Rizzetta & Company

Stonegate Preserve Community Development District

Board of Supervisors' Meeting
August 6, 2026

District Office:
5020 W. Linebaugh Avenue Suite 200
Tampa, Florida 33624
813.933-55721

Stonegatepreservecdd.net

STONEGATE PRESERVE
COMMUNITY DEVELOPMENT DISTRICT

Harrison Ranch Clubhouse, located at 5755 Harrison Ranch Boulevard, Parrish, FL 34219
www.stonegatepreservecdd.net

Board of Supervisors	Kelly Evans	Chairman
	Lori Campagna	Vice Chairman
	Charlie Peterson	Assistant Secretary
	Ben Gainer	Assistant Secretary
	Nancy Symonds	Assistant Secretary
District Manager	Scott Brizendine	Rizzetta & Company
District Counsel	KC Hopkinson	Straley, Robin, & Vericker, P.A.
Interim Engineer	Strickland T. Smith, PE	Heidt Design

All cellular phones must be placed on mute while in the meeting room.

The Audience Comment portion of the agenda is where individuals may make comments on matters that concern the District. Individuals are limited to a total of three (3) minutes to make comments during this time.

Pursuant to provisions of the Americans with Disabilities Act, any person requiring special accommodations to participate in this meeting/hearing/workshop is asked to advise the District Office at least forty-eight (48) hours before the meeting/hearing/workshop by contacting the District Manager at (813) 533-2950. If you are hearing or speech impaired, please contact the Florida Relay Service by dialing 7-1-1, or 1-800-955-8771 (TTY), or 1-800-955-8770 (Voice), who can aid you in contacting the District Office.

A person who decides to appeal any decision made at the meeting/hearing/workshop with respect to any matter considered at the meeting/hearing/workshop is advised that person will need a record of the proceedings and that accordingly, the person may need to ensure that a verbatim record of the proceedings is made including the testimony and evidence upon which the appeal is to be based.

STONEGATE PRESERVE COMMUNITY DEVELOPMENT DISTRICT

District Office – Tampa, Florida (813) 933-5571
Mailing Address – 3434 Colwell Avenue Suite 200, Tampa, Florida 33614
www.stonegatepreservecdd.net

Board of Supervisors **July 29, 2026**
Stonegate Preserve Community
Development District

AGENDA

Dear Board Members:

The regular meeting of the Board of Supervisors of the Stonegate Preserve Community Development District will be held on **Thursday, August 6, 2026, at 10:00 a.m**., or immediately following the Prosperity Lakes CDD meeting, at the Harrison Ranch Clubhouse, located at 5755 Harrison Ranch Boulevard, Parrish, FL 34219.The following is the agenda for the meeting:

BOS MEETING:

1. **CALL TO ORDER/ROLL CALL**
2. **AUDIENCE COMMENTS ON AGENDA ITEMS**
3. **BUSINESS ADMINISTRATION**
   - A. Consideration of the Minutes of the Board of Supervisors' Regular Meeting held June 25, 2026 .... Tab 1
   - B. Consideration of Operations & Maintenance Expenditures for June 2026 .... Tab 2
4. **BUSINESS ITEMS**
   - A. Public Hearing for Fiscal Year 2026-2027 Final Budget & Levying of O&M Assessments .... Tab 3
     - i. Consideration of Resolution 2026-04; Approving Fiscal Year 2026-2027 Final Budget .... Tab 4
     - ii. Consideration of Resolution 2026-05; Levying Fiscal Year 2026-2027 O&M Assessments .... Tab 5
   - B. Consideration of Resolution 2026-06; Approving Fiscal Year 2026-2027 Meeting Schedule .... Tab 6
   - C. Consideration of Fiscal Year 2025-2026 Goals and Objectives Report .... Tab 7
   - D. Ratification of FY 2025 Audit .... Tab 8
   - E. Consideration of Resolution 2026-07; Designating Officers of the District... Tab 9
   - F. Presentation of Arbitrage Report .... Tab 10

5. STAFF REPORTS

A. District Counsel
B. District Engineer
C. Aquatics Report .... Tab 11
D. Community Asset Management Report .... Tab 12
    i. Presentation of Contractors Response Report............. Tab 13
E. District Manager
    i. Presentation of District Managers Report .... Tab 14
    ii. Presentation of Website Compliance Report .... Tab 15

6. SUPERVISOR REQUESTS

7. ADJOURNMENT

We look forward to seeing you at the meeting. In the meantime, if you have any questions, please do not hesitate to call us at (813) 933-5571.

Sincerely,
Scott Brizendine
Scott Brizendine
District Manager

Tab 1

MINUTES OF MEETING

Each person who decides to appeal any decision made by the Board with respect to any matter considered at the meeting is advised that the person may need to ensure that a verbatim record of the proceedings is made, including the testimony and evidence upon which such appeal is to be based.

STONEGATE PRESERVE COMMUNITY DEVELOPMENT DISTRICT

The Regular meeting of the Board of Supervisors of Stonegate Preserve Community Development District was held on **Thursday, June 25, 2026, at 11:20 a.m.,** at the Harrison Ranch Clubhouse, located at 5755 Harrison Ranch Boulevard, Parrish, FL 34219.

Present and constituting a quorum were:

Kelly Evans	**Chairman**
Ben Gainer	**Assistant Secretary**
Charlie Peterson	**Assistant Secretary**
Nancy Symonds	**Assistant Secretary** *(joined in progress)*

Also present were:

Scott Brizendine	**District Manager, Rizzetta & Company, Inc.**
Sam Stevens	**District Manager, Rizzetta & Company, Inc.** *(via phone)*
K.C. Hopkinson	**District Counsel, Straley, Robin, & Vericker**
Amiee Brodeen	**Landscape Inspection Specialist, Rizzetta & Company, Inc.**
Audience	None

FIRST ORDER OF BUSINESS **Call to Order and Roll Call**

Mr. Brizendine called the meeting to order and conducted roll call, confirming that a quorum was present.

SECOND ORDER OF BUSINESS **Audience Comments**

There were no audience members present.

THIRD ORDER OF BUSINESS **Consideration of Minutes of the Board of Supervisors Regular Meeting Held on May 28, 2026**

On a motion by Ms. Evans, seconded by Mr. Peterson, with all in favor, the Board approved the Minutes of the Board of Supervisors Regular Meeting held on May 2026, for Stonegate Preserve Community Development District.

FOURTH ORDER OF BUSINESS **Consideration of Operations & Maintenance Expenditures for May 2026**

On a motion by Ms. Evans, seconded by Mr. Gainer, with all in favor, the Board ratified the Operations & Maintenance Expenditures of the District for May 2026 ($44,378.80), for Stonegate Preserve Community Development District.

FIFTH ORDER OF BUSINESS **Acceptance of Chris Hall Resignation Seat #5 (Term 2024-2028)**

On a motion by Ms. Evans, seconded by Mr. Peterson, with all in favor, the Board accepted resignation of Chris Hall Seat #5 (Term 2024-2028), for Stonegate Preserve Community Development District.

SIXTH ORDER OF BUSINESS **Appointment of Board Supervisor Seat #5 (Term 2024-2028)**

On a motion by Ms. Evans, seconded by Mr. Gainer, with all in favor, the Board appointed Nancy Symonds to Seat #5 (Term 2024-2028) for Stonegate Preserve Community Development District.

Mr. Brizendine administered the Oath of Office to Ms. Symonds. Ms. Symonds affirmed, swore to and executed the oath of office. She confirmed that she would like compensation for meeting attendance.

SEVENTH ORDER OF BUSINESS **Consideration of Encroachment Easement for Pool Construction**

On a motion by Ms. Evans, seconded by Mr. Gainer, with all in favor, the Board approved Encroachment Easement for Pool Construction for 1173 74th Circle, Palmetto, Florida 34221, for Stonegate Preserve Community Development District.

EIGHTH ORDER OF BUSINESS **Staff Reports**

A. District Counsel

No report. Ms. Evans asked Ms. Hopkinson about the status of the letters to homeowners that did not get permission to encroach onto CDD property. Ms. Hopkinson stated she is waiting for addresses and pictures from Lennar and she will follow up with Ms. Campagna after the meeting.

B. District Engineer

Not present.

C. Aquatic Reports

The Board reviewed the aquatic report. Ms. Evans stated she received an email from a resident yesterday about trash, weeds, etc. in a pond behind their home. Sitex treated pond today.

D. Field Inspection Report

Ms. Brodeen presented the Community Asset Management Report to the Board. Ms. Evans stated they need a water truck due to lack of rainfall and low pressure with the irrigation.

E. District Manager

Mr. Brizendine advised that the next meeting date is August 6, 2026, at 10:00 a.m. The final budget will be approved at this meeting.

NINTH ORDER OF BUSINESS **Supervisor Requests**

Ms. Evans requested District Staff contact her before July 20, 2026, to decide whether to cancel the July 23, 2026, CDD meeting.

TENTH ORDER OF BUSINESS **Adjournment**

On a motion by Mr. Gainer, seconded by Ms. Evans, the Board unanimously adjourned the meeting at 11:36 a.m. for Stonegate Preserve Community Development District.

______________________________	______________________________
Secretary/Assistant Secretary	Chairman/ Vice Chairman

Tab 2

Stonegate Preserve Community Development District

District Office · Ashlyn Park, Florida · (813) 933-5571
Mailing Address · 3434 Colwell Avenue, Suite 200 · Tampa, Florida 33614

Operation and Maintenance Expenditures
June 2026
For Board Approval

Attached please find the check register listing the Operation and Maintenance expenditures paid from June 1, 2026 through June 30, 2026. This does not include expenditures previously approved by the Board.

The total items being presented: **$83,129.82**

Approval of Expenditures:

____

______ Chairperson

______ Vice Chairperson

______ Assistant Secretary

Stonegate Preserve Community Development District

Paid Operation & Maintenance Expenditures

June 1, 2026 Through June 30, 2026

Vendor Name	Check Number	Invoice Number	Invoice Description	Invoice Amount	
Accurate Drilling Solutions, LLC	100329	i7869	Aquatic Maintenance 05/26	$	720.00
Accurate Drilling Solutions, LLC	100337	i7967	Aquatic Maintenance 06/26	$	720.00
ADP Easypay	20260605-1	721993480	PPE 05/31/26 PPD 05/26/26 Fees	$	128.35
Benjamin D Gainer	20260616-3	BG043026-677 ACH	Board of Supervisors Meeting 04/30/26	$	184.70
Brown & Brown Insurance Services, Inc.	100333	25109662	Insurance 06/01/26-10/01/26	$	4,249.00
Christopher James Hall	20260603-1	CH043026-677 ACH	Board of Supervisors Meeting 04/30/26	$	184.70
Florida Power & Light Company	20260608-1	0814218111-051226 ACH	Electric Services 04/26	$	1,077.21
Florida Power & Light Company	100334	0814218111-061126	Electric Services 05/26	$	983.97
Florida Power & Light Company	20260608-1	4241707225-051226 ACH	Electric Services 04/26	$	1,248.40
Florida Power & Light Company	100334	4241707225-061126	Electric Services 05/26	$	1,181.33
Florida Power & Light Company	20260623-1	4550921482-061126 ACH	Electric Services 05/26	$	37.46
Gig Fiber, LLC	100330	6995	Solar Equipment Lease 05/26	$	15,328.56

Stonegate Preserve Community Development District

Paid Operation & Maintenance Expenditures

June 1, 2026 Through June 30, 2026

Vendor Name	Check Number	Invoice Number	Invoice Description	Invoice Amount	
Gig Fiber, LLC	100338	7267	Solar Equipment Lease 06/26	$	15,328.56
Gig Fiber, LLC	100338	7268	Solar Equipment Lease 06/26	$	500.00
Kelly Evans	20260602-1	KE043026-677 ACH	Board of Supervisors Meeting 04/30/26	$	184.70
Lori Campagna		LC043026-677 ACH	Board of Supervisors Meeting 04/30/26	$	184.70
Manatee County Utilities Department	20260616-1	100227716-052926 ACH	Water Services 05/26	$	73.58
Manatee County Utilities Department	20260616-1	100227721-052926 ACH	Water Services 05/26	$	73.58
Manatee County Utilities Department	20260616-2	100227726-052926 ACH	Water Services 05/26	$	849.34
Manatee County Utilities Department	20260616-1	100227728-052926 ACH	Water Services 05/26	$	73.58
Manatee County Utilities Department	20260616-1	100227732-052926 ACH	Water Services 05/26	$	73.58
Manatee County Utilities Department	20260616-1	100227734-052926 ACH	Water Services 05/26	$	73.58
Manatee County Utilities Department	20260616-1	100227738-052926 ACH	Water Services 05/26	$	73.58
Preferred Governmental Insurance Trust	100335	71139	WC Insurance 06/01/26-10/01/26	$	668.00

Stonegate Preserve Community Development District

Paid Operation & Maintenance Expenditures

June 1, 2026 Through June 30, 2026

Vendor Name	Check Number	Invoice Number	Invoice Description	Invoice Amount
Rizzetta & Company, Inc.	100328	INV0000109985	Accounting Services 06/26	$ 5,747.50
Sitex Aquatics, LLC	100336	11130-b	Lake Maintenance 06/26	$ 2,472.00
Steadfast Contractors Alliance, LLC	100332	SA-23702	Irrigation Repair 05/26	$ 759.19
Steadfast Contractors Alliance, LLC	100339	SA-24544	Landscape Maintenance 06/26	$ 27,555.67
Straley Robin Vericker	100331	28510	Legal Services 05/26	$ 2,395.00
Report Total				**$ 83,129.82**

Tab 3

Rizzetta & Company

Stonegate Preserve
Community Development District

stonegatepreservecdd.org

Approved Proposed Budget for Fiscal Year 2026-2027

TABLE OF CONTENTS

Proposed Budget
Stonegate Preserve Community Development District
General Fund

Fiscal Year 2026/2027

	Chart of Accounts Classification	Actual YTD through 06/30/26	Projected Annual Totals 2025/2026	Annual Budget for 2025/2026	Projected Budget variance for 2025/2026	Budget for 2026/2027	Budget Increase (Decrease) vs 2025/2026
1							
2	**ASSESSMENT REVENUES**						
3							
4	***Special Assessments***						
5	Tax Roll	$ 1,044,478	$ 1,044,478	$ 975,485	$ 68,993	$ 970,564	$ (4,921)
6							
7	**Assessment Revenue Subtotal**	**$ 1,044,478**	**$ 1,044,478**	**$ 975,485**	**$ 68,993**	**$ 970,564**	**$ (4,921)**
8							
9							
10	**TOTAL REVENUES**	**$ 1,044,478**	**$ 1,044,478**	**$ 975,485**	**$ 68,993**	**$ 970,564**	**$ (4,921)**
11							
12	**EXPENDITURES - ADMINISTRATIVE**						
13							
14	***Legislative***						
15	Employee Payroll Processing Fee	$ 128	$ 325	$ -	$ (325)	$ 2,300	$ 2,300
16	Employee Payroll Taxes	$ 484	$ 1,000	$ -	$ (1,000)	$ 950	$ 950
17	Supervisor Fees	$ 6,801	$ 9,068	$ 12,000	$ 2,932	$ 12,000	$ -
18	Supervisor Workers Comp Insurance	$ -	$ 879	$ -	$ (879)	$ 1,582	$ 1,582
19	***Financial & Administrative***						
20	Accounting Services	$ 14,832	$ 19,776	$ 19,776	$ -	$ 20,369	$ 593
21	Administrative Services	$ 3,244	$ 4,326	$ 4,326	$ (0)	$ 4,456	$ 130
22	Arbitrage Rebate Calculation	$ 800	$ 800	$ 450	$ (350)	$ 800	$ 350
23	Assessment Roll	$ 5,150	$ 5,150	$ 5,150	$ -	$ 5,305	$ 155
24	Auditing Services	$ 2,000	$ 6,300	$ 5,500	$ (800)	$ 6,400	$ 900
25	Bank Fees	$ -	$ -	$ 500	$ 500	$ -	$ (500)
26	Disclosure Report	$ 3,875	$ 4,375	$ 3,500	$ (875)	$ 7,000	$ 3,500

Proposed Budget

Stonegate Preserve Community Development District

General Fund

Fiscal Year 2026/2027

	Chart of Accounts Classification	Actual YTD through 06/30/26	Projected Annual Totals 2025/2026	Annual Budget for 2025/2026	Projected Budget variance for 2025/2026	Budget for 2026/2027	Budget Increase (Decrease) vs 2025/2026
27	District Engineer	$ -	$ -	$ 15,000	$ 15,000	$ 12,000	$ (3,000)
28	District Management	$ 21,630	$ 28,840	$ 28,840	$ -	$ 29,705	$ 865
29	Dues, Licenses & Fees	$ 175	$ 175	$ 175	$ -	$ 175	$ -
30	Financial & Revenue Collections	$ 2,781	$ 3,708	$ 3,708	$ -	$ 3,819	$ 111
31	Legal Advertising	$ 229	$ 1,500	$ 2,500	$ 1,000	$ 2,000	$ (500)
32	Miscellaneous Mailings	$ -	$ -	$ 2,200	$ 2,200	$ -	$ (2,200)
33	Public Officials Liability Insurance	$ 4,046	$ 4,046	$ 2,817	$ (1,229)	$ 4,451	$ 1,634
34	Trustees Fees	$ 4,600	$ 4,600	$ 5,000	$ 400	$ 9,000	$ 4,000
35	Website Hosting, Maintenance, Backup (and Email)	$ 2,528	$ 2,858	$ 3,000	$ 142	$ 2,858	$ (142)
36	***Legal Counsel***						
37	District Counsel	$ 16,349	$ 21,799	$ 30,000	$ 8,201	$ 20,000	$ (10,000)
38							
39	**Administrative Subtotal**	**$ 89,652**	**$ 119,525**	**$ 144,442**	**$ 24,917**	**$ 145,170**	**$ 728**
40							
41	**EXPENDITURES - FIELD OPERATIONS**						
42							
43	***Electric Utility Services***						
44	Utility - Irrigation	$ 17,789	$ 23,719	$ 10,000	$ (13,719)	$ 27,600	$ 17,600
45	Utility - Street Lights	$ 124,724	$ 166,299	$ 182,000	$ 15,701	$ 187,797	$ 5,797
46	Utility Services	$ -	$ -	$ 6,000	$ 6,000	$ -	$ (6,000)
47	***Water-Sewer Combination Services***						
48	Utility Services	$ 14,972	$ 19,963	$ -	$ (19,963)	$ 25,000	$ 25,000
49	***Stormwater Control***						
50	Aquatic Maintenance	$ 25,992	$ 34,656	$ 22,800	$ (11,856)	$ 28,800	$ 6,000
51	Wetland Monitoring & Maintenance - Wetland Buffer	$ -	$ -	$ 42,500	$ 42,500	$ 20,000	$ (22,500)
52	Wetland Nuisance/Exotic Species Removal	$ -	$ -	$ 20,000	$ 20,000	$ 10,000	$ (10,000)

Proposed Budget
Stonegate Preserve Community Development District
General Fund

Fiscal Year 2026/2027

	Chart of Accounts Classification	Actual YTD through 06/30/26	Projected Annual Totals 2025/2026	Annual Budget for 2025/2026	Projected Budget variance for 2025/2026	Budget for 2026/2027	Budget Increase (Decrease) vs 2025/2026
53	***Other Physical Environment***						
54	Entry & Walls Maintenance	$ -	$ -	$ 10,000	$ 10,000	$ 10,000	$ -
55	Fence Repairs	$ -	$ -	$ 25,000	$ 25,000	$ 10,000	$ (15,000)
56	General Liability Insurance	$ 5,402	$ 5,402	$ 3,443	$ (1,959)	$ 5,943	$ 2,500
57	Irrigation Repairs	$ 8,120	$ 10,827	$ 12,000	$ 1,173	$ 25,000	$ 13,000
58	Landscape - Mulch	$ -	$ -	$ 30,000	$ 30,000	$ 20,000	$ (10,000)
59	Landscape Inspection Services	$ 6,000	$ 9,000	$ 9,000	$ -	$ 9,000	$ -
60	Landscape and Irrigation Maintenance	$ 240,473	$ 320,631	$ 327,588	$ 6,957	$ 355,266	$ 27,678
61	Landscape Replacement Plants, Shrubs, Trees	$ 9,402	$ 12,536	$ 35,000	$ 22,464	$ 35,000	$ -
62	Property Insurance	$ 14,175	$ 14,175	$ 40,000	$ 25,825	$ 15,548	$ (24,453)
63	Road,Sidewalk Repairs & Maintenance	$ -	$ -	$ 7,500	$ 7,500	$ -	$ (7,500)
64	Street Sign Repair & Replacement	$ 2,975	$ 3,967	$ 7,500	$ 3,533	$ 7,500	$ -
65	Water Management (Irrigation and Wells)	$ -	$ -	$ -	$ -	$ -	$ -
66	Well Maintenance	$ 2,160	$ 2,880	$ 16,940	$ 14,060	$ 16,940	$ -
67	***Contingency***						
68	Miscellaneous Contingency	$ 144	$ 192	$ 23,772	$ 23,580	$ 16,000	$ (7,772)
69							
70	**Field Operations Subtotal**	**$ 472,328**	**$ 624,245**	**$ 831,043**	**$ 206,798**	**$ 825,394**	**$ (5,649)**
71							
72	**TOTAL EXPENDITURES**	**$ 561,980**	**$ 743,770**	**$ 975,485**	**$ 231,715**	**$ 970,564**	**$ (4,921)**
73							
74	**EXCESS OF REVENUES OVER EXPENDITURES**	**$ 482,498**	**$ 300,708**	**$ -**	**$ 300,708**	**$ -**	**$ -**
75							

Stonegate Preserve Community Development District Debt Service Fiscal Year 2026/2027			
Chart of Accounts Classification	**Series 2023**	**Series 2025**	**Budget for 2026/2027**
REVENUES			
Special Assessments			
Net Special Assessments [1]	$699,168.96	$691,225.09	$1,390,394.05
TOTAL REVENUES	**$699,168.96**	**$691,225.09**	**$1,390,394.05**
EXPENDITURES			
Administrative			
Debt Service Obligation	$699,168.96	$691,225.09	$1,390,394.05
Administrative Subtotal	**$699,168.96**	**$691,225.09**	**$1,390,394.05**
TOTAL EXPENDITURES	**$699,168.96**	**$691,225.09**	**$1,390,394.05**
EXCESS OF REVENUES OVER EXPENDITURES	**$0.00**	**$0.00**	**$0.00**

Manatee County Collection Costs (3%) and Early Payment Discounts (4%):	7.0%
GROSS ASSESSMENTS	**$1,495,047.37**

Notes:

Tax Roll Collection Costs for Manatee County are 7.0% of Tax Roll. Budgeted net of tax roll assessments. See Assessment Table.

[1] Maximum Annual Debt Service

STONEGATE PRESERVE COMMUNITY DEVELOPMENT DISTRICT

FISCAL YEAR 2026/2027 O&M & DEBT SERVICE ASSESSMENT SCHEDULE

2026/2027 O&M Budget:		$970,564.00	**2025/2026 O&M Budget:**	$975,485.00
Collection Costs:	3%	$31,308.52	**2026/2027 O&M Budget:**	$970,564.00
Early Payment Discounts:	4%	$41,744.69		
2026/2027 Total:		**$1,043,617.20**	**Total Difference:**	**-$4,921.00**

Lot Size	Assessment Breakdown	Per Unit Annual Assessment Comparison 2025/2026	Per Unit Annual Assessment Comparison 2026/2027	Proposed Increase / Decrease $	Proposed Increase / Decrease %
Phase 1A, 1B1, 2B1					
Single Family 50'	Series 2023 Debt Service	$1,827.88	$1,827.88	$0.00	0.00%
	Operations/Maintenance	$1,293.83	$1,287.30	-$6.53	-0.50%
	Total	**$3,121.71**	**$3,115.18**	**-$6.53**	**-0.21%**
Single Family 55'	Series 2023 Debt Service	$2,010.66	$2,010.66	$0.00	0.00%
	Operations/Maintenance	$1,423.21	$1,416.03	-$7.18	-0.50%
	Total	**$3,433.87**	**$3,426.69**	**-$7.18**	**-0.21%**
Single Family 65'	Series 2023 Debt Service	$2,376.24	$2,376.24	$0.00	0.00%
	Operations/Maintenance	$1,681.98	$1,673.49	-$8.49	-0.50%
	Total	**$4,058.22**	**$4,049.73**	**-$8.49**	**-0.21%**
Phase 3					
Townhomes	Series 2023 Debt Service	$838.67	$838.67	$0.00	0.00%
	Operations/Maintenance	$517.53	$514.92	-$2.61	-0.50%
	Total	**$1,356.20**	**$1,353.59**	**-$2.61**	**-0.19%**
Phases 1B2, 2A, 2B2 & 2B3					
Single Family 55'	Series 2025 Debt Service	$2,010.27	$2,010.27	$0.00	0.00%
	Operations/Maintenance	$1,423.21	$1,416.03	-$7.18	-0.50%
	Total	**$3,433.48**	**$3,426.30**	**-$7.18**	**-0.21%**
Single Family 65'	Series 2025 Debt Service	$2,375.78	$2,375.78	$0.00	0.00%
	Operations/Maintenance	$1,681.98	$1,673.49	-$8.49	-0.50%
	Total	**$4,057.76**	**$4,049.27**	**-$8.49**	**-0.21%**

STONEGATE PRESERVE COMMUNITY DEVELOPMENT DISTRICT

FISCAL YEAR 2026/2027 O&M AND DEBT SERVICE ASSESSMENT SCHEDULE

TOTAL O&M BUDGET		$970,564.00
COLLECTION COSTS @	3%	$31,308.52
EARLY PAYMENT DISCOUNT @	4%	$41,744.69
TOTAL O&M ASSESSMENT		$1,043,617.20

UNITS ASSESSED				ALLOCATION OF O&M ASSESSMENT				PER LOT ANNUAL ASSESSMENT			
LOT SIZE	O&M	SERIES 2023 DEBT SERVICE [1]	SERIES 2025 DEBT SERVICE [1]	EAU FACTOR	TOTAL EAU's	% TOTAL EAU's	TOTAL O&M ASSESSMENT	O&M	SERIES 2023 DEBT SERVICE [2]	SERIES 2025 DEBT SERVICE [2]	TOTAL [3]
Phase 1A, 1B1, 2B1											
Single Family 50'	161	161	0	1.00	161.00	19.86%	$207,255.91	$1,287.30	$1,827.88	$0.00	$3,115.18
Single Family 55'	125	125	0	1.10	137.50	16.96%	$177,004.27	$1,416.03	$2,010.66	$0.00	$3,426.69
Single Family 65'	43	43	0	1.30	55.90	6.90%	$71,960.28	$1,673.49	$2,376.24	$0.00	$4,049.73
Phase 3											
Townhomes	124	124	0	0.40	49.60	6.12%	$63,850.27	$514.92	$838.67	$0.00	$1,353.59
Phases 1B2, 2A, 2B2 & 2B3											
Single Family 55'	157	0	157	1.10	172.70	21.30%	$222,317.37	$1,416.03	$0.00	$2,010.27	$3,426.30
Single Family 65'	180	0	180	1.30	234.00	28.86%	$301,229.09	$1,673.49	$0.00	$2,375.78	$4,049.27
Total Community	**790**	**453**	**337**		**810.70**	**100%**	**$1,043,617.20**				

LESS: Manatee County Collection Costs (3%) and Early Payment Discounts (4%):	($73,053.20)
Net Revenue to be Collected:	**$970,564.00**

[1] **Reflects the number of total lots with Series 2023 and Series 2025 debt outstanding.**

[2] **Annual debt service assessment per lot adopted in connection with the Series 2023 and Series 2025bond issue. Annual assessment includes principal, interest, Manatee County collection costs and early payment discounts.**

[3] **Annual assessment that will appear on November 2026 Manatee County property tax bill. Amount shown includes all applicable collection costs and early payment discounts (up to 4% if paid early).**

Tab 4

RESOLUTION 2026-04

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE STONEGATE PRESERVE COMMUNITY DEVELOPMENT DISTRICT ADOPTING A BUDGET FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2026, AND ENDING SEPTEMBER 30, 2027; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, the District Manager submitted, prior to June 15th, to the Board of Supervisors (the "**Board**") of the Stonegate Preserve Community Development District (the "**District**") a proposed budget for the next ensuing budget year (the "**Proposed Budget**"), along with an explanatory and complete financial plan for each fund, pursuant to the provisions of Sections 189.016(3) and 190.008(2)(a), Florida Statutes;

WHEREAS, the District filed a copy of the Proposed Budget with the local governing authorities having jurisdiction over the area included in the District at least 60 days prior to the adoption of the Proposed Budget pursuant to the provisions of Section 190.008(2)(b), Florida Statutes;

WHEREAS, the Board held a duly noticed public hearing pursuant to Section 190.008(2)(a), Florida Statutes;

WHEREAS, the District Manager posted the Proposed Budget on the District's website at least two (2) days before the public hearing pursuant to Section 189.016(4), Florida Statutes;

WHEREAS, the Board is required to adopt a resolution approving a budget for the ensuing fiscal year and appropriate such sums of money as the Board deems necessary to defray all expenditures of the District during the ensuing fiscal year pursuant to Section 190.008(2)(a), Florida Statutes; and

WHEREAS, the Proposed Budget projects the cash receipts and disbursements anticipated during a given time period, including reserves for contingencies for emergency or other unanticipated expenditures during the fiscal year.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD:

Section 1. Budget.

a. That the Board has reviewed the Proposed Budget, a copy of which is on file with the office of the District Manager and at the District's records office, and hereby approves certain amendments thereto, as shown below.

b. That the Proposed Budget as amended by the Board attached hereto as **Exhibit A**, is hereby adopted in accordance with the provisions of Section 190.008(2)(a), Florida Statutes, and incorporated herein by reference; provided, however, that the comparative figures contained in the adopted budget may be subsequently revised as deemed necessary by the District Manager to reflect actual revenues and expenditures for fiscal year 2025-2026 and/or revised projections for fiscal year 2026-2027.

c. That the adopted budget, as amended, shall be maintained in the office of the District Manager and at the District's records office and identified as "The Budget for the Stonegate

Preserve Community Development District for the Fiscal Year Beginning October 1, 2026, and Ending September 30, 2027."

d. The final adopted budget shall be posted by the District Manager on the District's website within 30 days after adoption pursuant to Section 189.016(4), Florida Statutes.

Section 2. Appropriations. There is hereby appropriated out of the revenues of the District (the sources of the revenues will be provided for in a separate resolution), for the fiscal year beginning October 1, 2026, and ending September 30, 2027, the sum of $2,365,879.05, which sum is deemed by the Board to be necessary to defray all expenditures of the District during said budget year, to be divided and appropriated in the following fashion:

Total General Fund	$ 975,485.00
Total Debt Service Funds	$1,390,394.05
Total All Funds*	**$2,365,879.05**

*Not inclusive of any collection costs or early payment discounts.

Section 3. Budget Amendments. Pursuant to Section 189.016(6), Florida Statutes, the District at any time within the fiscal year or within 60 days following the end of the fiscal year may amend its budget for that fiscal year as follows:

a. The Board may authorize an increase or decrease in line item appropriations within a fund by motion recorded in the minutes if the total appropriations of the fund do not increase.

b. The District Manager or Treasurer may authorize an increase or decrease in line item appropriations within a fund if the total appropriations of the fund do not increase and if the aggregate change in the original appropriation item does not exceed $10,000 or 10% of the original appropriation.

c. Any other budget amendments shall be adopted by resolution and be consistent with Florida law. This includes increasing any appropriation item and/or fund to reflect receipt of any additional unbudgeted monies and making the corresponding change to appropriations or the unappropriated balance.

The District Manager or Treasurer must establish administrative procedures to ensure that any budget amendments are in compliance with this section and Section 189.016, Florida Statutes, among other applicable laws. Among other procedures, the District Manager or Treasurer must ensure that any amendments to budget(s) under subparagraph c. above are posted on the District's website within 5 days after adoption pursuant to Section 189.016(7), Florida Statutes.

Section 4. Effective Date. This Resolution shall take effect upon the passage and adoption of this Resolution by the Board.

Passed and Adopted on August 6, 2026.

Attested By:	**Stonegate Preserve Community Development District**
______________________________ Name:_________________________ Title: ☐Secretary/☐Assistant Secretary	____________________________________ Name: Kelly Evans Title: Chair of the Board of Supervisors

Exhibit A: FY 2026-2027 Adopted Budget

Tab 5

RESOLUTION 2026-05

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE STONEGATE PRESERVE COMMUNITY DEVELOPMENT DISTRICT IMPOSING ANNUALLY RECURRING OPERATIONS AND MAINTENANCE NON-AD VALOREM SPECIAL ASSESSMENTS; PROVIDING FOR COLLECTION AND ENFORCEMENT OF ALL DISTRICT SPECIAL ASSESSMENTS; CERTIFYING AN ASSESSMENT ROLL; PROVIDING FOR AMENDMENT OF THE ASSESSMENT ROLL; PROVIDING FOR CHALLENGES AND PROCEDURAL IRREGULARITIES; PROVIDING FOR SEVERABILITY; PROVIDING FOR AN EFFECTIVE DATE.

WHEREAS, the Stonegate Preserve Community Development District (the "**District**") is a local unit of special-purpose government established pursuant to Chapter 190, Florida Statutes for the purpose of providing, preserving, operating, and maintaining infrastructure improvements, facilities, and services to the lands within the District;

WHEREAS, the District is located in Manatee County, Florida (the "**County**");

WHEREAS, the Board of Supervisors of the District (the "**Board**") hereby determines to undertake various activities described in the District's adopted budget for fiscal year 2026-2027 attached hereto as **Exhibit A** (the "**FY 2026-2027 Budget**") and incorporated as a material part of this Resolution by this reference;

WHEREAS, the District must obtain sufficient funds to provide for the activities described in the FY 2026-2027 Budget;

WHEREAS, the provision of the activities described in the FY 2026-2027 Budget is a benefit to lands within the District;

WHEREAS, the District may impose non-ad valorem special assessments on benefited lands within the District pursuant to Chapter 190, Florida Statutes;

WHEREAS, such special assessments may be placed on the County tax roll and collected by the local Tax Collector (the "**Uniform Method**") pursuant to Chapters 190 and 197, Florida Statutes;

WHEREAS, the District has, by resolution and public notice, previously evidenced its intention to utilize the Uniform Method;

WHEREAS, the District has approved an agreement with the County Property Appraiser (the "**Property Appraiser**") and County Tax Collector (the "**Tax Collector**") to provide for the collection of special assessments under the Uniform Method;

WHEREAS, it is in the best interests of the District to proceed with the imposition, levy, and collection of the annually recurring operations and maintenance non-ad valorem special assessments on all assessable lands in the amount contained for each parcel's portion of the FY 2026-2027 Budget (the "**O&M Assessments**");

WHEREAS, the Board desires to collect the annual installment for the previously levied debt service non-ad valorem special assessments (the "**Debt Assessments**") in the amounts shown in the FY 2026-2027 Budget;

WHEREAS, the District adopted an assessment roll as maintained in the office of the District Manager, available for review, and incorporated as a material part of this Resolution by this reference (the "**Assessment Roll**");

WHEREAS, it is in the best interests of the District to certify the Assessment Roll to the Tax Collector pursuant to the Uniform Method; and

WHEREAS, it is in the best interests of the District to permit the District Manager to amend the Assessment Roll, including the property certified to the Tax Collector by this Resolution, as the Property Appraiser updates the property roll, for such time as authorized by Florida law.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD:

Section 1. Benefit from Activities and O&M Assessments. The provision of the activities described in the FY 2026-2027 Budget confer a special and peculiar benefit to the lands within the District, which benefits exceed or equal the O&M Assessments allocated to such lands. The allocation of the expenses of the activities to the specially benefited lands is shown in the FY 2026-2027 Budget and in the Assessment Roll.

Section 2. O&M Assessments Imposition. Pursuant to Chapter 190, Florida Statutes and procedures authorized by Florida law for the levy and collection of special assessments, the O&M Assessments are hereby imposed and levied on benefited lands within the District in accordance with the FY 2026-2027 Budget and Assessment Roll. The lien of the O&M Assessments imposed and levied by this Resolution shall be effective upon passage of this Resolution.

Section 3. Collection and Enforcement of District Assessments.

a. **Uniform Method for all Debt Assessments and all O&M Assessments.** The collection of all Debt Assessments and all O&M Assessments for all lands within the District, shall be at the same time and in the same manner as County taxes in accordance with the Uniform Method, as set forth in the Assessment Roll**.** All assessments collected by the Tax Collector shall be due, payable, and enforced pursuant to Chapter 197, Florida Statutes.

b. **Future Collection Methods.** The decision to collect special assessments by any particular method – e.g., on the tax roll or by direct bill – does not mean that such method will be used to collect special assessments in future years, and the District reserves the right in its sole discretion to select collection methods in any given year, regardless of past practices.

Section 4. Certification of Assessment Roll. The Assessment Roll is hereby certified and authorized to be transmitted to the Tax Collector.

Section 5. Assessment Roll Amendment. The District Manager shall keep apprised of all updates made to the County property roll by the Property Appraiser after the date of this Resolution and shall amend the Assessment Roll in accordance with any such updates, for such time as authorized by Florida law. After any amendment of the Assessment Roll, the District Manager shall file the updates to the tax roll in the District records.

Section 6. Assessment Challenges. The adoption of this Resolution shall be the final determination of all issues related to the O&M Assessments as it relates to property owners whose benefited property is subject to the O&M Assessments (including, but not limited to, the determination of special benefit and fair apportionment to the assessed property, the method of apportionment, the maximum rate of the O&M Assessments, and the levy, collection, and lien of the O&M Assessments), unless proper steps shall be initiated in a court of competent jurisdiction to secure relief within 30 days from adoption date of this Resolution.

Section 7. Procedural Irregularities. Any informality or irregularity in the proceedings in connection with the levy of the O&M Assessments shall not affect the validity of the same after the adoption of this Resolution, and any O&M Assessments as finally approved shall be competent and sufficient evidence that such O&M Assessment was duly levied, that the O&M Assessment was duly made and adopted, and that all other proceedings adequate to such O&M Assessment were duly had, taken, and performed as required.

Section 8. Severability. The invalidity or unenforceability of any one or more provisions of this Resolution shall not affect the validity or enforceability of the remaining portions of this Resolution, or any part thereof.

Section 9. Effective Date. This Resolution shall take effect upon the passage and adoption of this Resolution by the Board.

Passed and Adopted on August 6, 2026.

Attested By:	**Stonegate Preserve Community Development District**
______________________________	____________________________________
Name:_________________________	Name: Kelly Evans
Title: ☐Secretary/☐Assistant Secretary	Title: Chair of the Board of Supervisors

Exhibit A: FY 2026-2027 Budget

Tab 6

RESOLUTION 2026-06

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE STONEGATE PRESERVE COMMUNITY DEVELOPMENT DISTRICT ADOPTING THE ANNUAL MEETING SCHEDULE FOR FISCAL YEAR 2026-2027; AND PROVIDING FOR AN EFFECTIVE DATE.

WHEREAS, the Stonegate Preserve Community Development District ("**District**") is a local unit of special purpose government created and existing pursuant to Chapter 190, *Florida Statutes*, and situated within Manatee County , Florida; and

WHEREAS, the District is required by Section 189.015, *Florida Statutes*, to file quarterly, semi-annually, or annually a schedule (including date, time, and location) of its regular meetings with local governing authorities; and

WHEREAS, in accordance with the above-referenced statute, the District shall also publish quarterly, semi-annually, or annually the District's regular meeting schedule in a newspaper of general paid circulation within the county in which the District is located; and

WHEREAS, the Board desires to adopt a Fiscal Year 2026-2027 annual meeting schedule attached hereto as **Composite Exhibit A**.

NOW THEREFORE BE IT RESOLVED BY THE BOARD OF SUPERVISORS OF THE STONEGATE PRESERVE COMMUNITY DEVELOPMENT DISTRICT:

1. The Fiscal Year 2026-2027 annual meeting schedule attached hereto and incorporated by reference herein as **Composite Exhibit A** is hereby approved and will be published in accordance with the requirements of Florida law and also provided to applicable governing authorities.

2. This Resolution shall become effective immediately upon its adoption.

PASSED AND ADOPTED this 6th day of August 2026.

ATTEST:

STONEGATE PRESERVE COMMUNITY DEVELOPMENT DISTRICT

Assistant Secretary

Chair/Vice Chair, Board of Supervisors

Composite Exhibit A: Fiscal Year 2026-2027 Annual Meeting Schedule

BOARD OF SUPERVISORS MEETING DATES
STONEGATE PRESERVE COMMUNITY DEVELOPMENT DISTRICT
FOR FISCAL YEAR 2026-2027

The Board of Supervisors of the Stonegate Preserve Community Development District will hold their regular meetings for Fiscal Year 2026-2027 at 11:00 a.m. or immediately following the adjournment of Prosperity Lakes Community Development District at the Harrison Ranch Clubhouse located at 5755 Harrison Ranch Blvd. Parrish FL 34219 unless otherwise indicated as follows:

October 22, 2026
November 19, 2026 *Date Adjusted due to Holiday*
December 17, 2026 *Date Adjusted due to Holiday*
January 28, 2027
February 25, 2027
March 25, 2027
April 22, 2027
May 27, 2027
June 24, 2027
July 22, 2027
August 26, 2027
September 23, 2027

All meetings will convene at 11:00 a.m. at the Harrison Ranch Clubhouse, 5755 Harrison Ranch Blvd. Parrish, FL 34219.

Tab 7

Stonegate Preserve Community Development District
Performance Measures/Standards & Annual Reporting Form
October 1, 2025 – September 30, 2026

1. Financial Goals and Objectives – Financial Transparency

Goal 1.1: Annual Budget Preparation

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

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

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

Achieved: Yes ☐ No ☐

Goal 1.2: Financial Reports

Objective: Publish to the CDD website the most recent versions of the following documents: Annual audit and current fiscal year budget with any amendments.

Measurement: Annual audit and previous years' budgets are accessible to the public as evidenced by corresponding documents on the CDD's website.

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

Achieved: Yes ☐ No ☐

Goal 1.3: Annual Financial Audit

Objective: Conduct an annual independent financial audit per statutory requirements and publish the results to the CDD website for public inspection and transmit to the State of Florida.

Measurement: Timeliness of audit completion and publication as evidenced by meeting minutes showing board approval and annual audit is available on the CDD's website and transmitted to the State of Florida.

Standard: Audit was completed by an independent auditing firm per statutory requirements and results were posted to the CDD website and transmitted to the State of Florida.

Achieved: Yes ☐ No ☐

2. Board Meeting Goals and Objectives - Productive Meetings

Goal 2.1: Public Meetings Compliance

Objective: Hold regular Board of Supervisor meetings to conduct CDD-related business and discuss community needs.

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

Standard: A minimum of two board meetings were held during the Fiscal Year or more as may be necessary or required by local ordinance and establishment requirements.

Achieved: Yes ☐ No ☐

Goal 2.2: Notice of Meetings Compliance

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

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

Standard: 100% of meetings were advertised with 7 days' notice per statute by at least two methods (i.e., newspaper and CDD website).

Achieved: Yes ☐ No ☐

3. Administrative Goals and Objectives – Website Maintenance

Goal 3.1 Website Maintenance & Monitoring

Objective: Ensure that public records are readily available and easily accessible to the public by posting agendas to website seven (7) days in advance of the CDD meeting.

Measurement: Quarterly website reviews will be completed to ensure public records are up to date.

Standard: 100% of quarterly website checks were completed by District Management and ADA Website Provider.

Achieved: Yes ☐ No ☐

4. Operational Goals and Objectives – Communication

Goal 4.1 Effective Communication

Objective: Ensuring timely resolution of maintenance concerns.

Measurement: Board and residents contact District Manager outside of the meeting to report maintenance issues, not taking up time during a meeting.

Standard: All emails and calls are addressed by District Staff within (24) hours of notification.

Achieved: Yes ☐ No ☐

Chair/Vice Chair:______________________________ Date:__________________

Print Name:___________________________________

Stonegate Preserve Community Development District

District Manager:______________________________ Date:__________________

Print Name:___________________________________

Stonegate Preserve Community Development District

Tab 8

STONEGATE PRESERVE
COMMUNITY DEVELOPMENT DISTRICT
MANATEE COUNTY, FLORIDA
FINANCIAL REPORT
FOR THE FISCAL YEAR ENDED
SEPTEMBER 30, 2025

STONEGATE PRESERVE COMMUNITY DEVELOPMENT DISTRICT
MANATEE COUNTY, FLORIDA

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Grau & Associates
CERTIFIED PUBLIC ACCOUNTANTS

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INDEPENDENT AUDITOR'S REPORT

To the Board of Supervisors
Stonegate Preserve Community Development District
Manatee County, Florida

Report on the Audit of the Financial Statements

Opinions

We have audited the accompanying financial statements of the governmental activities and each major fund of Stonegate Preserve Community Development District, Manatee County, Florida ("District") as of and for the fiscal 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 thereof for the fiscal 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 (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. 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

The District's 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 GAAS 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 GAAS, 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 Information Included in the Financial Report

Management is responsible for the other information included in the financial report. The other information comprises the information for compliance with FL Statute 218.39 (3) (c) but does not include the financial statements and our auditor's report thereon. Our opinions on the financial statements do not cover the other information, and we do not express an opinion or any form of assurance thereon. In connection with our audit of the financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated June 30, 2026, on our consideration of the District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, 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 District's 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.

Grau & Associates

June 30, 2026

MANAGEMENT'S DISCUSSION AND ANALYSIS

Our discussion and analysis of Stonegate Preserve Community Development District, Manatee County, Florida ("District") provides a narrative 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 liabilities of the District exceeded its assets at the close of the most recent fiscal year resulting in a net position deficit balance of ($8,649,234).
- The change in the District's total net position in comparison with the prior fiscal year was ($518,699), a decrease. 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 $1,282,756, an increase of $477,689 in comparison with the prior fiscal year. The fund balance is non-spendable for prepaid items and deposits, restricted for debt service and capital projects, and the remainder is unassigned deficit fund balance in the general fund.

OVERVIEW OF FINANCIAL STATEMENTS

This discussion and analysis is intended to serve as the introduction to the District's basic 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, deferred outflows of resources, liabilities, and deferred inflows of resources with the residual amount being 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.

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

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.

OVERVIEW OF FINANCIAL STATEMENTS (Continued)

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 balances provide a reconciliation to facilitate this comparison between governmental funds and governmental activities.

The District maintains three governmental funds for external reporting. Information is presented separately in the governmental fund balance sheet and the governmental fund statement of revenues, expenditures and changes in fund balances for the general fund, debt service fund and capital projects fund, all of which are considered 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.

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, liabilities exceeded assets at the close of the most recent fiscal year.

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

NET POSITION
SEPTEMBER 30,

	2025	2024
Assets, excluding capital assets	$ 1,446,489	$ 856,447
Capital assets	10,279,603	1,508,196
Total assets	11,726,092	2,364,643
Current liabilities	460,219	346,850
Long-term liabilities	19,915,107	10,148,328
Total liabilities	20,375,326	10,495,178
Net Position		
Net investment in capital assets	(9,590,137)	(3,950)
Restricted	928,747	239,969
Unrestricted	12,156	(8,366,554)
Total net position	$ (8,649,234)	$ (8,130,535)

The District's net position reflects its investment in capital assets (e.g. land, land improvements, and infrastructure) less any related debt used to acquire those assets that is still outstanding. These assets are used to provide services to residents; consequently, these assets are not available for future spending. Although the District's investment in capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

GOVERNMENT-WIDE FINANCIAL ANALYSIS (Continued)

The restricted portion of the District's net position represents resources that are subject to external restrictions on how they may be used. The remaining balance of unrestricted net position may be used to meet the District's other obligations.

The District's net position decreased during the most recent fiscal year. The majority of the decrease represents the extent to which the cost of operations and depreciation expense exceeded ongoing program revenues.

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

CHANGES IN NET POSITION
FOR THE FISCAL YEAR ENDED SEPTEMBER 30,

	2025	2024
Revenues:		
Program revenues		
Charges for services	$ 1,149,327	$ 699,168
Operating grants and contributions	262,365	230,371
Capital grants and contributions	20,102	275,334
Total revenues	1,431,794	1,204,873
Expenses:		
General government	129,196	90,476
Physical environment	674,478	84,010
Conveyance of infrastructure	-	8,256,169
Interest on long-term debt	748,469	895,004
Bond issue costs	398,350	-
Total expenses	1,950,493	9,325,659
Change in net position	(518,699)	(8,120,786)
Net position - beginning	(8,130,535)	(9,749)
Net position - ending	$ (8,649,234)	$ (8,130,535)

As noted above and in the statement of activities, the cost of all governmental activities during the fiscal year ended September 30, 2025 was $1,950,493. The costs of the District's activities were primarily funded by program revenues. Program revenues are comprised of assessments, Developer contributions, and interest income. In total, expenses decreased from the prior fiscal year, the majority of the decrease is due to the recognition of conveyance expense during the prior year.

GENERAL BUDGETING HIGHLIGHTS

An operating budget was adopted and maintained 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.

CAPITAL ASSETS AND DEBT ADMINISTRATION

Capital Assets

At September 30, 2025, the District had $10,470,664 invested in capital assets for its governmental activities. In the government-wide financial statements depreciation of $191,061 has been taken, which resulted in a net book value of $10,279,603. More detailed information about the District's capital assets is presented in the notes to the financial statements.

Capital Debt

At September 30, 2025, the District had $19,285,000 Bonds outstanding and $775,300 in leases payable for its governmental activities. More detailed information about the District's capital debt is presented in the notes to the financial statements.

ECONOMIC FACTORS AND NEXT YEAR'S BUDGETS AND OTHER EVENTS

The District does not anticipate any major projects or significant changes to its infrastructure maintenance program for the subsequent fiscal year. In addition, it is anticipated that the general operations of the District will remain fairly constant.

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 Stonegate Preserve Community Development District's Accounting Department at 3434 Colwell Avenue, Suite 200, Tampa, Florida 33614.

FINANCIAL STATEMENTS

STONEGATE PRESERVE COMMUNITY DEVELOPMENT DISTRICT
MANATEE COUNTY, FLORIDA
STATEMENT OF NET POSITION
SEPTEMBER 30, 2025

	Governmental Activities
ASSETS	
Cash	$ 97,500
Assessments receivable	100,160
Prepaid items and deposits	454
Restricted assets:	
Investments	1,248,375
Capital assets	
Non-depreciable assets	6,600,859
Depreciable assets, net	3,678,744
Total assets	11,726,092
LIABILITIES	
Accounts payable and accrued expenses	6,398
Unearned revenue	121,459
Accrued interest payable	332,362
Non-current liabilities:	
Due within one year	301,930
Due in more than one year	19,613,177
Total liabilities	20,375,326
NET POSITION	
Net investment in capital assets	(9,590,137)
Restricted for debt service	928,747
Unrestricted	12,156
Total net position	$ (8,649,234)

See notes to the financial statements

STONEGATE PRESERVE COMMUNITY DEVELOPMENT DISTRICT
MANATEE COUNTY, FLORIDA
STATEMENT OF ACTIVITIES
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2025

		Program Revenues			Net (Expense) Revenue and Changes in Net Position
Functions/Programs	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities
Primary government:					
Governmental activities:					
General government	$ 129,196	$ 129,196	$ -	$ -	$ -
Physical environment	674,478	319,639	230,620	20,102	(104,117)
Interest on long-term debt	748,469	700,492	31,745	-	(16,232)
Bond issue costs	398,350	-	-	-	(398,350)
Total governmental activities	1,950,493	1,149,327	262,365	20,102	(518,699)
		Change in net position			(518,699)
		Net position - beginning			(8,130,535)
		Net position - ending			$ (8,649,234)

See notes to the financial statements

STONEGATE PRESERVE COMMUNITY DEVELOPMENT DISTRICT
MANATEE COUNTY, FLORIDA
BALANCE SHEET
GOVERNMENTAL FUNDS
SEPTEMBER 30, 2025

	Major Funds			Total
	General	Debt Service	Capital Project	Governmental Funds
ASSETS				
Cash	$ 97,500	$ -	$ -	$ 97,500
Investments	-	1,203,008	45,367	1,248,375
Assessment receivable	42,059	58,101	-	100,160
Prepaid items and deposits	454	-	-	454
Total assets	$ 140,013	$ 1,261,109	$ 45,367	$ 1,446,489
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES				
Liabilities:				
Accounts payable and accrued expenses	$ 6,398	$ -	$ -	$ 6,398
Unearned revenue	121,459	-	-	121,459
Total liabilities	127,857	-	-	127,857
Deferred Inflows of Resources:				
Unavailable revenue - assessments	12,156	23,720	-	35,876
Total deferred inflows of resources	12,156	23,720	-	35,876
Fund balances:				
Nonspendable:				
Prepaid items and deposits	454	-	-	454
Restricted for:				
Debt service	-	1,237,389	-	1,237,389
Capital projects	-	-	45,367	45,367
Unassigned	(454)	-	-	(454)
Total fund balances	-	1,237,389	45,367	1,282,756
Total liabilities, deferred inflows of resources, and fund balances	$ 140,013	$ 1,261,109	$ 45,367	$ 1,446,489

See notes to the financial statements

STONEGATE PRESERVE COMMUNITY DEVELOPMENT DISTRICT
MANATEE COUNTY, FLORIDA
RECONCILIATION OF THE BALANCE SHEET - GOVERNMENTAL FUNDS
TO THE STATEMENT OF NET POSITION
SEPTEMBER 30, 2025

Fund balance - governmental funds		$ 1,282,756
Amounts reported for governmental activities in the statement of net position are different because:		
Capital assets used in governmental activities are not financial resources and, therefore, are not reported as assets in the governmental funds. The statement of net position includes those capital assets in the net position of the government as a whole.		
Cost of capital assets	10,470,664	
Accumulated depreciation	(191,061)	10,279,603
Assets recorded in the governmental fund financial statements that are not available to pay for current-period expenditures are unavailable revenue in the governmental funds.		35,876
Liabilities not due and payable from current available resources are not reported as liabilities in the governmental fund statements. All liabilities, both current and long-term, are reported in the government-wide financial statements.		
Accrued interest payable	(332,362)	
Original issue discount	145,193	
Long term debts	(20,060,300)	(20,247,469)
Net position of governmental activities		$ (8,649,234)

See notes to the financial statements

STONEGATE PRESERVE COMMUNITY DEVELOPMENT DISTRICT
MANATEE COUNTY, FLORIDA
STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2025

	Major Funds			Total
	General	Debt Service	Capital Project	Total Governmental Funds
REVENUES				
Developer contributions	$ 230,620	$ -	$ -	$ 230,620
Assessments	436,679	676,772	-	1,113,451
Interest	-	31,745	20,102	51,847
Total revenues	667,299	708,517	20,102	1,395,918
EXPENDITURES				
Current:				
General government	129,196	-	-	129,196
Physical environment	511,435	-	-	511,435
Debt service:				
Principal	42,783	125,000	-	167,783
Interest	13,874	563,592	-	577,466
Bond issue costs	-	-	398,350	398,350
Capital outlay	-	-	8,934,450	8,934,450
Total expenditures	697,288	688,592	9,332,800	10,718,680
Excess (deficiency) of revenues over (under) expenditures	(29,989)	19,925	(9,312,698)	(9,322,762)
OTHER FINANCING SOURCES (USES)				
Transfer in (out)	-	50	(50)	-
Bond issuance	-	462,651	9,392,349	9,855,000
Original issue discount	-	-	(54,549)	(54,549)
Total other financing sources (uses)	-	462,701	9,337,750	9,800,451
Net change in fund balances	(29,989)	482,626	25,052	477,689
Fund balances - beginning	29,989	754,763	20,315	805,067
Fund balances - ending	$ -	$ 1,237,389	$ 45,367	$ 1,282,756

See notes to the financial statements

STONEGATE PRESERVE COMMUNITY DEVELOPMENT DISTRICT
MANATEE COUNTY, FLORIDA
RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2025

Net change in fund balances - total governmental funds	$ 477,689
Amounts reported for governmental activities in the statement of activities are different because:	
Governmental funds report capital outlays as expenditures; however, the cost of capital assets is eliminated in the statement of activities and capitalized in the statement of net position.	8,934,450
Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the governmental fund financial statements.	35,876
Governmental funds report the face amount of Bonds issued as financial resources when debt is first issued, whereas these amounts are eliminated in the statement of activities and recognized as long-term liabilities in the statement of net position.	(9,855,000)
In connection with the issuance of the Bonds, the original issue discount/premium is reported as a financing use/source when debt is first issued, whereas this amount is eliminated in the statement of activities and reduces/increases long-term liabilities in the statement of net position.	54,549
Depreciation of capital assets is not recognized in the governmental fund financial statements, but is reported as an expense in the statement of activities.	(163,043)
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.	167,783
Amortization of the original issue discount is not recognized in the governmental fund financial statements, but is reported as an expense in the statement of activities.	(3,850)
The change in accrued interest on long-term liabilities between the current and prior fiscal years is recorded in the statement of activities, but not in the governmental fund financial statements.	(167,153)
Change in net position of governmental activities	$ (518,699)

See notes to the financial statements

STONEGATE PRESERVE COMMUNITY DEVELOPMENT DISTRICT
MANATEE COUNTY, FLORIDA
NOTES TO THE FINANCIAL STATEMENTS

NOTE 1 - NATURE OF ORGANIZATION AND REPORTING ENTITY

Stonegate Preserve Community Development District ("District") was established on May 9, 2022 by the Board of County Commissioners of Manatee County, Florida, via Ordinance 22-37, pursuant to the Uniform Community Development District Act of 1980, otherwise known as Chapter 190, Florida Statutes. 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 owners of the property within the District. The Board of Supervisors of the District exercise all powers granted to the District pursuant to Chapter 190, Florida Statutes. At September 30, 2025, certain Board members are affiliated with DRP FL 6, LLC (the “Primary Landowner”) and Lennar Homes, LLC (the “Development Manager”), together, the “Developers”.

The Board has the responsibility for:
1. Allocating 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 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 2 - 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.

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*.

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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 *current 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. However, debt service expenditures are recorded only when payment is due.

Assessments

Assessments are non-ad valorem assessments imposed on assessable lands located within the District. Assessments may be levied on property to pay for the operations and maintenance of the District. The fiscal year for which annual assessments may be levied begins on October 1 with discounts available for payments through February 28 and become delinquent on April 1. For debt service assessments, amounts collected as advance payments are used to prepay a portion of the Bonds outstanding. Otherwise, assessments are collected annually to provide funds for the debt service on the portion of the Bonds which are not paid with prepaid assessments.

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.

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.

Debt Service Fund

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

Capital Projects Fund

The capital projects fund is used to account for the accumulation of resources for the acquisition or construction of major infrastructure within the District.

As a general rule, the effect of interfund activity has been eliminated from the government-wide financial statements.

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.

Assets, Liabilities and Net Position or Equity

Restricted Assets

These assets represent cash and investments set aside pursuant to Bond covenants or other contractual restrictions.

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Assets, Liabilities and Net Position or Equity (Continued)

Deposits and Investments
The District's cash on hand and demand deposits are considered to be cash and cash equivalents.

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.

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 and any unspent Bond proceeds are required to be held in investments as specified in the Bond Indenture.

The District records all interest revenue related to investment activities in the respective funds. Investments are measured at amortized cost or reported at fair value as required by generally accepted accounting principles.

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 two years. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at acquisition 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:

Asset	Years
Infrastructure	25
Right-to-use leased infrastructure	20

In the governmental fund financial statements, amounts incurred for the acquisition of capital assets, including right to use leased 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.

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Assets, Liabilities and Net Position or Equity (Continued)

Leases
The District is a lessee for streetlight infrastructure. The District recognizes a lease liability and an intangible right-to-use lease asset (lease asset) in the government-wide financial statements. The District recognizes lease liabilities with an initial, individual value of $25,000 or more. At the commencement of a lease, the District initially measures the lease liability at the present value of payments expected to be made during the lease term. Subsequently, the lease liability is reduced by the principal portion of lease payments made. The leased asset is initially measured as the initial amount of the lease liability, adjusted for lease payments made at or before the commencement date, plus certain direct costs. Subsequently, the leased asset is amortized on a straight-line basis over its useful life.

Key estimates and judgments related to leases include how the District determines (1) the discount rate it uses to discount the expected lease payments to present value, (2) lease term, and (3) lease payments. The District uses the interest rate charged by the lessor as the discount rate. When the interest rate charged by the lessor is not provided, the District generally uses its estimated incremental borrowing rate as the discount rate for leases. The lease term includes the noncancellable period of the lease. Lease payments included in the measurement of the lease liability are composed of fixed payments and purchase option price that the District is reasonably certain to exercise.

The District monitors changes in circumstances that would require a remeasurement of its lease and will remeasure the lease asset and liability if certain changes occur that are expected to significantly affect the amount of the lease liability. Lease assets are reported with other capital assets and lease liabilities are reported with long-term debt on the statement of net position.

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 ratably 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 sources while discounts 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.

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.

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Assets, Liabilities and Net Position or Equity (Continued)

Fund Equity/Net Position (Continued)

The District can establish limitations on the use of fund balance as follows:

> 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 established by the Board of Supervisors that are intended to be used for specific purposes that are neither considered restricted nor committed. The Board may also 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.

NOTE 3 - 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 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, although the District Manager can approve certain changes to line item appropriations within funds.
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 4 - DEPOSITS AND INVESTMENTS

Deposits

The District's cash balances 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:

	Amortized Cost	Credit Risk	Weighted Average Maturity
First American Government Obligations Fund	$ 1,248,375	AAAm	Weighted average maturity: 45 days
Total Investments	$ 1,248,375		

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.

However, the Bond Indentures limit the type of investments held using unspent proceeds.

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.

NOTE 5 - CAPITAL ASSETS

Changes in capital assets for the fiscal year ended September 30, 2025 were as follows:

	Beginning Balance	Additions	Reductions	Ending Balance
Governmental activities				
Capital assets, not being depreciated				
Construction in progress	$ -	$ 6,600,859	$ -	$ 6,600,859
Total capital assets, not being depreciated	-	6,600,859	-	6,600,859
Capital assets, being depreciated				
Infrastructure	711,017	2,333,591	-	3,044,608
Right-to-use leased infrastructure	825,197	-	-	825,197
Total capital assets, being depreciated	1,536,214	2,333,591	-	3,869,805
Less accumulated depreciation for:				
Infrastructure	(3,950)	(121,784)	-	(125,734)
Right-to-use leased infrastructure	(24,068)	(41,259)	-	(65,327)
Total accumulated depreciation	(28,018)	(163,043)	-	(191,061)
Total capital assets, being depreciated, net	1,508,196	2,170,548	-	3,678,744
Governmental activities capital assets, net	$ 1,508,196	$ 8,771,407	$ -	$ 10,279,603

The infrastructure intended to serve the District has been estimated at a total cost of approximately $55.2 million. A portion of the project costs was expected to be financed with the proceeds from the issuance of Bonds with the remainder to be funded by the Developer and conveyed to the District. Upon completion, certain improvements are to be conveyed to others for ownership and maintenance responsibilities. During the current fiscal year the District paid the Developers $8,934,450 for the acquisition of infrastructure improvements.

Depreciation expense was charged to the physical environment function/program.

NOTE 6 - LONG-TERM LIABILITIES

Series 2023 Bonds

On November 28, 2023, the District issued $9,555,000 of Special Assessment Bonds, Series 2023 consisting of multiple terms Bonds with due dates ranging from December 15, 2030 to December 15, 2053, and fixed interest rates ranging from 5.125% to 6.125%. The Bonds were issued to finance the acquisition and construction of certain improvements for the benefit of the property within the District. Interest is to be paid semiannually on each December 15 and June 15. Principal is to be paid serially commencing on December 15, 2024 through December 15, 2053.

The Series 2023 Bonds are subject to redemption at the option of the District prior to their maturity. The 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.

The Bond Indenture established debt service reserve requirements as well as other 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 agrees to levy special assessments in annual amounts adequate to provide payment of debt service and to meet the reserve requirements. Upon satisfaction of certain conditions, a portion of the original reserve requirements will be transferred to the acquisition and construction trust account to pay for project costs in accordance with the bond indenture; this did not occur during the current fiscal year. The District was in compliance with the requirements at September 30, 2025.

NOTE 6 - LONG-TERM LIABILITIES (Continued)

Series 2025 Bonds

On June 6, 2025, the District issued $9,855,000 of Special Assessment Bonds, Series 2025 consisting of multiple terms Bonds with due dates ranging from June 15, 2030 to June 15, 2055, and fixed interest rates ranging from 4.375% to 5.875%. The Bonds were issued to finance the acquisition and construction of certain improvements for the benefit of the property within the District. Interest is to be paid semiannually on each December 15 and June 15. Principal is to be paid serially commencing on June 15, 2026 through June 15, 2055.

The Series 2025 Bonds are subject to redemption at the option of the District prior to their maturity. The 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.

The Bond Indenture established debt service reserve requirements as well as other 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 agrees to levy special assessments in annual amounts adequate to provide payment of debt service and to meet the reserve requirements. Upon satisfaction of certain conditions, a portion of the original reserve requirements will be transferred to the acquisition and construction trust account to pay for project costs in accordance with the bond indenture; this did not occur during the current fiscal year. The District was in compliance with the requirements at September 30, 2025.

Lease Payable

In October 2023 the District entered into an agreement to lease certain streetlights. The agreement qualifies as a lease under GASB 87. As a result, an initial lease liability and intangible right-to-use leased infrastructure asset was recorded in the amount of $825,197 and $825,197, respectively. The lease liability was measured using a discount rate of 5.125%. The lease requires monthly payments of $5,105 and includes variable payments based on usage. The value of the right-to-use asset as of the end of the current fiscal year was $825,197 and had accumulated depreciation of $65,327.

Long-term Debt Activity

Changes in long-term liability activity for the fiscal year ended September 30, 2025 were as follows:

	Beginning Balance	Additions	Reductions	Ending Balance	Due Within One Year
Governmental activities					
Bonds payable:					
Series 2023	$ 9,555,000	$ -	$ 125,000	$ 9,430,000	$ 135,000
Less: Original issue discount	(94,494)	-	(3,244)	(91,250)	-
Series 2025	-	9,855,000	-	9,855,000	140,000
Less: Original issue discount	-	(54,549)	(606)	(53,943)	-
Lease payable	818,083	-	42,783	775,300	26,930
Total	$ 10,278,589	$ 9,800,451	$ 163,933	$ 19,915,107	$ 301,930

At September 30, 2025, the scheduled debt service requirements on the Bonds payable were as follows:

Year ending September 30:	Governmental Activities Principal	Interest	Total
2026	$ 275,000	$ 1,123,478	$ 1,398,478
2027	285,000	1,096,504	1,381,504
2028	305,000	1,082,729	1,387,729
2029	315,000	1,068,132	1,383,132
2030	330,000	1,052,932	1,382,932
2031-2035	1,935,000	4,987,923	6,922,923
2036-2040	2,545,000	4,381,141	6,926,141
2041-2045	3,380,000	3,540,518	6,920,518
2046-2050	4,540,000	2,393,169	6,933,169
2051-2055	5,375,000	852,006	6,227,006
Total	$ 19,285,000	$ 21,578,532	$ 40,863,532

NOTE 6 - LONG-TERM LIABILITIES (Continued)

Long-term Debt Activity (Continued)
At September 30, 2025, the scheduled debt service requirements on the lease payable were as follows:

Year ending	Governmental Activities		
September 30:	Principal	Interest	Total
2026	$ 26,930	$ 39,107	$ 66,037
2027	28,343	37,694	66,037
2028	29,830	36,207	66,037
2029	31,395	34,642	66,037
2030	33,042	32,995	66,037
2031-2035	193,111	137,074	330,185
2036-2040	249,378	80,807	330,185
2041-2043	183,271	14,840	198,111
Total	$ 775,300	$ 413,366	$ 1,188,666

NOTE 7 - DEVELOPERS TRANSACTIONS

The Developers own a portion of land within the District; therefore, assessment revenues in the general and debt service funds include the assessments levied on those lots owned by the Developers.

The Developer has agreed to fund the general operations of the District. In connection with that agreement, Developer contributions to the general fund were $230,620. The Developers have provided a surplus of contribution funding to the District of $121,459, which is recorded as unearned revenue as of September 30, 2025.

NOTE 8 - CONCENTRATION

The District's activity is dependent upon the continued involvement of the Developers, the loss of which could have a material adverse effect on the District's operations.

NOTE 9 - MANAGEMENT COMPANY

The District has contracted with a management company to perform services, which include financial and accounting services. Certain employees of the management company also serve as officers (Board appointed non-voting positions) of the District. Under the agreement, the District compensates the management company for management, accounting, financial reporting, computer and other administrative costs.

NOTE 10 - 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; and natural disasters. The District has obtained commercial insurance from independent third parties to mitigate the costs of these risks; coverage may not extend to all situations. There were no settled claims during the past three years.

STONEGATE PRESERVE COMMUNITY DEVELOPMENT DISTRICT
MANATEE COUNTY, FLORIDA
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL – GENERAL FUND
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2025

	Budget Amounts Original & Final	Actual Amounts	Variance with Final Budget - Positive (Negative)
REVENUES			
Developer contributions	$ 396,106	$ 230,620	$ (165,486)
Assessments	446,967	436,679	(10,288)
Total revenues	843,073	667,299	(175,774)
EXPENDITURES			
Current:			
General government	141,399	129,196	12,203
Physical environment	701,674	511,435	190,239
Debt service:			
Principal	-	42,783	(42,783)
Interest	-	13,874	(13,874)
Total expenditures	843,073	697,288	145,785
Excess (deficiency) of revenues over (under) expenditures	$ -	(29,989)	$ (29,989)
Fund balance - beginning		29,989	
Fund balance - ending		$ -	

See notes to required supplementary information

STONEGATE PRESERVE COMMUNITY DEVELOPMENT DISTRICT
MANATEE COUNTY, FLORIDA
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).

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.

STONEGATE PRESERVE COMMUNITY DEVELOPMENT DISTRICT
MANATEE COUNTY, FLORIDA
OTHER INFORMATION – DATA ELEMENTS
REQUIRED BY FL STATUTE 218.39(3)(C)
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2025
UNAUDITED

Element	Comments
Number of District employees compensated in the last pay period of the District's fiscal year being reported.	0
Number of independent contractors compensated to whom nonemployee compensation was paid in the last month of the District's fiscal year being reported.	2
Employee compensation	$0
Independent contractor compensation	$77,446
Construction projects to begin on or after October 1; (>$65K)	Not applicable
Budget variance report	See the Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual - General Fund
Ad Valorem taxes;	Not applicable
Non ad valorem special assessments;	
Special assessment rate	Operations and maintenance; $517.53 - $1,681.98 Debt service; $838.67 - $2,376.24
Special assessments collected	$1,113,451
Outstanding Bonds:	
Series 2023	$9,430,000
Series 2025	$9,855,000

Grau & Associates
CERTIFIED PUBLIC ACCOUNTANTS

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Boca Raton, Florida 33431
(561) 994-9299 ▪ (800) 299-4728
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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
Stonegate Preserve Community Development District
Manatee County, Florida

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities and each major fund of Stonegate Preserve Community Development District, Manatee County, Florida ("District") as of and for the fiscal year ended September 30, 2025, and the related notes to the financial statements, which collectively comprise the District's basic financial statements, and have issued our opinion thereon dated June 30, 2026.

Report on Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, 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.

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 and correct 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 or significant deficiencies may exist that were not identified.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the District's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and 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

The purpose of this report is 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.

Grau & Associates

June 30, 2026

Grau & Associates
CERTIFIED PUBLIC ACCOUNTANTS

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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
Stonegate Preserve Community Development District
Manatee County, Florida

We have examined Stonegate Preserve Community Development District, Manatee 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 the District's compliance with those requirements. Our responsibility is to express an opinion on the 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 Stonegate Preserve Community Development District, Manatee County, Florida and is not intended to be and should not be used by anyone other than these specified parties.

Grau & Associates

June 30, 2026

Grau & Associates
CERTIFIED PUBLIC ACCOUNTANTS

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MANAGEMENT LETTER PURSUANT TO THE RULES OF THE AUDITOR GENERAL OF THE STATE OF FLORIDA

To the Board of Supervisors
Stonegate Preserve Community Development District
Manatee County, Florida

Report on the Financial Statements

We have audited the accompanying basic financial statements of Stonegate Preserve Community Development District, Manatee County, Florida ("District") as of and for the fiscal year ended September 30, 2025, and have issued our report thereon dated June 30, 2026.

Auditor's 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 Florida Auditor General.

Other Reporting Requirements

We have issued our Independent Auditor's Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of the Financial Statements Performed in Accordance with *Government Auditing Standards;* and Independent Auditor's 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 reports, which are dated June 30, 2026, should be considered in conjunction with this management letter.

Purpose of this Letter

The purpose of this letter is to comment on those matters required by Chapter 10.550 of the Rules of the Auditor General of the State of Florida. Accordingly, in connection with our audit of the financial statements of the District, as described in the first paragraph, we report the following:

I. Current year findings and recommendations.
II. Status of prior year findings and recommendations.
III. Compliance with the Provisions of the Auditor General of the State of Florida.

Our management letter 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, Federal and other granting agencies, as applicable, management, and the Board of Supervisors of Stonegate Preserve Community Development District, Manatee County, Florida and is not intended to be and should not be used by anyone other than these specified parties.

We wish to thank Stonegate Preserve Community Development District, Manatee County, Florida and the personnel associated with it, for the opportunity to be of service to them in this endeavor as well as future engagements, and the courtesies extended to us.

Grau & Associates

June 30, 2026

REPORT TO MANAGEMENT

I. CURRENT YEAR FINDINGS AND RECOMMENDATIONS

None

II. PRIOR YEAR FINDINGS AND RECOMMENDATIONS

None

III. COMPLIANCE WITH THE PROVISIONS OF THE AUDITOR GENERAL OF THE STATE OF FLORIDA

Unless otherwise required to be reported in the auditor's report on compliance and internal controls, the management letter shall include, but not be limited to the following:

1. A statement as to whether or not corrective actions have been taken to address findings and recommendations made in the preceding annual financial audit report.

   There were no significant findings and recommendations made in the preceding annual financial audit report for the fiscal year ended September 30, 2024.

2. Any recommendations to improve the local governmental entity's financial management.

   There were no such matters discovered by, or that came to the attention of, the auditor, to be reported for the fiscal year ended September 30, 2025.

3. 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.

   There were no such matters discovered by, or that came to the attention of, the auditor, to be reported, for the fiscal year ended September 30, 2025.

4. The name or official title and legal authority of the District are disclosed in the notes to the financial statements.

5. The District has not met any of the financial emergency conditions described in Section 218.503(1), Florida Statutes.

6. We applied financial condition assessment procedures and no deteriorating financial conditions were noted as of September 30, 2025. It is management's responsibility to monitor 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.

7. Management has provided the specific information required by Section 218.39(3)(c) in the Other Information section of the financial statements on page 24.

Tab 9

RESOLUTION 2026-07

A RESOLUTION OF THE BOARD OF SUPERVISORS OF STONEGATE PRESERVE COMMUNITY DEVELOPMENT DISTRICT APPOINTING AND REMOVING OFFICERS OF THE DISTRICT, AND PROVIDING FOR AN EFFECTIVE DATE

WHEREAS, Stonegate Preserve Community Development District (hereinafter the "District") is a local unit of special-purpose government created and existing pursuant to Chapter 190, Florida Statutes, being situated entirely within Manatee County, Florida; and

WHEREAS, the Board of Supervisors of the District desires to appoint and remove Officers of the District.

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

Section 1. Kelly Evans is appointed Chairman.

Section 2. Lori Campagna is appointed Vice Chairman.

Section 3. Ben Gainer is appointed Assistant Secretary.
Nancy Symonds is appointed Assistant Secretary.
Charlie Peterson is appointed Assistant Secretary.
Sam Stevens is appointed Assistant Secretary
Jayna Cooper is appointed Assistant Secretary.
Scott Brizendine is appointed as Secretary.
Susan Garcia is appointed Assistant Treasurer.
Scott Brizendine is appointed Treasurer.

Section 4. This Resolution supersedes any prior appointments made by the Board for Chairman and Vice Chairman.

Section 5. This Resolution shall become effective immediately upon its adoption.

PASSED AND ADOPTED this 6TH day of AUGUST 2026.

STONEGATE PRESERVE COMMUNITY DEVELOPMENT DISTRICT

____
Chairman / Vice Chairman

ATTEST:

____
Assistant Secretary

Tab 10

Arbitrage Rebate Counselors, LLC

Arbitrage Rebate Compliance for Issuers of Tax-Exempt Bonds

July 13, 2026

Board of Supervisors
Stonegate Preserve Community Development District
c/o Ms. Shandra Torres, District Compliance Manager
Rizzetta & Company
3434 Colwell Ave., Suite 200
Tampa, FL 33614

Re: $9,855,000
Stonegate Preserve Community Development District
(Manatee County, Florida)
Special Assessment Bonds, Series 2025
(2025 Project Area)
Annual Arbitrage Report for the period June 6, 2025 to June 6, 2026

Dear Stonegate Preserve Development District Board of Supervisors:

Please find attached the Annual Arbitrage Report for Stonegate Preserve Community Development District (Manatee County, Florida), $9,855,000 Special Assessment Bonds, Series 2025 ("Series 2025").

As calculated in the Annual Arbitrage Report, **no arbitrage liability was incurred** on Series 2019 during the one-year period June 6, 2025 to June 6, 2026, and therefore there is **no need to file** with the U.S. Treasury Department (I.R.S.).

Please note that the next annual arbitrage report for the Series 2025 is due June 6, 2027.

Sincerely,

John C. Rogers

John C. Rogers
President

32 Whitemarsh Road, Ardmore, PA 19003 Tel. 610-764-7998 Email: jcrogers279@gmail.com

Arbitrage Rebate Counselors, LLC

Arbitrage Rebate Compliance for Issuers of Tax-Exempt Bonds

July 13, 2026

Board of Supervisors
Stonegate Preserve Community Development District
c/o Ms. Shandra Torres, District Compliance Manager
Rizzetta & Company
3434 Colwell Ave., Suite 200
Tampa, FL 33614

Re: $9,855,000
Stonegate Preserve Community Development District
(Manatee County, Florida)
Special Assessment Bonds, Series 2025
(2025 Project Area)
Annual Arbitrage Report for the period June 6, 2025 to June 6, 2026

Dear Stonegate Preserve Community Development District Board of Supervisors

This opinion is being delivered to you pursuant to our engagement to calculate the annual arbitrage liability, if any, under section 148 of the Internal Revenue Code of 1986, as amended, and the regulations promulgated thereunder (the "Code") for $9,855,000 Stonegate Preserve Community Development District (Manatee County, Florida) (the "District"), Special Assessment Bonds, Series 2025 ("Series 2025") for the annual period June 6, 2025 to June 6, 2026 (the "Annual Arbitrage Period"). Our opinion is accompanied by an Annual Arbitrage Report (the "Annual Arbitrage Report").

The scope of our engagement was limited to preparing a computation of annual arbitrage liability, if any, for Series 2025, based upon the following information from the referenced sources:

Trust fund and account statements for Series 2025 for the period June 6, 2025 to June 6, 2026

Source: US Bank

Closing Documents for Series 2025, including Official Statement, Arbitrage and Tax Certificate and I.R.S. Form "8038-G"

Source: Rizzetta & Company, Tampa, Florida

In accordance with the terms of our engagement, we did not audit the aforementioned information, and we express no opinion as to the completeness or the accuracy of such information for purposes of calculating the annual arbitrage liability amount, if any.

32 Whitemarsh Road, Ardmore, PA 19003 Tel. 610-764-7998 Email: jcrogers279@gmail.com

Our Understanding of the Financing

According to the Official Statement, proceeds of Series 2025 were used to provide funds for (i) the payment the costs of acquiring and/or constructing a portion of public infrastructure improvements, (ii) funding the Series of 2025 Reserve Account, (iii) funding of interest on Series 2025 through at least December 1, 2025 and (iv) the payment of the costs of issuance of Series 2025.

Factors Entering Our Computations

a) Our examination of the trust funds and accounts established with respect to Series 2025 included the Series 2025 Costs of Issuance Account, the Series 2025 Acquisition and Construction Account, the Series 2025 Interest Account, the Series 2025 Reserve Account, the Series 2025 Sinking Fund Account and the 2019 Prepayment Account.

b) According to the Code, proceeds of Series 2025 deposited to the Series 2025 Costs of Issuance Account could be invested at a yield greater than the yield on the Series 2025 Bonds for the three-year period June 6, 2025 to June 6, 2028 (the "three-year temporary period"), but were subject to arbitrage rebate.

c) According to the Code, proceeds of the Series 2025 deposited to the Series 2025 Acquisition and Construction Account could be invested at a yield greater than the yield on the Series 2025 Bonds during the three-year temporary period, but were subject to arbitrage rebate.

   According to the Code, proceeds remaining in the Series 2025 Acquisition and Construction Account after the expiration of the three-year period were restricted to the yield on the Series 2025.

d) According to the Code, proceeds of the Series of 2025 deposited to the Series 2025 Reserve Account could be invested at an unrestricted yield in perpetuity, but were subject to arbitrage rebate.

e) The Series 2025 Sinking Fund constituted a "bona fide debt service fund" as defined in the Code during the Annual Computation Period if (1) such fund were used primarily to achieve a proper matching of revenues and debt service payable on Series 2025, (2) monies deposited therein were spent within a thirteen-month period from the date of receipt thereof, and (3) such funds were exhausted in each Bond Year (as defined in paragraph "g" below), except for a reasonable carryover amount not to exceed the greater of one year's earnings in such funds or one-twelfth of annual debt service.

In accordance with the Code, a "bona fide debt service fund" is "unrestricted" as to yield, and not subject to arbitrage rebate.

f) Proceeds of Series 2025 were not on deposit in the Series 2025 Prepayment Account during the Annual Computation Period.

g) "Bond Year" is defined, in accordance with the Code, as the one-year period beginning on June 6, 2025 and ending on June 6, 2026.

h) According to the Arbitrage and Tax Certificate, the District did not use any proceeds of the Series 2025 to reimburse costs incurred by the District prior to June 6, 2025.

i) According to the Arbitrage and Tax Certificate, the District did not enter into any hedging transaction with respect to the Series 2025.

j) All amounts withdrawn from the trust funds and accounts were assumed to be spent on the day they were withdrawn.

k) Computations of yield are based on a 360-day year and semiannual compounding.

l) No investment acquired (or sold) by the District was acquired (or sold) for an amount that was more (or less) than the fair market value of such investment during the Annual Computation Period.

m) The calculation of arbitrage rebate liability for the Annual Computation Period is made as of June 10, 2026 (the "Annual Computation Date").

Based upon the assumptions referred to in the preceding paragraphs and the related information referred to above, the computations presented in the accompanying Annual Arbitrage Report and are presented below:

1. The Sources and Uses of Funds Upon Issuance of the Series 2025 are shown on Page A-1.

2. The yield on Series 2025 is 5.66788143% (the "Series 2025 Yield"), as calculated on Pages B-1, B-2 and B-3.

3. The District earned $16,265.38 less on its investments of proceeds of Series 2025 during the Annual Computation Period than it would have earned had such proceeds been invested at the Series 2025 Yield and therefore **did not incur an arbitrage liability on the Series 2025** during the Annual Computation Period, as calculated on Page C-1.

4. Our examination of the Series 2025 Sinking Fund showed that such fund constituted a "bona fide debt service fund" the Bond Year and therefore was not subject to arbitrage rebate during such period.

Arbitrage Rebate Counselors, LLC
ARBITRAGE REBATE COUNSELORS, LLC

$9,855,000
Stonegate Preserve Community Development District
(Manatee County, Florida)
Special Assessment Bonds, Series 2025
(2025 Project Area)

Annual Arbitrage Report
For the Period June 6, 2025 to June 5, 2026

July 13, 2026

$9,855,000
Stonegate Preserve Community Development District
(Manatee County, Florida)
Special Assessment Bonds, Series 2025
(2025 Project Area)

Sources and Uses of Funds Upon Issuance of Series 2025 (1)

Sources of Funds:	
Par Amount of Series 2019	$9,855,000.00
Less: Original Issue Discount	(54,548.90)
Total	$9,800,451.10
Uses of Funds:	
Deposit to Series 2025 Acquistion and Construction Account	$8,934,450.06
Deposit to Series 2025 Reserve Account	172,806.41
Deposit to Series 2025 Interest Account	289,844.63
Costs of Issuance, including Underwriter's Discount	403,350.00
Total	$9,800,451.10

Note:
(1) Source: Official Statement for Series 2025, dated May 22, 2025.

$9,855,000
Stonegate Preserve Community Development District
(Manatee County, Florida)
Special Assessment Bonds, Series 2025
(2025 Project Area)

Series 2025 - Pricing Report

Dated Date:	6/6/2025
Issuance Date:	6/6/2025

Date	Principal Amount	Interest Rate	Yield	Bond Years	Price	Original Issue Discount	Production
6/15/2026	$140,000.00	4.375%	4.375%	143.50	100.000%	$0.00	$140,000.00
6/15/2027	145,000.00	4.375%	4.375%	293.63	100.000%	0.00	145,000.00
6/15/2028	155,000.00	4.375%	4.375%	468.88	100.000%	0.00	155,000.00
6/15/2029	160,000.00	4.375%	4.375%	644.00	100.000%	0.00	160,000.00
6/15/2030	165,000.00	4.375%	4.375%	829.13	100.000%	0.00	165,000.00
6/15/2031	175,000.00	4.800%	4.800%	1,054.38	100.000%	0.00	175,000.00
6/15/2032	185,000.00	4.800%	4.800%	1,299.63	100.000%	0.00	185,000.00
6/15/2033	190,000.00	4.800%	4.800%	1,524.75	100.000%	0.00	190,000.00
6/15/2034	200,000.00	4.800%	4.800%	1,805.00	100.000%	0.00	200,000.00
6/15/2035	210,000.00	4.800%	4.800%	2,105.25	100.000%	0.00	210,000.00
6/15/2036	225,000.00	5.700%	5.700%	2,480.63	100.000%	0.00	225,000.00
6/15/2037	235,000.00	5.700%	5.700%	2,825.88	100.000%	0.00	235,000.00
6/15/2038	250,000.00	5.700%	5.700%	3,256.25	100.000%	0.00	250,000.00
6/15/2039	265,000.00	5.700%	5.700%	3,716.63	100.000%	0.00	265,000.00
6/15/2040	280,000.00	5.700%	5.700%	4,207.00	100.000%	0.00	280,000.00
6/15/2041	295,000.00	5.700%	5.700%	4,727.38	100.000%	0.00	295,000.00
6/15/2042	315,000.00	5.700%	5.700%	5,362.88	100.000%	0.00	315,000.00
6/15/2043	330,000.00	5.700%	5.700%	5,948.25	100.000%	0.00	330,000.00
6/15/2044	350,000.00	5.700%	5.700%	6,658.75	100.000%	0.00	350,000.00
6/15/2045	370,000.00	5.700%	5.700%	7,409.25	100.000%	0.00	370,000.00
6/15/2046	395,000.00	5.875%	5.950%	8,304.88	98.954%	(4,131.70)	390,868.30
6/15/2047	420,000.00	5.875%	5.950%	9,250.50	98.954%	(4,393.20)	415,606.80
6/15/2048	445,000.00	5.875%	5.950%	10,246.13	98.954%	(4,654.70)	440,345.30
6/15/2049	470,000.00	5.875%	5.950%	11,291.75	98.954%	(4,916.20)	465,083.80
6/15/2050	500,000.00	5.875%	5.950%	12,512.50	98.954%	(5,230.00)	494,770.00
6/15/2051	530,000.00	5.875%	5.950%	13,793.25	98.954%	(5,543.80)	524,456.20
6/15/2052	560,000.00	5.875%	5.950%	15,134.00	98.954%	(5,857.60)	554,142.40
6/15/2053	595,000.00	5.875%	5.950%	16,674.88	98.954%	(6,223.70)	588,776.30
6/15/2054	630,000.00	5.875%	5.950%	18,285.75	98.954%	(6,589.80)	623,410.20
6/15/2055	670,000.00	5.875%	5.950%	20,116.75	98.954%	(7,008.20)	662,991.80
Total	$9,855,000.00			192,371.38		($54,548.90)	$9,800,451.10

Principal Amount	$9,855,000.00
Less: Original Issue Discount	(54,548.90)
	$9,800,451.10
Gross Interest Cost	$11,100,862.13
Plus: Original Issue Discount	54,548.90
	$11,155,411.03
NIC %	5.7989%
Bond Years	192,371.38
Average Coupon	5.7705%
Average Life (Years)	19.52

Note: (1) Source: Official Statement for Series 2025, dated May 22, 2025.

$9,855,000
Stonegate Preserve Community Development District
(Manatee County, Florida)
Special Assessment Bonds, Series 2025
(2025 Project Area)

Series 2025 - Debt Service Payable

Dated Date: 6/6/2025
First Interest
Payment Date: 12/15/2025

Date	Principal Amount	Interest Rate		Interest	Semiannual Debt Service	Annual Debt Service
12/15/2025			0.00	$289,844.63	$289,844.63	$289,844.63
6/15/2026	$140,000.00	4.375%	3,062.50	276,042.50	416,042.50	
12/15/2026			0.00	272,980.00	272,980.00	689,022.50
6/15/2027	145,000.00	4.375%	3,171.88	272,980.00	417,980.00	
12/15/2027			0.00	269,808.13	269,808.13	687,788.13
6/15/2028	155,000.00	4.375%	3,390.63	269,808.13	424,808.13	
12/15/2028			0.00	266,417.50	266,417.50	691,225.63
6/15/2029	160,000.00	4.375%	3,500.00	266,417.50	426,417.50	
12/15/2029			0.00	262,917.50	262,917.50	689,335.00
6/15/2030	165,000.00	4.375%	3,609.38	262,917.50	427,917.50	
12/15/2030			0.00	259,308.13	259,308.13	687,225.63
6/15/2031	175,000.00	4.800%	4,200.00	259,308.13	434,308.13	
12/15/2031			0.00	255,108.13	255,108.13	689,416.25
6/15/2032	185,000.00	4.800%	4,440.00	255,108.13	440,108.13	
12/15/2032			0.00	250,668.13	250,668.13	690,776.25
6/15/2033	190,000.00	4.800%	4,560.00	250,668.13	440,668.13	
12/15/2033			0.00	246,108.13	246,108.13	686,776.25
6/15/2034	200,000.00	4.800%	4,800.00	246,108.13	446,108.13	
12/15/2034			0.00	241,308.13	241,308.13	687,416.25
6/15/2035	210,000.00	4.800%	5,040.00	241,308.13	451,308.13	
12/15/2035			0.00	236,268.13	236,268.13	687,576.25
6/15/2036	225,000.00	5.700%	6,412.50	236,268.13	461,268.13	
12/15/2036			0.00	229,855.63	229,855.63	691,123.75
6/15/2037	235,000.00	5.700%	6,697.50	229,855.63	464,855.63	
12/15/2037			0.00	223,158.13	223,158.13	688,013.75
6/15/2038	250,000.00	5.700%	7,125.00	223,158.13	473,158.13	
12/15/2038			0.00	216,033.13	216,033.13	689,191.25
6/15/2039	265,000.00	5.700%	7,552.50	216,033.13	481,033.13	
12/15/2039			0.00	208,480.63	208,480.63	689,513.75
6/15/2040	280,000.00	5.700%	7,980.00	208,480.63	488,480.63	
12/15/2040			0.00	200,500.63	200,500.63	688,981.25
6/15/2041	295,000.00	5.700%	8,407.50	200,500.63	495,500.63	
12/15/2041			0.00	192,093.13	192,093.13	687,593.75
6/15/2042	315,000.00	5.700%	8,977.50	192,093.13	507,093.13	
12/15/2042			0.00	183,115.63	183,115.63	690,208.75
6/15/2043	330,000.00	5.700%	9,405.00	183,115.63	513,115.63	
12/15/2043			0.00	173,710.63	173,710.63	686,826.25
6/15/2044	350,000.00	5.700%	9,975.00	173,710.63	523,710.63	
12/15/2044			0.00	163,735.63	163,735.63	687,446.25
6/15/2045	370,000.00	5.700%	10,545.00	163,735.63	533,735.63	
12/15/2045			0.00	153,190.63	153,190.63	686,926.25
6/15/2046	395,000.00	5.875%	11,603.13	153,190.63	548,190.63	
12/15/2046			0.00	141,587.50	141,587.50	689,778.13
6/15/2047	420,000.00	5.875%	12,337.50	141,587.50	561,587.50	
12/15/2047			0.00	129,250.00	129,250.00	690,837.50
6/15/2048	445,000.00	5.875%	13,071.88	129,250.00	574,250.00	
12/15/2048			0.00	116,178.13	116,178.13	690,428.13
6/15/2049	470,000.00	5.875%	13,806.25	116,178.13	586,178.13	
12/15/2049			0.00	102,371.88	102,371.88	688,550.00
6/15/2050	500,000.00	5.875%	14,687.50	102,371.88	602,371.88	
12/15/2050			0.00	87,684.38	87,684.38	690,056.25
6/15/2051	530,000.00	5.875%	15,568.75	87,684.38	617,684.38	
12/15/2051			0.00	72,115.63	72,115.63	689,800.00
6/15/2052	560,000.00	5.875%	16,450.00	72,115.63	632,115.63	
12/15/2052			0.00	55,665.63	55,665.63	687,781.25
6/15/2053	595,000.00	5.875%	17,478.13	55,665.63	650,665.63	
12/15/2053			0.00	38,187.50	38,187.50	688,853.13
6/15/2054	630,000.00	5.875%	18,506.25	38,187.50	668,187.50	
12/15/2054			0.00	19,681.25	19,681.25	687,868.75
6/15/2055	670,000.00	5.875%	19,681.25	19,681.25	689,681.25	689,681.25
	$9,855,000.00			$11,100,862.13	$20,955,862.13	$20,955,862.13

Note: (1) Source: Official Statement for Series 2025, dated May 22, 2025.

$9,855,000
Stonegate Preserve Community Development District
(Manatee County, Florida)
Special Assessment Bonds, Series 2025
(2025 Project Area)

Series 2025 - Proof of Yield

P.V. Date: 6/6/2025
Series 2025 Yield: 5.66788143%

Date (1)	Semiannual Debt Service (1)	Muni Days To Computation Date	Present Value Factor	Present Value
12/15/2025	$289,844.63	189	0.97108377	$281,463.41
6/15/2026	416,042.50	369	0.94432224	392,878.19
12/15/2026	272,980.00	549	0.91829821	250,677.05
6/15/2027	417,980.00	729	0.89299137	373,252.53
12/15/2027	269,808.13	909	0.86838194	234,296.50
6/15/2028	424,808.13	1089	0.84445071	358,729.52
12/15/2028	266,417.50	1269	0.82117898	218,776.45
6/15/2029	426,417.50	1449	0.79854859	340,515.09
12/15/2029	262,917.50	1629	0.77654185	204,166.44
6/15/2030	427,917.50	1809	0.75514159	323,138.30
12/15/2030	259,308.13	1989	0.73433108	190,418.02
6/15/2031	434,308.13	2169	0.71409408	310,136.86
12/15/2031	255,108.13	2349	0.69441477	177,150.85
6/15/2032	440,108.13	2529	0.67527780	297,195.25
12/15/2032	250,668.13	2709	0.65666821	164,605.79
6/15/2033	440,668.13	2889	0.63857148	281,398.10
12/15/2033	246,108.13	3069	0.62097346	152,826.61
6/15/2034	446,108.13	3249	0.60386041	269,387.04
12/15/2034	241,308.13	3429	0.58721897	141,700.71
6/15/2035	451,308.13	3609	0.57103615	257,713.25
12/15/2035	236,268.13	3789	0.55529929	131,199.52
6/15/2036	461,268.13	3969	0.53999612	249,083.00
12/15/2036	229,855.63	4149	0.52511469	120,700.56
6/15/2037	464,855.63	4329	0.51064336	237,375.44
12/15/2037	223,158.13	4509	0.49657083	110,813.82
6/15/2038	473,158.13	4689	0.48288613	228,481.49
12/15/2038	216,033.13	4869	0.46957855	101,444.52
6/15/2039	481,033.13	5049	0.45663771	219,657.86
12/15/2039	208,480.63	5229	0.44405349	92,576.55
6/15/2040	488,480.63	5409	0.43181608	210,933.79
12/15/2040	200,500.63	5589	0.41991591	84,193.40
6/15/2041	495,500.63	5769	0.40834370	202,334.56
12/15/2041	192,093.13	5949	0.39709039	76,278.33
6/15/2042	507,093.13	6129	0.38614721	195,812.59
12/15/2042	183,115.63	6309	0.37550560	68,760.94
6/15/2043	513,115.63	6489	0.36515726	187,367.90
12/15/2043	173,710.63	6669	0.35509410	61,683.62
6/15/2044	523,710.63	6849	0.34530827	180,841.61
12/15/2044	163,735.63	7029	0.33579212	54,981.13
6/15/2045	533,735.63	7209	0.32653822	174,285.08
12/15/2045	153,190.63	7389	0.31753935	48,644.05
6/15/2046	548,190.63	7569	0.30878846	169,274.94
12/15/2046	141,587.50	7749	0.30027874	42,515.72
6/15/2047	561,587.50	7929	0.29200354	163,985.54
12/15/2047	129,250.00	8109	0.28395638	36,701.36
6/15/2048	574,250.00	8289	0.27613099	158,568.22
12/15/2048	116,178.13	8469	0.26852126	31,196.30
6/15/2049	586,178.13	8649	0.26112124	153,063.56
12/15/2049	102,371.88	8829	0.25392515	25,994.79
6/15/2050	602,371.88	9009	0.24692737	148,742.10
12/15/2050	87,684.38	9189	0.24012245	21,054.99
6/15/2051	617,684.38	9369	0.23350505	144,232.42
12/15/2051	72,115.63	9549	0.22707002	16,375.30
6/15/2052	632,115.63	9729	0.22081233	139,578.92
12/15/2052	55,665.63	9909	0.21472709	11,952.92
6/15/2053	650,665.63	10089	0.20880955	135,865.20
12/15/2053	38,187.50	10269	0.20305509	7,754.17
6/15/2054	668,187.50	10449	0.19745922	131,939.78
12/15/2054	19,681.25	10629	0.19201755	3,779.15
6/15/2055	689,681.25	10809	0.18672585	128,781.32
Total	$20,266,180.88			$9,800,451.10 (2)

Notes: (1) See Page B-2.
(2) $9,800,451.10 = $9,855,000.00 [Principal Amount] - $25,144.90 [Original Issue Discount].

$9,855,000
Stonegate Preserve Community Development District
(Manatee County, Florida)
Special Assessment Bonds, Series 2025
(2025 Project Area)

Series 2025 - Arbitrage Credit - Annual Computation Period

Annual Computation Date: 6/6/2026
Series 2025 Yield: 5.66788143%

Investment Yield: 3.78730200%

Date (2)	Transaction Description (2)	Costs of Issuance Fund Invested (-) / Disbursed (+) (2)	Costs of Issuance Fund Interest (2)	Costs of Issuance Fund Balance (2)	Acquisition and Construction Fund Invested (-) / Disbursed (+) (2)	Acquisition and Construction Fund Interest (2)	Acquisition and Construction Fund Balance (2)	Interest Fund Invested (-) / Disbursed (+) (2)	Interest Fund Interest (2)	Interest Fund Balance (2)	Debt Service Reserve Fund Invested (-) / Disbursed (+) (2)	Debt Service Reserve Fund Interest (2)	Debt Service Reserve Fund Balance (2)	Total	Muni Days To Computation Date	@ Series 2025 Yield Yield	@ Series 2025 Yield Future Value	@ Investment Yield Future Value
6/6/2025	Cash Receipt	($206,250.00)	$0.00	$206,250.00	($8,934,450.06)	$0.00	$8,934,450.06	($289,844.63)	$0.00	$289,844.63	($172,806.41)	$0.00	$172,806.41	($9,603,351.10)	360	1.05748194	($10,155,370.32)	($9,970,502.69)
6/6/2025	Costs of Issuance	194,500.00	0.00	11,750.00	0.00	0.00	8,934,450.06	0.00	0.00	289,844.63	0.00	0.00	172,806.41	194,500.00	360	1.05748194	205,680.24	201,936.05
6/10/2025	Costs of Issuance	6,750.00	0.00	5,000.00	0.00	0.00	8,934,450.06	0.00	0.00	289,844.63	0.00	0.00	172,806.41	6,750.00	356	1.05682544	7,133.57	7,005.14
6/26/2025	Disbursement	0.00	0.00	5,000.00	8,934,450.06	0.00	0.00	0.00	0.00	289,844.63	0.00	0.00	172,806.41	8,934,450.06	340	1.05420351	9,418,728.66	9,256,713.82
7/1/2025	Int. Earn. (+) / Reinvst (-)	(16.26)	16.26	5,016.26	(19,075.11)	19,075.11	19,075.11	(775.90)	775.90	290,620.53	(462.60)	462.60	173,269.01	0.00	335	1.05338550	0.00	0.00
7/2/2025	Trf Out - Revenue Fd	16.26	0.00	5,000.00	0.00	0.00	19,075.11	775.90	0.00	289,844.63	0.00	0.00	173,269.01	792.16	334	1.05322197	834.32	820.22
8/1/2025	Int. Earn. (+) / Reinvst (-)	(16.62)	16.62	5,016.62	(63.40)	63.40	19,138.51	(963.48)	963.48	290,808.11	(575.92)	575.92	173,844.93	0.00	305	1.04849072	0.00	0.00
8/4/2025	Trf Out - Revenue Fd	16.62	0.00	5,000.00	0.00	0.00	19,138.51	963.48	0.00	289,844.63	0.00	0.00	173,844.93	980.10	302	1.04800249	1,027.15	1,011.44
9/2/2025	Int. Earn. (+) / Reinvst (-)	(16.62)	16.62	5,016.62	(63.59)	63.59	19,202.10	(963.37)	963.37	290,808.00	(577.63)	577.63	174,422.56	0.00	274	1.04345667	0.00	0.00
9/3/2025	Trf Out - Revenue Fd	16.62	0.00	5,000.00	0.00	0.00	19,202.10	963.37	0.00	289,844.63	0.00	0.00	174,422.56	979.99	273	1.04329468	1,022.42	1,008.27
10/1/2025	Int. Earn. (+) / Reinvst (-)	(15.81)	15.81	5,015.81	(60.69)	60.69	19,262.79	(916.22)	916.22	290,760.85	(551.24)	551.24	174,973.80	0.00	245	1.03876928	0.00	0.00
10/2/2025	Trf Out - Revenue Fd	15.81	0.00	5,000.00	0.00	0.00	19,262.79	916.22	0.00	289,844.63	0.00	0.00	174,973.80	932.03	244	1.03860802	968.01	956.03
11/3/2025	Int. Earn. (+) / Reinvst (-)	(15.90)	15.90	5,015.90	(61.23)	61.23	19,324.02	(921.42)	921.42	290,766.05	(556.19)	556.19	175,529.99	0.00	213	1.03362142	0.00	0.00
11/3/2025	Trf In (-) / Trf Out (+)	15.90	0.00	5,000.00	(2,167.39)	0.00	21,491.41	0.00	0.00	290,766.05	2,167.39	0.00	173,362.60	15.90	213	1.03362142	16.43	16.26
11/4/2025	Trf Out - Revenue Fd	0.00	0.00	5,000.00	0.00	0.00	21,491.41	921.42	0.00	289,844.63	0.00	0.00	173,362.60	921.42	212	1.03346096	952.25	942.00
11/22/2025	Costs of Issuance	5,000.00	0.00	0.00	0.00	0.00	21,491.41	(854.72)	854.72	290,699.35	0.00	0.00	173,362.60	5,000.00	195	1.03073697	5,153.68	5,102.65
12/2/2025	Int. Earn. (+) / Reinvst (-)	0.00	0.00	0.00	(62.92)	62.92	21,554.33	854.72	0.00	289,844.63	(511.50)	511.50	173,874.10	854.72	185	1.02913797	879.62	871.36
12/2/2025	Trf Out - Revenue Fd	0.00	0.00	0.00	0.00	0.00	21,554.33	0.00	0.00	289,844.63	0.00	0.00	173,874.10	0.00	184	1.02897821	0.00	0.00
12/15/2025	Pay Interest Due	0.00	0.00	0.00	0.00	0.00	21,554.33	289,844.63	0.00	0.00	0.00	0.00	173,874.10	289,844.63	171	1.02690355	297,642.48	295,056.39
1/2/2026	Int. Earn. (+) / Reinvst (-)	0.00	0.00	0.00	(62.48)	62.48	21,616.81	(387.99)	387.99	387.99	(504.04)	504.04	174,378.14	0.00	154	1.02419684	0.00	0.00
1/5/2026	Trf Out - Revenue Fd	0.00	0.00	0.00	0.00	0.00	21,616.81	387.99	0.00	0.00	0.00	0.00	174,378.14	387.99	151	1.02371993	397.19	394.14
2/2/7026	Int. Earn. (+) / Reinvst (-)	0.00	0.00	0.00	(60.92)	60.92	21,677.73	0.00	0.00	0.00	(491.46)	491.46	174,869.60	0.00	124	1.01943769	0.00	0.00
3/2/2026	Int. Earn. (+) / Reinvst (-)	0.00	0.00	0.00	(54.84)	54.84	21,732.57	0.00	0.00	0.00	(442.42)	442.42	175,312.02	0.00	94	1.01470065	0.00	0.00
4/1/2026	Int. Earn. (+) / Reinvst (-)	0.00	0.00	0.00	(60.52)	60.52	21,793.09	0.00	0.00	0.00	(488.21)	488.21	175,800.23	0.00	65	1.01014244	0.00	0.00
5/1/2026	Int. Earn. (+) / Reinvst (-)	0.00	0.00	0.00	(58.56)	58.56	21,851.65	0.00	0.00	0.00	(472.37)	472.37	176,272.60	0.00	35	1.00544859	0.00	0.00
6/1/2026	Int. Earn. (+) / Reinvst (-)	0.00	0.00	0.00	(60.07)	60.07	21,911.72	0.00	0.00	0.00	(484.58)	484.58	176,757.18	0.00	5	1.00077656	0.00	0.00
6/6/2026	Balance	0.00	0.00	0.00	21,911.72	0.00	0.00	0.00	0.00	0.00	176,757.18	0.00	0.00	198,668.90	0	1.00000000	198,668.90	198,668.90
	Total	$0.00	$81.21		$0.00	$19,744.33		$0.00	$5,783.10		$0.00	$6,118.16		$31,726.80				$0.00
																Arbitrage Credit	($16,265.38)	

Notes: (1) See Page B-3.
(2) Source: US Bank.

Tab 11

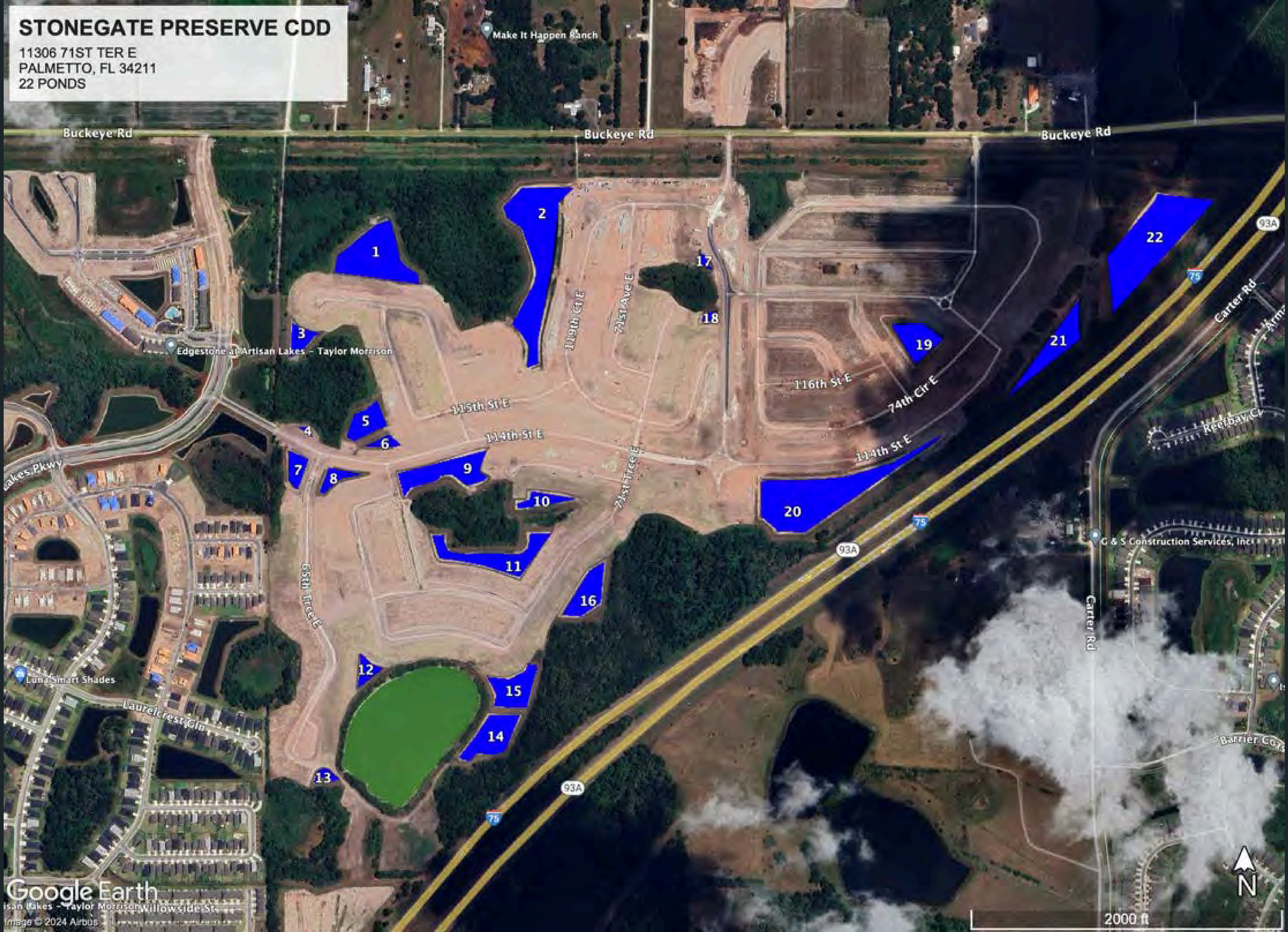
SitexAquatics
LAKE & FOUNTAIN SERVICES

MONTHLY REPORT

JULY, 2026

STONEGATE PRESERVE CDD

11306 71ST TER E
PALMETTO, FL 34211
22 PONDS



SUMMARY:

The hardest days of summer are here. Water temperatures are extremely high through the next 3 months and Algae blooms will be treated and aggressively prevented. Dissolved oxygen levels are very low. Treatments will be done more strategically to prevent oxygen loss and inspections will be more frequent this time of year to help stay ahead of these blooms.

Pond #1 Treated for Algae and Shoreline Vegetation.

Pond #2 Treated for Niad and Shoreline Vegetation.

Pond #3 Treated for Algae and Shoreline Vegetation.

Pond #4 Treated for Algae and Shoreline Vegetation.

Pond #5 Treated for Algae and Shoreline Vegetation.

Pond #6 Treated for Algae and Shoreline Vegetation.

Pond #7 Treated for Algae and Shoreline Vegetation.

Pond #8 Treated for Algae and Shoreline Vegetation.

Pond #9 Treated for Algae and Shoreline Vegetation.

Pond #10 Treated for Algae and Shoreline Vegetation.

Pond #11 Treated for Shoreline Vegetation.

Pond #20 Treated for Shoreline Vegetation.

Tab 12

Stonegate Preserve

COMMUNITY ASSET MANAGEMENT REPORT

July 1, 2026

Rizzetta & Company

Amiee Brodeen – Community Asset Manager

Rizzetta & Company
Professionals in Community Management

General Updates, Recent & Upcoming Maintenance Events

- **Turf Treatment Plan:** What applications will Steadfast and the Agronomics team be implementing on the St. Augustine turf during June and July to address patchiness near sidewalks and the recently established takeover areas?

- **Fertilizer Restrictions:** Please note that Manatee County enforces a nitrogen and phosphorus fertilizer ban from June 1 through September 30.

- **Water Restrictions (Manatee County):** Residents must adhere to strict watering regulations. It may be necessary to send a reminder notice to homeowners, as several instances of daytime irrigation were noted during the inspection.

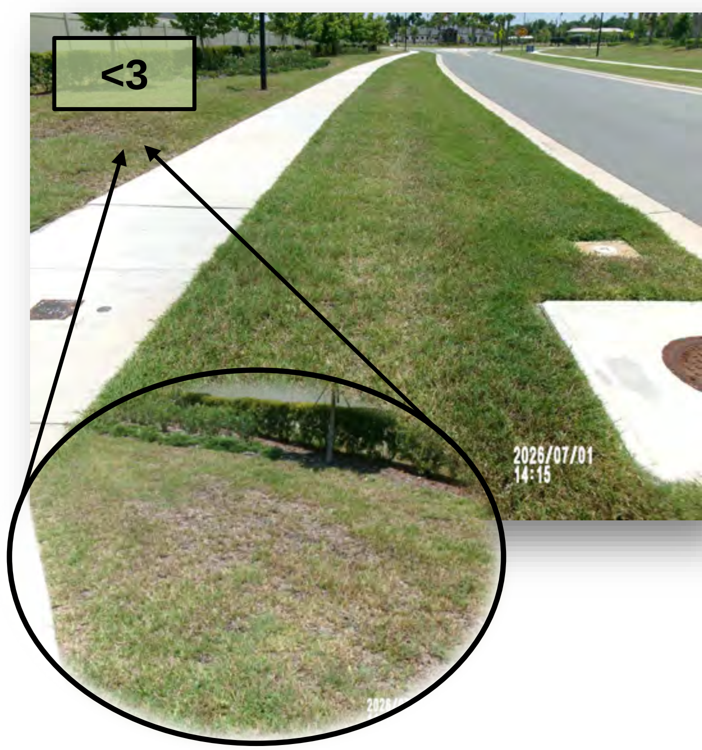
- **Crews & Account Manager – Site Appearance:** Crews and the Account Manager should be actively checking in while on-site to identify and address any issues. This includes, but is not limited to:
    - Irrigation system breaks (e.g., runoff areas or visible damage)
    - Tire tracks impacting turf quality
    - Pond erosion concerns

The following are action items for Steadfast to complete. Please refer to the item # in your response listing action already taken or anticipated time of completion. Red text indicates deficient from previous report. **Bold Red text** indicates deficient for more than a month. Green text indicates a proposal has been requested. Blue indicates irrigation. Orange is for Staff. **Bold underlined** is either info or questions for the BOS.

1. **114th Street:** The large strip of Bahia grass is showing drought stress and is turning brown. Please schedule a water truck as soon as possible to provide supplemental irrigation. I am also still seeing turf clipping buildup; the clippings need to be dispersed, removed, or mowed again to spread them evenly.

2. **Pond 20:** The row of longleaf pine trees is showing trunk dieback, which may be related to insufficient irrigation. Please address this before the decline progresses further.

3. **74th Circle:** The turf is very patchy and extremely dry. A water truck is needed to supplement irrigation until we receive consistent rainfall, or the watering ban is lifted. (Pic 3>)



Buckeye Rd, 74th Circle, 73rd Ave, 119th Glen East, 77th Street

4. **Buckeye and 74th Circle:** On the west side, the sabal palm is beginning to lean and may be too far along to straighten. Please continue monitoring it during the upcoming storms. The bottlebrush tree directly behind the palm also needs to be straightened. (Pic 4)

5. **Buckeye Rd and 73rd Ave:** Please review this area along the west side of 73rd. It appears the bed may have been extended too far and should have ended sooner. Can we get this be corrected? (Pic 5)

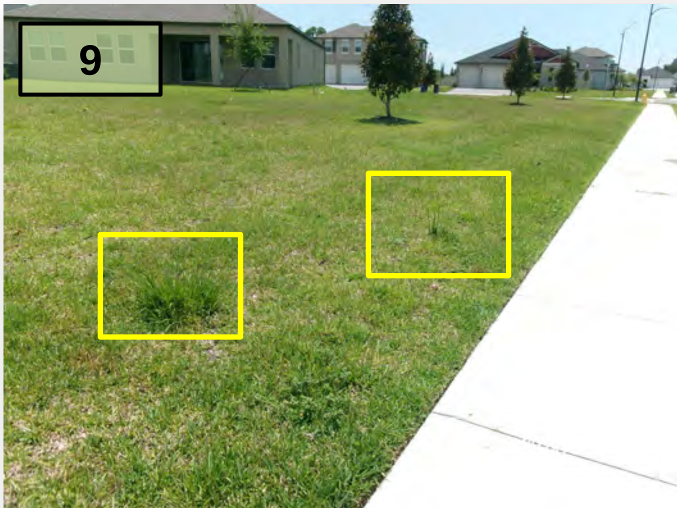
6. **Foxtail Palms:** The palms are yellowing, which may be related to salt in the irrigation water, as they do not tolerate salty water well. Dave, we discussed a possible plan to help leach the salt from the beds, how are the experiments working? Some research shows adding Gypsum to the beds, helps replace sodium ions in the soil with calcium. Gypsum also improves soil structure, making it easier for water to move through the soil and carry away excess salts (I can provide more research via email).

7. **74th Circle and 119th Glen East:** The previously reported tree has fallen over again. A different staking method is needed, as the current approach is not working for this tree. During my inspection, I re-staked the tree back up but it's rootball is becoming stressed. When this gets corrected, please provide photos of the new staking method. (Pic 7)

8. **77th Street:** Along the large row of pine trees and wax myrtles, the bed edge appears to have been sprayed. This is not the best practice for removing encroaching weeds or turf. The area should be properly edged, followed by removal of any weeds growing into the bed, by hand when they above the 3-inches. (Pic 8>)

69th Street, 115th Street, 114th Street, Pond 9, 71st St Terrace

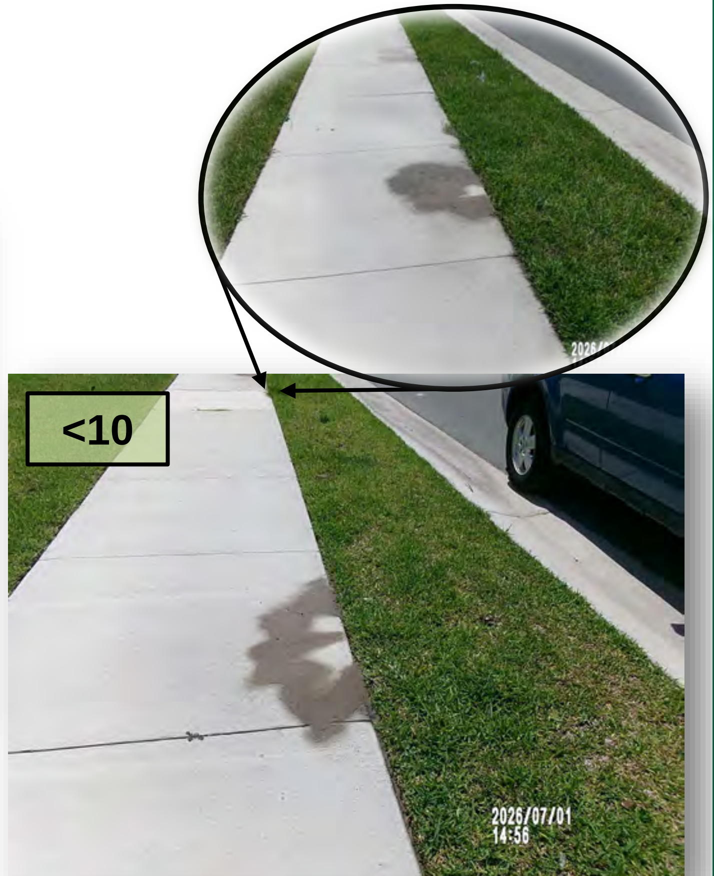
9. **69th Street and 115th Street:** On the corner lot, the hay grass needs to be treated or removed completely. Because it grows faster than St. Augustine grass, it is very noticeable throughout the turf. (Pic 9)



10. **69th Street:** During the inspection I reported 2 irrigation breaks along the ROW, have these since been repaired? (Pic 10>)

11. **114th Street:** The turf in both the rows and along the sidewalk is very dry, browning, patchy, and weedy. This appears to be the same issue occurring throughout the turf.

12. **114th Street and Pond 9:** Please review the yellowing in the pines along the south side of the street. It may just be seasonal change, visit to confirm. (Pic 12>)



13. **114th Street west of 71st Street Terrace:** The junipers on the north side have browning tips. This may be caused by several factors, such as wet feet, disease, or insufficient irrigation. Please inspect the junipers in this area, as well as the soil.

14. **General Note:** The copperleaf plants throughout the property look....(Nxt pg)

(#14 Cont.)….excellent, and the pink-flowering ixoras are also doing very well.

15. **118th Street E and 73rd Ave E:** Along the northeast corner, the foxtail palms are exhibiting yellowing fronds. This is most likely attributable to one or both of the following: elevated salts in the irrigation water and/or insufficient irrigation. (Pic 15)

16. **114th St E and 71st Terr E:** One of the staked Sabal palms appears to be in poor condition and should be evaluated. The tree exhibits significant decline, with only a single frond remaining. (Pic 16)

17. **73rd Ave E and 114th St E:** The large corner bed and turf are exhibiting extreme stress. This area should be visited and evaluated, and the approved water truck should be….

(#17 Cont.)…. utilized to address irrigation needs. The turf is very patchy, and the soil was noted to be dry. Fertilization (Terrapin): Confirm when this area is scheduled to be fertilized and maintain coordination with Steadfast to ensure proper application. (Pic 17)

18. **114th St E:** Turf along the ROW and the turf adjacent are both exhibiting severe patchiness and browning. Inspect and evaluate for potential chinch bug infestation. (Pic 18a, 18b>, 18c>)

19. **Overall:** There is minimal new information to report. Key concerns continue to be dry turf, weed presence in turf, grass clippings in beds, tree dieback, and edging issues. Several Sabal palms were flowering; add palm seed pod removal to the….(Nxt pg)

(#19 Cont.)…. schedule. Adjust tree straps as needed and remove any broken or unnecessary straps.

TAB 13

Stonegate Preserve

COMMUNITY ASSET MANAGEMENT REPORT

July 1, 2026

Rizzetta & Company

Amiee Brodeen – Community Asset Manager

Rizzetta & Company
Professionals in Community Management

Summary, 114th Street, Pond 20, 74th Circle

General Updates, Recent & Upcoming Maintenance Events

- **Turf Treatment Plan:** What applications will Steadfast and the Agronomics team be implementing on the St. Augustine turf during June and July to address patchiness near sidewalks and the recently established takeover areas?

- **Fertilizer Restrictions:** Please note that Manatee County enforces a nitrogen and phosphorus fertilizer ban from June 1 through September 30.

- **Water Restrictions (Manatee County):** Residents must adhere to strict watering regulations. It may be necessary to send a reminder notice to homeowners, as several instances of daytime irrigation were noted during the inspection.

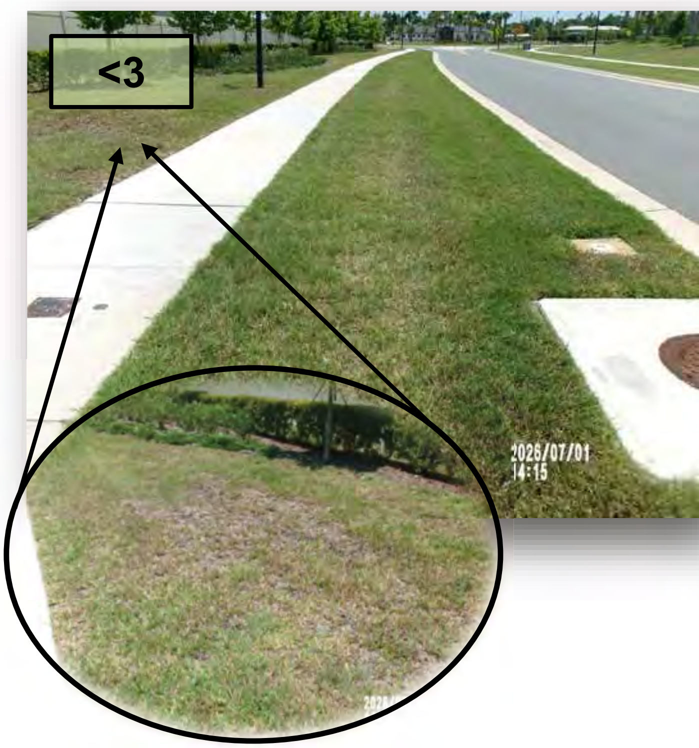
- **Crews & Account Manager – Site Appearance:** Crews and the Account Manager should be actively checking in while on-site to identify and address any issues. This includes, but is not limited to:
  - Irrigation system breaks (e.g., runoff areas or visible damage)
  - Tire tracks impacting turf quality
  - Pond erosion concerns

The following are action items for Steadfast to complete. Please refer to the item # in your response listing action already taken or anticipated time of completion. Red text indicates deficient from previous report. **Bold Red text** indicates deficient for more than a month. Green text indicates a proposal has been requested. Blue indicates irrigation. Orange is for Staff. **Bold underlined** is either info or questions for the BOS.

1. **114th Street:** The large strip of Bahia grass is showing drought stress and is turning brown. Please schedule a water truck as soon as possible to provide supplemental irrigation. I am also still seeing turf clipping buildup; the clippings need to be dispersed, removed, or mowed again to spread them evenly.

2. **Pond 20:** The row of longleaf pine trees is showing trunk dieback, which may be related to insufficient irrigation. Please address this before the decline progresses further.

3. **74th Circle:** The turf is very patchy and extremely dry. A water truck is needed to supplement irrigation until we receive consistent rainfall, or the watering ban is lifted. (Pic 3>)



Summary of Comments on Slide 1

Page: 2

Number: 1 Author: msimone Subject: Note Date: 7/14/2026 3:59:24 PM

Treatments performed were for turfgrass weeds and treatment of palms onsite.

Number: 2 Author: msimone Subject: Note Date: 7/14/2026 4:00:17 PM

Currently recovering with recent rain and irrigation.

Number: 3 Author: msimone Subject: Note Date: 7/14/2026 4:00:23 PM

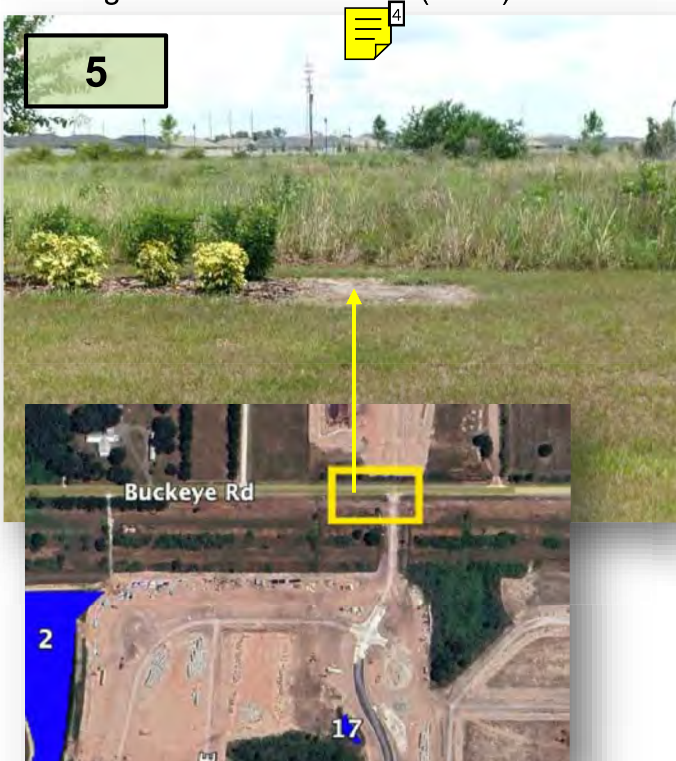
Currently recovering with recent rain and irrigation.

Number: 4 Author: msimone Subject: Note Date: 7/14/2026 4:00:28 PM

Currently recovering with recent rain and irrigation.

4. **Buckeye and 74th Circle:** On the west side, the sabal palm is beginning to lean and may be too far along to straighten. Please continue monitoring it during the upcoming storms. The bottlebrush tree directly behind the palm also needs to be straightened. (Pic 4)

5. **Buckeye Rd and 73rd Ave:** Please review this area along the west side of 73rd. It appears the bed may have been extended too far and should have ended sooner. Can we get this be corrected? (Pic 5)



6. **Foxtail Palms:** The palms are yellowing, which may be related to salt in the irrigation water, as they do not tolerate salty water well. Dave, we discussed a possible plan to help leach the salt from the beds, how are the experiments working? Some research shows adding Gypsum to the beds, helps replace sodium ions in the soil with calcium. Gypsum also improves soil structure, making it easier for water to move through the soil and carry away excess salts (I can provide more research via email).

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8. **77th Street:** Along the large row of pine trees and wax myrtles, the bed edge appears to have been sprayed. This is not the best practice for removing encroaching weeds or turf. The area should be properly edged, followed by removal of any weeds growing into the bed, by hand when they above the 3-inches. (Pic 8>)

Number: 1 Author: msimone Subject: Note Date: 7/14/2026 4:01:47 PM

Palm fertilizer was performed onsite on 7.14.26

Number: 2 Author: msimone Subject: Note Date: 7/14/2026 4:01:05 PM

Tree has been restaked. Sable palm is stable and will not need to be removed.

Number: 3 Author: msimone Subject: Note Date: 7/14/2026 4:02:06 PM

Restaking of tree will perforemed with tree baton kit on 7.15.26

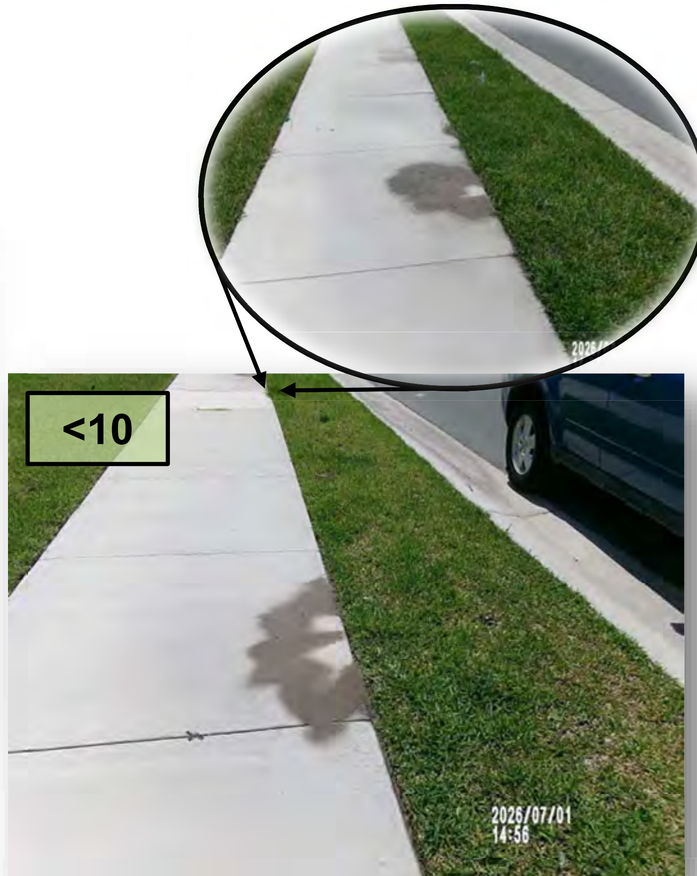
Number: 4 Author: msimone Subject: Note Date: 7/14/2026 4:01:30 PM

Proposal will be sent for (2) viburnum and (2) arbicola with mulch

Number: 5 Author: msimone Subject: Note Date: 7/14/2026 4:02:25 PM

Will follow spraying and edging best practices with crew.

9. **69th Street and 115th Street:** On the corner lot, the hay grass needs to be treated or removed completely. Because it grows faster than St. Augustine grass, it is very noticeable throughout the turf. (Pic 9)



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14. **General Note:** The copperleaf plants throughout the property look....(Nxt pg)

Number: 1 Author: msimone Subject: Note Date: 7/14/2026 4:02:47 PM

Currently spot spraying within community with good die off rates of hay grass.

Number: 2 Author: msimone Subject: Note Date: 7/14/2026 4:03:00 PM

Completed WO 7.6.26

Number: 3 Author: msimone Subject: Note Date: 7/14/2026 4:03:11 PM

Currently recovering with recent rain and irrigation.

Number: 4 Author: msimone Subject: Note Date: 7/14/2026 4:04:03 PM

trees are looking adequate with slight seasonal stresses (water ristrictions+high temps)

Number: 5 Author: msimone Subject: Note Date: 7/14/2026 4:04:35 PM

prevenative treatment for spider mites will be performed.

(#14 Cont.)….excellent, and the pink-flowering ixoras are also doing very well.

15. **118th Street E and 73rd Ave E:** Along the northeast corner, the foxtail palms are exhibiting yellowing fronds. This is most likely attributable to one or both of the following: elevated salts in the irrigation water and/or insufficient irrigation. (Pic 15)

16. **114th St E and 71st Terr E:** One of the staked Sabal palms appears to be in poor condition and should be evaluated. The tree exhibits significant decline, with only a single frond remaining. (Pic 16)

17. **73rd Ave E and 114th St E:** The large corner bed and turf are exhibiting extreme stress. This area should be visited and evaluated, and the approved water truck should be….

(#17 Cont.)…. utilized to address irrigation needs. The turf is very patchy, and the soil was noted to be dry. Fertilization (Terrapin): Confirm when this area is scheduled to be fertilized and maintain coordination with Steadfast to ensure proper application. (Pic 17)

18. **114th St E:** Turf along the ROW and the turf adjacent are both exhibiting severe patchiness and browning. Inspect and evaluate for potential chinch bug infestation. (Pic 18a, 18b>, 18c>)

19. **Overall:** There is minimal new information to report. Key concerns continue to be dry turf, weed presence in turf, grass clippings in beds, tree dieback, and edging issues. Several Sabal palms were flowering; add palm seed pod removal to the….(Nxt pg)

Number: 1 Author: msimone Subject: Note Date: 7/14/2026 4:04:50 PM

Palms have been treated as of 7.14.26

Number: 2 Author: msimone Subject: Note Date: 7/14/2026 4:05:50 PM

Currently recovering with recent rain and irrigation. Will continue to monitor

Number: 3 Author: msimone Subject: Note Date: 7/14/2026 4:05:21 PM

declining palm has a healthy heart frond still apparent. will continue to monitor

Number: 4 Author: msimone Subject: Note Date: 7/14/2026 4:05:39 PM

Currently recovering with recent rain and irrigation. Will continue to monitor

Number: 5 Author: msimone Subject: Note Date: 7/14/2026 4:06:56 PM

will address edging and clipping with onsite crew. Will propose price for palm trimming and tree straps will be removed.

(#19 Cont.)…. schedule. Adjust tree straps as needed and remove any broken or unnecessary straps.

TAB 14

Rizzetta & Company

UPCOMING DATES TO REMEMBER

- **Next Regular Meeting** August 27, 2026 @ 11:00am

District Manager's Report

August 6,

2026

STONEGATE PRESERVE CDD

FINANCIAL SUMMARY		**06/30/2026**
General Fund Cash & Investment Balance:		$598,869
Debt Service Fund Cash & Investment Balance:		$1,322,005
Capital Projects Fund Invest. Balance:		$60,181
Total Cash and Investment Balances:		**$1,981,055**
General Fund Expense Variance:	**$183,892**	**Under Budget**

- The engineer has been assigned to complete the District's official maintenance map.

TAB 15

Quarterly Compliance Audit Report

Stonegate Preserve of Manatee County

Date: June 2026 - 2nd Quarter
Prepared for: Matthew Huber
Developer: Rizzetta
Insurance agency:

Preparer:
Jason Morgan - *Campus Suite Compliance*
ADA Website Accessibility and Florida F.S. 189.069 Requirements

Table of Contents

Compliance Audit Overview

The Community Website Compliance Audit (CWCA) consists of a thorough assessment of Florida Community Development District (CDD) websites to assure that specified district information is available and fully accessible. Florida Statute Chapter 189.069 states that effective October, 2015, every CDD in the state is required to maintain a fully compliant website for reporting certain information and documents for public access.

The CWCA is a reporting system comprised of quarterly audits and an annual summary audit to meet full disclosure as required by Florida law. These audits are designed to assure that CDDs satisfy all compliance requirements stipulated in Chapter 189.069.

Compliance Criteria

The CWCA focuses on the two primary areas – website accessibility as defined by U.S. federal laws, and the 16-point criteria enumerated in Florida Statute Chapter 189.069.

ADA Website Accessibility

Several federal statutes (American Disabilities Act, Sec. 504 and 508 of the Rehabilitation Act of 1973) require public institutions to ensure they are not discriminating against individuals on the basis of a person's disability. Community websites are required to conform to web content accessibility guidelines – WCAG 2.1, which is the international standard established to keep websites barrier-free and the recognized standard for ADA-compliance.

Florida Statute Compliance

Pursuant to F.S. [189.069](), every CDD is required to maintain a dedicated website to serve as an official reporting mechanism covering, at minimum, 16 criteria. The information required to report and have fully accessible spans: establishment charter or ordinance, fiscal year audit, budget, meeting agendas and minutes and more. For a complete list of statute requirements, see page 3.

Audit Process

The Community Website Compliance Audit covers all CDD web pages and linked PDFs.* Following the WCAG 2.1 levels A, AA, and AAA for web content accessibility, a comprehensive scan encompassing 312 tests is conducted for every page. In addition, a human inspection is conducted to assure factors such as navigation and color contrasts meet web accessibility standards. See page 4 for complete accessibility grading criteria.

In addition to full ADA-compliance, the audit includes a 16-point checklist directly corresponding with the criteria set forth in Florida Statute Chapter 189.069. See page 5 for the complete compliance criteria checklist.

> * **NOTE**: Because many CDD websites have links to PDFs that contain information required by law (meeting agendas, minutes, budgets, miscellaneous and ad hoc documents, etc.), audits include an examination of all associated PDFs. **PDF remediation** and ongoing auditing is critical to maintaining compliance.

ADA Website Accessibility

Result: PASSED

Accessibility Grading Criteria

Passed	Description
Passed	**Website errors*** **0** WCAG 2.1 errors appear on website pages causing issues**
Passed	**Keyboard navigation** The ability to navigate website without using a mouse
Passed	**Website accessibility policy** A published policy and a vehicle to submit issues and resolve issues
Passed	**Color contrast** Colors provide enough contrast between elements
Passed	**Video captioning** Closed-captioning and detailed descriptions
Passed	**PDF accessibility** Formatting PDFs including embedded images and non-text elements
Passed	**Site map** Alternate methods of navigating the website

*Errors represent less than 5% of the page count are considered passing
**Error reporting details are available in your Campus Suite Website Accessibility dashboard

Florida F.S. 189.069 Requirements

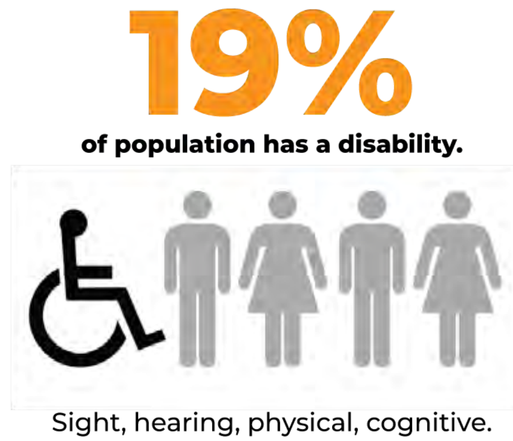
Result: **PASSED**

Compliance Criteria

Passed	Description
Passed	Full Name and primary contact specified
Passed	Public Purpose
Passed	Governing body Information
Passed	Fiscal Year
Passed	Full Charter (Ordinance and Establishment) Information
Passed	CDD Complete Contact Information
Passed	District Boundary map
Passed	Listing of taxes, fees, assessments imposed by CDD
Passed	Link to Florida Commission on Ethics
Passed	District Budgets (Last two years)
Passed	Complete Financial Audit Report
Passed	Listing of Board Meetings
N/A	Public Facilities Report, if applicable
Passed	Link to Financial Services
Passed	Meeting Agendas for the past year, and 1 week prior to next

Accessibility overview

Everyone deserves equal access.



With nearly 1-in-5 Americans having some sort of disability – visual, hearing, motor, cognitive – there are literally millions of reasons why websites should be fully accessible and compliant with all state and federal laws. Web accessibility not only keeps board members on the right side of the law, but enables the entire community to access all your web content. The very principles that drive accessible website design are also good for those without disabilities.

The legal and right thing to do

Several federal statutes (American Disabilities Act, Sec. 504 and 508 of the Rehabilitation Act of 1973) require public institutions to ensure they are not discriminating against individuals on the basis of a person's disability. Community websites are required to conform to web content accessibility guidelines, WCAG 2.1, the international standard established to keep websites barrier-free. Plain and simple, any content on your website must be accessible to everyone.

ADA Compliance Categories

Most of the problems that occur on a website fall in one or several of the following categories.

Contrast and colors

Some people have vision disabilities that hinder picking up contrasts, and some are color blind, so there needs to be a distinguishable contrast between text and background colors. This goes for buttons, links, text on images – everything. Consideration to contrast and color choice is also important for extreme lighting conditions.

Contract checker: *http://webaim.org/resources/contrastchecker*

Using semantics to format your HTML pages

When web page codes are clearly described in easy-to-understand terms, it enables broader sharing across all browsers and apps. This ‘friendlier’ language not only helps all the users, but developers who are striving to make content more universal on more devices.

Text alternatives for non-text content

Written replacements for images, audio and video should provide all the same descriptors that the non-text content conveys. Besides helping with searching, clear, concise word choice can make vivid non-text content for the disabled.

Helpful article: *http://webaim.org/techniques/alttext*

Ability to navigate with the keyboard

Not everyone can use a mouse. Blind people with many with motor disabilities have to use a keyboard to make their way around a website. Users need to be able to interact fully with your website by navigating using the tab, arrows and return keys only. A “skip navigation” option is also required. Consider using WAI-ARIA for improved accessibility, and properly highlight the links as you use the tab key to make sections.

Helpful article: *www.nngroup.com/articles/keyboard-accessibility*
Helpful article: *http://webaim.org/techniques/skipnav*

Easy to navigate and find information

Finding relevant content via search and easy navigation is a universal need. Alt text, heading structure, page titles, descriptive link text (no ‘click here’ please) are just some ways to help everyone find what they’re searching for. You must also provide multiple ways to navigate such as a search and a site map.

Helpful article: *http://webaim.org/techniques/sitetools/*

Properly formatting tables

Tables are hard for screen readers to decipher. Users need to be able to navigate through a table one cell at a time. In addition to the table itself needing a caption, row and column headers need to be labeled and data correctly associated with the right header.

Helpful article: *http://webaim.org/techniques/tables/data*

Making PDFs accessible

PDF files must be tagged properly to be accessible, and unfortunately many are not. Images and other non-text elements within that PDF also need to be ADA-compliant. Creating anew is one thing; converting old PDFs – called PDF remediation – takes time.

Helpful articles: *http://webaim.org/techniques/acrobat/acrobat*

Making videos accessible

Simply adding a transcript isn't enough. Videos require closed captioning and detailed descriptions (e.g., who's on-screen, where they are, what they're doing, even facial expressions) to be fully accessible and ADA compliant.

Helpful article: *http://webaim.org/techniques/captions*

Making forms accessible

Forms are common tools for gathering info and interacting. From logging in to registration, they can be challenging if not designed to be web-accessible. How it's laid out, use of labels, size of clickable areas and other aspects need to be considered.

Helpful article: *http://webaim.org/techniques/forms*

Alternate versions

Attempts to be fully accessible sometimes fall short, and in those cases, alternate versions of key pages must be created. That is, it is sometimes not feasible (legally, technically) to modify some content. These are the 'exceptions', but still must be accommodated.

Feedback for users

To be fully interactive, your site needs to be able to provide an easy way for users to submit feedback on any website issues. Clarity is key for both any confirmation or error feedback that occurs while engaging the page.

Other related requirements

No flashing

Blinking and flashing are not only bothersome, but can be disorienting and even dangerous for many users. Seizures can even be triggered by flashing, so avoid using any flashing or flickering content.

Timers

Timed connections can create difficulties for the disabled. They may not even know a timer is in effect, it may create stress. In some cases (e.g., purchasing items), a timer is required, but for most school content, avoid using them.

Fly-out menus

Menus that fly out or down when an item is clicked are helpful to dig deeper into the site's content, but they need to be available via keyboard navigation, and not immediately snap back when those using a mouse move from the clickable area.

No pop-ups

Pop-up windows present a range of obstacles for many disabled users, so it's best to avoid using them altogether. If you must, be sure to alert the user that a pop-up is about to be launched.

Web Accessibility Glossary

Assistive technology	Hardware and software for disabled people that

	enable them to perform tasks they otherwise would not be able to perform (e..g., a screen reader)
WCAG 2.0	Evolving web design guidelines established by the W3C that specify how to accommodate web access for the disabled
504	Section of the Rehabilitation Act of 1973 that protects civil liberties and guarantees certain rights of disabled people
508	An amendment to the Rehabilitation Act that eliminates barriers in information technology for the disabled
ADA	American with Disabilities Act (1990)
Screen reader	Software technology that transforms the on-screen text into an audible voice. Includes tools for navigating/accessing web pages.
Website accessibility	Making your website fully accessible for people of all abilities
W3C	World Wide Web Consortium – the international body that develops standards for using the web