5,456,813</u>	<u>\$5,653,339</u>	<u>\$6,124,622</u>	<u>\$6,608,581</u>	<u>\$7,109,389</u>	<u>\$7,451,897</u>	<u>\$7,352,710</u>	<u>\$7,204,963</u>	<u>\$7,069,955</u>	<u>\$6,910,317</u>	<u>\$6,748,489</u>	<u>\$ 6,748,489</u>

**STONEBROOK
COMMUNITY DEVELOPMENT DISTRICT
ENTERPRISE FUND BUDGET - GOLF (MONTHLY ESTIMATES)
FISCAL YEAR 2026**

	Proposed Budget Oct '26	Proposed Budget Nov '26	Proposed Budget Dec '26	Proposed Budget Jan '27	Proposed Budget Feb '26	Proposed Budget Mar '27	Proposed Budget Apr '27	Proposed Budget May '26	Proposed Budget Jun '27	Proposed Budget Jul '27	Proposed Budget Aug '27	Proposed Budget Sep '27	Proposed Budget FY 2026
EXPENSES													
Administrative													
Legal	291	291	291	291	292	292	292	292	292	292	292	292	3,500
Cdd Scholarship	-	-	-	-	-	-	-	1,000	-	-	-	-	1,000
A/C maintenance	500	-	-	-	-	500	-	-	-	-	-	500	1,500
Audit	981	981	981	981	981	981	-	-	-	-	-	-	5,886
Building maintenance	30,000	40,000	-	-	-	-	-	-	-	-	-	-	70,000
Copy machine lease	660	660	660	660	660	660	660	660	660	660	660	660	7,920
Fire alarm (cart barn)	25	25	25	360	435	25	25	25	25	25	25	25	1,045
Depreciation	16,500	16,500	16,500	16,500	16,500	16,500	16,500	16,500	16,500	16,500	16,500	16,500	198,000
Insurance	120,000	-	-	-	-	-	-	-	-	-	-	-	120,000
Management fee	4,083	4,083	4,084	4,083	4,084	4,083	4,083	4,083	4,083	4,083	4,084	4,084	49,000
ForeUp software charges	4,083	4,083	4,084	4,083	4,084	4,083	4,083	4,083	4,083	4,083	4,084	4,084	49,000
Pest control	250	250	250	250	250	250	250	250	250	250	250	250	3,000
Meeting expenses, travel expenses	200	200	200	200	200	200	200	200	200	200	200	200	2,400
Postage	250	250	250	250	250	250	250	250	250	250	250	250	3,000
Taxes	-	-	-	-	-	-	-	250	-	-	-	-	250
Window cleaning	150	150	150	150	150	150	150	150	150	150	150	150	1,800
Utilities (Electricity paid to FP&L)	500	500	500	500	500	500	500	500	500	500	500	500	6,000
Utilities (Water paid to Duffy's)	50	50	50	50	50	50	50	50	50	50	50	50	600
CAM (paid to TAQ)	2,407	2,407	2,407	2,407	2,407	2,407	2,407	2,407	2,407	2,407	2,407	2,407	28,884
Lease (paid to TAQ)	4,561	4,561	4,561	4,561	4,561	4,561	4,561	4,561	4,561	4,561	4,561	4,561	54,732
Trustee fees	5,388	-	-	-	-	-	-	-	-	-	-	-	5,388
Dissemination agent	1,000	-	-	-	-	-	-	-	-	-	-	-	1,000
Arbitrage rebate calculation	2,000	-	-	-	-	-	-	-	-	-	-	-	2,000
Total administrative expenses	193,879	74,991	34,993	35,326	35,404	35,492	34,011	35,261	34,011	34,011	34,013	34,513	615,905
Net administrative earnings	(193,879)	(74,991)	(34,993)	(35,326)	(35,404)	(35,492)	(34,011)	(35,261)	(34,011)	(34,011)	(34,013)	(34,513)	(615,905)

**STONEYBROOK
COMMUNITY DEVELOPMENT DISTRICT
ENTERPRISE FUND BUDGET - GOLF (MONTHLY ESTIMATES)
FISCAL YEAR 2026**

	Proposed Budget Oct '26	Proposed Budget Nov '26	Proposed Budget Dec '26	Proposed Budget Jan '27	Proposed Budget Feb '26	Proposed Budget Mar '27	Proposed Budget Apr '27	Proposed Budget May '26	Proposed Budget Jun '27	Proposed Budget Jul '27	Proposed Budget Aug '27	Proposed Budget Sep '27	Proposed Budget FY 2026
REVENUES													
Concession													
Food sales	1,500	2,200	3,500	3,500	3,500	3,000	3,000	1,500	900	1,000	700	700	25,000
Food cart sales	300	300	300	600	600	600	600	300	300	200	200	200	4,500
Beer sales	8,000	8,000	8,000	8,000	8,000	8,000	8,000	5,100	3,000	3,000	2,000	2,000	71,100
Beer cart sales	1,000	1,000	1,000	1,500	2,000	2,000	2,000	1,000	1,000	1,000	1,000	1,000	15,500
Soft beverage sales	1,500	1,500	1,500	2,000	2,900	4,500	2,000	2,000	1,500	1,500	1,000	1,000	22,900
Soft beverage cart sales	500	500	500	1,000	1,000	1,500	1,000	800	800	600	600	500	9,300
Total concession revenues	12,800	13,500	14,800	16,600	18,000	19,600	16,600	10,700	7,500	7,300	5,500	5,400	148,300
Cost of goods sold													
Concession													
Food	750	1,100	1,750	1,750	1,750	1,500	1,500	750	500	500	500	500	12,850
Beer	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,000	1,000	1,000	750	750	23,000
Soft beverage	750	750	750	1,000	1,400	1,400	1,000	1,000	750	750	500	500	10,550
Total cost of goods sold	4,000	4,350	5,000	5,250	5,650	5,400	5,000	3,750	2,250	2,250	1,750	1,750	46,400
Gross concession earnings	8,800	9,150	9,800	11,350	12,350	14,200	11,600	6,950	5,250	5,050	3,750	3,650	101,900
EXPENSES													
Concession													
Beverage cart lease	600	600	600	600	600	600	600	600	600	600	600	600	7,200
Equipment repair	150	150	150	150	150	150	150	150	150	150	150	150	1,800
Licenses & permits	-	-	-	-	-	834	-	-	-	-	-	-	834
Payroll concession	5,040	5,040	6,300	5,040	5,040	6,300	5,040	6,300	5,040	5,040	6,300	5,040	65,520
Payroll taxes/concession	811	811	1,014	811	811	1,014	811	1,014	811	811	1,014	811	10,544
Placeholder (hide this line)													
Supplies	500	500	500	500	500	500	500	500	500	500	500	500	6,000
Total concession expenses	7,101	7,101	8,564	7,101	7,101	9,398	7,101	8,564	7,101	7,101	8,564	7,101	91,898
Net concession earnings	1,699	2,049	1,236	4,249	5,249	4,802	4,499	(1,614)	(1,851)	(2,051)	(4,814)	(3,451)	10,002

**STONEYBROOK
COMMUNITY DEVELOPMENT DISTRICT
ENTERPRISE FUND BUDGET - GOLF (MONTHLY ESTIMATES)
FISCAL YEAR 2026**

	Proposed Budget Oct '26	Proposed Budget Nov '26	Proposed Budget Dec '26	Proposed Budget Jan '27	Proposed Budget Feb '26	Proposed Budget Mar '27	Proposed Budget Apr '27	Proposed Budget May '26	Proposed Budget Jun '27	Proposed Budget Jul '27	Proposed Budget Aug '27	Proposed Budget Sep '27	Proposed Budget FY 2026
REVENUES													
Golf Course													
Annual pass	15,000	15,000	15,000	25,000	25,000	25,000	25,000	20,000	15,000	15,000	15,000	15,000	225,000
Green fees + cart	250,000	390,000	450,000	635,000	635,000	700,000	500,000	150,000	85,000	80,000	65,000	70,000	4,010,000
Range fees	32,000	32,000	32,000	60,000	65,000	65,000	65,000	32,000	32,000	32,000	32,000	32,000	511,000
Club rentals	1,500	1,500	2,000	2,500	2,500	2,500	2,500	1,500	750	750	750	400	19,150
Handicaps	400	500	500	2,000	600	700	500	300	250	200	200	200	6,350
Lake ball	205	257	250	302	337	365	271	173	119	105	96	100	2,580
Irrigation - Stoney Master	100	100	100	100	100	100	100	100	100	100	100	100	1,200
SB jr golf	250	250	250	1,650	1,650	1,650	1,650	250	250	250	250	250	8,600
Contract Instructors	750	750	750	750	750	750	750	750	750	750	750	750	9,000
Total golf course	300,205	440,357	500,850	727,302	730,937	796,065	595,771	205,073	134,219	129,155	114,146	118,800	4,792,880
Pro Shop													
Bags & accessories	4,000	1,950	1,750	1,505	1,450	1,500	1,100	650	425	350	320	100	15,100
Balls	4,000	4,500	4,500	5,000	5,000	7,000	5,000	2,500	1,500	1,500	1,500	2,500	44,500
Clubs	150	150	150	150	1,000	1,000	150	150	150	150	150	150	3,500
Gloves	1,000	1,200	1,350	1,250	1,850	1,450	1,725	1,200	1,150	1,050	725	650	14,600
Headwear	2,750	1,690	1,750	1,625	2,025	2,450	1,825	975	545	483	438	368	16,924
Ladies wear	800	800	800	800	3,000	3,000	1,000	800	800	800	800	800	16,400
Mens wear	1,500	2,500	2,500	1,800	3,500	3,500	3,500	2,000	1,000	1,000	1,000	1,000	24,800
Shoes	250	250	1,500	1,500	1,500	1,500	1,200	1,000	250	250	250	250	9,700
Total pro shop	14,450	13,040	14,300	13,630	19,325	21,400	17,500	9,475	5,820	5,583	5,183	5,818	145,524
Total revenues	314,655	453,397	515,150	740,932	750,262	817,465	613,271	214,548	140,039	134,738	119,329	124,618	4,938,404
Cost of goods sold													
Pro shop													
Bags & accessories	2,000	800	800	2,000	800	800	800	300	300	300	300	300	9,500
Balls	2,500	2,500	2,500	2,500	2,500	3,500	3,500	1,500	700	700	700	700	23,800
Clubs	80	80	80	80	500	500	500	80	80	80	80	80	2,220
Gloves	725	800	925	850	925	900	850	425	330	250	250	200	7,430
Headwear	1,500	1,150	925	1,100	1,200	1,325	975	650	455	350	300	275	10,205
Ladies wear	800	400	400	400	1,500	400	400	2,000	400	400	2,000	400	9,500
Mens wear	1,500	2,500	500	500	2,500	500	500	4,000	500	500	4,000	500	18,000
Shoes	-	1,800	-	-	1,800	-	-	1,800	-	-	1,800	-	7,200
Discounts earned	(167)	(167)	(167)	(167)	(167)	(167)	(167)	(167)	(167)	(167)	(167)	(167)	(2,004)
Total cost of goods sold	8,938	9,863	5,963	7,263	11,558	7,758	7,358	10,588	2,598	2,413	9,263	2,288	85,851
Gross earnings	305,717	443,534	509,187	733,669	738,704	809,707	605,913	203,960	137,441	132,325	110,066	122,330	4,852,553

**STONEYBROOK
COMMUNITY DEVELOPMENT DISTRICT
ENTERPRISE FUND BUDGET - GOLF (MONTHLY ESTIMATES)
FISCAL YEAR 2026**

	Proposed Budget Oct '26	Proposed Budget Nov '26	Proposed Budget Dec '26	Proposed Budget Jan '27	Proposed Budget Feb '26	Proposed Budget Mar '27	Proposed Budget Apr '27	Proposed Budget May '26	Proposed Budget Jun '27	Proposed Budget Jul '27	Proposed Budget Aug '27	Proposed Budget Sep '27	Proposed Budget FY 2026
EXPENSES													
Pro shop													
Advertising	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	12,000
Alarm	77	77	77	2,000	77	77	2,000	77	77	2,000	77	77	6,693
Association dues			1,000	-	-	-	-	1,800	-	-	-	-	2,800
Bank charges			2,500	-	-	-	-	-	-	-	-	-	2,500
Credit card charges	6,000	6,000	6,000	6,000	6,000	6,000	6,000	6,000	6,000	6,000	6,000	6,000	72,000
Cart lease	19,568	19,568	19,568	19,568	19,568	19,568	19,568	19,568	19,568	19,568	19,568	19,568	234,816
Cart maintenance	500	500	500	1,000	1,000	1,000	1,000	1,000	250	250	250	250	7,500
Electric cart barn	1,016	1,183	1,037	1,436	1,336	1,517	1,098	921	889	877	877	1,014	13,201
Equipment repair/maintenance	95	71	95	71	95	71	95	71	95	71	95	71	996
Handicap system/GHIN	55	68	67	81	333	97	72	2,816	31	29	26	27	3,702
Internet access	132	132	132	132	132	132	132	132	132	132	132	132	1,584
License/permits	-	-	-	476	-	-	-	-	-	-	-	-	476
Office supplies	95	95	95	476	95	95	95	-	48	48	48	48	1,238
Payroll	41,784	38,049	52,226	38,857	38,857	46,071	38,857	50,666	40,536	38,857	44,511	35,609	504,880
Payroll taxes & fees	6,727	5,934	8,408	5,934	5,934	7,417	5,934	8,157	6,526	5,733	7,166	5,733	79,603
Pay related group insurance	4,178	3,686	5,223	3,686	3,686	4,607	3,686	5,067	4,054	3,561	4,451	3,561	49,446
Pay related 401k match	464	464	580	464	464	580	464	580	464	464	580	464	6,032
Printing	-	-	95	-	-	-	-	-	-	95	-	95	285
Range	30,000	1,000	1,000	1,000	6,000	1,000	1,000	6,000	1,000	1,000	6,000	1,000	56,000
Repairs & maintenance	500	500	500	500	500	500	500	500	500	500	500	500	6,000
Scorecards/pencils	2,500	200	200	200	200	200	2,500	200	200	2,500	200	200	9,300
Supplies	1,500	750	750	750	750	750	750	750	1,500	750	750	750	10,500
Telephone	208	208	208	208	208	208	208	208	208	208	208	212	2,500
Towels	600	600	600	600	600	600	600	600	600	600	600	600	7,200
Trash removal	850	850	850	850	850	850	850	850	850	850	850	850	10,200
Uniforms	2,000	-	-	2,000	-	-	-	1,000	-	1,000	-	-	6,000
Water & sewer	150	150	150	150	150	150	150	150	150	150	150	150	1,800
Website	150	150	150	150	150	150	150	150	150	150	150	150	1,800
Total pro shop	120,149	81,235	103,011	87,589	87,985	92,640	86,709	108,263	84,828	84,093	96,489	78,061	1,111,052

**STONEYBROOK
COMMUNITY DEVELOPMENT DISTRICT
ENTERPRISE FUND BUDGET - GOLF (MONTHLY ESTIMATES)
FISCAL YEAR 2026**

	Proposed Budget Oct '26	Proposed Budget Nov '26	Proposed Budget Dec '26	Proposed Budget Jan '27	Proposed Budget Feb '26	Proposed Budget Mar '27	Proposed Budget Apr '27	Proposed Budget May '26	Proposed Budget Jun '27	Proposed Budget Jul '27	Proposed Budget Aug '27	Proposed Budget Sep '27	Proposed Budget FY 2026
Golf course													
Alarm	-	-	65	-	-	65	-	-	65	-	-	65	260
Association dues & seminars	1,540	1,706	1,261	270	2,751	222	250	520	550	730	200	1,200	11,200
Building maintenance	7,000	-	-	-	-	-	-	-	-	-	-	-	7,000
Chemicals	27,000	10,000	5,000	5,000	5,000	23,000	5,000	7,000	5,000	5,000	5,000	5,000	107,000
Contract labor	350	850	1,150	1,772	350	1,150	350	2,000	1,000	3,700	350	1,150	14,172
Cart path fill	1,500	-	-	-	-	-	1,500	-	-	-	-	-	3,000
Electricity maintenance bldg	500	500	500	500	500	500	500	500	500	500	500	500	6,000
Equipment Lease JLG/American Pride	1,500	1,500	1,500	1,500	1,500	1,500	1,500	1,500	1,500	1,500	1,500	1,500	18,000
Equipment Lease - GE Capital Toro Equip (cap)	250	250	250	250	250	250	250	250	250	250	250	250	3,000
Equipment Lease-TCF Toro Lease 114	3,550	3,300	3,300	-	-	-	-	-	-	-	-	-	10,150
Equipment Lease-TCF Toro Lease 117	2,417	2,417	2,417	2,417	2,417	2,417	2,417	2,417	2,417	2,417	2,417	2,417	29,004
Equipment Lease-TCF Toro Lease 118	8,277	7,980	7,980	7,980	7,980	7,980	7,980	7,980	7,980	7,980	7,980	7,980	96,057
Equipment Lease- Hunington Lease 309	1,180	880	880	880	880	880	880	880	880	880	880	880	10,860
New lease-to replace lease 114	-	-	-	6,295	6,045	6,045	6,045	6,045	6,045	6,045	6,045	6,045	54,655
Interest – bridges	-	12,500	-	-	-	-	-	12,500	-	-	-	-	25,000
Equipment rental	3,000	-	-	-	-	-	-	-	-	-	-	-	3,000
Equipment repair	6,000	6,000	6,000	6,000	6,000	6,000	6,000	6,000	6,000	6,000	6,000	6,000	72,000
Fertilizer	3,000	3,000	28,000	3,000	3,000	28,000	3,000	3,000	28,000	3,000	3,000	28,000	136,000
Fuels/lubricants \$4.00 avg/gal	4,000	4,000	4,000	4,000	4,000	4,000	4,000	4,000	4,000	4,000	4,000	4,000	48,000
Fuel sales*	(96)	(48)	(96)	(48)	(96)	(48)	(96)	(48)	(96)	(48)	(96)	(48)	(864)
Golf service	2,000	9,000	2,000	1,000	1,000	800	800	1,000	800	800	800	1,000	21,000
Irrigation water	7,000	7,000	7,000	7,000	7,000	7,000	7,000	7,000	5,000	5,000	5,000	7,000	78,000
Irrigation repairs	1,500	1,500	1,500	1,500	1,500	1,500	1,500	1,500	1,500	1,500	1,500	1,500	18,000
License/permits	-	-	-	-	240	-	-	-	48	240	-	-	528
Mulch/pinestraw	-	16,000	-	-	-	-	-	-	-	-	-	-	16,000
Office supplies	1,600	600	1,700	192	96	96	192	96	96	96	96	96	4,956
Payroll	75,483	64,756	77,601	72,153	65,526	72,153	72,153	68,702	71,873	75,541	68,702	71,537	856,180
Payroll taxes & fees	12,814	11,089	13,155	12,278	11,169	12,278	12,278	11,723	12,233	12,823	11,723	12,179	145,742
Pay related group insurance	7,959	6,888	8,171	7,626	6,938	7,626	7,626	7,281	7,598	7,965	7,282	7,565	90,525
Pay related 401k match	1,250	1,250	1,250	1,250	1,250	1,250	1,250	1,250	1,250	1,250	1,250	1,250	15,000
Labor & benefits (Irrigation fund)*	(4,428)	(4,428)	(4,428)	(4,428)	(4,428)	(4,428)	(4,428)	(4,428)	(4,428)	(4,428)	(4,428)	(4,428)	(53,136)
Labor & benefits (Common area maint.)*	(2,131)	(2,131)	(2,131)	(2,131)	(2,131)	(2,131)	(2,131)	(2,131)	(2,131)	(2,131)	(2,131)	(2,131)	(25,572)
Ball field maintenance*	(1,750)	(1,750)	(1,750)	(1,750)	(1,750)	(1,750)	(1,750)	(1,750)	(1,750)	(1,750)	(1,750)	(1,750)	(15,750)
BMP/Safety (EPA req.)	800	800	800	800	800	800	800	800	800	800	800	800	9,600
Small tools	5,000	-	-	-	-	-	-	-	-	-	-	-	5,000
Sod	3,000	-	-	-	-	-	-	5,000	-	-	-	-	8,000
Supplies	875	875	875	875	875	875	875	875	875	875	875	875	10,500
Telephone	485	485	485	485	485	485	485	485	485	485	485	485	5,820
Top dressing	1,962	1,558	1,962	1,558	1,962	1,558	1,962	1,558	1,654	1,654	1,654	962	20,004
Trash removal	1,400	1,400	1,400	1,400	1,400	1,400	1,400	1,400	1,400	1,400	1,400	1,400	16,800
Trees & shrubs	250	250	250	250	250	250	250	250	250	250	250	250	3,000
Tree trimming	3,000	-	-	-	-	-	-	-	-	-	-	-	3,000
Tree removal	3,000	-	-	-	-	-	-	-	-	-	-	-	3,000
Uniforms	1,644	1,356	750	750	750	750	750	750	750	750	750	750	10,500
Wash rack maintenance	525	525	525	525	525	525	525	525	525	525	525	525	6,300
Water & sewer	500	500	500	500	500	500	500	500	500	500	500	500	6,000
Total golf course	194,706	172,358	173,822	141,649	134,534	183,498	145,113	156,930	163,419	146,099	133,309	167,054	1,912,491

**STONEBROOK
COMMUNITY DEVELOPMENT DISTRICT
ENTERPRISE FUND BUDGET - GOLF (MONTHLY ESTIMATES)
FISCAL YEAR 2026**

	Proposed Budget Oct '26	Proposed Budget Nov '26	Proposed Budget Dec '26	Proposed Budget Jan '27	Proposed Budget Feb '26	Proposed Budget Mar '27	Proposed Budget Apr '27	Proposed Budget May '26	Proposed Budget Jun '27	Proposed Budget Jul '27	Proposed Budget Aug '27	Proposed Budget Sep '27	Proposed Budget FY 2026
Total golf course & pro shop expenses	314,855	253,593	276,833	229,238	222,519	276,138	231,822	265,193	248,247	230,192	229,798	245,115	3,023,543
Net golf course & pro shop earnings	(9,138)	189,941	232,354	504,431	516,185	533,569	374,091	(61,233)	(110,806)	(97,867)	(119,732)	(122,785)	1,829,010
Total revenues	327,455	466,897	529,950	757,532	768,262	837,065	629,871	225,248	147,539	142,038	124,829	\$ 130,018	5,086,704
Total cost of goods sold	12,938	14,213	10,963	12,513	17,208	13,158	12,358	14,338	4,848	4,663	11,013	4,038	132,251
Total expenses	515,835	335,685	320,390	271,665	265,024	321,028	272,934	309,018	289,359	271,304	272,375	286,729	3,731,346
NONOPERATING REVENUES/(EXPENSES)													
Interest (Series 2014: actual and accrued)	(2,071)	(2,071)	(2,071)	(2,071)	(2,071)	(2,071)	(2,071)	(1,079)	(1,079)	(1,079)	(1,079)	(1,079)	(19,892)
Total other financing sources/(uses)	(2,071)	(2,071)	(2,071)	(2,071)	(2,071)	(2,071)	(2,071)	(1,079)	(1,079)	(1,079)	(1,079)	(1,079)	(19,892)
Change in assets	(203,389)	114,928	196,526	471,283	483,959	500,808	342,508	(99,187)	(147,747)	(135,008)	(159,638)	(161,828)	1,203,215
Total net assets - beginning	5,545,274	5,341,885	5,456,813	5,653,339	6,124,622	6,608,581	7,109,389	7,451,897	7,352,710	7,204,963	7,069,955	6,910,317	5,545,274
Total net assets - ending	\$5,341,885	\$5,456,813	\$5,653,339	\$6,124,622	\$6,608,581	\$7,109,389	\$7,451,897	\$7,352,710	\$7,204,963	\$7,069,955	\$6,910,317	\$6,748,489	\$ 6,748,489

*These items were reflected as revenues in prior years; however, they are now presented as contra expenses.

**STONEBROOK
COMMUNITY DEVELOPMENT DISTRICT
AMORTIZATION SCHEDULE
SERIES 2014 GOLF COURSE REVENUE BONDS**

Period Ending	Principal	Coupon	Interest	Debt Service
05/01/14	\$ -	7.000%	\$ 59,500	\$ 59,500
11/01/14	-		59,500	59,500
05/01/15	75,000	7.000%	59,500	134,500
11/01/15	-		56,875	56,875
05/01/16	80,000	7.000%	56,875	136,875
11/01/16	-		54,075	54,075
05/01/17	85,000	7.000%	54,075	139,075
11/01/17	-		51,100	51,100
05/01/18	90,000	7.000%	51,100	141,100
11/01/18	-		47,950	47,950
05/01/19	100,000	7.000%	47,950	147,950
11/01/19	-		44,450	44,450
05/01/20	105,000	7.000%	44,450	149,450
11/01/20	-		40,775	40,775
05/01/21	110,000	7.000%	40,775	150,775
11/01/21	-		36,925	36,925
05/01/22	120,000	7.000%	36,925	156,925
11/01/22	-		32,725	32,725
05/01/23	130,000	7.000%	32,725	162,725
11/01/23	-		28,175	28,175
05/01/24	140,000	7.000%	28,175	168,175
11/01/24	-		23,275	23,275
05/01/25	150,000	7.000%	23,275	173,275
11/01/25	-		18,025	18,025
05/01/26	160,000	7.000%	18,025	178,025
11/01/26	-		12,425	12,425
05/01/27	170,000	7.000%	12,425	182,425
11/01/27	-		6,475	6,475
05/01/28	185,000	7.000%	6,475	191,475
	<u>\$ 1,700,000</u>		<u>\$ 1,085,000</u>	<u>\$ 2,785,000</u>

**STONEYBROOK
COMMUNITY DEVELOPMENT DISTRICT
PROPOSED ASSESSMENTS**

Bond Designation	Proposed Fiscal Year 2027				Adopted Fiscal Year 2026 Total Assessment
	Series 2022 Debt Service Assessment	O & M Assessment	Irrigation Assessment	Total Assessment	
SF 40/Commercial	\$ -	\$ 758.54	\$ -	\$ 758.54	\$ 676.55
SF 50	635.85	758.54	219.65	1,614.04	1,429.58
SF 60	635.85	758.54	219.65	1,614.04	1,429.58
SF 75	635.85	758.54	219.65	1,614.04	1,429.58
2 ST	635.85	758.54	219.65	1,614.04	1,429.58
6plex	635.85	758.54	219.65	1,614.04	1,429.58