

*Shingle Creek at Bronson  
Community Development District*

*Agenda*

*February 1, 2021*

# AGENDA

# *Shingle Creek at Bronson Community Development District*

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

January 25, 2021

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, February 1, 2021 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 November 2, 2020 Meeting
4. Ratification of Data Sharing and Usage Agreement with Osceola County Property Appraiser
5. Consideration of Agreement with Aquatic Weed Control, Inc. to Provide Aquatic Maintenance Services
6. Consideration of Resolution 2021-02 Ratifying Enrollment in the E-Verify System and Execution of the Memorandum of Understanding
7. Review and Acceptance of Draft Fiscal Year 2020 Audit Report
8. Staff Reports
  - A. Attorney
  - B. Engineer
  - C. District Manager's Report
    - i. Approval of Check Register
    - ii. Balance Sheet and Income Statement
9. Other Business
10. Supervisor's Requests
11. 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 November 2, 2020 meeting. The minutes are enclosed for your review.

The fourth order of business is the ratification of the Data Sharing and Usage Agreement with the Osceola County Property Appraiser. A copy of the agreement is enclosed for your review.

The fifth order of business is the consideration of agreement with Aquatic Weed Control, Inc. to provide aquatic maintenance services. A copy of the agreement is enclosed for your review.

The sixth order of business is the consideration of Resolution 2021-02 ratifying enrollment in the E-Verify system and executing the Memorandum of Understanding. A copy of the Resolution and memo from District Counsel is enclosed for your review.

The seventh order of business is the review and acceptance of the draft Fiscal Year 2020 audit report. A copy of the draft report is enclosed for your review.

The eighth 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.

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

Sincerely,



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, November 2, 2020 at 11:00 a.m. at the Oasis Club at ChampionsGate, 1520 Oasis Club Blvd. ChampionsGate, FL.

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
Alan Scheerer	Field Manager

**FIRST ORDER OF BUSINESS**

**Roll Call**

Mr. Flint called the meeting to order and called the roll. A quorum was present.

**SECOND ORDER OF BUSINESS**

**Public Comment Period**

Mr. Flint: Are there any public comments? Hearing none,

**THIRD ORDER OF BUSINESS**

**Approval of Minutes of the October 5, 2020 Meeting and Acceptance of the Minutes of the October 5, 2020 Audit Committee Meeting**

Mr. Flint: Does the Board have any comments or corrections to the October 5th, 2020 board of supervisors meeting minutes and audit committee meeting minutes?

Mr. Morgan: They look good, I read over them earlier this morning. I make a motion to accept.

On MOTION by Mr. Morgan seconded by Mr. Kewley with all in favor, the Minutes of the October 5, 2020 Meeting and Acceptance of the Minutes of the October 5, 2020 Audit Committee Meeting, were approved.
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**FOURTH ORDER OF BUSINESS****Consideration of Agreement with Grau & Associates to Provide Auditing Services for the Fiscal Year 2020**

Mr. Flint: The Board previously appointed themselves as the audit committee. They bid out the audit committee services and selected Grau to provide auditing services. The Board enters into annual engagement letters. The fee is a not-to-exceed of \$2,800 for Fiscal Year 2020. Any questions on the agreement? If not is there a motion to approve?

On MOTION by Mr. Morgan seconded by Mr. Jackson, with all in favor, the Agreement with Grau & Associates to Provide Auditing Services for the Fiscal Year 2020, was approved.

**FIFTH ORDER OF BUSINESS****Staff Reports****A. Attorney**

Ms. Trucco: We just recently finished the conveyance of the lift station from Lennar to the CDD and then to the Toho Water Authority. That is finalized now, other than that there is nothing new to report to the Board today.

**B. Engineer**

There being none, the next item followed.

**C. District Manager's Report****i. Approval of Check Register**

Mr. Flint: You have the check register for the General Fund, checks #25-#29 totaling \$10,815.07. Any questions on the check register?

On MOTION by Mr. Morgan seconded by Mr. Kewley, with all in favor, the Check Register, was approved.

**ii. Balance Sheet and Income Statement**

Mr. Flint: You have the unaudited financial statements through September 30<sup>th</sup>. There is no action required. If the Board has any questions, we can discuss those.

**iii. Ratification of Funding Request #12**

Mr. Flint: This was submitted to the developer under the Developer Funding Agreement. It is for engineering services for a total of \$190. Is there a motion to ratify that funding request?

Mr. Morgan: Was that for the lift station transfer?

Mr. Flint: Yes, it's the Engineer's Certificate for the lift station transfer.

On MOTION by Mr. Morgan seconded by Mr. Kewley, with all in favor, Funding Request #12, was ratified.

**SIXTH 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.

**SEVENTH ORDER OF BUSINESS**

**Supervisor's Requests**

There being none, the next item followed.

**EIGHTH ORDER OF BUSINESS**

**Adjournment**

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

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Secretary/Assistant Secretary

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Chairman/Vice Chairman



## SECTION IV



# KATRINA S. SCARBOROUGH, CFA, CCF, MCF OSCEOLA COUNTY PROPERTY APPRAISER

## Shingle Creek at Bronson CDD

This Data Sharing And Usage Agreement, hereafter referred to as "Agreement," establishes the terms and conditions under which the **Shingle Creek at Bronson CDD**, hereafter referred to as agency, can acquire and use Osceola County Property Appraiser (OCPA) data that is exempt from Public Records disclosure as defined in [FS 119.071](#).

The confidentiality of personal identifying and location information including: names, physical, mailing, and street addresses, parcel ID, legal property description, neighborhood name, lot number, GPS coordinates, or any other descriptive property information that may reveal identity or home address pertaining to parcels owned by individuals that have received exempt/confidential status, hereafter referred to as confidential personal identifying and location information, **will be protected as follows:**

1. The **agency** will not release confidential personal identifying and location information that may reveal identifying and location information of individuals exempted from Public Records disclosure.
2. The **agency** will not present the confidential personal identifying and location information in the results of data analysis (including maps) in any manner that would reveal personal identifying and location information of individuals exempted from Public Records disclosure.
3. The **agency** shall comply with all State laws and regulations governing the confidentiality of personal identifying and location information that is the subject of this Agreement.
4. The **agency** shall ensure any employee granted access to confidential personal identifying and location information is subject to the terms and conditions of this Agreement.
5. The **agency** shall ensure any third party granted access to confidential personal identifying and location information is subject to the terms and conditions of this Agreement. Acceptance of these terms must be provided in writing to the **agency** by the third party before personal identifying and location information is released.
6. The terms of this Agreement shall commence on **January 1, 2021** and shall run until **December 31, 2021**, the date of signature by the parties notwithstanding. **This Agreement shall not automatically renew.** A new agreement will be provided annually for the following year.

IN WITNESS THEREOF, both the Osceola County Property Appraiser, through its duly authorized representative, and the **agency**, through its duly authorized representative, have hereunto executed this Data Sharing and Usage Agreement as of the last below written date.

### OSCEOLA COUNTY PROPERTY APPRAISER

Signature: \_\_\_\_\_

Print: Katrina S. Scarborough

Date: \_\_\_\_\_

### Shingle Creek at Bronson CDD

Signature: 

Print: George S. Flier

Title: District Manager

Date: 1/5/21

Please return signed original copy in the enclosed self-addressed envelope, no later than January 31, 2021

2505 E IRLO BRONSON MEMORIAL HWY  
KISSIMMEE, FL 34744  
(407) 742-5000

INFO@PROPERTY-APPRAISER.ORG • PROPERTY-APPRAISER.ORG

## SECTION V



# Aquatic Weed Control, Inc.

Your **CLEAR** Choice in Waterway Management Since 1992

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**THIS AGREEMENT** made the date set forth below, by and between **Aquatic Weed Control, Inc.** hereinafter called "**AWC**", and

**Shingle Creek at Bronson CDD**  
**C/O Governmental Management Service**  
**1408 Hamlin Ave Unit E**  
**Saint Cloud, FL 34771**  
**Alan, Phone 407-398-2890**

One Year: 1/1/21-12/31/21\*

Hereinafter called "**CUSTOMER**". The parties hereto agree as follows:

**AWC** agrees to maintain the following waterway(s)/treatment area(s) in accordance with the terms and conditions of this agreement.

## **2 Ponds associated with Shingle Creek at Bronson C.D.D**

**CUSTOMER** agrees to pay **AWC** in the following amount and manner:

- |   |                     |
|---|---------------------|
| - Initial start up charge                         | \$ N/A              |
| - Shoreline grass and brush control               | \$ 135.00 (Monthly) |
| - Floating and Submersed vegetation control       | \$ Included         |
| - Additional treatments as required by <b>AWC</b> | \$ Included         |
| - A monthly report of all waterways treated       | \$ Included         |

Total Monthly investment **\$ 135.00**

Scheduled treatments will be provided on a monthly basis (approximately once every 30 days)

Payments for this service will be made in equal and consecutive monthly installments, each due within 30 days of the invoice date. Unpaid invoices will accrue interest at 1.5% per month.

**AWC** maintains 2 million dollars general liability, 1 million dollars commercial auto, pollution liability, herbicide/pesticide operations, workers compensation and 5 million dollars excess umbrella. Certificates will be provided upon request.

## **ACCEPTANCE OF AGREEMENT**

**Chad Inscho 12/22/20**

**Aquatic Weed Control, Inc.**

**Customer's Signature**

**Title**

**Print Signature**

**Date**

**Print Company Name**



# Aquatic Weed Control, Inc.

Your **CLEAR** Choice in Waterway Management Since 1992

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## **Addendum to Water Management Agreement**

1. AWC's Water Management Agreement will be conducted in a manner consistent with good water management practice utilizing the following methods and techniques when applicable: Periodic treatments to maintain reasonable control of excessive growth of aquatic vegetation. CUSTOMER understands that some vegetation is required in any body of water to maintain a balanced aquatic ecological system.
2. It is CUSTOMER's responsibility to notify AWC of all work areas that are required mitigation areas in which desirable plants have been installed. AWC assumes no responsibility for damaged plants where CUSTOMER has failed to notify AWC.
3. Price quoted is null and void if not signed and returned within 30 days of proposal date.
4. Water use restrictions after treatment are not often required. When restrictions are required, AWC will notify CUSTOMER in writing of all restrictions that apply. AWC will not be held liable for damages resulting from CUSTOMER's failure to follow water use restrictions.
5. AWC will not be responsible for the manual removal of dead vegetation such as cattails and grass which may take several seasons to decompose.
6. Neither party shall be responsible for damages, penalties or otherwise for any failure or delay in the performance of any obligations hereunder caused by strikes, riots, war, acts of God, accidents, governmental order and regulations, curtailment or other cause beyond its reasonable control and which, by the exercise of due diligence, it is unable to overcome.
7. \* Upon the anniversary date, this agreement will be automatically extended for additional twelve (12) month periods unless CUSTOMER provides written notice stating otherwise.
8. Either party may cancel this agreement with 30 days prior written notice. Upon cancellation, all outstanding balances will be due in full. CUSTOMER agrees to notify AWC in writing prior to any changes in ownership or property management. Changes in ownership or property management will not constitute termination of this agreement.
9. AWC agrees to hold CUSTOMER harmless from any loss, damage or claims arising out of the sole negligence of AWC; however, AWC shall in no event be liable to CUSTOMER, or others, for indirect, special or consequential damages resulting from any cause beyond our control.
10. CUSTOMER agrees to pay AWC in a timely manner, consistent with the terms and conditions of this agreement. Should CUSTOMER fail to make timely payments, AWC may, at its option, charge interest, impose a collection charge and/or file a mechanics lien for all monies past due plus interest, collection costs and reasonable attorney's fees.
11. CUSTOMER agrees to pay any government imposed tax including sales tax.

## **ACCEPTANCE OF ADDENDUM**

**Chad Inscho 12/22/20**

**Aquatic Weed Control, Inc.**

**Customer's Signature**

**Date**

## SECTION VI

## **RESOLUTION 2021-02**

**A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE SHINGLE CREEK AT BRONSON COMMUNITY DEVELOPMENT DISTRICT RATIFYING THE DISTRICT'S ENROLLMENT IN THE E-VERIFY SYSTEM; APPROVING AND RATIFYING EXECUTION OF THE MEMORANDUM OF UNDERSTANDING; RATIFYING PRIOR ACTIONS OF THE CHAIRMAN, VICE CHAIRMAN AND DISTRICT STAFF RELATED TO ENROLLMENT AND COMPLIANCE WITH THE E-VERIFY SYSTEM; DELEGATING AUTHORITY TO THE CHAIRMAN, VICE CHAIRMAN AND DISTRICT MANAGER TO TAKE ALL ACTIONS NECESSARY OR PRUDENT TO MAINTAIN COMPLIANCE WITH THE E-VERIFY SYSTEM; PROVIDING FOR SEVERABILITY; AND PROVIDING FOR AN EFFECTIVE DATE.**

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

**WHEREAS**, the District is located in, Osceola County, Florida; and

**WHEREAS**, Section 448.095, *Florida Statutes* became effective on January 1, 2021 by the passage of the Florida Senate Bill 664. Section 448.095, *Florida Statutes* requires that beginning as of January 1, 2021, the District, its contractors and subcontractors are required to enroll with and use the E-Verify system to verify the work authorization status of all newly hired employees. As part of the enrollment process in the E-Verify system, the District is required to execute the E-Verify system's Memorandum of Understanding; and

**WHEREAS**, the District's Board of Supervisors desires to adopt this Resolution in order to approve and ratify the District's enrollment in the E-Verify system; to approve and ratify the executed E-Verify Memorandum of Understanding; to ratify prior actions of the Chairman, Vice Chairman and/or District Staff related to enrollment and compliance with the E-Verify system; and to delegate authority to the Chairman, Vice Chairman and District Manager to take any and all necessary actions to maintain compliance with the E-Verify system.

**NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF SUPERVISORS OF THE SHINGLE CREEK AT BRONSON COMMUNITY DEVELOPMENT DISTRICT:**

**1. Recitals.** The recitals so stated are true and correct and by this reference are incorporated herein.

2. **Authority for this Resolution.** This Resolution is adopted pursuant to the provisions of Florida law, Chapter 190, *Florida Statutes*.

3. **Approval and Ratification of the District's Enrollment in the E-Verify System and Execution of the E-Verify System's Memorandum of Understanding.** The District finds it to be in its best interest to, and hereby does, approve and ratify the District's enrollment in the E-Verify system and the execution of the E-Verify system's Memorandum of Understanding.

4. **Ratification and Approval of Prior Actions.** All prior actions taken to date by the Chairman, Vice Chairman and/or District Staff in order to ensure the District's compliance with the E-Verify system are hereby approved, confirmed and ratified.

5. **Delegation of Authority to Chairman, Vice Chairman and District Manager to Take Actions Necessary to Maintain Compliance With the E-Verify System.** The Chairman, Vice Chairman and District Manager, are hereby delegated authority to execute any and all documents and take any and all actions necessary and/or prudent to ensure the District's continuing compliance with the E-Verify system.

6. **Severability.** If any section or part of a section of this Resolution is declared invalid or unconstitutional, the validity, force and effect of any other section or part of a section of this Resolution shall not thereby be affected or impaired unless it clearly appears that such other section or part of a section of this Resolution is wholly or necessarily dependent upon the section or part of a section so held to be invalid or unconstitutional.

7. **Conflicts.** All resolutions or parts thereof in conflict herewith are, to the extent of such conflict, superseded and repealed.

8. **Effective Date.** This Resolution shall take effect immediately upon its adoption.

**PASSED AND ADOPTED** this \_\_\_\_ day of February, 2021.

**SHINGLE CREEK AT BRONSON  
COMMUNITY DEVELOPMENT DISTRICT**

ATTEST:

By: \_\_\_\_\_

By: \_\_\_\_\_

Name: \_\_\_\_\_  
Secretary/Asst. Secretary

Name: \_\_\_\_\_  
Chairman/Vice-Chairman



# LATHAM, LUNA, EDEN & BEAUDINE, LLP

## MEMORANDUM

**To:** District Managers/Supervisors

**From:** Jan Albanese Carpenter, Esq. and Kristen E. Trucco, Esq.

**Date:** January 4, 2021

**Subject:** E-Verify Requirements Under Section 448.095, *Florida Statutes*

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The Florida Legislature enacted Section 448.095, *Florida Statutes*, which went into effect as of January 1, 2021. This statute requires Community Development Districts to register with and use the U.S. Department of Homeland Security's "E-Verify system" in order to verify the work authorization status of all newly hired employees. The statute also requires that the District's contractors and subcontractors register with and use the "E-Verify system." The District, contractor and subcontractor are prohibited from entering into a contract unless each party to the contract registers with and uses the E-Verify system.

If a District's contractor enters into a contract with a subcontractor, the subcontractor must provide the contractor with an Affidavit stating that the subcontractor does not employ, contract with, or subcontract with an unauthorized alien. The contractor is required to keep a copy of the Affidavit for the duration of the agreement.

In addition, Section 448.095, *Florida Statutes* requires that the District, contractor or subcontractor must terminate a contract with a person or entity if the District, contractor or subcontractor has a good faith belief that such person or entity has violated Section 448.09(1), *Florida Statutes*:

"It shall be unlawful for any person knowingly to employ, hire, recruit, or refer, either for herself or himself or on behalf of another, for private or public employment within the state, an alien who is not duly authorized to work by the immigration laws or the Attorney General of the United States."

If the District has a good faith belief that a subcontractor knowingly violated Section 448.095(2)(c), *Florida Statutes*, but the contractor otherwise complied, the District shall promptly notify the contractor and order the contractor to immediately terminate the contract with the subcontractor.

If the District or any other public employer terminates an agreement with a contractor for knowingly violating Section 448.095(2)(c), *Florida Statutes*, the contractor may not be awarded a public contract for at least one (1) year after the date on which the Agreement was terminated. Moreover, a contractor is liable for any additional costs incurred by the District as a result of the termination of a contract due to the foregoing.

***For each District, the District Manager shall immediately take the following steps:***

1. Enroll your District in the "E-Verify system" at: <https://www.e-verify.gov/>. To enroll, the Chairperson or other authorized signer for the District must electronically sign the "E-Verify Memorandum of Understanding for Employers" ("MOU"). The District's Board of Supervisors shall ratify the execution of the MOU thereafter. The MOU details the responsibilities of the Social Security Administration, the U.S. Department of Homeland Security and the District.

As outlined in the attached “**E-Verify User Manual**,” under the E-Verify system, the District’s responsibilities include:

- Agreeing to follow the guidelines outlined in the MOU and the **E-Verify User Manual** (attached);
  - Notifying each job applicant of E-Verify participation by clearly displaying the “Notice of E-Verify Participation” and the “Right to Work” posters in English and Spanish (posters are available in the Employer Resources page at: <https://www.e-verify.gov/employers/employer-resources>);
  - Completing Form I-9 for each newly hired employee before creating a case in the E-Verify system;
  - Obtaining a Social Security number for each newly hired employee on Form I-9;
  - Ensuring that “Form I-9 List B” identity documents include a photograph;
  - **Creating a case for each newly hired employee no later than the third business day after he or she starts work for pay;**
  - Entering the employee’s email address in the E-Verify system if it was provided on Form I-9;
  - Providing each employee with notice of and opportunity to take action in the event of a “Tentative Nonconfirmation,” as described in the attached **E-Verify User Manual**; and
  - Ensuring that all personally identifiable information is safeguarded.
2. Of great importance, the District Manager must ensure that E-Verify system language requiring compliance is included in all contracts/agreements entered into by the District: We can assist you in drafting the appropriate language to alert contractors to these new requirements as contracts are bid or proposals requested, and then for the actual contracts when they are drafted..

To confirm compliance, the District may ask contractors to provide a Certificate from the E-Verify system or other proof of registration with the E-Verify system.

Thank you for your attention to this matter and please contact us with any questions.

## SECTION VII

**SHINGLE CREEK AT BRONSON  
COMMUNITY DEVELOPMENT DISTRICT  
OSCEOLA COUNTY, FLORIDA  
FINANCIAL REPORT  
FOR THE PERIOD FROM INCEPTION DECEMBER 16, 2019 TO  
SEPTEMBER 30, 2020**

**DRAFT**

**SHINGLE CREEK AT BRONSON COMMUNITY DEVELOPMENT DISTRICT  
OSCEOLA COUNTY, FLORIDA**

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**DRAFT**

## **INDEPENDENT AUDITOR'S REPORT**

To the Board of Supervisors  
Shingle Creek at Bronson Community Development District  
Osceola County, Florida

### **Report on the Financial Statements**

We have audited the accompanying financial statements of the governmental activities and the major fund of Shingle Creek at Bronson Community Development District, Osceola County, Florida ("District") as of and for the period from inception December 2, 2019 to September 30, 2020, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

### **Management's Responsibility for the Financial Statements**

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes 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.

### **Auditor's Responsibility**

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with 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. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements 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 entity's internal control. Accordingly, we express no such opinion. 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 believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

### **Opinions**

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities and the major fund of the District as of September 30, 2020, and the respective changes in financial position thereof for the period from inception December 16, 2019 to September 30, 2020 then ended in accordance with accounting principles generally accepted in the United States of America.

**DRAFT**

## **Other Matters**

### *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, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

### **Other Reporting Required by Government Auditing Standards**

In accordance with *Government Auditing Standards*, we have also issued our report dated XXXX, 2021, 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.

XXXX, 2021

## MANAGEMENT'S DISCUSSION AND ANALYSIS

Our discussion and analysis of Shingle Creek at Bronson Community Development District, Osceola County, Florida ("District") provides a narrative overview of the District's financial activities for the period from inception December 16, 2019 to September 30, 2020. 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.

This information is being presented to provide additional information regarding the activities of the District and to meet the disclosure requirements of Government Accounting Standards Board Statement ("GASB") No. 34, Basic Financial Statements – and Management's Discussion and Analysis – for State and Local Governments issued June 1999. Comparative information between the current year and the prior year is required to be presented in the Management's Discussion and Analysis ("MD&A"). However, because this is the first year of operations of the District, comparative information is excluded in this report. Subsequent reports will include the comparative information.

### FINANCIAL HIGHLIGHTS

- The assets of the District exceeded its liabilities at the close of the most recent fiscal year resulting in a net position balance of \$1,141.
- The change in the District's total net position in comparison with the prior fiscal year was \$1,141, an increase. The key components of the District's net position and change in net position are reflected in the table in the government-wide financial analysis section.
- At September 30, 2020, the District's governmental funds reported combined ending fund balance of \$1,141, an increase of \$1,141 in comparison with the prior fiscal year. The fund balance is non spendable for prepaids and the remainder is unassigned fund balance.

### OVERVIEW OF FINANCIAL STATEMENTS

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

#### Government-Wide Financial Statements

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

The statement of net position presents information on all the District's assets, 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. The District does not have any business-type activities. The governmental activities of the District include the general government (management) and maintenance functions.

**DRAFT**



## OVERVIEW OF FINANCIAL STATEMENTS (Continued)

### Fund Financial Statements

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

### Governmental Funds

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

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the District's near-term financing decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balance provide a reconciliation to facilitate this comparison between governmental funds and governmental activities.

The District maintains one individual governmental fund. 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 which is considered a major fund.

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, assets exceeded liabilities 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,	
	2020
Current and other assets	\$ 14,528
Total assets	14,528
Current liabilities	13,387
Total liabilities	13,387
Net position	
Unrestricted	1,141
Total net position	\$ 1,141

### GOVERNMENT-WIDE FINANCIAL ANALYSIS (Continued)

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

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

CHANGES IN NET POSITION FOR THE PERIOD FROM INCEPTION DECEMBER 16, 2019 TO SEPTEMBER 30,	
	2020
Revenues:	
Program revenues	
Operating grants and contributions	\$ 62,511
Total revenues	62,511
Expenses:	
General government	60,690
Maintenance and operations	680
Total expenses	61,370
Change in net position	1,141
Net position - beginning	-
Net position - ending	\$ 1,141

As noted above and in the statement of activities, the cost of all governmental activities during the period from inception December 16, 2019 to September 30, 2020 was \$61,370. The costs of the District's activities were funded by program revenues which were comprised of Developer contributions.

### 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 period from inception December 16, 2019 to September 30, 2020.

### ECONOMIC FACTORS AND NEXT YEAR'S BUDGETS AND OTHER EVENTS

Subsequent to fiscal year end, the District plans on issuing Bonds. The Bonds will be issued to finance the acquisition and construction of certain improvements for the benefit of the District.

### CONTACTING THE DISTRICT'S FINANCIAL MANAGEMENT

If you have questions about this report or need additional financial information, contact the Shingle Creek at Bronson Community Development District's Finance Department at 219 E. Livingston Street, Orlando, Florida, 32801.

**SHINGLE CREEK AT BRONSON COMMUNITY DEVELOPMENT DISTRICT  
OSCEOLA COUNTY, FLORIDA  
STATEMENT OF NET POSITION  
SEPTEMBER 30, 2020**

	Governmental Activities
<b>ASSETS</b>	
Cash and cash equivalents	\$ 6,086
Due from Developer	3,442
Prepaid items	5,000
Total assets	<u>14,528</u>
<b>LIABILITIES</b>	
Accounts payable	8,387
Unearned revenue	5,000
Total liabilities	<u>13,387</u>
<b>NET POSITION</b>	
Unrestricted	1,141
Total net position	<u>\$ 1,141</u>

See notes to the financial statements

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SHINGLE CREEK AT BRONSON COMMUNITY DEVELOPMENT DISTRICT  
OSCEOLA COUNTY, FLORIDA  
STATEMENT OF ACTIVITIES  
FOR THE PERIOD FROM INCEPTION DECEMBER 16, 2019 TO SEPTEMBER 30, 2020

Functions/Programs	Net (Expense)	
	Revenue and	Changes in Net
	Program	Position
	Revenues	
	Operating Grants	Governmental
	and	Activities
	Contributions	
	Expenses	
Primary government:		
Governmental activities:		
General government	\$ 60,690 \$ 60,690 \$ -	
Maintenance and operations	680 1,821 1,141	
Total governmental activities	61,370 62,511 1,141	
	Change in net position	1,141
	Net position - beginning	-
	Net position - ending	\$ 1,141

See notes to the financial statements

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**SHINGLE CREEK AT BRONSON COMMUNITY DEVELOPMENT DISTRICT  
OSCEOLA COUNTY, FLORIDA  
BALANCE SHEET  
GOVERNMENTAL FUNDS  
SEPTEMBER 30, 2020**

	<u>Major Funds</u>	<u>Total</u>
	General	Governmental Funds
<b>ASSETS</b>		
Cash and cash equivalents	\$ 6,086	\$ 6,086
Due from Developer	3,442	3,442
Prepaid items	5,000	5,000
Total assets	<u>\$ 14,528</u>	<u>\$ 14,528</u>
<b>LIABILITIES AND FUND BALANCES</b>		
Liabilities:		
Accounts payable	\$ 8,387	\$ 8,387
Unearned revenue	5,000	5,000
Total liabilities	<u>13,387</u>	<u>13,387</u>
Fund balances:		
Nonspendable:		
Prepaid items	5,000	5,000
Unassigned	(3,859)	(3,859)
Total fund balances	<u>1,141</u>	<u>1,141</u>
Total liabilities and fund balances	<u>\$ 14,528</u>	<u>\$ 14,528</u>

See notes to the financial statements

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**SHINGLE CREEK AT BRONSON COMMUNITY DEVELOPMENT DISTRICT  
OSCEOLA COUNTY, FLORIDA  
STATEMENT OF REVENUES, EXPENDITURES,  
AND CHANGES IN FUND BALANCES  
GOVERNMENTAL FUNDS  
FOR THE PERIOD FROM INCEPTION DECEMBER 16, 2019 TO SEPTEMBER 30, 2020**

	<u>Major Funds</u>	<u>Total Governmental Funds</u>
	<u>General</u>	
REVENUES		
Developer contributions	\$ 62,511	\$ 62,511
Total revenues	<u>62,511</u>	<u>62,511</u>
EXPENDITURES		
Current:		
General government	60,690	60,690
Maintenance and operations	680	680
Total expenditures	<u>61,370</u>	<u>61,370</u>
Excess (deficiency) of revenues over (under) expenditures	1,141	1,141
Fund balances - beginning	<u>-</u>	<u>-</u>
Fund balances - ending	<u>\$ 1,141</u>	<u>\$ 1,141</u>

See notes to the financial statements

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**SHINGLE CREEK AT BRONSON COMMUNITY DEVELOPMENT DISTRICT  
OSCEOLA COUNTY, FLORIDA  
NOTES TO FINANCIAL STATEMENTS**

**NOTE 1 - NATURE OF ORGANIZATION AND REPORTING ENTITY**

Shingle Creek at Bronson Community Development District (the "District") was established by the Board of County Commissioners of Osceola County's approval of Ordinance No. 2019-113 effective on December 16, 2019 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 exercises all powers granted to the District pursuant to Chapter 190, Florida Statutes. As of September 30, 2020, all of the Board members are affiliated with Lennar Homes ("Developer").

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*.

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## 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 on benefited property within the District. Operating and maintenance assessments are based upon the adopted budget and levied annually at a public hearing of the District. Debt service assessments are levied when Bonds are issued and assessed and collected on an annual basis. The District may collect assessments directly or utilize the uniform method of collection under Florida Statutes. Direct collected assessments are due as determined by annual assessment resolution adopted by the Board of Supervisors. Assessments collected under the uniform method are mailed by the County Tax Collector on November 1 and due on or before March 31 of each year. Property owners may prepay a portion or all of the debt service assessments on their property subject to various provisions in the Bond documents.

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 fund:

### General Fund

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

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



## **NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

### **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.

#### **Deposits and Investments**

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

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

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

Securities listed in paragraph c and d shall be invested to provide sufficient liquidity to pay obligations as they come due.

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 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 estimated fair market value at the date of donation.

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

As of September 30, 2020, the District does not have any depreciating capital assets.

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

#### **Unearned Revenue**

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

## **NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

### **Assets, Liabilities and Net Position or Equity (Continued)**

#### **Long-Term Obligations**

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

In the fund financial statements, governmental fund types recognize premiums and discounts, as well as issuance costs, during the current period. The face amount of debt issued is reported as other financing sources. Premiums received on debt issuances are reported as other financing 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.

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.

## **NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

### **Assets, Liabilities and Net Position or Equity (Continued)**

#### **Fund Equity/Net Position (Continued)**

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.
- e) The budgets are adopted on a basis consistent with generally accepted accounting principles.
- f) Unused appropriations for annually budgeted funds lapse at the end of the year.

## **NOTE 4 – 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.

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**NOTE 5 - DEVELOPER TRANSACTIONS**

The Developer has agreed to fund the general operations of the District. In connection with that agreement, Developer contributions to the general fund were \$62,511 as of September 30, 2020, which includes a receivable of \$3,442 as of September 30, 2020.

**NOTE 6 - CONCENTRATION**

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

**NOTE 7 - MANAGEMENT COMPANY**

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

**NOTE 8 - 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 since inception of the District.

**SHINGLE CREEK AT BRONSON COMMUNITY DEVELOPMENT DISTRICT  
OSCEOLA COUNTY, FLORIDA  
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN  
FUND BALANCE - BUDGET AND ACTUAL – GENERAL FUND  
FOR THE PERIOD FROM INCEPTION DECEMBER 16, 2019 TO SEPTEMBER 30, 2020**

	Budgeted Amounts <u>Original &amp; Final</u>	Actual Amounts	Variance with Final Budget - Positive (Negative)
<b>REVENUES</b>			
Developer Contributions	\$ 70,494	\$ 62,511	\$ (7,983)
Total revenues	<u>70,494</u>	<u>62,511</u>	<u>(7,983)</u>
<b>EXPENDITURES</b>			
Current:			
General government	70,494	60,690	9,804
Maintenance and operations	-	680	(680)
Total expenditures	<u>70,494</u>	<u>61,370</u>	<u>9,124</u>
Excess (deficiency) of revenues over (under) expenditures	<u>\$ -</u>	<u>1,141</u>	<u>\$ 1,141</u>
Fund balance - beginning		<u>-</u>	
Fund balance - ending		<u>\$ 1,141</u>	

See notes to required supplementary information

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**SHINGLE CREEK AT BRONSON COMMUNITY DEVELOPMENT DISTRICT  
OSCEOLA 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 period from inception December 16, 2019 to September 30, 2020.

**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  
Shingle Creek at Bronson Community Development District  
Osceola 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 the major fund of Shingle Creek at Bronson Community Development District, Osceola County, Florida ("District") as of and for the period from inception December 16, 2019 to September 30, 2020, and the related notes to the financial statements, which collectively comprise the District's basic financial statements, and have issued our opinion thereon dated ~~XXXX~~, 2021.

**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 may exist that have not been identified.

**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*.

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**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.

XXXX, 2021

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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  
Shingle Creek at Bronson Community Development District  
Osceola County, Florida

We have examined Shingle Creek at Bronson Community Development District, Osceola 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 period from inception December 16, 2019 to September 30, 2020. Management is responsible for District's compliance with those requirements. Our responsibility is to express an opinion on District's compliance based on our examination.

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

In our opinion, the District complied, in all material respects, with the aforementioned requirements for the period from inception December 16, 2019 to September 30, 2020.

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 Shingle Creek at Bronson Community Development District, Osceola County, Florida and is not intended to be and should not be used by anyone other than these specified parties.

XXXX, 2021

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

To the Board of Supervisors  
Shingle Creek at Bronson Community Development District  
Osceola County, Florida

**Report on the Financial Statements**

We have audited the accompanying basic financial statements of Shingle Creek at Bronson Community Development District, Osceola County, Florida ("District") as of and for the period from inception December 16, 2019 to September 30, 2020, and have issued our report thereon dated XXXX, 2021.

**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 XXXX, 2021, 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 for 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 Shingle Creek at Bronson Community Development District, Osceola County, Florida and is not intended to be and should not be used by anyone other than these specified parties.

We wish to thank Shingle Creek at Bronson Community Development District, Osceola 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.

XXXX, 2021

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## **REPORT TO MANAGEMENT**

### **I. CURRENT YEAR FINDINGS AND RECOMMENDATIONS**

None

### **II. PRIOR YEAR FINDINGS AND RECOMMENDATIONS**

Not applicable. First year audit.

### **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.

Not applicable. First year audit.

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 period from inception December 16, 2019 to September 30, 2020.

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 period from inception December 16, 2019 to September 30, 2020.

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 one or more 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, 2020. 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.

## SECTION VIII

## SECTION C

# SECTION 1

# Shingle Creek at Bronson Community Development District

## Summary of Checks

November 30, 2020 to January 25, 2021

Bank	Date	Check #	Amount
General Fund	12/3/20	31	\$ 432.51
	12/11/20	32-37	\$ 19,659.48
	12/17/20	38-40	\$ 1,789.00
	1/7/21	41-42	\$ 5,383.86
			<hr/>
			\$ 27,264.85
			<hr/>
			\$ 27,264.85

CHECK VENDOR# .....INVOICE.....EXPENSED TO....  
 DATE INVOICE YRMO DPT ACCT# SUB SUBCLASS VENDOR NAME STATUS AMOUNT .....CHECK.....  
 #

12/03/20 00004 9/28/20 27149196 202009 310-51300-48000  
 NOT-OF MEETING 10/05/20

12/11/20 99999 12/11/20 VOID 202012 000-00000-00000  
 VOID CHECK

12/11/20 00008 9/30/20 76001 202009 320-53800-46200  
 MNTHLY MAINT - NATURE RDG

9/30/20 76001 202009 320-53800-46200  
 MNTHLY MAINT - TRACT A

9/30/20 76001 202009 320-53800-46200  
 MNTHLY MAINT - TRACT L3

9/30/20 76001 202009 320-53800-46200  
 MNTHLY MAINT - TRACT P-1

9/30/20 76001 202009 320-53800-46200  
 MNTHLY MAINT - TRACT P-2

10/01/20 77005 202010 320-53800-46200  
 MNTHLY MAINT - NATURE RDG

10/01/20 77005 202010 320-53800-46200  
 MNTHLY MAINT - TRACT A

10/01/20 77005 202010 320-53800-46200  
 MNTHLY MAINT - TRACT L3

10/01/20 77005 202010 320-53800-46200  
 MNTHLY MAINT - TRACT P-1

11/01/20 79503 202011 320-53800-46200  
 MNTHLY MAINT - TRACT P-2

11/01/20 79503 202011 320-53800-46200  
 MNTHLY MAINT - NATURE RDG

11/01/20 79503 202011 320-53800-46200  
 MNTHLY MAINT - TRACT A

11/01/20 79503 202011 320-53800-46200  
 MNTHLY MAINT - TRACT L3

11/01/20 79503 202011 320-53800-46200  
 MNTHLY MAINT - TRACT P-1

12/01/20 81583 202012 320-53800-46200  
 MNTHLY MNT-NAT.RIDGE DEC20

12/01/20 81583 202012 320-53800-46200  
 MNTHLY MNT-TRACT A DEC20

12/01/20 81583 202012 320-53800-46200  
 MNTHLY MNT-TRACT L3 DEC20

12/01/20 81583 202012 320-53800-46200  
 MNTHLY MNT-TRACT P-1 DEC20

SCBC SHINGLE CREEK TVISCARRA



GENERAL FUND  
 BANK A GENERAL FUND

CHECK DATE	VEND#	INVOICE DATE	INVOICE YRMO	EXPENSED TO DFT ACCT#	SUB	SUBCLASS	VENDOR NAME	STATUS	AMOUNT	....CHECK.... AMOUNT #
12/01/20	99999	81583	202012	320-53800-46200			DOWN TO EARTH LAWCARE II, INC.	*	887.63	
				WTHLY MNT-TRACT P-2 DEC20						
12/11/20	99999	VOID	202012	000-00000-00000				C	.00	8,331.41 000033
				VOID CHECK						
				*****INVALID VENDOR NUMBER*****						.00 000034
12/11/20	00001	10/01/20	17	202010 310-51300-34000			MANAGEMENT FEES OCT20	*	2,708.33	
		10/01/20	17	202010 310-51300-35100			INFORMATION TECH SEP20	*	100.00	
		10/01/20	17	202010 310-51300-51000			OFFICE SUPPLIES	*	.18	
		10/01/20	17	202010 310-51300-42000			POSTAGE	*	8.73	
		10/01/20	17	202010 310-51300-42500			COPIES	*	7.95	
		11/01/20	18	202011 310-51300-34000			MANAGEMENT FEES NOV20	*	2,708.33	
		11/01/20	18	202011 310-51300-35100			INFORMATION TECH NOV20	*	100.00	
		11/01/20	18	202011 310-51300-51000			OFFICE SUPPLIES NOV20	*	.30	
		11/01/20	18	202011 310-51300-42000			POSTAGE NOV20	*	13.94	
		11/01/20	18	202011 310-51300-42500			COPIES NOV20	*	23.10	
		12/01/20	19	202012 310-51300-34000			MANAGEMENT FEES DEC20	*	2,708.33	
		12/01/20	19	202012 310-51300-35100			INFORMATION TECH DEC20	*	100.00	
		12/01/20	19	202012 310-51300-51000			OFFICE SUPPLIES	*	.03	
		12/01/20	19	202012 310-51300-42000			POSTAGE	*	.50	
		12/01/20	19	202012 310-51300-42500			COPIES	*	4.35	
				GOVERNMENTAL MANAGEMENT SERVICES						8,484.07 000035
12/11/20	00005	11/06/20	62539	202010 310-51300-31100			BOARD OF SUPERVISORS MTG	*	95.00	
							HAMILTON ENGINEERING & SURVEYING			95.00 000036
12/11/20	00002	10/22/20	94310	202009 310-51300-31500			MTG/LIFT STATION CONVEY	*	1,443.50	

SCBC SHINGLE CREEK TWISCARRA

AP300R  
\*\*\* CHECK DATES 11/30/2020 - 01/25/2021 \*\*\*  
YEAR-TO-DATE ACCOUNTS PAYABLE PREPAID/COMPUTER CHECK REGISTER RUN 1/25/21  
GENERAL FUND  
BANK A GENERAL FUND  
PAGE 3

CHECK DATE	VEND#	.....INVOICE..... DATE INVOICE	....EXPENSED TO... YRMO DPT ACCT#	SUB SUBCLASS	VENDOR NAME	STATUS	.....CHECK..... AMOUNT	.....CHECK..... AMOUNT	#
---------------	-------	-----------------------------------	--------------------------------------	-----------------	-------------	--------	---------------------------	---------------------------	---

11/20/20	95171	202010 310-51300-31500	*	1,305.50
		LNDS CP AGR/TOHO AFFIDAVIT		

12/17/20	00009	12/03/20	20298	202011	310-51300-32200	LATHAM, LUNA, EDEN & BEAUDINE, LLP	2,749.00	000037
12/17/20	00009	12/03/20	20298	202011	310-51300-32200	LATHAM, LUNA, EDEN & BEAUDINE, LLP	1,000.00	000037

FY20 AUDIT FEE - NOV20	1,000.00	000038
GRAU AND ASSOCIATES		

12/17/20	00005	9/02/20	61948	202010	310-51300-31100	*	142.50
					BOARD OF SUPERVISOR NTG		
		12/04/20	62734	202011	310-51300-31100	+	100.00

CDD BRD OF SUPERVISOR MTG	HAMILTON ENGINEERING & SURVEYING	332.50	000039
			150.00

12/17/20	00002	12/14/20	95492	202011	310-51300-31500		*	456.50
BRD MTG/INTERLOC AGR/PLAN								

1/07/21	00001	1/01/21	20	202101	310-51300-34000		*	2,708.33	456.50	000040
LATHAM, LUNA, EDEN & BEAUDINE, LLP										

1/01/21	20	202101 310-51300-35100	*	100.00
MANAGEMENT FEES JAN21				
INFORMATION TECH JAN21				

1/01/21	20	202101	310-51300-51000	*	.24
1/01/21	20	202101	310-51300-42000	*	.20
1/01/21	20	202101	310-51300-42000	*	.20

1/01/21	20	202101	310-51300-42500	*	4.20	20.00
POSTAGE						
COPIES						

DATE	DESCRIPTION	AMOUNT	CHECK NO.	BANK	ACCOUNT	BALANCE
1/07/21	GOVERNMENTAL MANAGEMENT SERVICES	2,833.43	000041			

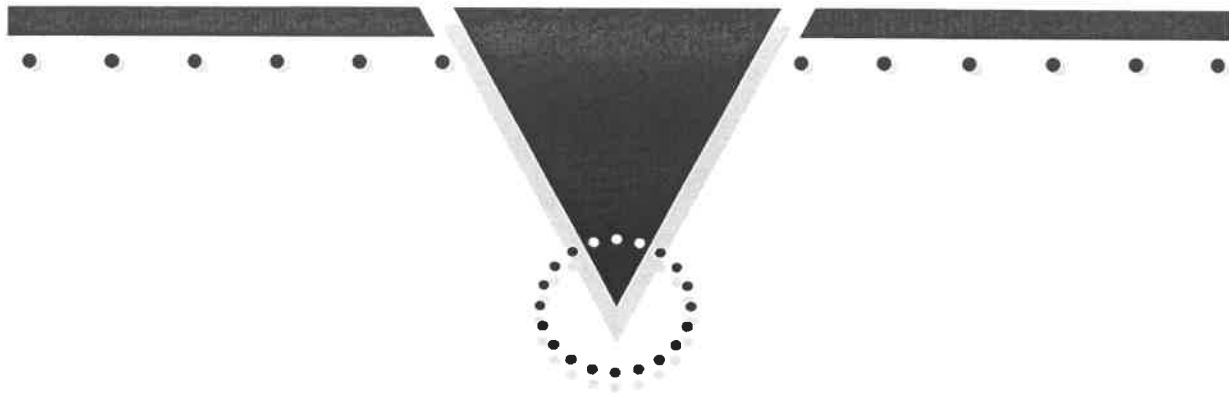
1/01/21	00000	202101	320-53800-46200	*	713.39
1/01/21	03039	MTHLY	MNT-NAT-RIDGE-JAN21		
1/01/21	83656	202101	320-53800-46200	*	145.19

1/01/21	83656	202101 320-53800-46200	*	116.59
MTHLY	MNT-TRACT A-JAN21			
MTHLY	MNT-TRACT L3-JAN21			

1/01/21	83656	202101 320-53800-46200	*	687.63
1/01/21	83656	METHLY MNT-TRACT P-1-JAN21	*	887.63

MONTHLY MNT-TRACT P-2-JAN21  
DOWN TO EARTH LAWNCARE II, INC.  
2,550.43 000042

## SECTION 2



# **Shingle Creek at Bronson Community Development District**

**Unaudited Financial Reporting**

**December 31, 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>
5	<u>FY21 ASSESSMENT RECEIPT SCHEDULE</u>

# SHINGLE CREEK AT BRONSON

## COMMUNITY DEVELOPMENT DISTRICT

### BALANCE SHEET

December 31, 2020

	General Fund
<b><u>ASSETS:</u></b>	
CASH	\$105,284
<b>TOTAL ASSETS</b>	<b>\$105,284</b>
<b><u>LIABILITIES:</u></b>	
ACCOUNTS PAYABLE	\$1,892
<b><u>FUND EQUITY:</u></b>	
FUND BALANCES:	
UNASSIGNED	\$103,392
<b>TOTAL LIABILITIES &amp; FUND EQUITY</b>	<b>\$105,284</b>

# SHINGLE CREEK AT BRONSON

## COMMUNITY DEVELOPMENT DISTRICT

### GENERAL FUND

#### Statement of Revenues & Expenditures

For The Period Ending December 31, 2020

#### REVENUES:

	ADOPTED BUDGET	PRORATED BUDGET THRU 12/31/20	ACTUAL THRU 12/31/20	VARIANCE
SPECIAL ASSESSMENTS	\$208,161	\$124,196	\$124,196	\$0
DEVELOPER CONTRIBUTIONS	\$443	\$111	\$10,000	\$9,889
<b>TOTAL REVENUES</b>	<b>\$208,604</b>	<b>\$124,307</b>	<b>\$134,196</b>	<b>\$9,889</b>

#### EXPENDITURES:

##### ADMINISTRATIVE:

SUPERVISORS FEES	\$2,400	\$600	\$600	\$0
FICA EXPENSE	\$184	\$61	\$46	\$15
ENGINEERING	\$12,000	\$4,000	\$428	\$3,573
ATTORNEY	\$25,000	\$8,333	\$1,762	\$6,571
DISSEMINATION	\$3,500	\$1,167	\$0	\$1,167
ARBITRAGE	\$450	\$0	\$0	\$0
ANNUAL AUDIT	\$5,000	\$2,800	\$2,800	\$0
TRUSTEE FEES	\$5,000	\$0	\$0	\$0
ASSESSMENT ADMINISTRATION	\$5,000	\$5,000	\$5,000	\$0
MANAGEMENT FEES	\$32,500	\$9,750	\$8,125	\$1,625
INFORMATION TECHNOLOGY	\$1,200	\$360	\$300	\$60
TELEPHONE	\$300	\$90	\$0	\$90
POSTAGE	\$1,000	\$300	\$23	\$277
INSURANCE	\$5,650	\$5,650	\$5,000	\$650
PRINTING & BINDING	\$1,000	\$300	\$35	\$265
LEGAL ADVERTISING	\$5,000	\$1,500	\$0	\$1,500
OTHER CURRENT CHARGES	\$1,000	\$300	\$0	\$300
OFFICE SUPPLIES	\$625	\$188	\$1	\$187
DUES, LICENSES & SUBSCRIPTIONS	\$175	\$175	\$175	\$0

##### FIELD:

FIELD SERVICES	\$7,500	\$1,875	\$0	\$1,875
PROPERTY INSURANCE	\$0	\$0	\$0	\$0
ELECTRIC	\$2,500	\$625	\$0	\$625
STREETLIGHTS	\$11,000	\$2,750	\$0	\$2,750
WATER & SEWER	\$10,000	\$2,500	\$0	\$2,500
LANDSCAPE MAINTENANCE	\$44,000	\$11,000	\$7,651	\$3,349
LANDSCAPE CONTINGENCY	\$7,500	\$1,875	\$0	\$1,875
IRRIGATION REPAIRS	\$5,000	\$1,250	\$0	\$1,250
LAKE MAINTENANCE	\$6,620	\$1,655	\$0	\$1,655
CONTINGENCY	\$2,500	\$625	\$0	\$625
REPAIRS & MAINTENANCE	\$5,000	\$1,250	\$0	\$1,250

<b>TOTAL EXPENDITURES</b>	<b>\$208,604</b>	<b>\$65,979</b>	<b>\$31,946</b>	<b>\$34,033</b>
<b>EXCESS REVENUES (EXPENDITURES)</b>	<b>\$0</b>		<b>\$102,250</b>	
<b>FUND BALANCE - Beginning</b>	<b>\$0</b>		<b>\$1,142</b>	
<b>FUND BALANCE - Ending</b>	<b>\$0</b>		<b>\$103,392</b>	

# SHINGLE CREEK AT BRONSON

## Community Development District

	Oct	Nov	Dec	Jan	Feb	March	April	May	June	July	Aug	Sept	Total
<b>REVENUES:</b>													
SPECIAL ASSESSMENTS	\$0	\$1,335	\$122,861	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$124,196
DEVELOPER CONTRIBUTIONS	\$10,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$10,000
<b>TOTAL REVENUES</b>	<b>\$10,000</b>	<b>\$1,335</b>	<b>\$122,861</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$134,196</b>
<b>EXPENDITURES:</b>													
<b>ADMINISTRATIVE:</b>													
SUPERVISOR FEES	\$200	\$400	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$600
FICA EXPENSE	\$15	\$31	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$46
ENGINEERING	\$238	\$190	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$428
ATTORNEY	\$1,306	\$457	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,762
DISSEMINATION	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
ARBITRAGE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
ANNUAL AUDIT	\$0	\$1,000	\$1,800	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,800
TRUSTEE FEES	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
ASSESSMENT ADMINISTRATION	\$5,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$5,000
MANAGEMENT FEES	\$2,708	\$2,708	\$2,708	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$8,125
INFORMATION TECHNOLOGY	\$100	\$100	\$100	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$300
TELEPHONE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
POSTAGE	\$8	\$14	\$1	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$23
INSURANCE	\$5,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$5,000
PRINTING & BINDING	\$8	\$23	\$4	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$35
LEGAL ADVERTISING	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
OTHER CURRENT CHARGES	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
OFFICE SUPPLIES	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1
DUES, LICENSES & SUBSCRIPTIONS	\$175	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$175
<b>FIELD:</b>													
FIELD SERVICES	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
PROPERTY INSURANCE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
ELECTRIC	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
STREETLIGHTS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
WATER & SEWER	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
LANDSCAPE MAINTENANCE	\$2,550	\$2,550	\$2,550	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$7,651
LANDSCAPE CONTINGENCY	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
IRRIGATION REPAIRS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
LAKE MAINTENANCE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
CONTINGENCY	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
REPAIRS & MAINTENANCE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>TOTAL EXPENDITURES</b>	<b>\$12,309</b>	<b>\$7,473</b>	<b>\$7,164</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$31,946</b>
<b>EXCESS REVENUES (EXPENDITURES)</b>	<b>(\$7,809)</b>	<b>(\$6,138)</b>	<b>\$115,697</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$102,250</b>



**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	11/16/20	\$ 190.00	\$ 190.00	\$ 190.00	\$ -	\$ -	\$ -
Due from Developer			\$ 87,918.32	\$ 87,918.32	\$ 62,510.82	\$ 10,000.00	\$ 15,407.50	\$ -

**Total Developer Contributions FY21**

**\$ 10,000.00**

**SHINGLE CREEK AT BRONSON  
COMMUNITY DEVELOPMENT DISTRICT**

**SPECIAL ASSESSMENT RECEIPTS - FY2021**

**TAX COLLECTOR**

Gross Assessments \$ 42,700 \$ 42,700  
Net Assessments \$ 40,138 \$ 40,138

Date Received	Dist.	Gross Assessments Received	Discounts/ Penalties	Commissions Paid	Interest Income	Net Amount Received	General Fund 100.00%	Total 100%
11/20/20	ACH	\$ 1,419.55	\$ 56.80	\$ 27.26	\$ -	\$ 1,335.49	\$ 1,335.49	\$ 1,335.49
12/10/20	ACH	\$ 39,974.15	\$ 1,599.11	\$ 767.50	\$ -	\$ 37,607.54	\$ 37,607.54	\$ 37,607.54
12/22/20	ACH	\$ 1,305.98	\$ 39.19	\$ 25.33	\$ -	\$ 1,241.46	\$ 1,241.46	\$ 1,241.46
		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Totals</b>		\$ 42,699.68	\$ 1,695.10	\$ 820.09	\$ -	\$ 40,184.49	\$ 40,184.49	\$ 40,184.49

**DIRECT BILLED ASSESSMENTS**

LEN OT HOLDINGS, LLC

\$168,023.30

\$168,023.30

DATE RECEIVED	DUE DATE	CHECK NO.	NET ASSESSED	AMOUNT RECEIVED	Operation & Maintenance
12/9/20	11/1/20	01534020	\$ 84,011.65	\$ 84,011.65	\$ 84,011.65
	2/1/21		\$ 42,005.83	\$ -	\$ -
	5/1/21		\$ 42,005.83	\$ -	\$ -
			\$ 168,023.31	\$ 84,011.65	\$ 84,011.65