

*Shingle Creek at Bronson
Community Development District*

Agenda

November 2, 2020

AGENDA

Shingle Creek at Bronson

Community Development District

219 E. Livingston Street, Orlando, Florida 32801
Phone: 407-841-5524 – Fax: 407-839-1526

October 26, 2020

Board of Supervisors
Shingle Creek at Bronson
Community Development District

Dear Board Members:

The meeting of the Board of Supervisors of the Shingle Creek at Bronson Community Development District will be held **Monday, November 2, 2020 at 11:00 a.m. at the Oasis Club at ChampionsGate, 1520 Oasis Club Blvd., ChampionsGate, FL 33896.** Following is the advance agenda for the regular meeting:

1. Roll Call
2. Public Comment Period
3. Approval of Minutes of the October 5, 2020 Board of Supervisors Meeting and Acceptance of the Minutes of the October 5, 2020 Audit Committee Meeting
4. Consideration of Agreement with Grau & Associates to Provide Auditing Services for the Fiscal Year 2020
5. Staff Reports
 - A. Attorney
 - B. Engineer
 - C. District Manager's Report
 - i. Approval of Check Register
 - ii. Balance Sheet and Income Statement
 - iii. Ratification of Funding Request #12
6. Other Business
7. Supervisor's Requests
8. Adjournment

The second order of business is the Public Comment Period where the public has an opportunity to be heard on propositions coming before the Board as reflected on the agenda, and any other items.

The third order of business is the approval of minutes of the October 5, 2020 Board of Supervisors meeting and acceptance of the minutes of the October 5, 2020 Audit Committee meeting. The minutes are enclosed for your review.

The fourth order of business is the consideration of agreement with Grau & Associates to provide auditing services for the Fiscal Year 2020. A copy of the agreement is enclosed for your review.

The fifth order of business is Staff Reports. Sub-Section 1 of the District Manager's Report includes the check register for consideration and Sub-Section 2 includes the balance sheet and

income statement for review. Sub-Section 3 is the ratification of Funding Request #12. A copy of the funding request and supporting invoices is enclosed for your review.

The balance of the agenda will be discussed at the meeting. In the meantime, if you should have any questions, please contact me.

Sincerely,

A handwritten signature in blue ink, appearing to read 'G. Flint', with a stylized flourish at the end.

George S. Flint
District Manager

Cc: Jan Carpenter, District Counsel
David Reid, District Engineer
Steve Sanford, Bond Counsel
Jon Kessler, Underwriter
Stacey Johnson, Trustee

Enclosures

MINUTES

MINUTES OF MEETING
SHINGLE CREEK AT BRONSON
COMMUNITY DEVELOPMENT DISTRICT

The Regular meeting of the Board of Supervisors of the Shingle Creek at Bronson Community Development District was held on Monday, October 5, 2020 at 11:05 a.m. via Zoom Teleconference.

Present and constituting a quorum were:

Adam Morgan	Chairman
Rob Bonin	Vice Chairman
Lance Jackson	Assistant Secretary
Brent Kewley	Assistant Secretary

Also present were:

George Flint	District Manager
Kristen Trucco	District Counsel
David Reid	District Engineer
Alan Scheerer	Field Manager

FIRST ORDER OF BUSINESS

Roll Call

Mr. Flint called the meeting to order and called the roll at 11:05 a.m. A quorum was present.

SECOND ORDER OF BUSINESS

Public Comment Period

Mr. Flint: Only Board members and staff are present, so we will move on to the next item.

THIRD ORDER OF BUSINESS

Approval of Minutes of the September 14, 2020 Meeting

Mr. Flint: Does the Board have any comments or corrections to the September 14, 2020 meeting minutes?

Mr. Morgan: They look good.

On MOTION by Mr. Morgan seconded by Mr. Jackson with all in favor, the Minutes of the September 14, 2020 Meeting, were approved.
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FOURTH ORDER OF BUSINESS

**Consideration of Resolution 2021-01
Accepting Conveyance of the Tract LS Lift
Station and Related Improvements**

Mr. Flint: Next is Resolution 2021-01, Kristen do you want to go over this for the Board?

Ms. Trucco: Absolutely. This is just the transfer and acceptance of the lift station from the developer to the District, and then from the District to the Toho Water Authority. This is in accordance with the acquisition bond documents and the approved planned developments for this project. We are looking for Board acceptance of this resolution today.

Mr. Morgan: Kristen, I thought I signed all these already?

Ms. Trucco: You did. This is just the Board authorizing and approving the transaction as well for the record.

On MOTION by Mr. Morgan seconded by Mr. Bonin, with all in favor, Resolution 2021-01 Accepting Conveyance of the Tract LS Lift Station and Related Improvements, was approved.

FIFTH ORDER OF BUSINESS

**Acceptance of Audit Committee
Recommendation and Selection of #1 Ranked
Firm to Provide Auditing Services**

Mr. Flint: Just before the Board meeting the Board met as the Audit Committee. You ranked Grau & Associates #1 to provide independent auditing services to the District. I am asking at this time for a motion to accept the Audit Committee's rankings.

On MOTION by Mr. Morgan, seconded by Mr. Jackson, with all in favor, the Audit Committee's Recommendation and Selection of Grau & Associates as the #1 Ranked Firm to Provide Auditing Services, was accepted.

SIXTH ORDER OF BUSINESS

Staff Reports

A. Attorney

Ms. Trucco: All is fine here, we have nothing new to report to the Board today.

B. Engineer

Mr. Flint: Dave, do you have anything for the Board?

Mr. Reid: I have nothing new this month.

C. District Manager's Report

i. Ratification of Funding Request #11

Mr. Flint: Next would be the ratification of funding request #11. Funding request #11 includes management fees, Assessment Roll Certification, and Supervisor fees.

On MOTION by Mr. Morgan seconded by Mr. Kewley, with all in favor, Funding Request #11 was ratified.

SEVENTH ORDER OF BUSINESS

Other Business

Mr. Flint: Was there any other business or Supervisor Request that the Board would like to discuss that was not on the agenda? Hearing none,

EIGHTH ORDER OF BUSINESS

Supervisor's Requests

There being none, the next item followed.

NINTH ORDER OF BUSINESS

Adjournment

On MOTION by Mr. Morgan seconded by Mr. Jackson, with all in favor the meeting was adjourned.

Secretary/Assistant Secretary

Chairman/Vice Chairman

MINUTES OF MEETING
SHINGLE CREEK AT BRONSON
COMMUNITY DEVELOPMENT DISTRICT

The Audit Committee meeting of the Shingle Creek at Bronson Community Development District was held on Monday, October 5, 2020 at 11:00 a.m. via Zoom Teleconference.

Present were:

Adam Morgan
Rob Bonin
Lance Jackson
Brent Kewley
George Flint
Kristen Trucco
David Reid
Alan Scheerer

Chairman

FIRST ORDER OF BUSINESS

Roll Call

Mr. Flint called the meeting to order and called the roll. Four board members were present via Zoom teleconference.

SECOND ORDER OF BUSINESS

Public Comment Period

Mr. Flint recognized that no public was present, only Board members and staff.

THIRD ORDER OF BUSINESS

Approval of Minutes of the September 14, 2020 Meeting

Mr. Flint: Did the Audit Committee have any comments on those minutes? Hearing none,

On MOTION by Mr. Morgan, seconded by Mr. Kewley, with all in favor, the Minutes of the September 14, 2020 Meeting, were approved.

FOURTH ORDER OF BUSINESS

**Tally of Audit Committee Member
Rankings and Selection of Auditor**

Mr. Flint: At the last Audit Committee meeting you approved the form of the RFP, the selection criteria, and the form of the notice. We advertised in the Orlando Sentinel and we sent the RFP out to 5 or 6 firms that provide the majority of the audits for CDD's. As a result we

received four responses from the following firms; Berger Toombs, Carr Riggs, Grau & Associates, McDirmit Davis. We provided you with a ranking sheet with the criteria that you approved. We inserted the pricing from each of the proposals in the price column, you can see price comprises 20 points out of the total 100 points that you rank. The lowest price is Grau, the second lowest is Berger Toombs, the third lowest is McDirmit Davis, and the highest is Carr Riggs. For the record, we will need a consensus scoring of the responses.

Mr. Morgan: I would like to rank them all the same on the categories except for pricing. I suggest we accept the lowest bidder.

Mr. Flint: That would mean Grau would receive 100 points, Berger Toombs 99, McDirmit Davis 99, and Carr Riggs 98.

Mr. Morgan: That's correct.

On MOTION by Mr. Morgan, seconded by Mr. Kewley, with all in favor, Selecting Grau & Associates as the #1 Auditor with 100 points, was approved.

FIFTH ORDER OF BUSINESSES

Adjournment

On MOTION by Mr. Morgan, seconded by Mr. Kewley, with all in favor, the meeting was adjourned.

SECTION IV



Grau & Associates
CERTIFIED PUBLIC ACCOUNTANTS

951 Yamato Road • Suite 280
Boca Raton, Florida 33431
(561) 994-9299 • (800) 299-4728
Fax (561) 994-5823
www.graucpa.com

October 8, 2020

Board of Supervisors
Shingle Creek at Bronson Community Development District
c/o GMS - CFL, LLC
219 E. Livingston Street
Orlando, FL 32801

We are pleased to confirm our understanding of the services we are to provide Shingle Creek at Bronson Community Development District, Osceola County, Florida ("the District") for the fiscal year ended September 30, 2020, with the option of four (4) additional one-year renewals. We will audit the financial statements of the governmental activities and each major fund, including the related notes to the financial statements, which collectively comprise the basic financial statements of Shingle Creek at Bronson Community Development District as of and for the fiscal year ended September 30, 2020, with the option of four (4) additional one-year renewals. In addition, we will examine the District's compliance with the requirements of Section 218.415 Florida Statutes.

Accounting standards generally accepted in the United States of America provide for certain required supplementary information (RSI), such as management's discussion and analysis (MD&A), to supplement the District's basic financial statements. Such information, 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. As part of our engagement, we will apply certain limited procedures to the District's RSI in accordance with auditing standards generally accepted in the United States of America. These limited procedures will consist of inquiries of management regarding 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 will 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.

The following RSI is required by generally accepted accounting principles and will be subjected to certain limited procedures, but will not be audited:

- 1) Management's Discussion and Analysis.
- 2) Budgetary comparison schedule

Audit Objectives

The objective of our audit is the expression of opinions as to whether your financial statements are fairly presented, in all material respects, in conformity with U.S. generally accepted accounting principles and to report on the fairness of the supplementary information referred to in the second paragraph when considered in relation to the financial statements as a whole. Our audit will be conducted in accordance with auditing standards generally accepted in the United States of America and the standards for financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, and will include tests of the accounting records of the District and other procedures we consider necessary to enable us to express such opinions. We will issue a written report upon completion of our audit of the District's financial statements. We cannot provide assurance that an unmodified opinion will be expressed. Circumstances may arise in which it is necessary for us to modify our opinion or add emphasis-of-matter or other-matter paragraphs. If our opinion on the financial statements is other than unmodified, we will discuss the reasons with you in advance. If, for any reason, we are unable to complete the audit or are unable to form or have not formed an opinion, we may decline to express an opinion or issue a report, or may withdraw from this engagement.

We will also provide a report (that does not include an opinion) on internal control related to the financial statements and compliance with the provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a material effect on the financial statements as required by *Government Auditing Standards*. The report on internal control and on compliance and other matters will include a paragraph that states (1) that the purpose of the report is solely to describe the scope of testing of internal control and compliance, and the results of that testing, and not to provide an opinion on the effectiveness of the District's internal control on compliance, and (2) that the report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control and compliance. The paragraph will also state that the report is not suitable for any other purpose. If during our audit we become aware that the District is subject to an audit requirement that is not encompassed in the terms of this engagement, we will communicate to management and those charged with governance that an audit in accordance with U.S. generally accepted auditing standards

and the standards for financial audits contained in *Government Auditing Standards* may not satisfy the relevant legal, regulatory, or contractual requirements.

Examination Objective

The objective of our examination is the expression of an opinion as to whether the District is in compliance with Florida Statute 218.415 in accordance with Rule 10.556(10) of the Auditor General of the State of Florida. Our examination will be conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants and will include tests of your records and other procedures we consider necessary to enable us to express such an opinion. We will issue a written report upon completion of our examination of the District's compliance. The report will include a statement that the report is intended solely for the information and use of management, those charged with governance, and the Florida Auditor General, and is not intended to be and should not be used by anyone other than these specified parties. We cannot provide assurance that an unmodified opinion will be expressed. Circumstances may arise in which it is necessary for us to modify our opinion or add emphasis-of-matter or other-matter paragraphs. If our opinion on the District's compliance is other than unmodified, we will discuss the reasons with you in advance. If, for any reason, we are unable to complete the examination or are unable to form or have not formed an opinion, we may decline to express an opinion or issue a report, or may withdraw from this engagement.

Other Services

We will assist in preparing the financial statements and related notes of the District in conformity with U.S. generally accepted accounting principles based on information provided by you. These non-audit services do not constitute an audit under *Government Auditing Standards* and such services will not be conducted in accordance with *Government Auditing Standards*. The other services are limited to the financial statement services previously defined. We, in our sole professional judgment, reserve the right to refuse to perform any procedure or take any action that could be construed as assuming management responsibilities.

Management Responsibilities

Management is responsible for the financial statements and all accompanying information as well as all representations contained therein. Further, management is responsible for compliance with Florida Statute 218.415 and will provide us with the information required for the examination. The accuracy and completeness of such information is also management's responsibility. As part of the audit, we will assist with preparation of your financial statements and related notes in conformity with U.S. generally accepted accounting principles based on information provided by you. These nonaudit services do not constitute an audit under *Government Auditing Standards* and such services will not be conducted in accordance with *Government Auditing Standards*. You agree to assume all management responsibilities relating to the financial statements and related notes and any other nonaudit services we provide. You will be required to acknowledge in the management representation letter our assistance with preparation of the financial statements and related notes and that you have reviewed and approved the financial statements and related notes prior to their issuance and have accepted responsibility for them. In addition, you will be required to make certain representations regarding compliance with Florida Statute 218.415 in the management representation letter. Further, you agree to oversee the nonaudit services by designating an individual, preferably from senior management, who possesses suitable skill, knowledge, or experience; evaluate the adequacy and results of those services; and accept responsibility for them.

Management is responsible for establishing and maintaining effective internal controls, including evaluating and monitoring ongoing activities, to help ensure that appropriate goals and objectives are met; following laws and regulations; and ensuring that management is reliable and financial information is reliable and properly reported. Management is also responsible for implementing systems designed to achieve compliance with applicable laws, regulations, contracts, and grant agreements. You are also responsible for the selection and application of accounting principles, for the preparation and fair presentation of the financial statements and all accompanying information in conformity with U.S. generally accepted accounting principles, and for compliance with applicable laws and regulations and the provisions of contracts and grant agreements.

Management is also responsible for making all financial records and related information available to us and for the accuracy and completeness of that information. You are also responsible for providing us with (1) access to all information of which you are aware that is relevant to the preparation and fair presentation of the financial statements, (2) additional information that we may request for the purpose of the audit, and (3) unrestricted access to persons within the government from whom we determine it necessary to obtain audit evidence.

Your responsibilities include adjusting the financial statements to correct material misstatements and for confirming to us in the written representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the latest period presented are immaterial, both individually and in the aggregate, to the financial statements taken as a whole. As part of our engagement, we may propose standard adjusting, or correcting journal entries to your financial statements. You are responsible for reviewing the entries and understanding the nature of the proposed entries and the impact they have on the financial statements.

You are responsible for the design and implementation of programs and controls to prevent and detect fraud, and for informing us about all known or suspected fraud affecting the government involving (1) management, (2) employees who have significant roles in internal control, and (3) others where the fraud could have a material effect on the financial statements. Your responsibilities include informing us of your knowledge of any allegations of fraud or suspected fraud affecting the government received in communications from employees, former employees, grantors, regulators, or others. In addition, you

are responsible for identifying and ensuring that the government complies with applicable laws, regulations, contracts, agreements, and grants and for taking timely and appropriate steps to remedy fraud and noncompliance with provisions of laws, regulations, contracts or grant agreements, or abuse that we report.

Management is responsible for establishing and maintaining a process for tracking the status of audit findings and recommendations. Management is also responsible for identifying and providing report copies of previous financial audits, attestation engagements, performance audits or other studies related to the objectives discussed in the Audit Objectives section of this letter. This responsibility includes relaying to us corrective actions taken to address significant findings and recommendations resulting from those audits, attestation engagements, performance audits, or other studies. You are also responsible for providing management's views on our current findings, conclusions, and recommendations, as well as your planned corrective actions, for the report, and for the timing and format for providing that information.

With regard to the electronic dissemination of audited financial statements, including financial statements published electronically on your website, you understand that electronic sites are a means to distribute information and, therefore, we are not required to read the information contained in these sites or to consider the consistency of other information in the electronic site with the original document.

Audit Procedures—General

An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements; therefore, our audit will involve judgment about the number of transactions to be examined and the areas to be tested. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements. We will plan and perform the audit to obtain reasonable rather than absolute assurance about whether the financial statements are free of material misstatement, whether from (1) errors, (2) fraudulent financial reporting, (3) misappropriation of assets, or (4) violations of laws or governmental regulations that are attributable to the government or to acts by management or employees acting on behalf of the government. Because the determination of abuse is subjective, *Government Auditing Standards* do not expect auditors to provide reasonable assurance of detecting abuse.

Because of the inherent limitations of an audit, combined with the inherent limitations of internal control, and because we will not perform a detailed examination of all transactions, there is a risk that material misstatements may exist and not be detected by us, even though the audit is properly planned and performed in accordance with U.S. generally accepted auditing standards and *Government Auditing Standards*. In addition, an audit is not designed to detect immaterial misstatements or violations of laws or governmental regulations that do not have a direct and material effect on the financial statements. Our responsibility as auditors is limited to the period covered by our audit and does not extend to later periods for which we are not engaged as auditors.

Our procedures will include tests of documentary evidence supporting the transactions recorded in the accounts, and may include tests of the physical existence of inventories, and direct confirmation of receivables and certain other assets and liabilities by correspondence with selected individuals, funding sources, creditors, and financial institutions. We will request written representations from your attorneys as part of the engagement, and they may bill you for responding to this inquiry. At the conclusion of our audit, we will require certain written representations from you about your responsibilities for the financial statements; compliance with laws, regulations, contracts, and grant agreements; and other responsibilities required by generally accepted auditing standards.

Audit Procedures—Internal Control

Our audit will include obtaining an understanding of the government and its environment, including internal control, sufficient to assess the risks of material misstatement of the financial statements and to design the nature, timing, and extent of further audit procedures. Tests of controls may be performed to test the effectiveness of certain controls that we consider relevant to preventing and detecting errors and fraud that are material to the financial statements and to preventing and detecting misstatements resulting from illegal acts and other noncompliance matters that have a direct and material effect on the financial statements. Our tests, if performed, will be less in scope than would be necessary to render an opinion on internal control and, accordingly, no opinion will be expressed in our report on internal control issued pursuant to *Government Auditing Standards*.

An audit is not designed to provide assurance on internal control or to identify significant deficiencies or material weaknesses. However, during the audit, we will communicate to management and those charged with governance internal control related matters that are required to be communicated under AICPA professional standards and *Government Auditing Standards*.

Audit Procedures—Compliance

As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we will perform tests of the District's compliance with the provisions of applicable laws, regulations, contracts, agreements, and grants. However, the objective of our audit will not be to provide an opinion on overall compliance and we will not express such an opinion in our report on compliance issued pursuant to *Government Auditing Standards*.

Engagement Administration, Fees, and Other

We understand that your employees will prepare all cash or other confirmations we request and will locate any documents selected by us for testing.

The audit documentation for this engagement is the property of Grau & Associates and constitutes confidential information. However, subject to applicable laws and regulations, audit documentation and appropriate individuals will be made available upon request and in a timely manner to a cognizant or oversight agency or its designee, a federal agency providing direct or indirect funding, or the U.S. Government Accountability Office for purposes of a quality review of the audit, to resolve audit findings, or to carry out oversight responsibilities. We will notify you of any such request. If requested, access to such audit documentation will be provided under the supervision of Grau & Associates personnel. Furthermore, upon request, we may provide copies of selected audit documentation to the aforementioned parties. These parties may intend, or decide, to distribute the copies or information contained therein to others, including other governmental agencies. Notwithstanding the foregoing, the parties acknowledge that various documents reviewed or produced during the conduct of the audit may be public records under Florida law. The District agrees to notify Grau & Associates of any public record request it receives that involves audit documentation.

Furthermore, Grau & Associates agrees to comply with all applicable provisions of Florida law in handling such records, including but not limited to Section 119.0701, Florida Statutes. Auditor acknowledges that the designated public records custodian for the District is the District Manager ("Public Records Custodian"). Among other requirements and to the extent applicable by law, Grau & Associates shall 1) keep and maintain public records required by the District to perform the service; 2) upon request by the Public Records Custodian, provide the District with the requested public records or allow the records to be inspected or copied within a reasonable time period at a cost that does not exceed the cost provided in Chapter 119, Florida Statutes; 3) ensure that public records which are exempt or confidential, and exempt from public records disclosure requirements, are not disclosed except as authorized by law for the duration of the contract term and following the contract term if Auditor does not transfer the records to the Public Records Custodian of the District; and 4) upon completion of the contract, transfer to the District, at no cost, all public records in Grau & Associate's possession or, alternatively, keep, maintain and meet all applicable requirements for retaining public records pursuant to Florida laws. When such public records are transferred by Grau & Associates, Grau & Associates shall destroy any duplicate public records that are exempt or confidential and exempt from public records disclosure requirements. All records stored electronically must be provided to the District in a format that is compatible with Microsoft Word or Adobe PDF formats.

IF GRAU & ASSOCIATES HAS QUESTIONS REGARDING THE APPLICATION OF CHAPTER 119, FLORIDA STATUTES, TO ITS DUTY TO PROVIDE PUBLIC RECORDS RELATING TO THIS AGREEMENT, CONTACT THE PUBLIC RECORDS CUSTODIAN AT C/O GOVERNMENTAL MANAGEMENT SERVICES – CENTRAL FLORIDA, LLC, 219 EAST LIVINGSTON STREET ORLANDO, FLORIDA 32801, OR RECORDREQUEST@GMSOFL.COM, PH: (407) 841-5524.

This agreement provides for a contract period of one (1) year with the option of four (4) additional, one-year renewals upon the written consent of both parties. Our fee for these services will not exceed \$2,800 for the September 30, 2020 unless there is a change in activity by the District which results in additional audit work or if additional Bonds are issued. The fees for the fiscal years 2021, 2022, 2023, and 2024 will not exceed \$2,900, \$3,000, \$3,100 and \$3,200, respectively, unless there is a change in activity by the District which results in additional audit work or if additional Bonds are issued.

We will complete the audit within prescribed statutory deadlines, which requires the District to submit its annual audit to the Auditor General no later than nine (9) months after the end of the audited fiscal year, with the understanding that your employees will provide information needed to perform the audit on a timely basis.

The audit documentation for this engagement will be retained for a minimum of five years after the report release date. If we are aware that a federal awarding agency or auditee is contesting an audit finding, we will contact the party(ies) contesting the audit finding for guidance prior to destroying the audit documentation.

Our invoices for these fees will be rendered each month as work progresses and are payable on presentation. Invoices will be submitted in sufficient detail to demonstrate compliance with the terms of this agreement. In accordance with our firm policies, work may be suspended if your account becomes 60 days or more overdue and may not be resumed until your account is paid in full. If we elect to terminate our services for nonpayment, our engagement will be deemed to have been completed upon written notification of termination, even if we have not completed our report. You will be obligated to compensate us for all time expended and to reimburse us for all out-of-pocket costs through the date of termination. The above fee is based on anticipated cooperation from your personnel and the assumption that unexpected circumstances will not be encountered during the audit. If significant additional time is necessary, we will discuss it with you and arrive at a new fee estimate.

The District may terminate this agreement, with or without cause, upon thirty (30) days written notice of termination to Grau & Associates. Upon any termination of this agreement, Grau & Associates shall be entitled to payment of all work and/or services rendered up until the date of the notice of termination subject to any offsets the District may have against Grau & Associates.

We will provide you with a copy of our most recent external peer review report and any letter of comment, and any subsequent peer review reports and letters of comment received during the period of the contract. Our 2019 peer review report accompanies this letter.

We appreciate the opportunity to be of service to Shingle Creek at Bronson Community Development District and believe this letter accurately summarizes the significant terms of our engagement. If you have any questions, please let us know. If you agree with the terms of our engagement as described in this letter, please sign the enclosed copy and return it to us.

Very truly yours,

Grau & Associates



Antonio J. Grau

RESPONSE:

This letter correctly sets forth the understanding of Shingle Creek at Bronson Community Development District.

By: _____

Title: _____

Date: _____



FICPA Peer Review Program
Administered in Florida
by The Florida Institute of CPAs



**Peer Review
Program**

AICPA Peer Review Program
Administered in Florida
by the Florida Institute of CPAs

February 20, 2020

Antonio Grau
Grau & Associates
951 Yamato Rd Ste 280
Boca Raton, FL 33431-1809

Dear Antonio Grau:

It is my pleasure to notify you that on February 20, 2020, the Florida Peer Review Committee accepted the report on the most recent System Review of your firm. The due date for your next review is December 31, 2022. This is the date by which all review documents should be completed and submitted to the administering entity.

As you know, the report had a peer review rating of pass. The Committee asked me to convey its congratulations to the firm.

Thank you for your cooperation.

Sincerely,

FICPA Peer Review Committee

Peer Review Team
FICPA Peer Review Committee
paul@ficpa.org
800-342-3197 ext. 251

Florida Institute of CPAs

cc: Daniel Hevia, Racquel McIntosh

Firm Number: 900004390114

Review Number: 571202

SECTION V

SECTION C

SECTION 1

Shingle Creek at Bronson Community Development District

Summary of Checks

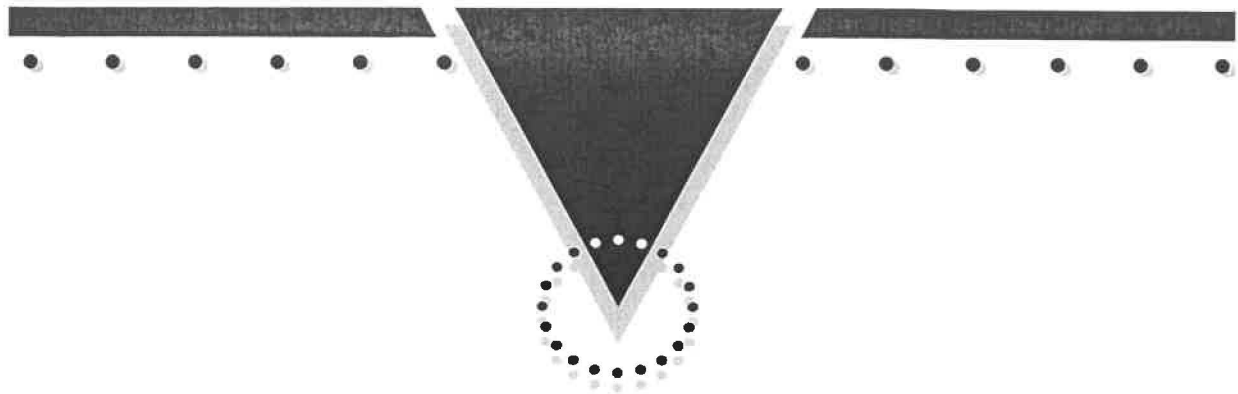
October 1, 2020 to October 26, 2020

Bank	Date	Check #	Amount	
General Fund	10/21/20	25-29	\$	10,815.07
			\$	10,815.07
			\$	10,815.07

CHECK DATE	VEND#	.....INVOICE..... DATE	....EXPENSED TO... INVOICE	YRMO	DPT	ACCT#	SUB	SUBCLASS	VENDOR NAME	STATUS	AMOUNT	....CHECK..... AMOUNT	#
10/21/20	00001	9/01/20	15	202009	310-51300-34000					*	2,916.67		
			MANAGEMENT FEES SEP20										
		9/01/20	15	202009	310-51300-35100					*	100.00		
			INFORMATION TECH SEP20										
		9/01/20	15	202009	310-51300-51000					*	5.39		
			OFFICE SUPPLIES										
		9/01/20	15	202009	310-51300-42000					*	3.60		
			POSTAGE										
		9/01/20	15	202009	310-51300-42500					*	11.40		
			COPIES										
		9/15/20	16	202010	310-51300-31700					*	5,000.00		
			FY21 ASSESSMENT ROLL CERT										
			GOVERNMENTAL MANAGEMENT SERVICES										
												8,037.06	000025
10/21/20	00003	10/01/20	83688	202010	310-51300-54000					*	175.00		
			FY21 SPECIAL DISTRICT FEE										
			DEPARTMENT OF ECONOMIC OPPORTUNITY										
												175.00	000026
10/21/20	00005	10/02/20	62273	202009	310-51300-31100					*	142.50		
			BOARD OF SUPERVISORS MTG										
			HAMILTON ENGINEERING & SURVEYING										
												142.50	000027
10/21/20	00002	9/23/20	93998	202008	310-51300-31500					*	1,523.00		
			PLAT REV/DOF SVC/MTG/TOHO										
			LATHAM, LUNA, EDEN & BEAUDINE										
												1,523.00	000028
10/21/20	00004	9/30/20	02592221	202009	310-51300-48000					*	436.26		
			AUDIT COMMITTEE/BOS MTG										
		9/30/20	02592221	202009	310-51300-48000					*	226.25		
			RFP - AUDIT SERVICES										
		9/30/20	02592221	202009	310-51300-48000					*	275.00		
			NOT OF FY21 MEETINGS										
			ORLANDO SENTINEL										
												937.51	000029
			TOTAL FOR BANK A										
											10,815.07		
			TOTAL FOR REGISTER										
											10,815.07		

SCBC SHINGLE CREEK TVISCARRA

SECTION 2



Shingle Creek at Bronson Community Development District

**Unaudited Financial Reporting
September 30, 2020**



TABLE OF CONTENTS

1	<u>BALANCE SHEET</u>
2	<u>GENERAL FUND INCOME STATEMENT</u>
3	<u>MONTH TO MONTH</u>
4	<u>DEVELOPER CONTRIBUTION SCHEDULE</u>

SHINGLE CREEK AT BRONSON

COMMUNITY DEVELOPMENT DISTRICT

BALANCE SHEET

September 30, 2020

	General Fund
<u>ASSETS:</u>	
CASH	\$6,086
DUE FROM DEVELOPER	\$3,252
DUE FROM CAPITAL	\$190
PREPAID EXPENSES	\$5,000
TOTAL ASSETS	\$14,528
<u>LIABILITIES:</u>	
ACCOUNTS PAYABLE	\$7,954
DEFERRED REVENUE	\$5,000
<u>FUND EQUITY:</u>	
FUND BALANCES:	
UNASSIGNED	\$1,575
TOTAL LIABILITIES & FUND EQUITY	\$14,528

SHINGLE CREEK AT BRONSON

COMMUNITY DEVELOPMENT DISTRICT

GENERAL FUND

Statement of Revenues & Expenditures

For The Period Ending September 30, 2020

	ADOPTED BUDGET	PRORATED BUDGET THRU 9/30/20	ACTUAL THRU 9/30/20	VARIANCE
<u>REVENUES:</u>				
DEVELOPER CONTRIBUTIONS	\$70,494	\$70,494	\$62,321	(\$8,173)
TOTAL REVENUES	\$70,494	\$70,494	\$62,321	(\$8,173)
<u>EXPENDITURES:</u>				
<u>ADMINISTRATIVE:</u>				
SUPERVISORS FEES	\$0	\$0	\$1,000	(\$1,000)
FICA EXPENSE	\$0	\$0	\$77	(\$77)
ENGINEERING	\$9,000	\$9,000	\$713	\$8,288
ATTORNEY	\$18,750	\$18,750	\$10,028	\$8,722
MANAGEMENT FEES	\$26,250	\$26,250	\$26,909	(\$659)
INFORMATION TECHNOLOGY	\$900	\$900	\$949	(\$49)
WEBSITE CREATION/ADA COMPLIANCE	\$2,500	\$2,500	\$2,575	(\$75)
TELEPHONE	\$225	\$225	\$0	\$225
POSTAGE	\$750	\$750	\$127	\$623
INSURANCE	\$5,000	\$5,000	\$3,740	\$1,260
PRINTING & BINDING	\$750	\$750	\$228	\$522
LEGAL ADVERTISING	\$5,000	\$5,000	\$13,505	(\$8,505)
OTHER CURRENT CHARGES	\$750	\$750	\$0	\$750
OFFICE SUPPLIES	\$469	\$469	\$68	\$401
DUES, LICENSE & SUBSCRIPTIONS	\$150	\$150	\$150	\$0
<u>FIELD:</u>				
LANDSCAPE MAINTENANCE	\$0	\$0	\$680	(\$680)
TOTAL EXPENDITURES	\$70,494	\$70,494	\$60,746	\$9,748
EXCESS REVENUES (EXPENDITURES)	\$0		\$1,575	
FUND BALANCE - Beginning	\$0		\$0	
FUND BALANCE - Ending	\$0		\$1,575	

SHINGLE CREEK AT BRONSON
Community Development District

	Oct	Nov	Dec	Jan	Feb	March	April	May	June	July	Aug	Sept	Total
REVENUES:													
DEVELOPER CONTRIBUTIONS	\$0	\$0	\$17,500	\$4,498	\$3,849	\$3,868	\$7,636	\$5,181	\$5,283	\$3,151	\$8,102	\$3,252	\$62,321
TOTAL REVENUES	\$0	\$0	\$17,500	\$4,498	\$3,849	\$3,868	\$7,636	\$5,181	\$5,283	\$3,151	\$8,102	\$3,252	\$62,321
EXPENDITURES:													
ADMINISTRATIVE:													
SUPERVISOR FEES	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$600	\$0	\$400	\$1,000
FICA EXPENSE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$46	\$0	\$31	\$77
ENGINEERING	\$0	\$0	\$0	\$0	\$380	\$0	\$95	\$0	\$95	\$0	\$0	\$143	\$713
ATTORNEY	\$0	\$0	\$923	\$449	\$632	\$1,375	\$454	\$1,766	\$775	\$688	\$1,523	\$1,444	\$10,028
MANAGEMENT FEES	\$0	\$0	\$659	\$2,917	\$2,917	\$2,917	\$2,917	\$2,917	\$2,917	\$2,917	\$2,917	\$2,917	\$26,909
INFORMATION TECHNOLOGY	\$0	\$0	\$0	\$100	\$100	\$100	\$149	\$100	\$100	\$100	\$100	\$100	\$949
WEBSITE CREATION/ADA COMPLIANCE	\$0	\$0	\$0	\$0	\$0	\$2,575	\$0	\$0	\$0	\$0	\$0	\$0	\$2,575
TELEPHONE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
POSTAGE	\$0	\$0	\$0	\$0	\$4	\$2	\$29	\$34	\$33	\$21	\$0	\$4	\$127
INSURANCE	\$0	\$0	\$0	\$3,740	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3,740
PRINTING & BINDING	\$0	\$0	\$0	\$0	\$58	\$50	\$38	\$13	\$14	\$18	\$26	\$11	\$228
LEGAL ADVERTISING	\$0	\$0	\$271	\$908	\$3,204	\$4,435	\$373	\$0	\$0	\$3,377	\$0	\$938	\$13,505
OTHER CURRENT CHARGES	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
OFFICE SUPPLIES	\$0	\$0	\$0	\$0	\$48	\$5	\$0	\$4	\$0	\$0	\$5	\$5	\$68
DUES, LICENSES & SUBSCRIPTIONS	\$0	\$0	\$0	\$150	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$150
FIELD:													
LANDSCAPE MAINTENANCE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$680	\$680
TOTAL EXPENDITURES	\$0	\$0	\$1,853	\$8,264	\$7,342	\$11,459	\$4,055	\$4,833	\$3,934	\$7,766	\$4,570	\$6,671	\$60,746
EXCESS REVENUES (EXPENDITURES)	\$0	\$0	\$15,647	(\$3,765)	(\$3,492)	(\$7,591)	\$3,581	\$348	\$1,350	(\$4,616)	\$3,532	(\$3,419)	\$1,575

SHINGLE CREEK AT BRONSON
Community Development District
Developer Contributions/Due from Developer

Funding Request #	Prepared Date	Payment Received Date	Check Amount	Total Funding Request	General Fund Portion (20)	General Fund Portion (21)	Due from Capital	Over and (short) Balance Due
1	12/16/19	2/21/20	\$ 17,500.00	\$ 17,500.00	\$ 17,500.00	\$ -	\$ -	\$ -
2	1/27/20	2/21/20	\$ 4,498.30	\$ 4,498.30	\$ 4,498.30	\$ -	\$ -	\$ -
3	2/24/20	4/20/20	\$ 3,849.15	\$ 3,849.15	\$ 3,849.15	\$ -	\$ -	\$ -
4	3/30/20	4/20/20	\$ 19,180.43	\$ 19,180.43	\$ 3,867.93	\$ -	\$ 15,312.50	\$ -
5	4/20/20	5/13/20	\$ 7,635.61	\$ 7,635.61	\$ 7,635.61	\$ -	\$ -	\$ -
6	5/14/20	5/29/20	\$ 5,181.10	\$ 5,181.10	\$ 5,181.10	\$ -	\$ -	\$ -
7	6/30/20	8/24/20	\$ 5,378.44	\$ 5,378.44	\$ 5,283.44	\$ -	\$ 95.00	\$ -
8	7/24/20	9/8/20	\$ 3,150.65	\$ 3,150.65	\$ 3,150.65	\$ -	\$ -	\$ -
9	8/24/20	9/8/20	\$ 8,102.28	\$ 8,102.28	\$ 8,102.28	\$ -	\$ -	\$ -
10	9/3/20	9/21/20	\$ 5,000.00	\$ 5,000.00	\$ -	\$ 5,000.00	\$ -	\$ -
11	9/22/20	10/19/20	\$ 8,252.36	\$ 8,252.36	\$ 3,252.36	\$ 5,000.00	\$ -	\$ -
12	10/27/20			\$ 190.00	\$ -	\$ -	\$ 190.00	\$ 190.00
Due from Developer			\$ 87,728.32	\$ 87,918.32	\$ 62,320.82	\$ 10,000.00	\$ 15,597.50	\$ 190.00
Total Developer Contributions FY20				<u>\$ 62,320.82</u>				

SECTION 3

Shingle Creek at Bronson

Community Development District

FY20 Funding Request #12
October 27, 2020

Payee		Capital Outlay FY2020	
1	Hamilton Engineering & Surveying, Inc. Inv# 62274 - Construction Services - September 2020	\$	190.00
		\$	190.00
		Total: \$ 190.00	

Please make check payable to:

Shingle Creek at Bronson Community Development District
1408 Hamlin Avenue, Unit E
St. Cloud, FL 34771

Invoice**HAMILTON**
ENGINEERING & SURVEYING, INC.TAMPA OFFICE
3409 w. lemon street
tampa, fl 33609
813.250.3535Shingle Creek at Bronson CDD
1408 Hamlin Avenue
Unit E
St. Cloud, FL 34771October 2, 2020
Project No: 03752.0002
Invoice No: 62274
Project Manager: David ReidProject 03752.0002 Shingle Creek at Bronson CDD-Construction
Email invoices to: Teresa Viscara
tviscarra@gmscfl.com**Professional Services for the Period: August 29, 2020 to September 25, 2020**

Phase 030B Reporting

Professional Personnel

	Hours	Rate	Amount
Eng Sr Project Manager, PE, Sr VP			
Reid, David 9/22/2020	1.00	190.00	190.00
Engineer's Certificate - LS transfer			
Totals	1.00		190.00
Total Labor			190.00

Total for this Section: \$190.00**TOTAL DUE THIS INVOICE: \$190.00****Billed-to-Date**

	Current	Prior	Total
Labor	190.00	15,407.50	15,597.50
Totals	190.00	15,407.50	15,597.50