

*Stonebrier
Community Development District*

May 14, 2026

Agenda Package

2005 PAN AM CIRCLE, SUITE 300
TAMPA, FLORIDA 33607

CLEAR PARTNERSHIPS



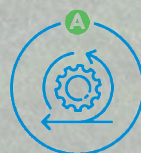
COLLABORATION



LEADERSHIP



EXCELLENCE



ACCOUNTABILITY



RESPECT

Stonebrier Community Development District

Board of Supervisors

Analina Medina, Chairman
Michael Kiely, Vice Chairperson
Joseph Traugott, Assistant Secretary
Kristyn Fada, Assistant Secretary
Hari Joshi, Assistant Secretary

District Staff

Mark Vega, District Manager
Ryan Dugan, District Counsel
Vasili Kostakis, District Engineer
John Fowler, Field Service Manager
Natasha Sowani, District Accountant
Diana Kapatsyna, District Admin

Regular Meeting Agenda

Thursday, May 14, 2026, at 6:00 p.m.

The Regular Meeting of the **Stonebrier Community Development District** will be held on **May 14, 2026 at 6:00 p.m. at the Heritage Harbor Clubhouse, 19502 Heritage Harbor Parkway, Lutz, FL 33558.**

THE REGULAR MEETING OF BOARD OF SUPERVISORS

1. CALL TO ORDER/ROLL CALL

2. PUBLIC COMMENTS

(Each individual has the opportunity to comment and is limited to three (3) minutes for such comment)

3. STAFF REPORTS

A. District Accountant Snapshot

B. Aquatics Inspection Report

C. Field Inspection Report

D. Landscape Report

E. District Engineer

F. District Counsel

G. District Manager

i. Reminder of Form 1 Submission Requirements

4. BUSINESS ITEMS

A. Consideration of Resolution 2026-07; Approving Proposed Budget and Setting Public Hearing

B. Announcing the Number of Qualified Registered Voters in the District - #1257

C. Acceptance of FY 2025 Audit

D. Selection of Audit Committee and Setting First Audit Committee Meeting

5. CONSENT AGENDA

A. Consideration of Minutes from the Meeting held on April 9, 2026 *(under separate cover)*

B. Consideration of March 2026 Check Register

6. SUPERVISOR REQUEST

A. Palm Tree Lighting

B. Newsletter Article Topics

7. BOARD OF SUPERVISORS REQUESTS AND COMMENTS

8. ADJOURNMENT

STONEBRIER COMMUNITY DEVELOPMENT DISTRICT

Financial Snapshot May 6, 2026

- **Current Cash Balances:**
 - Bank United Operating: \$130,527.39
 - BankUnited MM: \$1,482,981.23
- **Assessment collections:**
 - We received a tax distribution of \$9,726.41 on 4/8/26. If we receive another distribution in May it will be later this week or early next week.
 - We are 100% fully collected on the tax roll
- **Audit – FY 2025:**
 - The Final 2025 audit was finalized on 4/29/26 and filed with the state on the same day.
 - This was a clean audit with no findings.
- **Expenses:**
 - Current expenses make up 49% of the annual budget through the end of April 2026
 - Total expenses for the first 7 months are approximately \$307,500. This figure may change as we finalize the April financials. This puts your average monthly burn rate of approximately \$43,900 per month.
 - April financials will be distributed to the board by April 20th



Stonebrier CDD Aquatics

Inspection Date:

5/5/2026 1:28 PM

Prepared by:

Matt Goldrick

Account Manager

STEADFAST OFFICE:

WWW.STEADFASTENV.COM
813-836-7940

Inspection Report

SITE: B1

Condition: Excellent ✓Great Good Poor Mixed Condition Improving



Comments:

Any filamentous algae present is decayed and needs time or rain to fully break down. Technicians will monitor for new growth and re-treat if needed. Grasses present on the exposed banks are terrestrial and will not survive when water levels rise.

<u>WATER:</u>	<input checked="" type="checkbox"/> Clear	Turbid	Tannic
<u>ALGAE:</u>	N/A	Subsurface Filamentous	<input checked="" type="checkbox"/> Surface Filamentous
		Planktonic	Cyanobacteria
<u>GRASSES:</u>	N/A	<input checked="" type="checkbox"/> Minimal	Moderate Substantial
<u>NUISANCE SPECIES OBSERVED:</u>			
	Torpedo Grass	Pennywort	Babytears Chara
	Hydrilla	Slender Spikerush	<input checked="" type="checkbox"/> Other: Terrestrial

SITE: B2

Condition: Excellent Great ✓Good Poor Mixed Condition Improving



Comments:

Evidence of previous treatment on the exposed areas is present. It appears another round is needed now that new growth has appeared. A technician will re-treat during an upcoming maintenance event. Early signs of either pennywort or spatterdock are showing offshore. In-water applications will be done for these as well. No algae observed.

<u>WATER:</u>	<input checked="" type="checkbox"/> Clear	Turbid	Tannic
<u>ALGAE:</u>	<input checked="" type="checkbox"/> N/A	Subsurface Filamentous	Surface Filamentous
		Planktonic	Cyanobacteria
<u>GRASSES:</u>	N/A	<input checked="" type="checkbox"/> Minimal	Moderate Substantial
<u>NUISANCE SPECIES OBSERVED:</u>			
	Torpedo Grass	Pennywort	Babytears Chara
	Hydrilla	<input checked="" type="checkbox"/> Slender Spikerush	<input checked="" type="checkbox"/> Other: Terrestrial

Inspection Report

SITE: C

Condition: Excellent Great ✓Good Poor Mixed Condition Improving



Comments:

Minor nuisance grass growth by the water's edge. Ongoing treatments will continue.
Terrestrial grasses have covered the exposed shallow section.
No algae observed.

<u>WATER:</u>	<input checked="" type="checkbox"/> Clear	Turbid	Tannic
<u>ALGAE:</u>	<input checked="" type="checkbox"/> N/A	Subsurface Filamentous	Surface Filamentous
		Planktonic	Cyanobacteria
<u>GRASSES:</u>	N/A	<input checked="" type="checkbox"/> Minimal	Moderate Substantial
<u>NUISANCE SPECIES OBSERVED:</u>			
	Torpedo Grass	Pennywort	Babytears Chara
	Hydrilla	<input checked="" type="checkbox"/> Slender Spikerush	<input checked="" type="checkbox"/> Other: Terrestrial

SITE: D1

Condition: Excellent Great ✓Good Poor Mixed Condition Improving



Comments:

Mixed nuisance growth on the shoreline and in the water. Treatments for slender spikerush will continue. Offshore treatments via amphibious vehicle can be done for floating weeds and algae. We may have need of it elsewhere on property so I will add this to the schedule.

<u>WATER:</u>	<input checked="" type="checkbox"/> Clear	Turbid	Tannic
<u>ALGAE:</u>	N/A	Subsurface Filamentous	<input checked="" type="checkbox"/> Surface Filamentous
		Planktonic	Cyanobacteria
<u>GRASSES:</u>	N/A	Minimal	<input checked="" type="checkbox"/> Moderate Substantial
<u>NUISANCE SPECIES OBSERVED:</u>			
	Torpedo Grass	Pennywort	Babytears Chara
	Hydrilla	<input checked="" type="checkbox"/> Slender Spikerush	<input checked="" type="checkbox"/> Other: Spatterdock

Inspection Report

SITE: H1

Condition: Excellent Great Good Poor Mixed Condition Improving



Comments:

Any algae present is decayed and in need of rain to clear out. Follow-ups will be done if needed.
No nuisance grass observed.

<u>WATER:</u>	<input checked="" type="checkbox"/> Clear	Turbid	Tannic
<u>ALGAE:</u>	N/A	Subsurface Filamentous	<input checked="" type="checkbox"/> Surface Filamentous
		Planktonic	Cyanobacteria
<u>GRASSES:</u>	<input checked="" type="checkbox"/> N/A	Minimal	Moderate Substantial
<u>NUISANCE SPECIES OBSERVED:</u>			
	Torpedo Grass	Pennywort	Babytears Chara
	Hydrilla	Slender Spikerush	Other:

SITE: H2

Condition: Excellent Great Good Poor Mixed Condition Improving



Comments:

Previous treatments of pre-emergents are still working as terrestrial grasses have not encroached here as much as other ponds. Monitoring will continue until the ponds start holding water again.

<u>WATER:</u>	<input checked="" type="checkbox"/> Clear	Turbid	Tannic
<u>ALGAE:</u>	<input checked="" type="checkbox"/> N/A	Subsurface Filamentous	Surface Filamentous
		Planktonic	Cyanobacteria
<u>GRASSES:</u>	N/A	<input checked="" type="checkbox"/> Minimal	Moderate Substantial
<u>NUISANCE SPECIES OBSERVED:</u>			
	Torpedo Grass	Pennywort	Babytears Chara
	Hydrilla	Slender Spikerush	<input checked="" type="checkbox"/> Other: Terrestrial

Inspection Report

SITE: T8

Condition: Excellent Great Good Poor Mixed Condition Improving



Comments:

This pond is holding a surprising amount of water and nuisance grasses are taking full advantage of it. An herbicide application next visit should begin clearing them quickly.
No algae observed.

<u>WATER:</u>	<input checked="" type="checkbox"/> Clear	Turbid	Tannic
<u>ALGAE:</u>	<input checked="" type="checkbox"/> N/A	Subsurface Filamentous	Surface Filamentous
		Planktonic	Cyanobacteria
<u>GRASSES:</u>	N/A	<input checked="" type="checkbox"/> Minimal	Moderate Substantial
<u>NUISANCE SPECIES OBSERVED:</u>			
Torpedo Grass	Pennywort	Babytears	Chara
Hydrilla	<input checked="" type="checkbox"/> Slender Spikerush	Other:	

SITE: U

Condition: Excellent Great Good Poor Mixed Condition Improving



Comments:

No algae or nuisance grass observed. Routine monitoring and treatment as needed will continue.

<u>WATER:</u>	<input checked="" type="checkbox"/> Clear	Turbid	Tannic
<u>ALGAE:</u>	<input checked="" type="checkbox"/> N/A	Subsurface Filamentous	Surface Filamentous
		Planktonic	Cyanobacteria
<u>GRASSES:</u>	<input checked="" type="checkbox"/> N/A	Minimal	Moderate Substantial
<u>NUISANCE SPECIES OBSERVED:</u>			
Torpedo Grass	Pennywort	Babytears	Chara
Hydrilla	Slender Spikerush	Other:	

Inspection Report

SITE: U1

Condition: Excellent Great Good Poor Mixed Condition Improving



Comments:

No algae or nuisance grass observed. Routine monitoring and treatment as needed will continue.

<u>WATER:</u>	<input checked="" type="checkbox"/> Clear	<input type="checkbox"/> Turbid	<input type="checkbox"/> Tannic
<u>ALGAE:</u>	<input checked="" type="checkbox"/> N/A	<input type="checkbox"/> Subsurface Filamentous	<input type="checkbox"/> Surface Filamentous
		<input type="checkbox"/> Planktonic	<input type="checkbox"/> Cyanobacteria
<u>GRASSES:</u>	<input checked="" type="checkbox"/> N/A	<input type="checkbox"/> Minimal	<input type="checkbox"/> Moderate
			<input type="checkbox"/> Substantial
<u>NUISANCE SPECIES OBSERVED:</u>			
	<input type="checkbox"/> Torpedo Grass	<input type="checkbox"/> Pennywort	<input type="checkbox"/> Babytears
	<input type="checkbox"/> Hydrilla	<input type="checkbox"/> Slender Spikerush	<input type="checkbox"/> Other:
			<input type="checkbox"/> Chara

SITE: Z

Condition: Excellent Great Good Poor Mixed Condition Improving



Comments:

it appears the benthic algae has cleared again. Technicians know it likes to flare up and always come prepared to treat. Patches of nuisance grasses present at the water's edge. These will continue to be treated.

<u>WATER:</u>	<input checked="" type="checkbox"/> Clear	<input type="checkbox"/> Turbid	<input type="checkbox"/> Tannic
<u>ALGAE:</u>	<input checked="" type="checkbox"/> N/A	<input type="checkbox"/> Subsurface Filamentous	<input type="checkbox"/> Surface Filamentous
		<input type="checkbox"/> Planktonic	<input type="checkbox"/> Cyanobacteria
<u>GRASSES:</u>	<input type="checkbox"/> N/A	<input checked="" type="checkbox"/> Minimal	<input type="checkbox"/> Moderate
			<input type="checkbox"/> Substantial
<u>NUISANCE SPECIES OBSERVED:</u>			
	<input type="checkbox"/> Torpedo Grass	<input type="checkbox"/> Pennywort	<input type="checkbox"/> Babytears
	<input type="checkbox"/> Hydrilla	<input checked="" type="checkbox"/> Slender Spikerush	<input type="checkbox"/> Other:
			<input type="checkbox"/> Chara

MANAGEMENT SUMMARY



Waterways are in a unique state right now. An historic drought combined with a hearty start to growing season are creating optimal conditions for vegetative and algal growth. Many invasive aquatic plants require very little water to thrive. Now that daily temperatures are holding in the 80's, any bit of rain is bringing rapid growth. These conditions have also begun raising water temperatures to ideal algal bloom range. Many ponds are basically large, hot puddles of standing water. With nothing to replenish ponds, full algae blooms can appear in under 72 hours and may not decay within the normal 7-10 days when treated. All technicians are running seasonal mixes for these conditions. The continued use of phosphorous abatement products in these mixes will slowly build potency in ponds and help keep rapid algal growth under control.

Fair pond conditions today, nothing is raising any immediate concern. I'm seeing more and more that well-established ponds (like these) are not experiencing seasonal algal blooms. I suspect it's from the drought not pushing in new nutrients to feed the algae. Technicians will be ready when the drought ends and blooms start appearing more frequently.

Nuisance grasses have continued to chase the receding water. Many ponds have bands of decayed grass with new growth beneath it. This allows techs to see what needs to be sprayed. They have also been treating exposed banks with pre-emergents to get a head start on rapid summer growth.

RECOMMENDATIONS

Continue to treat ponds for algae, administer follow-ups to ponds experiencing extended decay times.

Administer treatments to any nuisance grasses growing along exposed shorelines and within beneficial plants.

Continue to apply treatment to overgrown littoral areas.

Avoid over treating ponds, to prevent fish kills or toxic blooms.

Stay alert for debris items that find their way to the pond's shore.

Thank you for choosing Steadfast Environmental!

MAINTENANCE AREA



Stonebrier CDD
Sunlake Blvd, Lutz, FL

Gate Code:





Printed: Apr 29, 2026
30435 Commerce Drive Unit 102, San Antonio, FL 33576
Phone: 844-347-0702
Fax: 813-501-1432

Daily Logs List

Apr 20, 2026

Job: SE1836 Stonebrier D1, K, U Erosion
Title: Erosion Repair
Added By: Matt Goldrick

Log Notes:

Repaired three areas of erosion around MESs. Fill and rip rap. Repaired one washout on pond U

Weather Conditions:

Mostly sunny

Mon, Apr 20, 2026, 1:33 PM



Wind: 13 mph
Humidity: 89%
Total Precip: 0"

Attachments: 5





Printed: Apr 29, 2026
30435 Commerce Drive Unit 102, San Antonio, FL 33576
Phone: 844-347-0702
Fax: 813-501-1432

Daily Logs List

Apr 23, 2026

Job: SE1838 Fountain #1 RGB Controller Replacement

Title:

Added By: Lee Smith

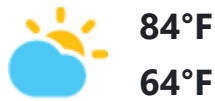
Log Notes:

RGB controller replaced for fountain #1. Lights are now operating properly and matching with other fountains.

Weather Conditions:

Partly cloudy

Thu, Apr 23, 2026, 10:40 AM



Wind: 6 mph
Humidity: 82%
Total Precip: 0"

Attachments: 10





Printed: Apr 29, 2026
30435 Commerce Drive Unit 102, San Antonio, FL 33576
Phone: 844-347-0702
Fax: 813-501-1432

Daily Logs List

Apr 20, 2026

Job: SE1837 - Pond T6 Erosion Repair

Title: Erosion Repair

Added By: Matt Goldrick

Log Notes:

Repaired one washout. Fill, mat, and sod

Weather Conditions:

Mostly sunny

Mon, Apr 20, 2026, 1:33 PM



84°F

62°F

Wind: 13 mph

Humidity: 89%

Total Precip: 0"

Attachments: 3





Stonebrier CDD

Field Inspection Report - April 2026

Tuesday, April 28 2026

27 Items Identified

27 Items Incomplete

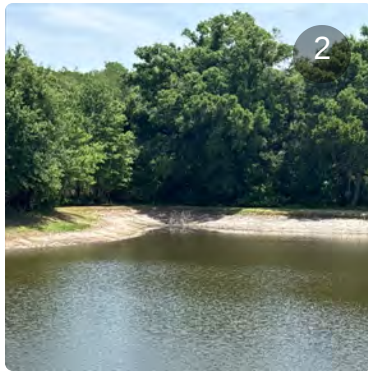
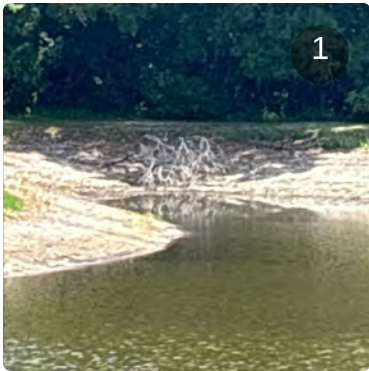
John Fowler

Inframark

Item 1

Assigned To: Steadfast

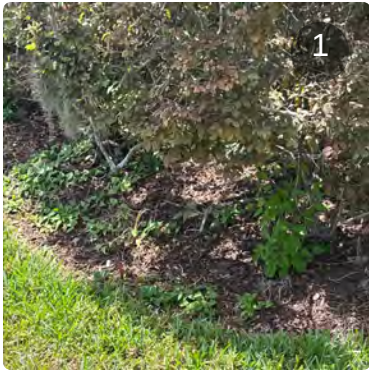
Noting a downed oak branch lying on the pond bank X on the southeast side that should be removed.



Item 2

Assigned To: Yellowstone

Noting weeds in the beds and vines in the ornamental grasses on the southeast end of Sun Lake Boulevard.



Item 3

Assigned To: Yellowstone

Noting fruiting structures and hanging palm frond in the Sylvester trees on the south ROWs of Sun Lake Blvd. When will the next scheduled palm pruning event take place?



Item 4

Assigned To: Yellowstone

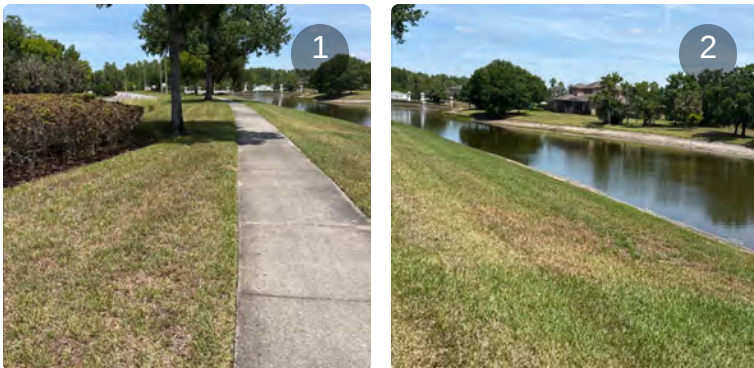
Noting this Holly tree that has been declining over the past several inspections on the southeast ROW of Sun Lake Blvd. It appears dead and should be removed. Noting the one near it also is in decline. Investigate and report your findings.



Item 5

Assigned To: Yellowstone

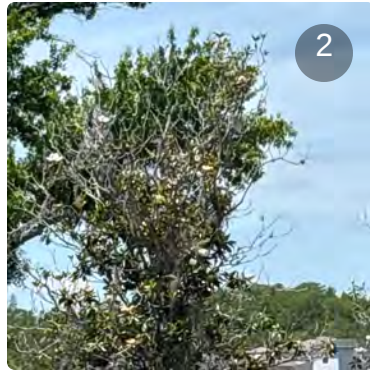
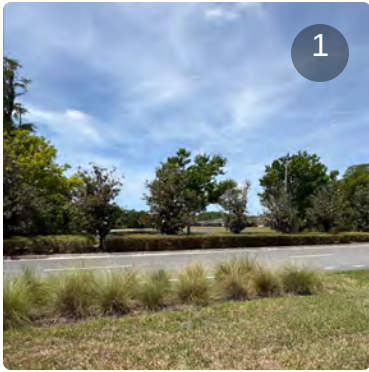
Irrigation was down for repairs and just want to ensure clocks are set for areas of turf that are struggling to recover?



Item 6

Assigned To: Yellowstone

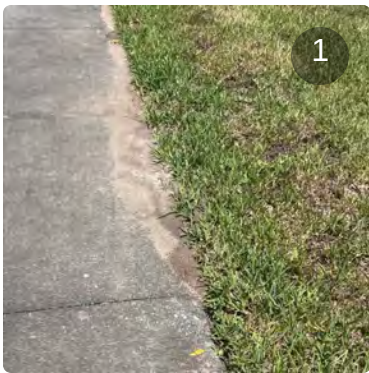
The Magnolias are looking better in the median of Sun Lake Boulevard. Would suggest removing any deadwood showing on the outer edges to give them a more clean look.



Item 7

Assigned To: Yellowstone

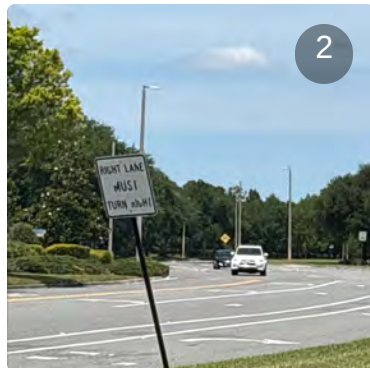
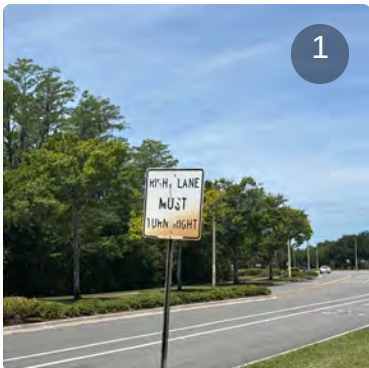
There are a few ant mounds along the sidewalks of Sun Lake Boulevard. I have noticed not many are active so asking if the mounds can be raked or blown smooth to the surrounding grades.



Item 8

Assigned To: Maintenance

Noting Inframark maintenance team is in the process of getting counts and preparing a proposal for consideration to restore and straightening any signs in need on Sun Lake Boulevard. This will be presented to the board at the next meeting.



Item 9

Assigned To: Yellowstone

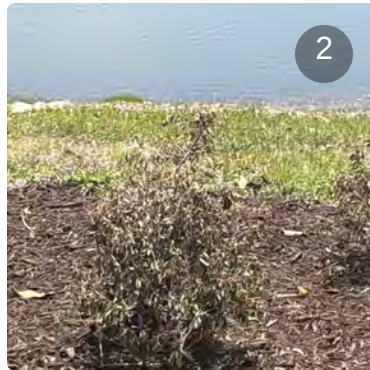
Noting a couple of pop-up irrigation heads pointing at Waterbridge at Stonebrier Monument, which might be causing it to discolor. Need to move the heads next to the monument shooting towards the road to see if this will solve the issue. Please ensure adjustments are made so that water is hitting the annuals with minimal spray onto the street.



Item 10

Assigned To: Yellowstone

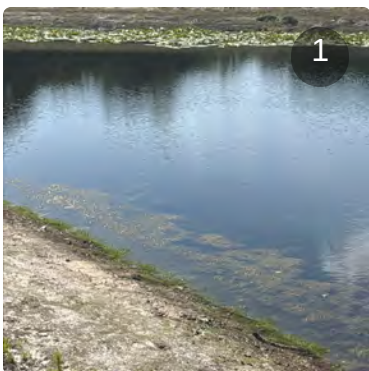
Noting plants have been relocated as well as new plants installed for the ROWs and median of Evergreen Oaks Dr. Overall, this looks much better however, there are a few Loropetalum that are struggling from our current drought conditions.



Item 11

Assigned To: Steadfast

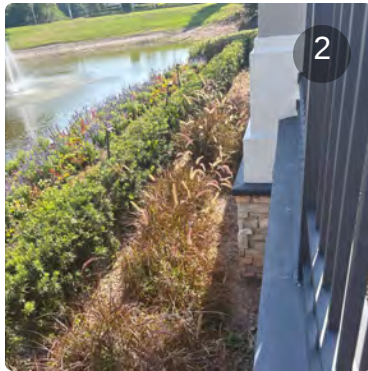
Treat submerged weeds starting to surface and grassy weeds on the waters edge of pond W.



Item 12

Assigned To: Board Information

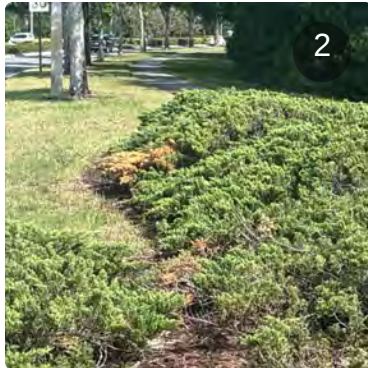
Noting there is no safe place to install a gate unless installing stairs for the main community monument. There is a 3 to 4 foot drop off the entire length.



Item 13

Assigned To: Yellowstone

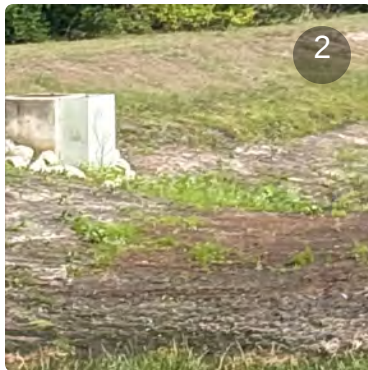
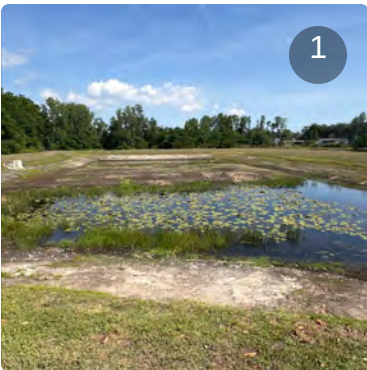
Diagnose and treat Juniper for possible spider mites and remove any dead or diseased material. This is on the southwest corner of Evergreen Oaks Drive and Sun Lake Boulevard intersection.



Item 14

Assigned To: Steadfast

Pond is low. Treat non-desirable weeds in front of the weir at pond Z.



Item 15

Assigned To: Steadfast

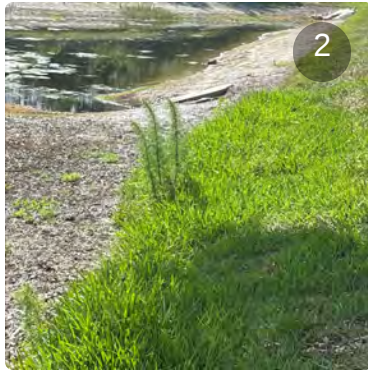
Treat submerged weeds starting to surface as well as non-desirable grassy weeds for pond Y.



Item 16

Assigned To: Steadfast and Yellowstone

Treat undesirable weeds at pond CO2. Yellowstone to ensure weedeating is being completed each service to the lip of the pond bank.



Item 17

Assigned To: Steadfast

Treat non-desirable weeds at the bottom of dry pond D3.



Item 18

Assigned To: Yellowstone

Yellowstone did a good job, pushing back the preserve area on the backside of pond C. Need a proposal to clean up approximately 150 feet to restore the preserve lot line east of pond C.



Item 19

Assigned To: Yellowstone

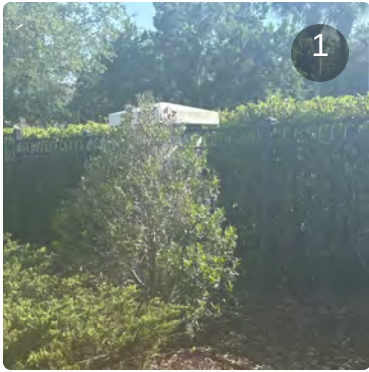
Diagnose and treat declining Viburnum next to pond H1 as well as behind the fence at the lift station on the east side. Remove any dead or disease material.



Item 20

Assigned To: Yellowstone

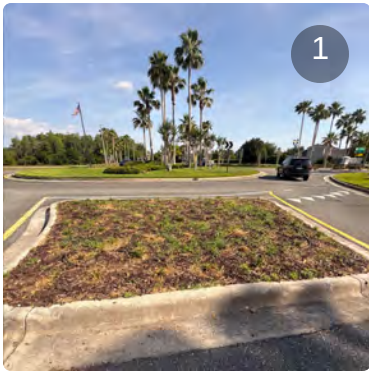
Diagnose and treat declining Holly trees on Stump Field Way as well as turf on the entrance side before guard gate off W County Line.



Item 21

Assigned To: Yellowstone

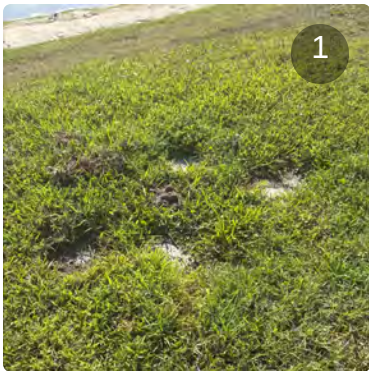
Noting this median island continues to be an issue on Sun Lake Boulevard, just north of West County line.



Item 22

Assigned To: Yellowstone

Asking if all the valve boxes have been found to replace any damaged lids? Also, need to clear any vegetation overgrowing them throughout the district.



Item 23

Assigned To: Yellowstone

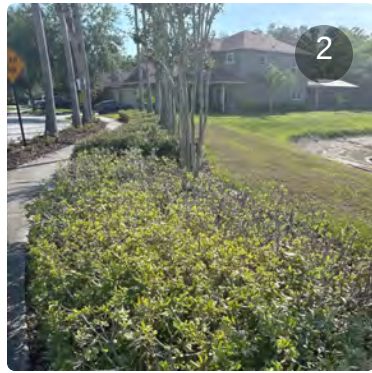
Staking system down on the corner of Misty Willow Way and Sun Lake Boulevard for a Crepe Myrtle. Asking if this is still needed, and if so, please reattach.



Item 24

Assigned To: Yellowstone

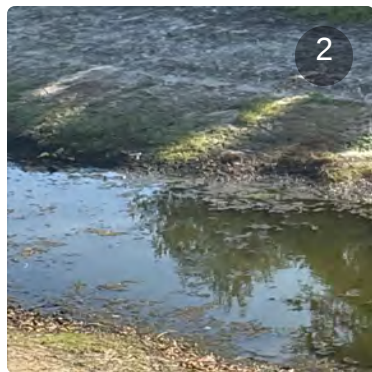
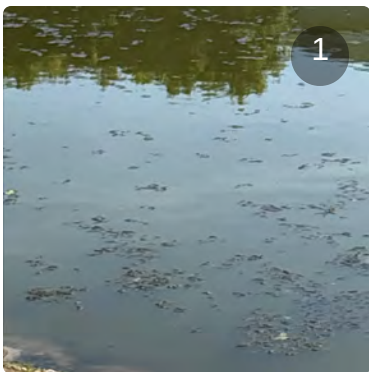
Diagnose and treat declining Pittosporum on the corner of Sun Lake Boulevard and Misty Willow Way. Remove any dead or diseased material.



Item 25

Assigned To: Steadfast

Treat small algae blooms and submersed weeds for pond D4.



Item 26

Assigned To: Maintenance

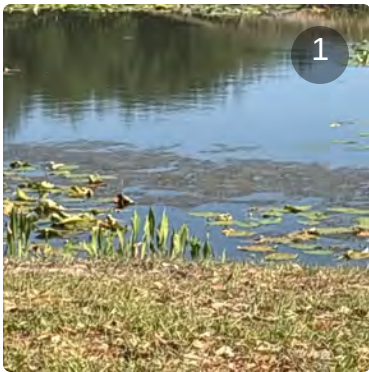
Noting damaged curb on the exit side of West County Line before heading north on Sun Lake Boulevard at the crosswalk.



Item 27

Assigned To: Steadfast

Treat submerged weeds starting to surface at pond DO2.



RESOLUTION 2026-07

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE STONEBRIER COMMUNITY DEVELOPMENT DISTRICT APPROVING A PROPOSED OPERATION AND MAINTENANCE BUDGET FOR FISCAL YEAR 2026/2027; SETTING A PUBLIC HEARING THEREON PURSUANT TO FLORIDA LAW; ADDRESSING TRANSMITTAL, POSTING, AND PUBLICATION REQUIREMENTS; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, the District Manager prepared and submitted to the Board of Supervisors (“**Board**”) of the Stonebrier Community Development District (“**District**”) prior to June 15, 2026, a proposed operation and maintenance budget for the fiscal year beginning October 1, 2026, and ending September 30, 2027 (“**Proposed Budget**”); and

WHEREAS, the Board has considered the Proposed Budget and desires to approve the Proposed Budget and set the required public hearing thereon.

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

1. **PROPOSED BUDGET APPROVED.** The Proposed Budget, including any modifications made by the Board, attached hereto as **Exhibit A** is hereby approved as the basis for conducting a public hearing to adopt said Proposed Budget.

2. **SETTING A PUBLIC HEARING.** The public hearing on said Proposed Budget is hereby declared and set for the following date, hour, and location:

DATE: August 13, 2026

HOUR: 6:00 p.m.

LOCATION: Heritage Harbor Clubhouse
19502 Heritage Harbor Parkway
Lutz, FL 33558

3. **TRANSMITTAL OF PROPOSED BUDGET TO LOCAL GENERAL PURPOSE GOVERNMENT.** The District Manager is hereby directed to submit a copy of the Proposed Budget to Hillsborough County at least 60 days prior to the hearing set above.

4. **POSTING OF PROPOSED BUDGET.** In accordance with Section 189.016, Florida Statutes, the District’s Secretary is further directed to post the Proposed Budget on the District’s website at least 2 days before the budget hearing date and shall remain on the website for at least 45 days.

5. **PUBLICATION OF NOTICE.** Notice of this public hearing shall be published in the manner prescribed by Florida law.

6. **EFFECTIVE DATE.** This Resolution shall take effect immediately upon adoption.

PASSED AND ADOPTED ON MAY 14, 2026.

Attest:

**Stonebrier Community
Development District**

Print Name: _____
Secretary/Assistant Secretary

Print Name: _____
Chair/Vice Chair of the Board of Supervisors

Exhibit A: Proposed Budget for Fiscal Year 2026/2027

Stonebrier
Community Development District

FISCAL YEAR 2027
Proposed Budget

March 20, 2026

CLEAR PARTNERSHIPS



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DEBT SERVICE BUDGETS

Series 2016

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Stonebrier

Community Development District

Operating Budget

FY 2027



Summary of Revenues Expenditures and Changes in Fund Balance
Fiscal Year 2027 Budget

General Fund

ACCOUNT DESCRIPTION	ADOPTED	ACTUAL	PROJECTED	TOTAL	ANNUAL
	BUDGET	THRU	April-	PROJECTED	BUDGET
	FY 2026	3/31/2026	9/30/2026	FY 2026	FY 2027
REVENUES					
Interest - Investments	\$0.00	\$27,423.00	\$0.00	\$27,423.00	\$0.00
Special Assmnts- Tax Collector	\$628,154.00	\$618,462.00	\$9,692.00	\$628,154.00	\$695,448.94
Other Miscellaneous Revenues	\$0.00	\$7,000.00	\$0.00	\$7,000.00	\$0.00
Special Assmnts- Discounts	\$0.00	\$0.00	\$0.00	\$0.00	-\$27,817.96
TOTAL REVENUES	\$628,154.00	\$652,885.00	\$9,692.00	\$662,577.00	\$667,630.98

EXPENDITURES

Administrative

Supervisor Compensation	\$13,000.00	\$3,600.00	\$9,400.00	\$13,000.00	\$13,000.00
Payroll Taxes	\$995.00	\$275.00	\$720.00	\$995.00	\$995.00
ProfServ-Arbitrage Rebate	\$500.00	\$500.00	\$0.00	\$500.00	\$500.00
ProfServ-Dissemination Agent	\$1,500.00	\$1,750.00	\$0.00	\$1,750.00	\$1,750.00
District Counsel	\$26,000.00	\$16,456.00	\$9,544.00	\$26,000.00	\$26,000.00
ProfServ-Trustee Fees	\$4,300.00	\$3,704.00	\$596.00	\$4,300.00	\$4,300.00
Assessment Roll Preparation	\$5,775.00	\$3,882.00	\$1,893.00	\$5,775.00	\$5,775.00
District Engineer	\$19,900.00	\$0.00	\$19,900.00	\$19,900.00	\$19,000.00
Administrative Services	\$10,500.00	\$4,167.00	\$6,333.00	\$10,500.00	\$10,500.00
District Manager	\$12,600.00	\$7,200.00	\$5,400.00	\$12,600.00	\$12,600.00
Accounting Services	\$10,500.00	\$5,648.00	\$4,852.00	\$10,500.00	\$10,500.00
Auditing	\$3,250.00	\$0.00	\$3,250.00	\$3,250.00	\$3,250.00
Email	\$1,140.00	\$380.00	\$760.00	\$1,140.00	\$1,140.00
Insurance - General Liability	\$11,443.00	\$10,324.00	\$1,119.00	\$11,443.00	\$11,443.00
Legal Advertising	\$1,500.00	\$317.00	\$1,183.00	\$1,500.00	\$1,500.00
General Mass Mailing	\$1,000.00	\$0.00	\$0.00	\$0.00	\$0.00
Miscellaneous Services	\$975.00	\$1,234.00	\$0.00	\$1,234.00	\$975.00
Dues, Licenses, Subscriptions	\$175.00	\$175.00	\$0.00	\$175.00	\$175.00
Bank Fees	\$250.00	\$12.00	\$238.00	\$250.00	\$250.00
Payroll - General & Administration	\$750.00	\$200.00	\$550.00	\$750.00	\$750.00
Misc- Assessment Collection Cost	\$0.00	\$0.00	\$0.00	\$0.00	\$13,908.98
Website Administration	\$2,400.00	\$1,390.00	\$1,010.00	\$2,400.00	\$2,400.00
Total Administrative	\$128,453.00	\$61,214.00	\$66,748.00	\$127,962.00	\$140,711.98

Field

ProfServ-Field Management	\$10,500.00	\$5,750.00	\$4,750.00	\$10,500.00	\$10,500.00
Landscape Maintenance	\$211,150.00	\$127,226.00	\$83,924.00	\$211,150.00	\$211,150.00

ACCOUNT DESCRIPTION	ADOPTED	ACTUAL	PROJECTED	TOTAL	ANNUAL
	BUDGET	THRU	April-	PROJECTED	BUDGET
	FY 2026	3/31/2026	9/30/2026	FY 2026	FY 2027
Porter Service	\$780.00	\$0.00	\$780.00	\$780.00	\$780.00
Pond & Lake Maintenance	\$26,500.00	\$29,533.00	\$0.00	\$29,533.00	\$26,500.00
Electricity - General	\$7,680.00	\$4,199.00	\$4,268.60	\$8,467.60	\$9,000.00
Signage	\$250.00	\$0.00	\$250.00	\$250.00	\$250.00
Misc Repairs & Pressure Washing	\$5,000.00	\$1,138.00	\$3,862.00	\$5,000.00	\$5,000.00
Landscape Replenishment	\$20,000.00	\$4,605.00	\$15,395.00	\$20,000.00	\$20,000.00
Landscape Irrigation	\$18,000.00	\$2,649.00	\$15,351.00	\$18,000.00	\$18,000.00
Access Keys/Cards	\$3,500.00	\$0.00	\$3,500.00	\$3,500.00	\$3,500.00
Holiday Decorations	\$11,000.00	\$11,000.00	\$0.00	\$11,000.00	\$11,000.00
Contingency	\$20,000.00	\$3,736.00	\$16,264.00	\$20,000.00	\$20,000.00
Dog Waste Services	\$4,164.00	\$2,472.00	\$1,692.00	\$4,164.00	\$4,164.00
Capitol Projects	\$132,185.00	\$0.00	\$132,185.00	\$132,185.00	\$132,185.00
Total Field	\$470,709.00	\$192,308.00	\$282,221.60	\$474,529.60	\$472,029.00
Contingency					
Renewal & Replacement	\$28,992.00	\$13,105.00	\$15,887.00	\$28,992.00	\$54,890.00
Total Contingency	\$28,992.00	\$13,105.00	\$15,887.00	\$28,992.00	\$54,890.00
TOTAL EXPENDITURES	\$628,154.00	\$266,627.00	\$364,856.60	\$631,483.60	\$667,630.98
Net change in fund balance	\$0.00	\$386,258.00	-\$355,164.60	\$31,093.40	\$0.00
FUND BALANCE, BEGINNING	\$1,256,952.00	\$1,256,952.00	\$0.00	\$1,256,952.00	\$1,256,952.00
FUND BALANCE, ENDING	\$1,256,952.00	\$1,643,210.00	\$0.00	\$1,256,952.00	\$1,256,952.00

Stonebrier
Community Development District

Exhibit "A"
Allocation of Fund Balances

FISCAL YEAR 2026 RESERVE FUND ANALYSIS	
Beginning Fund Balance - Carry Forward Surplus as of 10/1/2025	\$1,256,952.00
Less: Forecasted Surplus/(Deficit) as of 9/30/2026	\$31,093.40
Estimated Funds Available - 9/30/2026	\$1,288,045.40

FISCAL YEAR 2027 RESERVE FUND ANALYSIS	
Beginning Fund Balance - Carry Forward Surplus as of 10/1/2026 (1)	\$1,288,045.40
Less: First Quarter Operating Reserve	-\$166,907.74
Less: Designated for Renewal & Replacement Costs	-\$83,882.00
Less: Forecasted Surplus/(Deficit) as of 9/30/2027	\$0.00
Estimated Remaining Undesignated Cash as of 9/30/2027	\$1,037,255.66

Notes

(1) Represents approximately 3 months of operating expenditures

Budget Narrative
Fiscal Year 2027

REVENUES

Interest-Investments

The District earns interest on its operating accounts.

Special Assessments – Tax Collector

The District will levy a Non-Ad Valorem assessment on all the assessable property within the District to pay for the operating expenditures during the Fiscal Year. The collection will be provided by the Tax Collector pursuant to Section 197.3632, Florida Statutes, which is the Uniform Collection Methodology.

Other Miscellaneous Revenues

Additional revenue sources not otherwise specified by other categories.

Special Assessments-Discounts

Per Section 197.162, Florida Statutes, discounts are allowed for early payment of assessments only when collected by the Tax Collector. The budgeted amount for the fiscal year is calculated at 4% of the anticipated Non-Ad Valorem assessments.

EXPENDITURES

Financial and Administrative

Supervisor Compensation

Chapter 190 of the Florida Statutes allows for members of the Board of Supervisors to be compensated \$200 per meeting at which they are in attendance. The amount for the Fiscal Year is based upon four supervisors attending meetings.

Payroll Taxes

Payroll taxes in relation to the supervisor compensation.

Arbitrage Rebate

The District is required to annually calculate the arbitrage rebate liability on the districts bonds.

Dissemination Agent

The District is required by the Securities and Exchange Commission to comply with rule 15c2-12(b)-(5), which relates to additional reporting requirements for unrelated bond issues. The budgeted amount for the fiscal year is based on standard fees charged for this service.

District Engineer

The District's engineer provides general engineering services to the District, i.e., attendance and preparation for board meetings when requested, review of invoices, and other specifically requested assignments.

District Counsel

The District's attorney provides general legal services to the District, i.e., attendance and preparation for Board meetings, review of contracts, agreements, resolutions, and other research as directed or requested by the BOS District Manager.

Trustee Fees

The District pays US Bank an annual fee for trustee services on the Bonds. The budgeted amount for the fiscal year is based on previous year plus any out-of-pocket expenses.

Budget Narrative
Fiscal Year 2027

Financial and Administrative (continued)

Assessment Roll Preparation

Cost associated with the annual preparation of the districts assessment roll.

District Management

The District retains the services of a consulting manager, who is responsible for the daily administration of the District's business, including any and all financial work related to the Bond Funds and Operating Funds of the District, and preparation of the minutes of the Board of Supervisors. In addition, the District Manager prepares the Annual Budget(s), implements all policies of the Board of Supervisors and attends all meetings of the Board of Supervisors.

Accounting Services

Services including the preparation and delivery of the District's financial statements in accordance with Governmental Accounting Standards, accounts payable and accounts receivable functions, asset tracking, investment tracking, capital program administration and requisition processing, filing of annual reports required by the State of Florida and monitoring of trust account activity.

Auditing Services

The District is required to conduct an annual audit of its financial records by an Independent Certified Public Accounting Firm. The budgeted amount for the fiscal year is an estimate based on prior year costs.

Email

Cost of email maintenance and technical support.
Inframark provides recording services with near verbatim minutes.

Insurance-General Liability

The District's General Liability & Public Officials Liability Insurance policy is with Egis Insurance Advisors, LLC. The budgeted amount allows for a projected increase in the premium.

Legal Advertising

The District is required to advertise various notices for monthly Board meetings and other public hearings in the newspaper of general circulation.

Mass Mailings

Copies used in the preparation of agenda packages, required mailings, and other special projects.

Miscellaneous Services

All other administrative costs.

Dues, Licenses and Fees

This represents the cost of the District's operating license as well as the cost of memberships in necessary organizations.

Bank Fees

This represents the cost of bank charges and other related expenses that are incurred during the year.

Payroll – General Administration

All other administrative costs relating to payroll fees

Budget Narrative
Fiscal Year 2027

Financial and Administrative (continued)

Miscellaneous-Assessment Collection Costs

The District reimburses the tax collector for necessary administrative costs. Per the Florida Statutes, administrative costs shall include, but not be limited to, those costs associated with personnel, forms, supplies, data processing, computer equipment, postage, and programming. The District also compensates the tax collector for the actual cost of collection or 2% on the amount of special assessments collected and remitted, whichever is greater. The assessment collection cost is based on a maximum of 2% of the anticipated assessment collections.

Website Administration Services

The cost of web hosting and regular maintenance of the District's website by Inframark Management Services.

Field

Field Management

The District has a contract with Inframark Infrastructure Management Services. for services in the administration and operation of the Property and its contractors.

Landscape Maintenance - Contract

Landscaping company to provide maintenance consisting of mowing, edging, trimming, blowing, fertilizing, and applying pest and disease control chemicals to turf throughout the District.

Porter Services

Cost related to onsite cleaning, light maintenance, etc.

Pond & Lake Maintenance

Expenses related to the care and maintenance of the lakes and ponds for the control of nuisance plant and algae species.

Electric Utility Services

Electricity for accounts with the local Utilities Commissions for the swim club, parks, and irrigation. Fees are based on historical costs for metered use.

Signage

Cost related to the entrance monuments

Misc. Repairs and Pressure Washing

Costs for other miscellaneous repairs throughout the community as well as pressure washing expenses.

Landscaping – Replenishment

Cost of replacing dead or damaged plants throughout the district.

Irrigation Maintenance

Purchase of irrigation supplies. Unscheduled maintenance consists of major repairs and replacement of system components including weather station and irrigation lines.

Access Keys/Cards

Fees related to the purchase of replacement access cards for residents.

Holiday Decorations

Cost of decorations for major holidays (i.e., Christmas)

Contingency

Funds set aside for projects, as determined by the district's board.

Budget Narrative
Fiscal Year 2027

Field (continued)

Dog Waste Services

Expenses related to dog waste pick up and disposal fees.

Capitol Projects

Cost related to miscellaneous projects throughout the community.



Stonebrier

Community Development District

Debt Service Budget

FY 2027



Summary of Revenues Expenditures and Changes in Fund Balance
Fiscal Year 2027 Budget
Series 2016 Bonds

ACCOUNT DESCRIPTION	ADOPTED BUDGET FY 2026	ACTUAL THRU 3/31/2026	PROJECTED April- 9/30/2026	TOTAL PROJECTED FY 2026	ANNUAL BUDGET FY 2027
REVENUES					
Interest - Investments	\$0.00	\$7,626.00	\$0.00	\$7,626.00	\$0.00
Special Assmnts- Tax Collector	\$445,438.00	\$438,566.00	\$6,872.00	\$445,438.00	\$473,869.57
Special Assmnts- Discounts	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
TOTAL REVENUES	\$445,438.00	\$446,192.00	\$6,872.00	\$453,064.00	\$473,869.57
EXPENDITURES					
<i>Administrative</i>					
Misc-Assessment Collection Cost	\$0.00	\$0.00	\$0.00	\$0.00	\$9,477.39
Total Administrative	\$0.00	\$0.00	\$0.00	\$0.00	\$9,477.39
<i>Debt Service</i>					
Principal Debt Retirement	\$290,000.00	\$0.00	\$290,000.00	\$290,000.00	\$300,000.00
Principal Debt Retirement - Special Call	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Interest Expense	\$154,926.00	\$79,638.00	\$75,288.00	\$154,926.00	\$150,575.00
Total Debt Service	\$444,926.00	\$79,638.00	\$365,288.00	\$444,926.00	\$450,575.00
TOTAL EXPENDITURES	\$444,926.00	\$79,638.00	\$365,288.00	\$444,926.00	\$460,052.39
Net change in fund balance	\$0.00	\$366,554.00	-\$358,416.00	\$8,138.00	\$13,817.18
FUND BALANCE, BEGINNING	\$434,158.00	\$434,158.00	\$0.00	\$434,158.00	\$442,296.00
FUND BALANCE, ENDING	\$434,670.00	\$800,712.00	-\$358,416.00	\$442,296.00	\$456,113.18

PAR VALUE OF BONDS AFTER ANNUAL PRINCIPAL PAYMENT				
	5/1/2024	5/1/2025	5/1/2026	5/1/2027
Series 2016 Bonds	\$270,000.00	\$280,000.00	\$290,000.00	\$300,000.00

SERIES 2016 AMORTIZATION SCHEDULE

Period Ending	Principal	Interest	Annual Debt Service	Amount Outstanding
5/1/2017	\$200,000.00	\$141,612.60		\$6,330,000.00
11/1/2017	\$10,000.00	\$103,768.75	\$455,381.35	\$6,320,000.00
5/1/2018	\$240,000.00	\$103,668.75		\$6,080,000.00
11/1/2018		\$101,268.75	\$444,937.50	\$6,080,000.00
5/1/2019	\$245,000.00	\$101,268.75		\$5,835,000.00
11/1/2019		\$98,818.75	\$445,087.50	\$5,835,000.00
5/1/2020	\$250,000.00	\$98,818.75		\$5,585,000.00
11/1/2020		\$96,318.75	\$445,137.50	\$5,585,000.00
5/1/2021	\$255,000.00	\$96,318.75		\$5,330,000.00
11/1/2021		\$93,450.00	\$444,768.75	\$5,330,000.00
5/1/2022	\$260,000.00	\$93,450.00		\$5,070,000.00
11/1/2022		\$90,525.00	\$443,975.00	\$5,070,000.00
5/1/2023	\$265,000.00	\$90,525.00		\$4,805,000.00
11/1/2023		\$87,212.50	\$442,737.50	\$4,805,000.00
5/1/2024	\$270,000.00	\$87,212.50		\$4,535,000.00
11/1/2024		\$83,837.50	\$441,050.00	\$4,535,000.00
5/1/2025	\$280,000.00	\$83,837.50		\$4,255,000.00
11/1/2025		\$79,637.50	\$443,475.00	\$4,255,000.00
5/1/2026	\$290,000.00	\$79,637.50		\$3,965,000.00
11/1/2026		\$75,287.50	\$444,925.00	\$3,965,000.00
5/1/2027	\$300,000.00	\$75,287.50		\$3,665,000.00
11/1/2027		\$70,037.50	\$445,325.00	\$3,665,000.00
5/1/2028	\$310,000.00	\$70,037.50		\$3,355,000.00
11/1/2028		\$64,612.50	\$444,650.00	\$3,355,000.00
5/1/2029	\$320,000.00	\$64,612.50		\$3,035,000.00
11/1/2029		\$59,012.50	\$443,625.00	\$3,035,000.00
5/1/2030	\$330,000.00	\$59,012.50		\$2,705,000.00
11/1/2030		\$53,237.50	\$442,250.00	\$2,705,000.00
5/1/2031	\$345,000.00	\$53,237.50		\$2,360,000.00
11/1/2031		\$47,200.00	\$445,437.50	\$2,360,000.00
5/1/2032	\$355,000.00	\$47,200.00		\$2,005,000.00
11/1/2032		\$40,100.00	\$442,300.00	\$2,005,000.00
5/1/2033	\$370,000.00	\$40,100.00		\$1,635,000.00
11/1/2033		\$32,700.00	\$442,800.00	\$1,635,000.00
5/1/2034	\$385,000.00	\$32,700.00		\$1,250,000.00
11/1/2034		\$25,000.00	\$442,700.00	\$1,250,000.00
5/1/2035	\$400,000.00	\$25,000.00		\$850,000.00
11/1/2035		\$17,000.00	\$442,000.00	\$850,000.00
5/1/2036	\$415,000.00	\$17,000.00		\$435,000.00
11/1/2036		\$8,700.00	\$440,700.00	\$435,000.00
5/1/2037	\$435,000.00	\$8,700.00		
Total		\$2,796,962.60	\$8,883,262.60	\$146,160,000.00

Budget Narrative
Fiscal Year 2027

REVENUES

Interest-Investments

The District earns interest on its operating accounts.

Special Assessments – Tax Collector

The District will levy a Non-Ad Valorem assessment on all the assessable property within the District to pay for the operating expenditures during the Fiscal Year. The collection will be provided by the Tax Collector pursuant to Section 197.3632, Florida Statutes, which is the Uniform Collection Methodology.

Special Assessments-Discounts

Per Section 197.162, Florida Statutes, discounts are allowed for early payment of assessments only when collected by the Tax Collector. The budgeted amount for the fiscal year is calculated at 4% of the anticipated Non-Ad Valorem assessments.

EXPENDITURES

Debt Service

Principal Debt Retirement

The district pays regular principal payments to annually to pay down/retire the debt.

Interest Expense

The District Pays interest Expenses on the debt twice a year.



Stonebrier

Community Development District

Supporting Budget Schedule

FY 2027



Stonebrier Community Development District

Assessment Summary Fiscal Year 2027 vs. Fiscal Year 2026

ASSESSMENT ALLOCATION

Assessment Area One												
Product	Units	General Fund			Debt Service Series 2016				Total Assessments per Unit			
		FY 2027	FY 2026	Dollar Change	FY 2027	FY 2026	Dollar Change	Percent Change	FY 2027	FY 2026	Dollar Change	Percent Change
SF 50'	278	\$1,181.74	\$1,181.74	\$0.00	\$812.67	\$812.67	\$0.00	0.00%	\$1,994.41	\$1,994.41	\$0.00	0.00%
SF 60'	37	\$1,362.47	\$1,364.07	-\$1.60	\$975.21	\$975.21	\$0.00	0.00%	\$2,337.68	\$2,339.28	-\$1.60	-0.07%
SF 65'	129	\$1,452.83	\$1,455.24	-\$2.41	\$1,056.48	\$1,056.48	\$0.00	0.00%	\$2,509.31	\$2,511.72	-\$2.41	-0.10%
SF 75'	62	\$1,633.56	\$1,637.57	-\$4.01	\$1,219.01	\$1,219.01	\$0.00	0.00%	\$2,852.57	\$2,856.58	-\$4.01	-0.14%
	506											

ASSESSMENT INCREASE ANALYSIS

Product	Assessment Increase		
	Per Product	Per Unit O&M % Increase	Per Unit O&M \$ Increase
SF 50'	\$0.00	0%	\$0.00
SF 60'	\$0.00	0%	\$0.00
SF 65'	\$0.00	0%	\$0.00
SF 75'	\$0.00	0%	\$0.00

Total \$ - Collection costs included

ASSESSMENT TREND ANALYSIS - GENERAL FUND

FY2027	FY2026	FY2025	FY2024	FY2023
\$1,181.74	\$1,181.74			
\$1,362.47	\$1,364.07			
\$1,452.83	\$1,455.24			
\$1,633.56	\$1,637.57			



Craig Latimer
Supervisor of Elections

Our Vision: To be the best place in America to vote

GOVERNOR'S STERLING
AWARD RECIPIENT

April 20, 2026

To whom it may concern,

As per F.S. 190.006, you'll find the number of qualified registered electors for your Community Development District as of April 15, 2026, listed below.

Community Development District	Number of Registered Electors
Stonebrier CDD	1257

We ask that you respond to our office with a current list of CDD office holders by **June 1st** and that you update us throughout the year if there are changes. This will enable us to provide accurate information to potential candidates during filing and qualifying periods.

Please note it is the responsibility of each district to keep our office updated with current district information. If you have any questions, please do not hesitate to contact me at (813) 367-8829 or pthomas@votehillsborough.gov.

Respectfully,

Patricia "Patti" Thomas
Administrative Assistant/Candidate Services

VoteHillsborough.gov



(813) 744 - 5900

Fred B. Karl County Center
601 E. Kennedy Blvd., 16th Floor, Tampa, FL 33602

Robert L. Gilder Elections Service Center
2514 N. Falkenburg Rd., Tampa, FL 33619

See website for regional office locations.

STONEBRIER COMMUNITY DEVELOPMENT DISTRICT

FINANCIAL STATEMENTS

September 30, 2025

STONEBRIER COMMUNITY DEVELOPMENT DISTRICT
FINANCIAL STATEMENTS
September 30, 2025

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INDEPENDENT AUDITORS' REPORT

To the Board of Supervisors
Stonebrier Community Development District
Hillsborough County, Florida

Opinions

We have audited the accompanying financial statements of the governmental activities and each major fund of Stonebrier Community Development District, Hillsborough County, Florida ("District") as of and for the year ended September 30, 2025, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities and each major fund of the District as of September 30, 2025, and the respective changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the District and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the District's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions.

Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the District's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and budgetary comparison information be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements.

We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Reporting Required by Government Auditing Standards

In accordance with Government Auditing Standards, we have also issued our report dated April 27, 2026, on our consideration of the Stonebrier Community Development District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, rules, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with Government Auditing Standards in considering the District's internal control over financial reporting and compliance.

Report on Other Legal and Regulatory Requirements

We have also issued our report dated April 27, 2026 on our consideration of the District's compliance with requirements of Section 218.415, Florida Statutes, as required by Rule 10.556(10) of the Auditor General of the State of Florida. The purpose of that report is to provide an opinion based on our examination conducted in accordance with attestation Standards established by the American Institute of Certified Public Accountants.

DiBartolomeo, McBee, Hartley & Barnes

DiBartolomeo, McBee, Hartley & Barnes, P.A.
Fort Pierce, Florida
April 27, 2026

STONEBRIER COMMUNITY DEVELOPMENT DISTRICT

MANAGEMENT'S DISCUSSION AND ANALYSIS

September 30, 2025

Our discussion and analysis of Stonebrier Community Development District, Hillsborough County, Florida ("District") financial performance provides an overview of the District's financial activities for the fiscal year ended September 30, 2025. Please read it in conjunction with the District's Independent Auditor's Report, basic financial statements, accompanying notes and supplementary information to the basic financial statements.

FINANCIAL HIGHLIGHTS

- The assets of the District exceeded its liabilities at the close of the most recent fiscal year resulting in a net position balance of \$4,386,656.
- The change in the District's total net position in comparison with the prior fiscal year was \$496,454, an increase. The key components of the District's net position and change in net position are reflected in the table in the government-wide financial analysis section.
- At September 30, 2025, the District's governmental funds reported combined ending fund balances of \$1,691,255. A portion of fund balance is restricted for debt service and future capital repairs and replacement, and the remainder is unassigned fund balance which is available for spending at the District's discretion.

OVERVIEW OF FINANCIAL STATEMENTS

This discussion and analysis is intended to serve as the introduction to the District's financial statements. The District's basic financial statements are comprised of three components: 1) government-wide financial statements, 2) fund financial statements, and 3) notes to the financial statements. This report also contains other supplementary information in addition to the basic financial statements themselves.

Government-Wide Financial Statements

The government-wide financial statements are designed to provide readers with a broad overview of the District's finances, in a manner similar to a private-sector business.

The statement of net position presents information on all the District's assets and liabilities, with the difference between the two reported as net position. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the District is improving or deteriorating.

The statement of activities presents information showing how the government's net position changed during the most recent fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods.

STONEBRIER COMMUNITY DEVELOPMENT DISTRICT

MANAGEMENT'S DISCUSSION AND ANALYSIS

September 30, 2025

The government-wide financial statements include all governmental activities that are principally supported by special assessment revenues. The District does not have any business-type activities. The governmental activities of the District include the general government (management) and maintenance and operations.

Fund Financial Statements

A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The District, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. The District has one fund category: governmental funds.

Governmental Funds

Governmental funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on near-term inflows and outflows of spendable resources, as well as on balances of spendable resources available at the end of the fiscal year. Such information may be useful in evaluating a District's near-term financing requirements.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the District's near-term financing decisions.

Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balance provide a reconciliation to facilitate this comparison between governmental funds and governmental activities.

The District maintains two individual governmental funds for external reporting. Information is presented in the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balances for the general fund and debt service fund. Both funds are major funds. The District adopts an annual appropriated budget for its general fund. A budgetary comparison schedule has been provided for the general fund to demonstrate compliance with the budget.

Notes to the Financial Statements

The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements.

STONEBRIER COMMUNITY DEVELOPMENT DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS
September 30, 2025

GOVERNMENT WIDE FINANCIAL ANALYSIS

As noted earlier, net position may serve over time as a useful indicator of an entity's financial position. In the case of the District, assets exceeded liabilities at the close of the most recent fiscal year. A portion of the District's net position reflects its investment in capital assets (e.g. land, land improvements and infrastructure). These assets are used to provide services to residents; consequently, these assets are not available for future spending. The remaining balance of unrestricted net position may be used to meet the District's other obligations.

Key components of net position were as follows:

Statement of Net Position		
	<u>2025</u>	<u>2024</u>
Current assets	\$ 1,723,116	\$ 1,500,472
Capital assets	7,108,711	7,125,627
Total assets	<u>8,831,827</u>	<u>8,626,099</u>
Current liabilities	388,081	382,754
Long-term liabilities	4,057,090	4,353,143
Total liabilities	<u>4,445,171</u>	<u>4,735,897</u>
Net position		
Net invested in capital assets	2,761,621	2,492,484
Restricted for debt service	367,938	344,759
Unrestricted	1,257,097	1,052,959
Total net position	<u>\$ 4,386,656</u>	<u>\$ 3,890,202</u>

The District's net position increased during the most recent fiscal year. The majority of the change represents the degree to which program revenues exceeded ongoing cost of operations.

Key elements of the District's change in net position are reflected in the following table:

Change in Net Position		
	<u>2025</u>	<u>2024</u>
Program revenues	\$ 1,102,829	\$ 1,086,830
General revenues	52,943	75,937
Total revenues	<u>1,155,772</u>	<u>1,162,767</u>
Expenses		
General government	114,218	108,969
Maintenance and operations	386,971	411,074
Interest on long-term debt	158,129	165,674
Total expenses	<u>659,318</u>	<u>685,717</u>
Change in net position	496,454	477,050
Net position - beginning of period	<u>3,890,202</u>	<u>3,413,152</u>
Net position - end of year	<u>\$ 4,386,656</u>	<u>\$ 3,890,202</u>

STONEBRIER COMMUNITY DEVELOPMENT DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS
September 30, 2025

As noted above and in the statement of activities, the cost of all governmental activities during the fiscal year ended September 30, 2025 was \$659,318, which consisted of interest on long-term debt and costs associated with constructed and maintaining certain capital improvements. The costs of the District's activities were funded by assessments.

GENERAL BUDGETING HIGHLIGHTS

An operating budget was adopted and amended by the governing board for the District pursuant to the requirements of Florida Statutes. The budget is adopted using the same basis of accounting that is used in preparation of the fund financial statements. The legal level of budgetary control, the level at which expenditures may not exceed budget, is in the aggregate. Any budget amendments that increase the aggregate budgeted appropriations must be approved by the Board of Supervisors. Actual general fund expenditures did not exceed appropriations for the fiscal year ended September 30, 2025.

The variance between budgeted and actual general fund revenues is not considered significant. The actual general fund expenditures for the current fiscal year were lower than budgeted amounts due primarily to anticipated costs which were not incurred in the current fiscal year.

CAPITAL ASSETS AND DEBT ADMINISTRATION

Capital Assets

At September 30, 2025, the District had \$7,108,711 invested in capital assets. More detailed information about the District's capital assets is presented in the notes of the financial statements.

Capital Debt

At September 30, 2025, the District had \$4,437,090 in Bonds outstanding for its governmental activities. More detailed information about the District's capital debt is presented in the accompanying notes to the financial statements.

ECONOMIC FACTORS, NEXT YEAR'S BUDGET AND OTHER INFORMATION

For the fiscal year 2026, the District anticipates that the cost of general operations will remain fairly constant. In connection with the District's future infrastructure maintenance and replacement plan, the District Board has included in the budget, an estimate of those anticipated future costs and has assigned a portion of current available resources for that purpose.

STONEBRIER COMMUNITY DEVELOPMENT DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS
September 30, 2025

CONTACTING THE DISTRICT'S FINANCIAL MANAGEMENT

This financial report is designed to provide our citizens, land owners, customers, investors and creditors with a general overview of the District's finances and to demonstrate the District's accountability for the financial resources it manages and the stewardship of the facilities it maintains. If you have questions about this report or need additional financial information, contact Stonebrier Community Development District's District Manager at 2005 Pan Am Circle, Suite 300, Tampa, FL 33607.

STONEBRIER COMMUNITY DEVELOPMENT DISTRICT
STATEMENT OF NET POSITION
September 30, 2025

	GOVERNMENTAL ACTIVITIES
ASSETS	
Cash and cash equivalents	\$ 1,278,286
Assessments receivable	7,347
Deposits	873
Prepaid items	5,500
Restricted assets:	
Investments	431,110
Capital assets:	
Non-depreciable	6,907,426
Depreciable	201,285
TOTAL ASSETS	\$ 8,831,827
 LIABILITIES	
Accounts payable and accrued expenses	\$ 31,861
Accrued interest payable	66,220
Bonds payable, due within one year	290,000
Bonds payable, due in more than one year	4,057,090
TOTAL LIABILITIES	4,445,171
 NET POSITION	
Net investment in capital assets	2,761,621
Restricted for:	
Debt service	367,938
Unrestricted	1,257,097
TOTAL NET POSITION	\$ 4,386,656

The accompanying notes are an integral part of this financial statement

STONEBRIER COMMUNITY DEVELOPMENT DISTRICT
STATEMENT OF ACTIVITIES
Year Ended September 30, 2025

<u>Functions/Programs</u>	<u>Expenses</u>	<u>Program Revenues</u>		<u>Net (Expense)</u> <u>Revenues and</u> <u>Changes in Net</u> <u>Position</u>
		<u>Charges for</u> <u>Services</u>	<u>Operating</u> <u>Grants and</u> <u>Contributions</u>	<u>Governmental</u> <u>Activities</u>
Governmental activities				
General government	\$ 114,218	\$ 114,218	\$ -	\$ -
Maintenance and operations	386,971	521,250	-	134,279
Interest on long-term debt	158,129	450,553	16,808	309,232
Total governmental activities	\$ 659,318	\$ 1,086,021	\$ 16,808	443,511
General revenues:				
				52,943
Unrestricted investment earnings				52,943
Total general revenues				496,454
Change in net position				
Net position - October 1, 2024				3,890,202
Net position - September 30, 2025				\$ 4,386,656

The accompanying notes are an integral part of this financial statement

STONEBRIER COMMUNITY DEVELOPMENT DISTRICT
BALANCE SHEET – GOVERNMENTAL FUNDS
September 30, 2025

	<u>MAJOR FUNDS</u>		TOTAL GOVERNMENTAL FUNDS
	<u>GENERAL</u>	<u>DEBT SERVICE</u>	
<u>ASSETS</u>			
Cash and cash equivalents	\$ 1,278,286	\$ -	\$ 1,278,286
Investments	-	431,110	431,110
Assessments receivable	4,299	3,048	7,347
Deposits	873	-	873
Prepaid items	5,500	-	5,500
TOTAL ASSETS	<u>\$ 1,288,958</u>	<u>\$ 434,158</u>	<u>\$ 1,723,116</u>
<u>LIABILITIES AND FUND BALANCES</u>			
LIABILITIES			
Accounts payable and accrued expenses	\$ 31,861	\$ -	\$ 31,861
TOTAL LIABILITIES	<u>31,861</u>	<u>-</u>	<u>31,861</u>
FUND BALANCES			
Nonspendable:			
Deposits and prepaid items	6,373	-	6,373
Assigned to:			
Operating capital	112,803	-	112,803
Restricted for:			
Debt service	-	434,158	434,158
Unassigned	1,137,921	-	1,137,921
TOTAL FUND BALANCES	<u>1,257,097</u>	<u>434,158</u>	<u>1,691,255</u>
TOTAL LIABILITIES AND FUND BALANCES	<u>\$ 1,288,958</u>	<u>\$ 434,158</u>	<u>\$ 1,723,116</u>

The accompanying notes are an integral part of this financial statement

STONEBRIER COMMUNITY DEVELOPMENT DISTRICT
RECONCILIATION OF TOTAL GOVERNMENTAL FUND BALANCES
TO NET POSITION OF GOVERNMENTAL ACTIVITIES
September 30, 2025

Total Governmental Fund Balances in the Balance Sheet	\$ 1,691,255
Amount reported for governmental activities in the Statement of Net Assets are different because:	
Capital asset used in governmental activities are not financial resources and therefore are not reported in the governmental funds:	
Governmental capital assets	7,220,162
Less accumulated depreciation	(111,451)
Certain liabilities are not due and payable in the current period and therefore are not reported in the funds:	
Accrued interest payable	(66,220)
Original issue premium	(92,090)
Governmental bonds payable	<u>(4,255,000)</u>
Net Position of Governmental Activities	<u>\$ 4,386,656</u>

The accompanying notes are an integral part of this financial statement

STONEBRIER COMMUNITY DEVELOPMENT DISTRICT
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCES – GOVERNMENTAL FUNDS
Year Ended September 30, 2025

	MAJOR FUNDS		TOTAL GOVERNMENTAL FUNDS
	GENERAL	DEBT SERVICE	
REVENUES			
Assessments	\$ 635,468	\$ 450,553	\$ 1,086,021
Investment earnings	52,943	16,808	69,751
TOTAL REVENUES	688,411	467,361	1,155,772
EXPENDITURES			
General government	114,218	-	114,218
Maintenance and operations	370,055	-	370,055
Debt			
Principal	-	280,000	280,000
Interest expense	-	167,675	167,675
TOTAL EXPENDITURES	484,273	447,675	931,948
EXCESS REVENUES OVER (UNDER) EXPENDITURES	204,138	19,686	223,824
FUND BALANCE			
Beginning of period	1,052,959	414,472	1,467,431
End of year	\$1,257,097	\$ 434,158	\$ 1,691,255

The accompanying notes are an integral part of this financial statement

STONEBRIER COMMUNITY DEVELOPMENT DISTRICT
RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCES OF GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES
Year Ended September 30, 2025

Net Change in Fund Balances - Total Governmental Funds \$ 223,824

Amount reported for governmental activities in the Statement of Activities
are different because:

Repayment of long-term liabilities are reported as expenditures in the
governmental fund financial statements, but such repayments reduce
liabilities in the Statement of Net Position and are eliminated in the
Statement of Activities:

Payments on long-term debt 280,000

Certain items reported in the Statement of Activities do not require
the use of current financial resources and therefore are not reported
expenditures in the governmental funds:

Current year provision for depreciation (16,916)

Change in accrued interest payable 3,493

Provision for amortization of bond premium 6,053

Change in Net Position of Governmental Activities \$ 496,454

The accompanying notes are an integral part of this financial statement

STONEBRIER COMMUNITY DEVELOPMENT DISTRICT
NOTES TO FINANCIAL STATEMENTS
September 30, 2025

NOTE A- NATURE OF ORGANIZATION AND REPORTING ENTITY

Stonebrier Community Development District ("District") was created on April 28, 2005 by the Board of County Commissioners of Hillsborough County, Florida Ordinance No. 05-4 pursuant to the Uniform Community Development District Act of 1980, otherwise known as Chapter 190, Florida Statutes. The District consists of approximately 450 acres located in unincorporated Hillsborough County, Florida. The Act provides among other things, the power to manage basic services for community development, power to borrow money and issue bonds, and to levy and assess non-ad valorem assessments for the financing and delivery of capital infrastructure.

The District was established for the purposes of financing and managing the acquisition, construction, maintenance and operation of a portion of the infrastructure necessary for community development within the District.

The District is governed by the Board of Supervisors ("Board"), which is composed of five members. The Supervisors are elected on an at large basis by the qualified electors of the property owners within the District. The Board of Supervisors of the District exercise all powers granted to the District pursuant to Chapter 190, Florida Statutes.

The Board has the responsibility for:

1. Assessing and levying assessments.
2. Approving budgets.
3. Exercising control over facilities and properties.
4. Controlling the use of funds generated by the District.
5. Approving the hiring and firing of key personnel.
6. Financing Improvements.

The financial statements were prepared in accordance with Governmental Accounting Standards Board ("GASB") Statements. Under the provisions of those standards, the financial reporting entity consists of the primary government, organizations for which the District Board of Supervisors is considered to be financially accountable, and other organizations for which the nature and significance of their relationship with the District are such that, if excluded, the financial statements of the District would be considered incomplete or misleading. There are no entities considered to be component units of the District; therefore, the financial statements include only the operations of the District.

NOTE B - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Government-Wide and Fund Financial Statements

The basic financial statements include both government-wide and fund financial statements. The government-wide financial statements (i.e., the statement of net position and the statement of activities) report information on all of the non-fiduciary activities of the primary government. For the most part, the effect of interfund activity has been removed from these statements.

STONEBRIER COMMUNITY DEVELOPMENT DISTRICT
NOTES TO FINANCIAL STATEMENTS
September 30, 2025

NOTE B - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Government-Wide and Fund Financial Statements (continued)

The statement of activities demonstrates the degree to which the direct expenses of a given function or segment is offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function or segment. Program revenues include 1) charges to customers who purchase, use or directly benefit from goods, services or privileges provided by a given function or segment. Operating-type special assessments for maintenance and debt service are treated as charges for services and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Other Items not included among program revenues are reported instead as general revenues.

Measurement Focus, Basis of Accounting and Financial Statement Presentation

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Assessments are recognized as revenues in the year for which they are levied. Grants and similar items are to be recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

Governmental fund financial statements are reported using the economic financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the government considers revenues to be available if they are collected within 60 days of the end of the current fiscal period.

Expenditures are recorded when a liability is incurred, as under accrual accounting.

Assessments

Assessments are non-ad valorem assessments on benefited lands within the District. Assessments are levied to pay for the operations and maintenance of the District and service the District's outstanding debt. The fiscal year for which annual assessments are levied begins on October 1 with discounts available for payments through February 28 and become delinquent on April 1. The District's annual assessments for operations are billed and collected by the County Tax Collector. The amounts remitted to the District are net of applicable discounts or fees and include interest on monies held from the day of collection to the day of distribution.

Assessments and interest associated with the current fiscal period are considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal period. The portion of assessments receivable due within the current fiscal period is considered to be susceptible to accrual as revenue of the current period. All other revenue items are considered to be measurable and available only when cash is received by the government.

STONEBRIER COMMUNITY DEVELOPMENT DISTRICT
NOTES TO FINANCIAL STATEMENTS
September 30, 2025

NOTE B - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Measurement Focus, Basis of Accounting and Financial Statement Presentation (continued)

The District reports the following major governmental funds:

General Fund

The general fund is the general operating fund of the District. It is used to account for all financial resources except those required to be accounted for in another fund.

When both restricted and unrestricted resources are available for use, it is the government's policy to use restricted resources first for qualifying expenditures, then unrestricted resources as they are needed.

Debt Service Fund

The debt service fund is used to account for the accumulation of resources for the annual payment of principal and interest of long-term debt.

Assets, Liabilities and Net Position or Equity

Restricted Assets

These assets represent cash and investments set aside pursuant to contractual restrictions.

Deposits and Investments

The District's cash and cash equivalents are considered to be cash on hand and demand deposits (interest and non-interest bearing).

The District has elected to proceed under the Alternative Investment Guidelines as set forth in Section 218.415 (17) Florida Statutes. The District may invest any surplus public funds in the following:

- a) The Local Government Surplus Trust Funds, or any intergovernmental investment pool authorized pursuant to the Florida Interlocal Cooperation Act;
- b) Securities and Exchange Commission registered money market funds with the highest credit quality rating from a nationally recognized rating agency;
- c) Interest bearing time deposits or savings accounts in qualified public depositories;
- d) Direct obligations of the U.S. Treasury.

STONEBRIER COMMUNITY DEVELOPMENT DISTRICT
NOTES TO FINANCIAL STATEMENTS
September 30, 2025

NOTE B - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Assets, Liabilities and Net Position or Equity (continued)

Deposits and Investments (continued)

Securities listed in paragraph c and d shall be invested to provide sufficient liquidity to pay obligations as they come due. In addition, surplus funds may be deposited into certificates of deposit which are insured.

The District records all interest revenue related to investment activities in the respective funds and reports investments at fair value.

Prepaid Items

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items in both government-wide and fund financial statements.

Capital Assets

Capital assets, which include property, plant and equipment, and infrastructure assets (e.g., roads, sidewalks and similar items) are reported in the government activities columns in the government-wide financial statements. Capital assets are defined by the government as assets with an initial, individual cost of more than \$5,000 (amount not rounded) and an estimated useful life in excess of one year. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at estimated fair market value at the date of donation.

The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend assets lives are not capitalized. Major outlays for capital assets and improvements are capitalized as projects are constructed.

Property, plant and equipment of the District are depreciated using the straight-line method over the following estimated useful lives:

<u>Assets</u>	<u>Years</u>
Improvements	20-40
Equipment	5

STONEBRIER COMMUNITY DEVELOPMENT DISTRICT
NOTES TO FINANCIAL STATEMENTS
September 30, 2025

NOTE B - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Assets, Liabilities and Net Position or Equity (continued)

Capital Assets (continued)

In the governmental fund financial statements, amounts incurred for the acquisition of capital assets are reported as fund expenditures. Depreciation expense is not reported in the governmental fund financial statements.

Unearned Revenue

Governmental funds report unearned revenue in connection with resources that have been received, but not yet earned.

Long-Term Obligations

In the government-wide financial statements long-term debt and other long-term obligations are reported as liabilities in the statement of net position. Bond premiums and discounts are deferred and amortized over the life of the Bonds. Bonds payable are reported net of applicable premiums or discounts. Bond issuance costs are expensed when incurred.

In the fund financial statements, governmental fund types recognize premiums and discounts, as well as issuance costs, during the current period. The face amount of debt issued is reported as other financing sources. Premiums received on debt issuances are reported as other financing uses. Issuance costs, whether or not withheld from the actual debt proceeds received, are reported as debt service expenditures.

Deferred Outflows/Inflows of Resources

In addition to assets, the statement of financial position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, deferred outflows of resources, represents a consumption of net position that applies to a future period(s) and so will not be recognized as an outflow of resources (expense/expenditure) until then.

In addition to liabilities, the statement of financial position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents an acquisition of net position that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time.

STONEBRIER COMMUNITY DEVELOPMENT DISTRICT
NOTES TO FINANCIAL STATEMENTS
September 30, 2025

NOTE B - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Assets, Liabilities and Net Position or Equity (continued)

Fund Equity/Net Position

In the fund financial statements, governmental funds report non spendable and restricted fund balance for amounts that are not available for appropriation or are legally restricted by outside parties for use for a specific purpose. Assignments of fund balance represent tentative management plans that are subject to change.

Committed fund balance - Amounts that can be used only for the specific purposes determined by a formal action (resolution) of the Board of Supervisors. Commitments may be changed or lifted only by the Board of Supervisors taking the same formal action (resolution) that imposed the constraint originally. Resources accumulated pursuant to stabilization arrangements sometimes are reported in this category.

Assigned fund balance - Includes spendable fund balance amounts that are intended to be used for specific purposes that are neither considered restricted nor committed. The Board can assign fund balance as it does when appropriating fund balance to cover differences in estimated revenue and appropriations in the subsequent year's appropriated budget. Assignments are generally temporary and normally the same formal action need not be taken to remove the assignment.

The District first uses committed fund balance, followed by assigned fund balance and then unassigned fund balance when expenditures are incurred for purposes for which amounts in any of the unrestricted fund balance classifications could be used.

Net position is the difference between assets and deferred outflows of resources less liabilities and deferred inflows of resources. Net position in the government-wide financial statements are categorized as net investment in capital assets, restricted or unrestricted. Net investment in capital assets represents net position related to infrastructure and property, plant and equipment. Restricted net position represents the assets restricted by the District's Bond covenants or other contractual restrictions. Unrestricted net position consists of the net position not meeting the definition of either of the other two components.

Other Disclosures

Use of Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities, and disclosure of contingent assets and liabilities at the date of the financial statements, and the reported amounts of revenues and expenditures during the reporting period. Actual results could differ from those estimates.

STONEBRIER COMMUNITY DEVELOPMENT DISTRICT
NOTES TO FINANCIAL STATEMENTS
September 30, 2025

NOTE C - BUDGETARY INFORMATION

The District is required to establish a budgetary system and an approved Annual Budget. Annual Budgets are adopted on a basis consistent with generally accepted accounting principles for the general fund. All annual appropriations lapse at fiscal year end.

The District follows these procedures in establishing the budgetary data reflected in the financial statements.

- a) Each year the District Manager submits to the District Board a proposed operating budget for the fiscal year commencing the following October 1.
- b) Public hearings are conducted to obtain public comments.
- c) Prior to October 1, the budget is legally adopted by the District Board.
- d) All budget changes must be approved by the District Board. The District Manager can approve certain changes to line item appropriations within the fund.
- e) The budgets are adopted on a basis consistent with generally accepted accounting principles.
- f) Unused appropriation for annually budgeted funds lapse at the end of the year.

NOTE D – DEPOSITS AND INVESTMENTS

Deposits

The District's cash balances, including certificates of deposit, were entirely covered by federal depository insurance or by a collateral pool pledged to the State Treasurer. Florida Statutes Chapter 280, "Florida Security for Public Deposits Act", requires all qualified depositories to deposit with the Treasurer or another banking institution eligible collateral equal to various percentages of the average daily balance for each month of all public deposits in excess of any applicable deposit insurance held. The percentage of eligible collateral (generally, U.S. Governmental and agency securities, state or local government debt, or corporate bonds) to public deposits is dependent upon the depository's financial history and its compliance with Chapter 280. In the event of a failure of a qualified public depository, the remaining public depositories would be responsible for covering any resulting losses.

Investments

The District's investments were held as follows at September 30, 2025:

<u>Investment</u>	<u>Fair Value</u>	<u>Credit Risk</u>	<u>Maturities</u>
US Bank Money Market Account	\$ 431,110	N/A	N/A
Total Investments	<u>\$ 431,110</u>		

STONEBRIER COMMUNITY DEVELOPMENT DISTRICT
NOTES TO FINANCIAL STATEMENTS
September 30, 2025

NOTE D – DEPOSITS AND INVESTMENTS (CONTINUED)

Investments (continued)

Custodial credit risk - For an investment, custodial credit risk is the risk that, in the event of the failure of the counterparty, the District will not be able to recover the value of the investments or collateral securities that are in the possession of an outside party. The District has no formal policy for custodial risk. The investments listed in the schedule above are not evidenced by securities that exist in physical or book entry form.

Credit risk - For investments, credit risk is generally the risk that an issuer of an investment will not fulfill its obligation to the holder of the investment. This is measured by the assignment of a rating by a nationally recognized statistical rating organization. Investment ratings by investment type are included in the preceding summary of investments.

Concentration risk - The District places no limit on the amount the District may invest in any one issuer.

Interest rate risk - The District does not have a formal policy that limits investment maturities as a means of managing exposure to fair value losses arising from increasing interest rates.

Fair Value Measurement - When applicable, the District measures and records its investments using fair value measurement guidelines established in accordance with GASB Statements. The framework for measuring fair value provides a fair value hierarchy that prioritizes the inputs to valuation techniques.

These guidelines recognize a three-tiered fair value hierarchy, in order of highest priority, as follows:

- Level 1: Investments whose values are based on unadjusted quoted prices for identical investments in active markets that the District has the ability to access;
- Level 2: Investments whose inputs - other than quoted market prices - are observable either directly or indirectly; and,
- Level 3: Investments whose inputs are unobservable.

The fair value measurement level within the fair value hierarchy is based on the lowest level of any input that is significant to the entire fair value measurement. Valuation techniques used should maximize the use of observable inputs and minimize the use of unobservable inputs.

Money market investments that have a maturity at the time of purchase of one year or less and are held by governments other than external investment pools should be measured at amortized cost. Accordingly, the District's investments have been reported at amortized cost above.

STONEBRIER COMMUNITY DEVELOPMENT DISTRICT
NOTES TO FINANCIAL STATEMENTS
September 30, 2025

NOTE E - CAPITAL ASSETS

Capital asset activity for the fiscal year ended September 30, 2025 was as follows:

	Balance 10/01/2024	Increases	Decreases	Balance 09/30/2025
Governmental activities:				
Capital assets, not being depreciated:				
Land and land improvements	\$ 6,907,426	\$ -	\$ -	\$ 6,907,426
Total capital assets, not being depreciated	6,907,426	-	-	6,907,426
Capital assets, being depreciated				
Equipment	80,922	-	-	80,922
Improvements other than buildings	231,814	-	-	231,814
Total capital assets, being depreciated	312,736	-	-	312,736
Less accumulated depreciation for:				
Equipment	52,826	8,344	-	61,170
Improvements other than buildings	41,709	8,572	-	50,281
Total accumulated depreciation	94,535	16,916	-	111,451
Total capital assets, being depreciated - net	218,201	(16,916)	-	201,285
Governmental activities capital assets - net	<u>\$7,125,627</u>	<u>\$ (16,916)</u>	<u>\$ -</u>	<u>\$ 7,108,711</u>

Depreciation expense of \$16,916 was charged to maintenance and operations.

NOTE F – LONG-TERM LIABILITIES

\$6,530,000 Special Assessment Refunding Bonds, Series 2016 – On August 30, 2016, the District issued \$6,530,000 in Special Assessment Refunding Bonds, Series 2016. The Bonds are payable in annual principal installments through May 2037. The Bonds were issued to refund the \$7,845,000 Special Assessment Bonds, Series 2006. The Bonds bear interest ranging from 2.0% to 4.0% payable semi-annually on the first day of each May and November. Principal is due serially each May 1, commencing May 2017.

The Series 2016 Bonds are subject to redemption at the option of the District prior to maturity. The Series 2016 Bonds are subject to extraordinary mandatory redemption prior to their selected maturity in the manner determined by the Bond Registrar if certain events occurred as outlined in the Bond Indenture.

STONEBRIER COMMUNITY DEVELOPMENT DISTRICT
NOTES TO FINANCIAL STATEMENTS
September 30, 2025

NOTE F – LONG-TERM LIABILITIES (CONTINUED)

The Bond Indenture has certain restrictions and requirements relating principally to the use of proceeds to pay for the infrastructure improvements and the procedures to be followed by the District on assessments to property owners. The District agreed to levy special assessments in annual amounts adequate to provide payment of debt service and to meet the reserve requirements. The requirements have been met for the fiscal year ended September 30, 2025.

The following is a summary of activity in the long-term debt of the District for the year ended September 30, 2025:

	Balance 10/01/2024	Additions	Deletions	Balance 09/30/2025	Due Within One Year
Special Assessment Refunding Bonds, Series 2016	\$ 4,535,000	\$ -	\$ 280,000	\$ 4,255,000	\$ 290,000
	4,535,000	-	280,000	4,255,000	290,000
Unamortized bond premium	98,143	-	6,053	92,090	-
	<u>\$ 4,633,143</u>	<u>\$ -</u>	<u>\$ 286,053</u>	<u>\$ 4,347,090</u>	<u>\$ 290,000</u>

The annual requirements to amortize the principal and interest of bonded debt outstanding as of September 30, 2025 are as follows:

September 30,	Principal	Interest	Total
2026	\$ 290,000	\$ 159,275	\$ 449,275
2027	300,000	150,575	450,575
2028	310,000	140,075	450,075
2029	320,000	129,225	449,225
2030	330,000	118,025	448,025
2031-2035	1,855,000	396,475	2,251,475
2036-2037	850,000	51,400	901,400
	<u>\$ 4,255,000</u>	<u>\$ 1,145,050</u>	<u>\$ 5,400,050</u>

NOTE G - MANAGEMENT COMPANY

The District has contracted with a management company to perform services which include financial and accounting advisory services. Certain employees of the management company also serve as officers of the District. Under the agreement, the District compensates the management company for management, accounting, financial reporting, computer and other administrative costs.

STONEBRIER COMMUNITY DEVELOPMENT DISTRICT
NOTES TO FINANCIAL STATEMENTS
September 30, 2025

NOTE H - RISK MANAGEMENT

The District is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; natural disasters; and environmental remediation. The District has obtained commercial insurance from independent third parties to mitigate the costs of these risks; coverage may not extend to all situations. Settled claims from these risks have not exceeded commercial insurance coverage over the past three years.

STONEBRIER COMMUNITY DEVELOPMENT DISTRICT
STATEMENT OF REVENUES AND EXPENDITURES
BUDGET AND ACTUAL – GENERAL FUND
Year Ended September 30, 2025

	* BUDGET	ACTUAL	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
REVENUES			
Assessments	\$ 628,254	\$ 635,468	\$ 7,214
Investment earnings	-	52,943	52,943
TOTAL REVENUES	628,254	688,411	60,157
 EXPENDITURES			
Current			
General government	127,781	114,218	13,563
Maintenance and operations	362,229	370,055	(7,826)
TOTAL EXPENDITURES	490,010	484,273	5,737
 EXCESS OF REVENUES OVER (UNDER) EXPENDITURES			
	138,244	204,138	65,894
 OTHER FINANCING SOURCES			
Renewal and replacement	(138,244)	-	138,244
 EXCESS OF REVENUES OVER (UNDER) EXPENDITURES AND OTHER SOURCES			
	\$ -	204,138	\$ 204,138
 FUND BALANCES			
Beginning of year		1,052,959	
End of year		\$ 1,257,097	

* Original and final budget.

STONEBRIER COMMUNITY DEVELOPMENT DISTRICT
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION

The District is required to establish a budgetary system and an approved Annual Budget for the general fund. The District's budgeting process is based on estimates of cash receipts and cash expenditures which are approved by the Board. The budget approximates a basis consistent with accounting principles generally accepted in the United States of America (generally accepted accounting principles).

An operating budget was adopted and amended by the governing board for the District pursuant to the requirements of Florida Statutes. The budget is adopted using the same basis of accounting that is used in preparation of the fund financial statements. The legal level of budgetary control, the level at which expenditures may not exceed budget, is in the aggregate. Any budget amendments that increase the aggregate budgeted appropriations must be approved by the Board of Supervisors. Actual general fund expenditures did not exceed appropriations for the fiscal year ended September 30, 2025.

The variance between budgeted and actual general fund revenues is not considered significant. The actual general fund expenditures for the current fiscal year were lower than budgeted amounts due primarily to anticipated costs which were not incurred in the current fiscal year.

INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL
REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF
FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING
STANDARDS*

To the Board of Supervisors
Stonebrier Community Development District
Hillsborough County, Florida

We have audited in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to the financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of Stonebrier Community Development District, as of September 30, 2025 and for the year ended September 30, 2025, which collectively comprise Stonebrier Community Development District's basic financial statements and have issued our report thereon dated April 27, 2026.

Report on Internal Control Over Financial Reporting

In planning and performing our audit, we considered the District's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, we do not express an opinion on the effectiveness of the District's internal control over financial reporting.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or, significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the District's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

This report is intended solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

DiBartolomeo, McBee, Hartley & Barnes

DiBartolomeo, McBee, Hartley & Barnes, P.A.

Fort Pierce, Florida

April 27, 2026

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH THE REQUIREMENTS OF
SECTION 218.415, FLORIDA STATUTES, REQUIRED BY RULE 10.556(10) OF THE
AUDITOR GENERAL OF THE STATE OF FLORIDA

To the Board of Supervisors
Stonebrier Community Development District
Hillsborough County, Florida

We have examined Stonebrier Community Development District, Hillsborough County, Florida's ("District") compliance with the requirements of Section 218.415, Florida Statutes, in accordance with Rule 10.556(10) of the Auditor General of the State of Florida during the fiscal year ended September 30, 2025. Management is responsible for District's compliance with those requirements. Our responsibility is to express an opinion on District's compliance based on our examination.

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. Those standards require that we plan and perform the examination to obtain reasonable assurance about whether the District complied, in all material respects, with the specified requirements referenced in Section 218.415, Florida Statutes. An examination involves performing procedures to obtain evidence about whether the District complied with the specified requirements. The nature, timing, and extent of the procedures selected depend on our judgment, including an assessment of the risks of material noncompliance, whether due to fraud or error. We believe that the evidence we obtained is sufficient and appropriate to provide a reasonable basis for our opinion. Our examination does not provide a legal determination on the District's compliance with specified requirements.

We are required to be independent and to meet our other ethical responsibilities in accordance with relevant ethical requirements relating to the examination engagement.

In our opinion, the District complied, in all material respects, with the aforementioned requirements for the fiscal year ended September 30, 2025.

This report is intended solely for the information and use of the Legislative Auditing Committee, members of the Florida Senate and the Florida House of Representatives, the Florida Auditor General, management, and the Board of Supervisors of Stonebrier Community Development District, Hillsborough County, Florida and is not intended to be and should not be used by anyone other than these specified parties.

DiBartolomeo, McBee, Hartley & Barnes

DiBartolomeo, McBee Hartley & Barnes, P.A.
Fort Pierce, Florida
April 27, 2026

Management Letter

To the Board of Supervisors
Stonebrier Community Development District
Hillsborough County, Florida

Report on the Financial Statements

We have audited the financial statements of the Stonebrier Community Development District (“District”) as of and for the fiscal year ended September 30, 2025, and have issued our report thereon dated April 27, 2026.

Auditors’ Responsibility

We conducted our audit in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States; and Chapter 10.550, Rules of the Auditor General.

Other Reporting Requirements

We have issued our Independent Auditors' Report on Internal Control over Financial Reporting and Compliance and Other Matters Based on an Audit of the Financial Statements Performed in Accordance with Government Auditing Standards and Independent Accountants' Report on an examination conducted in accordance with AICPA Professional Standards, AT-C Section 315, regarding compliance requirements in accordance with Chapter 10.550, Rules of the Auditor General. Disclosures in those report, which are dated April 27, 2026, should be considered in conjunction with this management letter.

Prior Audit Findings

Section 10.554(1)(i)1., Rules of the Auditor General, requires that we determine whether or not corrective actions have been taken to address findings and recommendations made in the preceding annual financial audit report. There were no findings or recommendations made in the preceding annual audit report.

Official Title and Legal Authority

Section 10.554(1)(i)4., Rules of the Auditor General, requires that the name or official title and legal authority for the primary government and each component unit of the reporting entity be disclosed in this management letter, unless disclosed in the notes to the financial statements. The information required is disclosed in the notes to the financial statements.

Financial Condition and Management

Section 10.554(1)(i)5.a. and 10.556(7), Rules of the Auditor General, require us to apply appropriate procedures and communicate the results of our determination as to whether or not the District has met one or more of the conditions described in Section 218.503(1), Florida Statutes, and to identify the specific condition(s) met. In connection with our audit, we determined that the District did not meet any of the conditions described in Section 218.503(1), Florida Statutes.

Pursuant to Sections 10.554(1)(i)5.b. and 10.556(8), Rules of the Auditor General, we applied financial condition assessment procedures for the District. It is management's responsibility to monitor the District's financial condition, and our financial condition assessment was based in part on representations made by management and the review of financial information provided by same.

Section 10.554(1)(i)2., Rules of the Auditor General, requires that we communicate any recommendations to improve financial management. In connection with our audit, we did not have any such recommendations.

Property Assessed Clean Energy (PACE) Programs

As required by Section 10.554(1)(i)6.a., Rules of the Auditor General, the District did not authorize a PACE program pursuant to Section 163.081 or Section 163.082, Florida Statutes, did not operate within the District's geographical boundaries during the fiscal year under audit.

Specific Information

As required by Section 218.39(3)(c), Florida Statutes, and Section 10.554(1)(i)6, Rules of the Auditor General, the Stonebrier Community Development District reported:

- a. The total number of district employees compensated in the last pay period of the District's fiscal year as N/A.
- b. The total number of independent contractors to whom nonemployee compensation was paid in the last month of the District's fiscal year as 21.
- c. All compensation earned by or awarded to employees, whether paid or accrued, regardless of contingency as N/A.
- d. All compensation earned by or awarded to nonemployee independent contractors, whether paid or accrued, regardless of contingency as \$387,785.
- e. The District does not have any construction projects with a total cost of at least \$65,000 that are scheduled to begin on or after October 1 of the fiscal year being reported.
- f. The District did not amend its final adopted budget under Section 189.016(6), Florida Statutes.

As required by Section 218.39(3)(c), Florida Statutes, and Section 10.554(1)(i)7, Rules of the Auditor General, the Stonebrier Community Development District reported:

- a. The rate or rates of non-ad valorem special assessments imposed by the District range from \$813 to \$1,638 per residential unit.
- b. The total amount of special assessments collected by or on behalf of the District as \$1,086,021.
- c. The total amount of outstanding bonds issued by the District as \$4,255,000.

Additional Matters

Section 10.554(1)(i)3., Rules of the Auditor General, requires us to communicate noncompliance with provisions of contracts or grant agreements, or abuse, that have occurred, or are likely to have occurred, that have an effect on the financial statements that is less than material but which warrants the attention of those charged with governance. In connection with our audit, we did not have any such findings.

Purpose of this Letter

Our management letter is intended solely for the information and use of Legislative Auditing Committee, members of the Florida Senate and the Florida House of Representatives, the Florida Auditor General, Federal and other granting agencies, the Board of Supervisors, and applicable management, and is not intended to be and should not be used by anyone other than these specified parties.

DiBartolomeo, McBee, Hartley & Barnes

DiBartolomeo, McBee, Hartley & Barnes, P.A.
Fort Pierce, Florida
April 27, 2026

STONEBRIER COMMUNITY DEVELOPMENT DISTRICT

Payment Register by Fund

For the Period from 03/01/2026 to 03/31/2026

(Sorted by Check / ACH No.)

Fund No.	Check / ACH No.	Date	Payee	Invoice No.	Payment Description	Invoice / GL Description	G/L Account #	Amount Paid
GENERAL FUND - 001								
001	1001	03/06/26	INFRAMARK LLC	172111	Management Services FEB 2026	District Management	531151-51301	\$1,500.00
001	1001	03/06/26	INFRAMARK LLC	172111	Management Services FEB 2026	Field Operations Services	531140-53901	\$1,125.00
001	1001	03/06/26	INFRAMARK LLC	172111	Management Services FEB 2026	Dissemination Agent	531012-51301	\$125.00
001	1001	03/06/26	INFRAMARK LLC	172111	Management Services FEB 2026	Accounting Services	532001-51301	\$1,074.00
001	1001	03/06/26	INFRAMARK LLC	172111	Management Services FEB 2026	Administrative Services	531148-51301	\$333.33
001	1002	03/06/26	KUTAK ROCK LLP	3702648	LEGAL SERVICES THROUGH 1/27/26	Legal Services	531023-51301	\$2,175.94
001	1003	03/10/26	STEADFAST ALLIANCE	SA-20885	Erosion Repair at bank of Pond D3	Pond & Lake Maintenance	534341-53901	\$2,500.00
001	1004	03/10/26	STEADFAST ALLIANCE	SA-20884	Erosion Repair - MES Structure at Pond TZ.	Pond & Lake Maintenance	534341-53901	\$1,200.00
001	1005	03/10/26	STEADFAST ALLIANCE	SA-20578	treating the Spatterdock and Slender Spikerush	Pond & Lake Maintenance	534341-53901	\$10,714.50
001	1006	03/10/26	STEADFAST ALLIANCE	SA-20881	repairing the pond bank erosion located on Pond B2	Pond & Lake Maintenance	534341-53901	\$2,150.00
001	1006	03/10/26	STEADFAST ALLIANCE	SA-20882	repairing the erosion located on the shoreline of Pond TZ	Pond & Lake Maintenance	534341-53901	\$1,900.00
001	1006	03/10/26	STEADFAST ALLIANCE	SA-20883	Watering the newly installed Bahia sod	Pond & Lake Maintenance	534341-53901	\$650.00
001	1008	03/18/26	STEADFAST ALLIANCE	SA-19593	Aquatic Maintenance	Pond & Lake Maintenance	534341-53901	\$1,865.00
001	1010	03/20/26	KUTAK ROCK LLP	3690246	Legal services - December 2025	Legal Services	531023-51301	\$2,778.82
001	1011	03/20/26	VGLOBALTECH	8295	Web Maintenance March 26	Website Development and Hosting	549913-51301	\$295.00
001	1011	03/20/26	VGLOBALTECH	8208	Web Maintenance February 26	Website Development and Hosting	549913-51301	\$295.00
001	1012	03/20/26	YELLOWSTONE LANDSCAPE, INC.	1128372	Monthly Landscape Maintenance March 26	Landscape Maintenance	534050-53901	\$17,083.33
001	1012	03/20/26	YELLOWSTONE LANDSCAPE, INC.	1106810	Monthly Landscape Maintenance Feb 26	Landscape Maintenance	534050-53901	\$17,083.33
001	1012	03/20/26	YELLOWSTONE LANDSCAPE, INC.	1095789	Irrigation Repairs	Landscape Irrigation	546930-53901	\$971.49
001	1013	03/20/26	TAMPA BAY POO PATROL, LLC	5207	Pet waste station service 2/1/26	Dog Waste Services	552161-53901	\$412.00
001	1013	03/20/26	TAMPA BAY POO PATROL, LLC	5420	Pet waste station service 3/1/26	Dog Waste Services	552161-53901	\$412.00
001	1014	03/20/26	VESTA DISTRICT SERVICES	430889	Trash can for Community	Contingency	549900-53901	\$1,239.90
001	1015	03/20/26	HERITAGE HARBOR GOLF & COUNTRY CLUB	129	LIBRARY RENTAL 05/08/25-12/11/25	Miscellaneous Services	549001-51301	\$600.00
001	DD101	03/18/26	TECO	031226-4860-ACH	ELECTRIC - GATE JAN & FEB 2026	Electricity - General	543033-53901	\$123.85
001	DD102	03/18/26	TECO	031226-4365-ACH	ELECTRIC - IRRIGATION JAN & FEB 2026	Electricity - General	543033-53901	\$196.13
001	DD103	03/18/26	TECO	031226-4605-ACH	ELECTRIC - IRRIGATION JAN & FEB 2026	Electricity - General	543033-53901	\$86.20
001	DD104	03/18/26	TECO	031226-3839-ACH	ELECTRIC - IRRIGATION JAN & FEB 2026	Electricity - General	543033-53901	\$278.28
001	DD105	03/18/26	TECO	031226-4050-ACH	ELECTRIC - IRRIGATION JAN & FEB 2026	Electricity - General	543033-53901	\$251.69
001	DD106	03/18/26	TECO	031226-3607-ACH	ELECTRIC - IRRIGATION JAN & FEB 2026	Electricity - General	543033-53901	\$110.77
001	DD107	03/18/26	TECO	031226-1742-ACH	ELECTRIC - FOUNTAIN JAN & FEB 2026	Electricity - General	543033-53901	\$441.40
Fund Total								\$69,971.96

DEBT SERVICE FUND - 201

201	1007	03/18/26	STONEBRIER CDD	03122026-0312	SERIES 2016 FY26 TAX ROLL	Cash in Transit	103200	\$3,979.93
Fund Total								\$3,979.93

Total Checks Paid	\$73,951.89
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