

*Shingle Creek at Bronson
Community Development District*

Agenda

May 3, 2021

AGENDA

Shingle Creek at Bronson Community Development District

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

April 26, 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, May 3, 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 April 5, 2021 Meeting
4. Consideration of Resolution 2021-05 Approving the Proposed Fiscal Year 2022 Budget and Setting a Public Hearing
5. Consideration of Agreement with Amtec to Provided Arbitrage Rebate Calculation Services
6. Consideration of Revised Agreement with Grau & Associates to Provide Auditing Services for the Fiscal Year 2021
7. Consideration of Resolution 2021-06 Accepting the Conveyance of Tract Q Lift Station
8. Staff Reports
 - A. Attorney
 - B. Engineer
 - i. Presentation of Increased Rate Schedule
 - 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 April 5, 2021 meeting. The minutes are enclosed for your review.

The fourth order of business is the consideration of Resolution 2021-05 approving the proposed Fiscal Year 2022 budget and setting a public hearing. Once approved, the proposed budget will

be transmitted to the governing authorities at least 60 days prior to the final budget hearing. A copy of the Resolution and proposed budget are enclosed for your review.

The fifth order of business is the consideration of agreement with Amtec to provide arbitrage rebate calculation services for the Series 2021 bonds. A copy of the agreement is enclosed for your review.

The sixth order of business is the consideration of revised agreement with Grau & Associates to provide auditing services for the Fiscal Year 2021 with the option for 3 additional 1-year renewals. A copy of the agreement is enclosed for your review.

The seventh order of business is the consideration of Resolution 2021-06 accepting conveyance of the Tract Q lift station. A copy of the Resolution and supporting exhibits is enclosed for your review.

The eighth order of business is Staff Reports. Sub-Section 1 of the Engineer's Report is the presentation of the increased rate schedule enclosed for your review. 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, April 5, 2021 at 11:00 a.m. at the Oasis Club at ChampionsGate 1520 Oasis Club Blvd. ChampionsGate, Florida.

Present and constituting a quorum were:

Adam Morgan	Chairman
Rob Bonin	Vice Chairman
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 11:00 a.m. Three Board members were present, constituting a quorum.

SECOND ORDER OF BUSINESS

Public Comment Period

Mr. Flint: There are no members of the public here to provide comment.

THIRD ORDER OF BUSINESS

Approval of Minutes of the March 1, 2021 Meeting

Mr. Flint: You have the March 1, 2021 Board meeting minutes. Did the Board have any comments or corrections to those?

Mr. Morgan: They look good, I had no changes.

On MOTION by Mr. Morgan seconded by Mr. Bonin, with all in favor, the Minutes of the March 1, 2021 Board of Supervisors Meeting, were approved.

FOURTH ORDER OF BUSINESS**Consideration of Resolution 2021-04
Finalizing the Special Assessments Securing
the District's Series 2021 Special Assessment
Bonds**

Mr. Flint: The Underwriter priced the bonds and the bond purchase agreement was executed on April 1st. I believe the actual closing is later this month, but since the bonds have been priced we can revise the Supplemental Assessment Methodology to reflect the actual pricing. This resolution basically finalizes the assessment. It includes the Engineer's Report as Exhibit 'A' and then the Supplemental Assessment Methodology as Exhibit 'B'. We emailed out the revised version of the supplemental on Friday and I've got hard copies here if you'd like one. In addition to this reflecting the final terms of the assessment, it also reflects the 383 platted lots that have actually been platted. It has the legal description for the entire District attached as Exhibit 'A', so it does cover everything within the assessment area.

Mr. Morgan: Did the assessments change substantially?

Mr. Flint: They changed from the Master just because the Master assumes funding everything. From the initial Supplemental Assessment Methodology draft, the per unit assessments didn't change but because the interest rate is lower there is additional funds that were generated for the construction account. I don't have it in front of me, but I think we assumed 4%, in the initial supplemental and the actual is 3.79%, so the difference there basically is that we've been able to generate some additional funds in the construction account. The construction account is now \$12,972,020. The par amount of the bonds is \$13,990,000. There's 9 months of capitalized interest, which will carry us through November 1st, a debt service reserve of 50%, and an underwriter's discount of 2%.

Mr. Morgan: Okay, so what do we need to do on this?

Mr. Flint: Counsel did hand out a revised resolution. This references the actual par amount of \$13,990,000. It also needs to reference the data in the supplemental as being April 1st—I think there's two places where it references March 24th and that would need to be changed to April 1st, which was the date that the bond purchase agreement was signed.

Mr. Morgan: So do we approve the resolution and I execute the changed one?

Ms. Trucco: Yes, we just need a motion from the Board approving Resolution 2021-04, and this is just finalizing the amount of the special assessments in that par amount of \$13, 990,000, and also approves the District to put the amount of special assessments on the improvement lien

book so that we can proceed with collection those assessments once those bonds are issued. We will take care of revising it for the actual District's records with respect to putting in the current assessment methodology.

Mr. Flint: Do you want them to approve the change to the Engineer's Report first?

Ms. Trucco: Yes, that's a great idea. Basically Lennar's Counsel for this bond issuance confirmed with us last week that Len OT Holdings, LLC is actually the owner and developer of the development for these 2021 bonds so the Engineer's Report states that Lennar Homes LLC is, so we are just asking the Board to approve that revision to the extent that the reports to date have referenced Lennar Homes LLC as the developer of the development.

On MOTION by Mr. Morgan seconded by Mr. Bonin, with all in favor, the Revision of the Engineer's Report to Reference Len OT, LLC as the Owner and Developer, was approved.

On MOTION by Mr. Morgan seconded by Mr. Kewley, with all in favor, Resolution 2021-04 Finalizing the Special Assessments Securing the District's Series 2021 Special Assessment Bonds, was approved.

FIFTH ORDER OF BUSINESS

Staff Reports

A. Attorney

Ms. Trucco: I have nothing new to report to the Board today.

B. Engineer

There being none, the next item was followed.

C. District Manager's Report

i. Approval of Check Register

Mr. Flint: You have the check register from February 22nd to March 29th totaling \$5,618.81. Are there any questions on the check register? If not, is there a motion to approve it?

On MOTION by Mr. Morgan seconded by Mr. Kewley, with all in favor, the Check Register totaling \$5,618.81, was approved.

ii. Balance Sheet and Income Statement

Mr. Flint: You have the unaudited financials through February 28th. There is no action required. If you have comments or questions we can discuss those.

SIXTH ORDER OF BUSINESS

Other Business

There being none, the next item followed.

SEVENTH ORDER OF BUSINESS

Supervisor's Requests

There being none, the next item followed.

EIGHTH ORDER OF BUSINESS

Adjournment

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

Secretary/Assistant Secretary

Chairman/Vice Chairman

SECTION IV

RESOLUTION 2021-05

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE SHINGLE CREEK AT BRONSON COMMUNITY DEVELOPMENT DISTRICT APPROVING A PROPOSED BUDGET FOR FISCAL YEAR 2021/2022 AND SETTING A PUBLIC HEARING THEREON PURSUANT TO FLORIDA LAW; ADDRESSING TRANSMITTAL, POSTING AND PUBLICATION REQUIREMENTS; ADDRESSING SEVERABILITY; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, the District Manager has heretofore prepared and submitted to the Board of Supervisors (“**Board**”) of the Shingle Creek at Bronson Community Development District (“**District**”) prior to June 15, 2021, a proposed budget (“**Proposed Budget**”) for the fiscal year beginning October 1, 2021 and ending September 30, 2022 (“**Fiscal Year 2021/2022**”); and

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

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

1. **PROPOSED BUDGET APPROVED.** The Proposed Budget prepared by the District Manager for Fiscal Year 2021/2022 attached hereto as **Exhibit A** is hereby approved as the basis for conducting a public hearing to adopt said Proposed Budget.

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

DATE: August 2, 2021

HOUR: 11:30 a.m.

LOCATION: Oasis Club at ChampionsGate
1520 Oasis Club Blvd.
ChampionsGate, FL 33896

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

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

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

6. **SEVERABILITY.** The invalidity or unenforceability of any one or more provisions of this Resolution shall not affect the validity or enforceability of the remaining portions of this Resolution, or any part thereof.

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

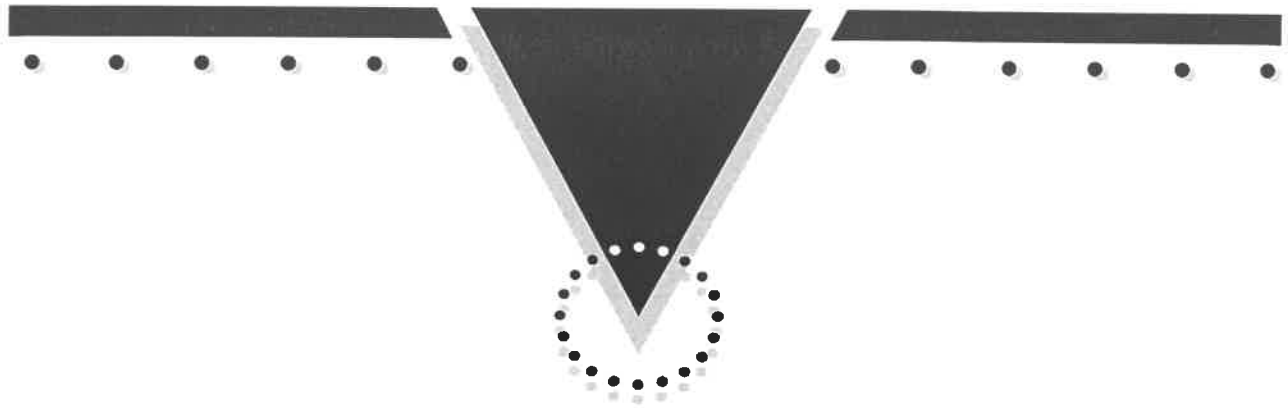
PASSED AND ADOPTED THIS 3RD DAY OF MAY, 2021.

ATTEST:

**SHINGLE CREEK AT BRONSON
COMMUNITY DEVELOPMENT
DISTRICT**

Secretary

By: _____
Its: _____



Shingle Creek at Bronson Community Development District

Proposed Budget

FY 2022



Table of Contents

1	<u>General Fund</u>
2-6	<u>General Fund Narrative</u>
7	<u>Debt Service Fund Series 2021</u>
8	<u>Amortization Schedule Series 2021</u>

Shingle Creek at Bronson

Community Development District

Fiscal Year 2022 General Fund

Adopted Budget FY2021	Actual Thru 3/31/21	Projected Next 6 Months	Total Thru 9/30/21	Proposed Budget FY2022
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Revenues

Special Assessments	\$208,161	\$166,202	\$41,959	\$208,161	\$287,180
Developer Contributions	\$443	\$10,000	\$0	\$10,000	\$0
Total Revenues	\$208,604	\$176,202	\$41,959	\$218,161	\$287,180

Expenditures

Administrative

Supervisor Fees	\$2,400	\$1,400	\$2,400	\$3,800	\$4,800
FICA Expense	\$184	\$107	\$184	\$291	\$367
Engineering	\$12,000	\$713	\$5,287	\$6,000	\$12,000
Attorney	\$25,000	\$3,088	\$9,412	\$12,500	\$25,000
Dissemination	\$3,500	\$0	\$1,750	\$1,750	\$3,500
Arbitrage	\$450	\$0	\$0	\$0	\$450
Annual Audit	\$5,000	\$2,800	\$0	\$2,800	\$4,400
Trustee Fees	\$5,000	\$0	\$0	\$0	\$5,000
Assessment Administration	\$5,000	\$5,000	\$0	\$5,000	\$5,000
Management Fees	\$32,500	\$16,250	\$16,250	\$32,500	\$32,500
Information Technology	\$1,200	\$600	\$600	\$1,200	\$1,050
Website Maintenance	\$0	\$0	\$0	\$0	\$600
Telephone	\$300	\$0	\$50	\$50	\$300
Postage	\$1,000	\$60	\$940	\$1,000	\$1,000
Printing & Binding	\$1,000	\$68	\$932	\$1,000	\$1,000
Insurance	\$5,650	\$5,000	\$0	\$5,000	\$5,500
Legal Advertising	\$5,000	\$0	\$5,000	\$5,000	\$2,500
Other Current Charges	\$1,000	\$0	\$250	\$250	\$1,000
Office Supplies	\$625	\$1	\$299	\$300	\$625
Dues, Licenses & Subscriptions	\$175	\$175	\$0	\$175	\$175

Total Administrative	\$106,984	\$35,262	\$43,354	\$78,615	\$106,767
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Operations & Maintenance

Field Services	\$7,500	\$0	\$7,500	\$7,500	\$7,500
Property Insurance	\$0	\$0	\$0	\$0	\$1,500
Electric	\$2,500	\$0	\$1,250	\$1,250	\$2,500
Streetlights	\$11,000	\$0	\$5,500	\$5,500	\$11,000
Water & Sewer	\$10,000	\$637	\$4,363	\$5,000	\$10,000
Landscape Maintenance	\$44,000	\$15,303	\$15,303	\$30,605	\$114,514
Landscape Contingency	\$7,500	\$0	\$3,750	\$3,750	\$7,500
Irrigation Repairs	\$5,000	\$0	\$2,500	\$2,500	\$5,000
Lake Maintenance	\$6,620	\$0	\$810	\$810	\$12,500
Lake Contingency	\$0	\$0	\$0	\$0	\$1,000
Contingency	\$2,500	\$0	\$1,250	\$1,250	\$2,399
Repairs & Maintenance	\$5,000	\$0	\$2,500	\$2,500	\$5,000

Total Operations & Maintenance	\$101,620	\$15,940	\$44,726	\$60,665	\$180,413
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Total Expenditures	\$208,604	\$51,201	\$88,079	\$139,280	\$287,180
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Excess Revenues/(Expenditures)	\$0	\$125,001	(\$46,120)	\$78,881	\$0
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Net Assessment	\$ 287,180
Collection Cost (6%)	\$18,331
Gross Assessment	\$305,510

Property Type	Units	Fiscal Year 2021		Increase Gross Per Unit	Fiscal Year 2022	
		Gross Per Unit	% Increase		Gross Per Unit	Gross Per Unit
Townhome	358	\$264	39.50%	\$ 104.28	\$368.28	\$131,844.24
Single Family	274	\$454	39.50%	\$ 179.47	\$633.82	\$173,666.20
Total	632					\$305,510.44

Shingle Creek at Bronson

Community Development District

GENERAL FUND BUDGET

REVENUES:

Assessments

The District will levy a non-ad valorem special assessment on all the assessment property within the District in order to pay for the operating expenditures during the fiscal year.

EXPENDITURES:

Administrative:

Supervisor Fees

Chapter 190, Florida Statutes, allows for each Board member to receive \$200 per meeting, not to exceed \$4,800 per year paid to each Supervisor for the time devoted to District business and meetings. Amount is based on two Supervisors attending 12 meetings.

FICA Expense

Represents the Employer's share of Social Security and Medicare taxes withheld from Board of Supervisor checks.

Engineering

The District's engineer, Hamilton Engineering & Surveying, Inc., will be providing general engineering services to the District, e.g. attendance and preparation for monthly board meetings, review invoices, preparation and review of contract specifications and bid documents and various projects assigned as directed by the Board of Supervisors and the District Manager.

Attorney

The District's legal counsel, Latham, Luna, Eden & Beaudine, will be providing general legal services to the District, e.g. attendance and preparation for monthly meetings, preparation and review of agreements, resolutions and other research as directed by the Board of Supervisors and the District Manager.

Dissemination

The District is required by the Security and Exchange Commission to comply with Rule 15c2-12(b)(5) which related to additional reporting requirements for unrated bond issues.

Arbitrage

The District will contract with an independent certified public accountant to annually calculate the District's Arbitrage Rebate Liability on the Series 2021 Special Assessment Bonds.

Shingle Creek at Bronson Community Development District

GENERAL FUND BUDGET

Annual Audit

The District is required by Florida Statutes to arrange for an independent audit of its financial records on an annual basis. The District has contracted with Grau & Associates for this service.

Trustee Fees

The District will pay annual trustee fees for the Series 2021 Special Assessment Bonds that are deposited with a Trustee at USBank.

Assessment Administration

The District has contracted with Governmental Management Services-CF, LLC to levy and administer the collection of non-ad valorem assessment on all assessable property within the District.

Management Fees

The District has contracted with Governmental Management Services-Central Florida, LLC to provide Management, Accounting and Recording Secretary Services for the District. The services include, but not limited to, recording and transcription of board meetings, budget preparation, all financial reporting, annual audit, etc.

Information Technology

Represents costs related to District's information systems, which include but are not limited to video conferencing services, cloud storage services and servers, security, accounting software, etc.

Website Maintenance

Represents the costs associated with monitoring and maintaining the District's website created in accordance with Chapter 189, Florida Statutes. These services include site performance assessments, security and firewall maintenance, updates, document uploads, hosting and domain renewals, website backups, etc.

Telephone

Telephone and fax machine.

Postage

Mailing of agenda packages, overnight deliveries, correspondence, etc.

Printing & Binding

Printing and Binding agenda packages for board meetings, printing of computerized checks, stationary, envelopes etc.

Insurance

The District's general liability and public officials liability insurance coverage is provided by Florida Insurance Alliance (FIA). FIA specializes in providing insurance coverage to governmental agencies.

Shingle Creek at Bronson
Community Development District
GENERAL FUND BUDGET

Legal Advertising

The District is required to advertise various notices for monthly Board meetings, public hearings, etc in a newspaper of general circulation.

Other Current Charges

Bank charges and any other miscellaneous expenses incurred during the year.

Office Supplies

Miscellaneous office supplies.

Dues, Licenses & Subscriptions

The District is required to pay an annual fee to the Florida Department of Economic Opportunity for \$175. This is the only expense under this category for the District.

Operations & Maintenance:

Field Services

Provide onsite field management of contracts for the District such as landscape and lake maintenance. Services to include onsite inspections, meetings with contractors, monitoring of utility accounts, attend Board meetings and receive and respond to property owner phone calls and emails.

Property Insurance

Represents estimated costs for the annual coverage of property insurance. Coverage will be provided by Florida Insurance Alliance (FIA). FIA specializes in providing insurance coverage to governmental agencies.

Electric

Represents estimated electric cost.

Streetlights

Represents estimated costs for 22 streetlights that will be maintained by the District.

Water & Sewer

Represents costs for water services for areas within the District. The District currently has one account with Toho Water Authority.

Shingle Creek at Bronson Community Development District

GENERAL FUND BUDGET

Landscape Maintenance

The District will maintain the landscaping within certain areas of the District after installation of landscape material has been completed. The District has contract with Down to Earth Lawncare II, Inc. for this service.

Description	Monthly	Annual
Landscape Maintenance		
Nature's Ridge Drive	\$713	\$8,561
Tract A	\$145	\$1,742
Tract B	\$282	\$3,390
Tract L3	\$117	\$1,399
Tract P-1	\$688	\$8,252
Tract P-2	\$888	\$10,652
The Cove at Storey Lake PH II	\$2,993	\$35,912
The Cove at Storey Lake PH III	\$3,717	\$44,607
Total		\$114,514

Landscape Contingency

Represents costs for installation of annuals, mulch and any other landscape expenses not covered under monthly landscape contract.

Irrigation Repairs

Represents estimated costs for any supplies and repairs to irrigation system maintained by the District.

Lake Maintenance

Represents cost for maintenance to 7 ponds located within the District. Services include shoreline grass and brush control, floating and submersed vegetation control, additional treatments as required and a monthly report of all waterways treated. The District has contracted with Aquatic Weed Control, Inc. for these services.

Description	Monthly	Annual
Pond Maintenance - Ponds		
Pond 1 - 2	\$135	\$1,620
Pond 3	\$70	\$840
Pond 4	\$80	\$960
Pond 5	\$160	\$1,920
Pond 6	\$100	\$1,200
Pond 7	\$450	\$5,400
Contingency		\$560
Total		\$12,500

Lake Contingency

Represents estimated costs for any additional lake expenses not covered under the monthly lake maintenance contract.

Shingle Creek at Bronson
Community Development District
GENERAL FUND BUDGET

Contingency

Represents any additional field expense that may not have been provided for in the budget.

Repairs & Maintenance

Represents estimated costs for any repairs and maintenance to common areas maintained by the District.

Shingle Creek at Bronson

Community Development District

Fiscal Year 2022 Debt Service Fund Series 2021

Proposed Budget FY2021	Actual Thru 3/31/21	Projected Next 6 Months	Total Thru 9/30/21	Proposed Budget FY2022
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Revenues

Assessments	\$0	\$0	\$0	\$780,300
Bond Proceeds	\$713,842	\$0	\$713,842	\$0
Carry Forward Surplus	\$0	\$0	\$0	\$323,692 *

Total Revenues	\$713,842	\$0	\$713,842	\$1,103,992
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Expenses

Interest - 12/15	\$0	\$0	\$0	\$323,692
Principal - 12/15	\$0	\$0	\$0	\$280,000
Interest - 6/15	\$0	\$0	\$0	\$250,063

Total Expenditures	\$0	\$0	\$0	\$853,755
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Excess Revenues/(Expenditures)	\$713,842	\$0	\$713,842	\$250,238
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*Represents carry forward surplus less Reserve.

Interest - 12/15/2022	\$246,563
Total	\$246,563

Net Assessment	\$ 780,300
Collection Cost(6%)	\$49,806
Gross Assessment	\$ 830,106

Property Type	Units	Gross Per Unit	Gross Total
Townhome	358	\$1,042	\$373,151
Single Family	274	\$1,668	\$456,955
Total	632		\$830,106

**Shingle Creek at Bronson
Series 2021, Special Assessment Bonds
(Term Bonds Combined)**

Amortization Schedule

Date	Balance	Principal	Interest	Annual
12/15/21	\$ 13,990,000	\$ -	\$ 323,692.01	\$ 323,692.01
6/15/22	\$ 13,990,000	\$ 280,000	\$ 250,062.50	\$ -
12/15/22	\$ 13,710,000	\$ -	\$ 246,562.50	\$ 776,625.00
6/15/23	\$ 13,710,000	\$ 290,000	\$ 246,562.50	\$ -
12/15/23	\$ 13,420,000	\$ -	\$ 242,937.50	\$ 779,500.00
6/15/24	\$ 13,420,000	\$ 295,000	\$ 242,937.50	\$ -
12/15/24	\$ 13,125,000	\$ -	\$ 239,250.00	\$ 777,187.50
6/15/25	\$ 13,125,000	\$ 305,000	\$ 239,250.00	\$ -
12/15/25	\$ 12,820,000	\$ -	\$ 235,437.50	\$ 779,687.50
6/15/26	\$ 12,820,000	\$ 310,000	\$ 235,437.50	\$ -
12/15/26	\$ 12,510,000	\$ -	\$ 231,562.50	\$ 777,000.00
6/15/27	\$ 12,510,000	\$ 320,000	\$ 231,562.50	\$ -
12/15/27	\$ 12,190,000	\$ -	\$ 226,602.50	\$ 778,165.00
6/15/28	\$ 12,190,000	\$ 330,000	\$ 226,602.50	\$ -
12/15/28	\$ 11,860,000	\$ -	\$ 221,487.50	\$ 778,090.00
6/15/29	\$ 11,860,000	\$ 340,000	\$ 221,487.50	\$ -
12/15/29	\$ 11,520,000	\$ -	\$ 216,217.50	\$ 777,705.00
6/15/30	\$ 11,520,000	\$ 350,000	\$ 216,217.50	\$ -
12/15/30	\$ 11,170,000	\$ -	\$ 210,792.50	\$ 777,010.00
6/15/31	\$ 11,170,000	\$ 360,000	\$ 210,792.50	\$ -
12/15/31	\$ 10,810,000	\$ -	\$ 205,212.50	\$ 776,005.00
6/15/32	\$ 10,810,000	\$ 375,000	\$ 205,212.50	\$ -
12/15/32	\$ 10,435,000	\$ -	\$ 198,650.00	\$ 778,862.50
6/15/33	\$ 10,435,000	\$ 385,000	\$ 198,650.00	\$ -
12/15/33	\$ 10,050,000	\$ -	\$ 191,912.50	\$ 775,562.50
6/15/34	\$ 10,050,000	\$ 400,000	\$ 191,912.50	\$ -
12/15/34	\$ 9,650,000	\$ -	\$ 184,912.50	\$ 776,825.00
6/15/35	\$ 9,650,000	\$ 415,000	\$ 184,912.50	\$ -
12/15/35	\$ 9,235,000	\$ -	\$ 177,650.00	\$ 777,562.50
6/15/36	\$ 9,235,000	\$ 430,000	\$ 177,650.00	\$ -
12/15/36	\$ 8,805,000	\$ -	\$ 170,125.00	\$ 777,775.00
6/15/37	\$ 8,805,000	\$ 445,000	\$ 170,125.00	\$ -
12/15/37	\$ 8,360,000	\$ -	\$ 162,337.50	\$ 777,462.50
6/15/38	\$ 8,360,000	\$ 460,000	\$ 162,337.50	\$ -
12/15/38	\$ 7,900,000	\$ -	\$ 154,287.50	\$ 776,625.00
6/15/39	\$ 7,900,000	\$ 480,000	\$ 154,287.50	\$ -
12/15/39	\$ 7,420,000	\$ -	\$ 145,887.50	\$ 780,175.00
6/15/40	\$ 7,420,000	\$ 495,000	\$ 145,887.50	\$ -
12/15/40	\$ 6,925,000	\$ -	\$ 137,225.00	\$ 778,112.50
6/15/41	\$ 6,925,000	\$ 510,000	\$ 137,225.00	\$ -
12/15/41	\$ 6,415,000	\$ -	\$ 128,300.00	\$ 775,525.00
6/15/42	\$ 6,415,000	\$ 530,000	\$ 128,300.00	\$ -
12/15/42	\$ 5,885,000	\$ -	\$ 117,700.00	\$ 776,000.00
6/15/43	\$ 5,885,000	\$ 555,000	\$ 117,700.00	\$ -
12/15/43	\$ 5,330,000	\$ -	\$ 106,600.00	\$ 779,300.00
6/15/44	\$ 5,330,000	\$ 575,000	\$ 106,600.00	\$ -
12/15/44	\$ 4,755,000	\$ -	\$ 95,100.00	\$ 776,700.00
6/15/45	\$ 4,755,000	\$ 600,000	\$ 95,100.00	\$ -
12/15/45	\$ 4,155,000	\$ -	\$ 83,100.00	\$ 778,200.00
6/15/46	\$ 4,155,000	\$ 625,000	\$ 83,100.00	\$ -
12/15/46	\$ 3,530,000	\$ -	\$ 70,600.00	\$ 778,700.00
6/15/47	\$ 3,530,000	\$ 650,000	\$ 70,600.00	\$ -
12/15/47	\$ 2,880,000	\$ -	\$ 57,600.00	\$ 778,200.00
6/15/48	\$ 2,880,000	\$ 675,000	\$ 57,600.00	\$ -
12/15/48	\$ 2,205,000	\$ -	\$ 44,100.00	\$ 776,700.00
6/15/49	\$ 2,205,000	\$ 705,000	\$ 44,100.00	\$ -
12/15/49	\$ 1,500,000	\$ -	\$ 30,000.00	\$ 779,100.00
6/15/50	\$ 1,500,000	\$ 735,000	\$ 30,000.00	\$ -
12/15/50	\$ 765,000	\$ -	\$ 15,300.00	\$ 780,300.00
6/15/51	\$ 765,000	\$ 765,000	\$ 15,300.00	\$ 780,300.00
Totals		\$ 13,990,000	\$ 9,668,655	\$ 23,658,654.51

SECTION V

**Arbitrage Rebate Computation
Proposal For
Shingle Creek at Bronson
Community Development District
(Osceola County, Florida)
\$13,990,000 Special Assessment Bonds
Series 2021**





AMTEC

American Municipal Tax-Exempt Compliance

90 Avon Meadow Lane
Avon, CT 06001
(T) 860-321-7521
(F) 860-321-7581

www.amteccorp.com

April 20, 2021

Shingle Creek at Bronson Community Development District
c/o Ms. Teresa Viscarra
Government Management Services – CF, LLC
1408 Hamlin Avenue, Unit E
St. Cloud, FL 34771

Re: \$13,990,000 Shingle Creek at Bronson Community Development District (Osceola County, Florida),
Special Assessment Bonds, Series 2021

Dear Ms. Viscarra:

AMTEC is an independent consulting firm that specializes in arbitrage rebate calculations. We have the ability to complete rebate computations for the above-referenced Shingle Creek at Bronson Community Development District (the "District") Series 2021 bond issue (the "Bonds"). We do not sell investments or seek an underwriting role. As a result of our specialization, we offer very competitive pricing for rebate computations. Our typical fee averages less than \$1,000 per year, per issue and includes up to five years of annual rebate liability reporting.

Firm History

AMTEC was incorporated in 1990 and maintains a prominent client base of colleges and universities, school districts, hospitals, cities, state agencies and small-town bond issuers throughout the United States. We currently compute rebate for more than 6,600 bond issues and have delivered thousands of rebate reports. The IRS has never challenged our findings.

Southeast Client Base

We provide arbitrage rebate services to over 400 bond issues aggregating more than \$10 billion of tax-exempt debt in the southeastern United States. We have recently performed computations for the Magnolia West, East Park, Palm Coast Park and Town Center at Palm Coast Park Community Development Districts. Additionally, we are exclusive rebate consultant to the Town of Palm Beach and Broward County in Florida. Nationally, we are rebate consultants for the City of Tulsa (OK), the City of Lubbock (TX) and the States of Connecticut, New Jersey, Montana, Mississippi, Vermont, West Virginia and Alaska.

We have prepared a Proposal for the computation of arbitrage for the District's Bonds. We have established a "bond year end" of April 22nd, based upon the anniversary of the closing date of the Bonds in April 2021.

Proposal

We are proposing rebate computation services based on the following:

- \$13,990,000 Series 2021 Bonds;
- Fixed Rate Issue; and
- Project, Debt Service Reserve, Capitalized Interest, Cost of Issuance & Debt Service Accounts.

Should the Tax Agreement require rebate computations for any other accounts, computations will be extended to include those accounts at no additional cost to the District.

Our guaranteed fee for rebate computations for the Series 2021 Bonds is \$450 per year and will encompass all activity from April 22, 2021, the date of the closing, through April 22, 2026, the end of the 5th Bond Year and initial Computation Date. The fee is based upon the size as well as the complexity. Our fee is payable upon your acceptance of our rebate reports, which will be delivered shortly after the report dates specified in the following table.

AMTEC's Professional Fee – \$13,990,000 Series 2021 Bonds

Report Date	Type of Report	Period Covered	Fee
April 30, 2022	Rebate and Opinion	Closing – April 30, 2022	\$ 450
April 30, 2023	Rebate and Opinion	Closing – April 30, 2023	450
April 30, 2024	Rebate and Opinion	Closing – April 30, 2024	450
April 30, 2025	Rebate and Opinion	Closing – April 30, 2025	450
April 22, 2026	Rebate and Opinion	Closing – April 22, 2026	450

In order to begin, we are requesting copies of the following documentation:

1. Arbitrage Certificate or Tax Regulatory Agreement
2. IRS Form 8038-G
3. Closing Memorandum
4. US Bank statements for all accounts from April 22, 2021, the date of the closing, through each report date.

AMTEC's Scope of Services

Our standard engagement includes the following services:

- Review of all bond documents and account statements for possible rebate exceptions;
- Computation of the rebate liability and/or the yield restricted amount, in accordance with Section 148 of the Internal Revenue Code, commencing with the date of the closing through required reporting date of the Bonds;
- Independent calculation of the yield on the Bonds to ensure the correct basis for any rebate liability. This effort provides the basis for our unqualified opinion;
- Reconciliation of the sources and uses of funds from the bond documentation;

- Calculation and analysis of the yield on all investments, subject to the Regulations, for each computation period;
- Production of rebate reports, indicating the above stated information, and the issuance of the AMTEC Opinion;
- Recommendations for proactive rebate management;
- Commingled funds, transferred proceeds and yield restriction analyses, if necessary;
- Preparation of IRS Form 8038-T and any accompanying documentation, should a rebate payment be required;
- We will discuss the results of our Reports with you, your auditors, and our continued support in the event of an IRS inquiry; and
- We guarantee the completeness and accuracy of our work.

The District agrees to furnish AMTEC with the required documentation necessary to fulfill its obligation under the scope of services. The District will make available staff knowledgeable about the bond transactions, investments and disbursements of bond proceeds.

The District agrees to pay AMTEC its fee after it has been satisfied that the scope of services, as outlined under the Proposal, has been fulfilled.

AMTEC agrees that its fee is all-inclusive and that it will not charge the District for any expenses connected with this engagement.

The parties have executed this Agreement on _____, 2021.

Shingle Creek at Bronson
Community Development District

Consultant: American Municipal Tax-Exempt
Compliance Corporation



By: _____

By: Michael J. Scarfo
Senior Vice President

SECTION VI



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

April 22, 2021

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, 2021, with the option of three (3) 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 three (3) additional one-year renewals. In addition, we will examine the District's compliance with the requirements of Section 218.415 Florida Statutes. This letter serves to renew our agreement and establish the terms and fee for the 2021 audit.

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@GMSCFL.COM, PH: (407) 841-5524.

This agreement provides for a contract period of one (1) year with the option of three (3) additional, one-year renewals upon the written consent of both parties. Our fee for these services will not exceed \$4,400 for the September 30, 2021 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 2022, 2023, and 2024 will not exceed \$4,500, \$4,600, and \$4,700, 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 VII

RESOLUTION 2021-06

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE SHINGLE CREEK AT BRONSON COMMUNITY DEVELOPMENT DISTRICT ACCEPTING THE CONVEYANCE OF TRACT Q LIFT STATION AND RELATED IMPROVEMENTS; AUTHORIZING DISTRICT STAFF AND THE CHAIRMAN TO REVIEW, EXECUTE AND ACCEPT ALL DOCUMENTS TO EFFECTUATE SUCH CONVEYANCE; PROVIDING FOR SEVERABILITY AND AN EFFECTIVE DATE.

WHEREAS, the Shingle Creek at Bronson Community Development District (the "District") is a local unit of special purpose government duly organized and existing under the provisions of the Uniform Community Development District Act of 1980, Chapter 190, *Florida Statutes*, as amended (the "Act"), for the purpose of, among other things, financing and managing the acquisition, construction, maintenance and operation of certain infrastructure within and without the boundaries of the premises to be governed by the District; and

WHEREAS, the District has the authority, generally under the Act, and specifically under Section 190.012, *Florida Statutes*, to acquire real property and improvements for, among other things, the purposes of operating and maintaining systems, facilities, and basic infrastructure within the District; and

WHEREAS, the District has the authority, generally under Florida Law and the Act, and specifically under Section 190.011(7)(a), *Florida Statutes*, to acquire, dispose of any real property, dedications or platted reservations in any manner so long as it is in the best interest of the District; and

WHEREAS, LEN OT Holdings, LLC, a Florida limited liability company (hereinafter "Len OT"), has requested the acceptance and transfer by the District of the Tract Q Lift Station and related improvements (collectively hereinafter the "Lift Station"), described in Exhibit "A" attached hereto, from Len OT to the District, and thereafter transferred from the District to the Tohopekaliga Water Authority, an independent special district established and created pursuant to Chapter 189, *Florida Statutes*, by special act of the Florida legislature (hereinafter "Toho"), as more particularly described in the conveyance documents attached hereto as Exhibit "A" (the "Conveyance Documents"), evidencing such conveyances; and

WHEREAS, the District Counsel and the District Manager have reviewed the Lift Station conveyance, and the District Engineer has also reviewed the Lift Station conveyance and has provided a Certificate of District Engineer, attached hereto as part of Exhibit "A," to evidence compliance with the requirements of the District for accepting the Lift Station conveyance.

NOW, THEREFORE, BE IT RESOLVED by the Board of Supervisors of the District (the "Board"), as follows:

1. Incorporation of Recitals. The above recitals so stated are true and correct and by this reference are incorporated into and form a material part of this Resolution.
2. Approval of Acquisition and Transfer of the Lift Station. The Board hereby approves the transfer and acceptance of the Lift Station, to the District and thereafter to Toho, and approves the acceptance of the documents related thereto as provided in the Conveyance Documents.
3. Authorization of District Staff. The Chairman, the Vice Chairman, the Secretary, any Assistant Secretary and the District Manager of the District, and any authorized designee thereof (collectively, the "District Officers"), District Counsel, and the District Engineer are hereby authorized and directed to take all actions necessary or desirable in connection with the conveyance of the Lift Station, and all transactions in connection therewith. The District Officers are hereby authorized and directed to execute all necessary or desirable certificates, documents, papers, and agreements necessary to the undertaking and fulfillment of all transactions contemplated by this Resolution.
4. Ratification of Prior Actions. All actions taken to date by the District Officers, District Manager, District Counsel, District Engineer, are hereby ratified and authorized on behalf of the District.
5. Severability. If any section, paragraph, clause or provision of this Resolution shall be held to be invalid or ineffective for any reason, the remainder of this Resolution shall continue in full force and effect, it being expressly hereby found and declared that the remainder of this Resolution would have been adopted despite the invalidity or ineffectiveness of such section, paragraph, clause or provision.
6. Effective Date. This Resolution shall take effect immediately upon its adoption.

[Continues on the following pages.]

PASSED in public meeting of the Board of Supervisors of the Shingle Creek at Bronson Community Development District, this 3rd day of May, 2021.

**SHINGLE CREEK AT BRONSON
COMMUNITY DEVELOPMENT DISTRICT**

Attest:

Print: George S. Flint
Secretary

By: _____
Name: _____
Title: _____

EXHIBIT “A”

CONVEYANCE DOCUMENTS

1. Warranty Deed from Len OT Holdings, LLC to the District
2. Warranty Deed from the District to Tohopekaliga Water Authority
3. Absolute Bill of Sale and Assignment from Len OT Holdings, LLC to the District
4. Absolute Bill of Sale and Assignment from the District to Tohopekaliga Water Authority
5. Owner’s Affidavit from LEN OT Holdings, LLC to the District
6. Owner’s Affidavit from the District to Tohopekaliga Water Authority
7. Agreement Regarding Taxes from LEN OT Holdings, LLC to the District
8. Certificate of District Engineer

Instrument prepared by and to be
returned to:

Kate Stangle
Nelson Mullins Riley & Scarborough LLP
390 N. Orange Avenue, Suite 1400
Orlando, Florida 32801

WARRANTY DEED

THIS INDENTURE made this ____ day of _____, 2021 between Len OT Holdings, LLC, a Florida limited liability company, having an address of 700 N.W. 107th Avenue, Suite 400, Miami, Florida 33172 (the “Grantor”), and the Shingle Creek at Bronson Community Development District, a Florida community development district, having an address at c/o Governmental Management Services - Central Florida, LLC, 219 East Livingston Street, Orlando, Florida 32801 (hereinafter the “Grantee”).

(Whenever used herein the terms “Grantor” and “Grantee” include all the parties to this instrument and the heirs, legal representatives and assigns of individuals, and the successors and assigns of corporations)

WITNESSETH:

GRANTOR, for and in consideration of the sum of Ten and no/100 Dollars (\$10.00) and other good and valuable consideration to Grantor in hand paid by said Grantee, the receipt whereof is hereby acknowledged, hereby grant, convey, bargain, and sell to the said Grantee, and Grantee’s successors and assigns forever, the following described unimproved land, situate, lying and being in Osceola County, Florida, to-wit:

See attached Exhibit “A” incorporated herein by reference.

TOGETHER WITH all tenements, hereditaments and appurtenances thereto belonging or in anywise appertaining.

TO HAVE AND TO HOLD, the same in fee simple forever.

AND the Grantor does hereby covenant with Grantee that the Grantor is lawfully seized of said land in fee simple; that the Grantor has good right and lawful authority to sell and convey this land; that the Grantor hereby specially warrants that title to the land is free from all encumbrances except for restrictions, covenants, conditions, easements and other matters of record (provided, however, that reference thereto shall not serve to re-impose same) and taxes for the year 2021 and subsequent years.

GRANTOR does hereby fully warrant the title to said land and will defend the same against lawful claims of all persons whomsoever.

THE CONVEYANCE made herein, however, is expressly made subject to the Permitted Exceptions set forth on the attached Exhibit “B”, without reimposing any of the same.

[This Space Intentionally Left Blank]

IN WITNESS WHEREOF, the said Grantor has duly caused the execution of this Warranty Deed as of the date set forth above.

WITNESSES:

**LEN OT HOLDINGS, LLC, a
Florida limited liability company**

**By: Lennar Homes Holding,
LLC, a Delaware limited
liability company, its Sole
Member**

Print Name: _____

By: _____

Name: _____

Title: _____

Print Name: _____

STATE OF FLORIDA

COUNTY OF _____

The foregoing instrument was acknowledged before me by means of [] physical presence or [] online notarization, this _____ day of _____ 2021, by _____, as _____ for Lennar Homes Holding, LLC, a Delaware limited liability company, the Sole Member of Len OT Holdings, LLC, a Florida limited liability company, and who has acknowledged that he has executed the same on behalf of Lennar Homes Holding, LLC, a Delaware limited liability company, the Sole Member of Len OT Holdings, LLC, a Florida limited liability company. He has produced _____ as identification or is personally known to me.

Notary Public

Print Name: _____

My Commission expires: _____

My Commission No.: _____

EXHIBIT A

Legal Description

Tract Q (Lift Station), COVE AT STOREY LAKE IV, according to the plat thereof, as recorded in Plat Book 30, Pages 18-35, Public Records of Osceola County, Florida.

EXHIBIT B

PERMITTED EXCEPTIONS

1. General or special taxes and assessments required to be paid in the year 2021, and subsequent years.
2. Rights or claims of parties in possession not recorded in the Public Records.
3. Any encroachment, encumbrance, violation, variation, or adverse circumstance that would be disclosed by an inspection or an accurate and complete land survey of the Land and inspection of the Land.
4. Easements, or claims of easements, not recorded in the Public Records.
5. Any lien, or right to a lien, for services, labor, or material furnished, imposed by law and not recorded in the Public Records.
6. Any lien provided by County Ordinance or by Chapter 159, Florida Statutes, in favor of any city, town, village or port authority, for unpaid service charges for services by any water systems, sewer systems, or gas systems serving the Land described herein; and any lien for waste fees in favor of any county or municipality.
7. Any adverse ownership claim by the State of Florida by right of sovereignty to any portion of the Land insured hereunder, including submerged, filled and artificially exposed lands, and lands accreted to such lands.
8. Matters set forth on the plat of Cove at Storey Lake IV, according to the plat thereof, as recorded in Plat Book 30, Page 18.
9. Matters set forth on the plat of Cove at Storey Lake III, according to the plat thereof, as recorded in Plat Book 28, Page 166.
10. Fire Protection Interlocal Agreement Between Osceola County and the City of Kissimmee recorded in Official Records Book 783, Page 175.
11. Notice of Establishment of the Shingle Creek Community Development District recorded in Official Records Book 2812, Page 2545. Declaration of Consent to Jurisdiction of Community Development District and to Imposition of Special Assessments in Official Records Book 2864, Page 2216 and Official Records Book 4796, Page 573. Notice of Collection Agreement for Special Assessments in Official Records Book 3253, Page 2055. Shingle Creek Community Development District's Notice of Series 2006 Special Assessments in Official Records Book 3285, Page 1352. True-Up Agreement in Official Records Book 4796, Page 535. Lien of Record of Shingle Creek Community Development District in Official Records Book 4796, Page 565. Disclosure of Public Financing and Maintenance of Improvements to Real Property Undertaken by the Shingle Creek Community Development District in Official Records Book 4797, Page 1028. Amended and Restated Notice of Establishment of the Shingle Creek Community Development District recorded in Official Records Book 5378, Page 454 and Official Records Book 5439, Page 1950.
12. Maintenance and Management Access Easement recorded in Official Records Book 4623, Page 1218.

13. Completion Agreement recorded in Official Records Book 4796, Page 582.
14. Collateral Assignment and Assumption of Development Rights Relating to Shingle Creek/Storey Lake recorded in Official Records Book 4796, Page 551.
15. Grant of Easement recorded in Official Records Book 4975, Page 1273.
16. Tohopekaliga Water Authority Water, and Wastewater System Developer's Service Agreement recorded in Official Records Book 5604, Page 1609.
17. Notice of Establishment of the Shingle Creek at Bronson Community Development District recorded in Official Records Book 5647, Page 1299. Interlocal Agreement Between Osceola County, Florida and the Shingle Creek at Bronson Community Development District Regarding the Exercise of Powers and Cooperation on Providing Additional Disclosures and Notices in Official Records Book 5669, Page 2022. Final Judgment Validating Bonds in Official Records Book 5714, Page 2262.
18. Community Declaration for The Cove Resort at Storey Lake recorded in Official Records Book 4792, Page 1294. First Amendment and Supplemental Declaration to Community Declaration for The Cove Resort at Storey Lake recorded in Official Records Book 5332, Page 2137. Second Amendment and Supplemental Declaration to Community Declaration for The Cove Resort at Storey Lake recorded in Official Records Book 5638, Page 2607. Third Amendment and Supplemental Declaration to Community Declaration for The Cove Resort at Storey Lake recorded in Official Records Book 5662, Page 1930. Supplemental Declaration of Covenants and Restrictions Regarding Short Term Rental Educational System Impact Fees for the Cove Resort at Storey Lake in Official Records Book 5757, Page 246. Fourth Amendment and Supplemental Declaration to Community Declaration for The Cove Resort at Storey Lake recorded in Official Records Book 5757, Page 252. Fifth Amendment and Supplemental Declaration to Community Declaration for The Cove Resort at Storey Lake recorded in Official Records Book 5830, Page 1420. Sixth Amendment and Supplemental Declaration to Community Declaration for The Cove Resort at Storey Lake recorded in Official Records Book 5866, Page 2394.

Such Declaration does establish and provide without limitation for easements, liens, charges and assessments.

INFORMATIONAL NOTE: Notice of Environmental Resource or Surface Water Management Permit in Official Records Book 3920, Page 1409.

NOTE: ALL REFERENCES HEREIN ARE TO THE PUBLIC RECORDS OF OSCEOLA COUNTY, FLORIDA.

Instrument prepared by and to be
returned to:

Kate Stangle
Nelson Mullins Riley & Scarborough LLP
390 N. Orange Avenue, Suite 1400
Orlando, Florida 32801

WARRANTY DEED

THIS INDENTURE is made this ____ day of _____, 2021 between the Shingle Creek at Bronson Community Development District, a Florida community development district, having an address at c/o Governmental Management Services-Central Florida, LLC, 219 East Livingston Street, Orlando, Florida 32801 (the “Grantor”), and the Tohopekaliga Water Authority, an independent special district, established and created pursuant to Chapter 189, Florida Statutes, by special act of the Florida Legislature, whose address is 951 Martin Luther King Blvd., Kissimmee, Florida 34741(hereinafter the “Grantee”).

(Whenever used herein the terms “Grantor” and “Grantee” include all the parties to this instrument and the heirs, legal representatives and assigns of individuals, and the successors and assigns of corporations)

WITNESSETH:

GRANTOR, for and in consideration of the sum of Ten and no/100 Dollars (\$10.00) and other good and valuable consideration to Grantor in hand paid by said Grantee, the receipt whereof is hereby acknowledged, hereby grant, convey, bargain, and sell to the said Grantee, and Grantee’s successors and assigns forever, the following described unimproved land, situate, lying and being in Osceola County, Florida, to-wit:

See attached Exhibit “A” incorporated herein by reference.

TOGETHER WITH all tenements, hereditaments and appurtenances thereto belonging or in anywise appertaining.

TO HAVE AND TO HOLD, the same in fee simple forever.

AND the Grantor does hereby covenant with Grantee that the Grantor is lawfully seized of said land in fee simple; that the Grantor has good right and lawful authority to sell and convey this land; that the Grantor hereby specially warrants that title to the land is free from all encumbrances except for restrictions, covenants, conditions, easements and other matters of record (provided, however, that reference thereto shall not serve to re-impose same) and taxes for the year 2021 and subsequent years.

GRANTOR does hereby fully warrant the title to said land and will defend the same against lawful claims of all persons whomsoever.

THE CONVEYANCE made herein, however, is expressly made subject to the Permitted Exceptions set forth on the attached Exhibit "B", without reimposing any of the same.

[This Space Intentionally Left Blank]

IN WITNESS WHEREOF, the said Grantor has duly caused the execution of this Warranty Deed as of the date set forth above.

WITNESSES:

**By: SHINGLE CREEK AT
BRONSON COMMUNITY
DEVELOPMENT DISTRICT**

Print Name: _____

By: _____

Name: _____

Title: _____

Print Name: _____

STATE OF FLORIDA

COUNTY OF _____

The foregoing instrument was acknowledged before me by means of ☐ physical presence or ☐ online notarization, this _____ day of _____ 2021, by _____, as _____ for the Shingle Creek at Bronson Community Development District and who has acknowledged that he has executed the same on behalf of the Shingle Creek at Bronson Community Development District. He has produced _____ as identification or is personally known to me.

Notary Public

Print Name: _____

My Commission expires: _____

My Commission No.: _____

EXHIBIT A

Legal Description

Tract Q (Lift Station), COVE AT STOREY LAKE IV, according to the plat thereof, as recorded in Plat Book 30, Pages 18-35, Public Records of Osceola County, Florida.

EXHIBIT B
PERMITTED EXCEPTIONS

1. General or special taxes and assessments required to be paid in the year 2021, and subsequent years.
2. Rights or claims of parties in possession not recorded in the Public Records.
3. Any encroachment, encumbrance, violation, variation, or adverse circumstance that would be disclosed by an inspection or an accurate and complete land survey of the Land and inspection of the Land.
4. Easements, or claims of easements, not recorded in the Public Records.
5. Any lien, or right to a lien, for services, labor, or material furnished, imposed by law and not recorded in the Public Records.
6. Any lien provided by County Ordinance or by Chapter 159, Florida Statutes, in favor of any city, town, village or port authority, for unpaid service charges for services by any water systems, sewer systems, or gas systems serving the Land described herein; and any lien for waste fees in favor of any county or municipality.
7. Any adverse ownership claim by the State of Florida by right of sovereignty to any portion of the Land insured hereunder, including submerged, filled and artificially exposed lands, and lands accreted to such lands.
8. Matters set forth on the plat of Cove at Storey Lake IV, according to the plat thereof, as recorded in Plat Book 30, Page 18.
9. Matters set forth on the plat of Cove at Storey Lake III, according to the plat thereof, as recorded in Plat Book 28, Page 166.
10. Fire Protection Interlocal Agreement Between Osceola County and the City of Kissimmee recorded in Official Records Book 783, Page 175.
11. Notice of Establishment of the Shingle Creek Community Development District recorded in Official Records Book 2812, Page 2545. Declaration of Consent to Jurisdiction of Community Development District and to Imposition of Special Assessments in Official Records Book 2864, Page 2216 and Official Records Book 4796, Page 573. Notice of Collection Agreement for Special Assessments in Official Records Book 3253, Page 2055. Shingle Creek Community Development District's Notice of Series 2006 Special Assessments in Official Records Book 3285, Page 1352. True-Up Agreement in Official Records Book 4796, Page 535. Lien of Record of Shingle Creek Community Development District in Official Records Book 4796, Page 565. Disclosure of Public Financing and Maintenance of Improvements to Real Property Undertaken by the Shingle Creek Community Development District in Official Records Book 4797, Page 1028. Amended and Restated Notice of Establishment of the Shingle Creek Community Development District recorded in Official Records Book 5378, Page 454 and Official Records Book 5439, Page 1950.

12. Maintenance and Management Access Easement recorded in Official Records Book 4623, Page 1218.
13. Completion Agreement recorded in Official Records Book 4796, Page 582.
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15. Grant of Easement recorded in Official Records Book 4975, Page 1273.
16. Tohopekaliga Water Authority Water, and Wastewater System Developer's Service Agreement recorded in Official Records Book 5604, Page 1609.
17. Notice of Establishment of the Shingle Creek at Bronson Community Development District recorded in Official Records Book 5647, Page 1299. Interlocal Agreement Between Osceola County, Florida and the Shingle Creek at Bronson Community Development District Regarding the Exercise of Powers and Cooperation on Providing Additional Disclosures and Notices in Official Records Book 5669, Page 2022. Final Judgment Validating Bonds in Official Records Book 5714, Page 2262.
18. Community Declaration for The Cove Resort at Storey Lake recorded in Official Records Book 4792, Page 1294. First Amendment and Supplemental Declaration to Community Declaration for The Cove Resort at Storey Lake recorded in Official Records Book 5332, Page 2137. Second Amendment and Supplemental Declaration to Community Declaration for The Cove Resort at Storey Lake recorded in Official Records Book 5638, Page 2607. Third Amendment and Supplemental Declaration to Community Declaration for The Cove Resort at Storey Lake recorded in Official Records Book 5662, Page 1930. Supplemental Declaration of Covenants and Restrictions Regarding Short Term Rental Educational System Impact Fees for the Cove Resort at Storey Lake in Official Records Book 5757, Page 246. Fourth Amendment and Supplemental Declaration to Community Declaration for The Cove Resort at Storey Lake recorded in Official Records Book 5757, Page 252. Fifth Amendment and Supplemental Declaration to Community Declaration for The Cove Resort at Storey Lake recorded in Official Records Book 5830, Page 1420. Sixth Amendment and Supplemental Declaration to Community Declaration for The Cove Resort at Storey Lake recorded in Official Records Book 5866, Page 2394.

Such Declaration does establish and provide without limitation for easements, liens, charges and assessments.

INFORMATIONAL NOTE: Notice of Environmental Resource or Surface Water Management Permit in Official Records Book 3920, Page 1409.

NOTE: ALL REFERENCES HEREIN ARE TO THE PUBLIC RECORDS OF OSCEOLA COUNTY, FLORIDA.

ABSOLUTE BILL OF SALE AND ASSIGNMENT

KNOW ALL MEN BY THESE PRESENTS, that Len OT Holdings, LLC, a Florida limited liability company, having an address of 700 N.W. 107th Avenue, Suite 400, Miami, Florida 33172 (hereinafter called the "Grantor"), for and in consideration of the sum of Ten Dollars (\$10.00) and other good and valuable consideration, paid and delivered by the Shingle Creek at Bronson Community Development District, a Florida community development district, having an address at c/o Governmental Management Services - Central Florida, LLC, 219 East Livingston Street, Orlando, Florida 32801 (hereinafter called the "Grantee"), the receipt whereof is hereby acknowledged, has granted, bargained, sold, transferred and delivered, and by these presents does grant, bargain, sell, transfer and deliver unto the Grantee, its successors and assigns, the following:

Improvements more particularly described on Exhibit "A" attached hereto and made a part hereof, located on the property described on Exhibit "B" attached hereto and made a part hereof.

TO HAVE AND TO HOLD the same unto the Grantee, its executors, administrators and assigns forever, together with all of the Grantor's right and title to any and all contracts, warranties, guarantees, permits, approvals and similar rights in favor of or which may have accrued to the Grantor from any and all persons, firms, agencies or corporations who have performed work or labor or supplied goods, materials or services to or for the benefit of or comprising any part of the Improvements to the extent they are assignable, together with any related documents, materials, data, letters, and agreements, to have and to hold unto Grantee, its successors and assigns, to and for its or their use, forever.

1. Grantor agrees that any of the above-referenced contracts, warranties, permits, approvals and guarantees which are not assignable by their terms or in respect of which consents to their assignment are required but are not available, shall be held in trust for the Grantee by the Grantor (and, if required, performed by the Grantor on behalf of the Grantee) and all benefits derived thereunder shall be for the benefit of the Grantee.

2. The Grantor represents and warrants to the Grantee that the Grantor has good and lawful right, title and interest in the Improvements and that the Improvements is free and clear of any and all liens or encumbrances, that the Improvements are in good working conditions, and as of the date hereof, there are no defaults or violations of the terms and conditions of any contracts, warranties, permits, approvals and guarantees.

3. The above recitals are true and correct and are incorporated herein by reference.

4. This Bill of Sale may be executed in any number of counterparts, each of which shall be deemed an original, but all of which shall constitute one and the same instrument.

[Remainder of page intentionally left blank.]

IN WITNESS WHEREOF, the Grantor has hereunto set its hand and seal as of this _____ day
of _____, 2021.

WITNESSES:

**LEN OT HOLDINGS, LLC, a Florida limited
liability company**

**By: Lennar Homes Holding, LLC, a
Delaware limited liability company, its
Sole Member**

Print Name: _____

By: _____

Name: _____

Title: _____

Print Name: _____

STATE OF FLORIDA

COUNTY OF _____

The foregoing instrument was acknowledged before me by means of [] physical presence or []
online notarization, this _____ day of _____ 2021, by
_____, as _____ for Lennar Homes Holding,
LLC, a Delaware limited liability company, the Sole Member of Len OT Holdings, LLC, a Florida
limited liability company, and who has acknowledged that he has executed the same on behalf of
Lennar Homes Holding, LLC, a Delaware limited liability company, the Sole Member of Len OT
Holdings, LLC, a Florida limited liability company. He has produced _____ as
identification or is personally known to me.

Notary Public

Print Name: _____

My Commission expires: _____

My Commission No.: _____

EXHIBIT "A"

DESCRIPTION OF IMPROVEMENTS

PUMPS

***Model: XFP100E-CB1 PE56/4-E 7.5 HP Pumps w/Control Panel
Manufacturer: Sulzer***

All as further provided for in those certain Plans and Specifications prepared by Askey Hughey, Inc. dated March 25, 2020 and designated as Job Number TWA Project #190098.lz.ka.

Improvements described and conveyed herein are conveyed in "AS IS" condition without express or implied warranties of merchantability, fitness for use or other warranties not expressly stated herein.

EXHIBIT "B"

LEGAL DESCRIPTION

Tract Q (Lift Station), COVE AT STOREY LAKE IV, according to the plat thereof, as recorded in Plat Book 30, Pages 18-35, Public Records of Osceola County, Florida.

ABSOLUTE BILL OF SALE AND ASSIGNMENT

KNOW ALL MEN BY THESE PRESENTS, that Shingle Creek at Bronson Community Development District, a Florida community development district, having an address at c/o Governmental Management Services - Central Florida, LLC, 219 East Livingston Street, Orlando, Florida 32801 (hereinafter called the "Grantor"), for and in consideration of the sum of Ten Dollars (\$10.00) and other good and valuable consideration, paid and delivered by the Tohopekaliga Water Authority, an independent special district, established and created pursuant to Chapter 189 Florida Statutes, by special act of the Florida Legislature, whose address is 951 Martin Luther King Blvd., Kissimmee, Florida 34741 (hereinafter called the "Grantee"), the receipt whereof is hereby acknowledged, has granted, bargained, sold, transferred and delivered, and by these presents does grant, bargain, sell, transfer and deliver unto the Grantee, its successors and assigns, the following:

Improvements more particularly described on Exhibit "A" attached hereto and made a part hereof, located on the property described on Exhibit "B" attached hereto and made a part hereof.

TO HAVE AND TO HOLD the same unto the Grantee, its executors, administrators and assigns forever, together with all of the Grantor's right and title to any and all contracts, warranties, guarantees, permits, approvals and similar rights in favor of or which may have accrued to the Grantor from any and all persons, firms, agencies or corporations who have performed work or labor or supplied goods, materials or services to or for the benefit of or comprising any part of the Improvements to the extent they are assignable, together with any related documents, materials, data, letters, and agreements, to have and to hold unto Grantee, its successors and assigns, to and for its or their use, forever.

1. Grantor agrees that any of the above-referenced contracts, warranties, permits, approvals and guarantees which are not assignable by their terms or in respect of which consents to their assignment are required but are not available, shall be held in trust for the Grantee by the Grantor (and, if required, performed by the Grantor on behalf of the Grantee) and all benefits derived thereunder shall be for the benefit of the Grantee.

2. The Grantor represents and warrants to the Grantee that the Grantor has good and lawful right, title and interest in the Improvements and that the Improvements is free and clear of any and all liens or encumbrances, that the Improvements are in good working conditions, and as of the date hereof, there are no defaults or violations of the terms and conditions of any contracts, warranties, permits, approvals and guarantees.

3. The above recitals are true and correct and are incorporated herein by reference.

4. This Bill of Sale may be executed in any number of counterparts, each of which shall be deemed an original, but all of which shall constitute one and the same instrument.

[Remainder of page intentionally left blank.]

IN WITNESS WHEREOF, the Grantor has hereunto set its hand and seal as of this _____ day of _____, 2021.

WITNESSES:

**By: SHINGLE CREEK AT BRONSON
COMMUNITY DEVELOPMENT
DISTRICT**

Print Name: _____

By: _____

Name: _____

Title: _____

Print Name: _____

STATE OF FLORIDA

COUNTY OF _____

The foregoing instrument was acknowledged before by means of [] physical presence or [] online notarization, this _____ day of _____ 2021, by _____, as _____ for the Shingle Creek at Bronson Community Development District and who has acknowledged that he has executed the same on behalf of the Shingle Creek at Bronson Community Development District. He has produced _____ as identification or is personally known to me.

Notary Public

Print Name: _____

My Commission expires: _____

My Commission No.: _____

EXHIBIT "A"

DESCRIPTION OF IMPROVEMENTS

PUMPS

Model: XFP100E-CB1 PE56/4-E 7.5 HP Pumps w/Control Panel

Manufacturer: Sulzer

All as further provided for in those certain Plans and Specifications prepared by Askey Hughey, Inc. dated March 25, 2020 and designated as Job Number TWA Project #190098.lz.ka.

Improvements described and conveyed herein are conveyed in "AS IS" condition without express or implied warranties of merchantability, fitness for use or other warranties not expressly stated herein.

EXHIBIT "B"

LEGAL DESCRIPTION

Tract Q (Lift Station), COVE AT STOREY LAKE IV, according to the plat thereof, as recorded in Plat Book 30, Pages 18-35, Public Records of Osceola County, Florida.

OWNER'S AFFIDAVIT
(SHINGLE CREEK AT BRONSON – LIFT STATION)

STATE OF FLORIDA
COUNTY OF _____

BEFORE ME, the undersigned authority, personally appeared _____
("Affiant") as _____ of **LEN OT Holdings, LLC**, a Florida limited liability
company, whose address is 700 N.W. 107th Avenue, Suite 400, Miami, Florida 33172, on behalf
of said company, who being first duly sworn on oath says:

1. That Affiant knows of his own knowledge that LEN OT Holdings, LLC ("Owner"),
is the fee simple title holder in and to certain lands located in Osceola County, Florida (the
"Property") and of certain infrastructure improvements on the Property (the "Improvements"), as
more particularly described on Exhibit "A" attached hereto, and that Affiant is an Authorized
Signatory of Owner, and is making this Affidavit in that capacity only, and no recourse shall be
made against Affiant individually.

2. That the Property and Improvements are free and clear of all liens and
encumbrances except for those encumbrances and matters set forth as exceptions in the Cove at
Storey Lake IV Plat, as recorded in Plat Book 30, Pages 18 to 35, of the Public Records of Osceola
County (the "Plat").

3. That Affiant knows of no facts by reason of which the title to, or possession of, the
Property and Improvements might be disputed or questioned, or by reason of which any claim to
any part of the Property and Improvements might be asserted adversely to Owner.

4. That there have been no liens filed against the Property or the Improvements as a
result of any labor, materials, equipment or other work authorized by Owner, its employees, or
agents or of which Owner has actual knowledge, nor any unpaid bills of any nature as a result of
any labor, materials, equipment or other work authorized by Owner, its employees, or agents or of
which Owner has actual knowledge either for services of any architect, engineer, or surveyor, or
for labor or material that may have been placed on the Property or Improvements, either in the
construction or repair of any of the Improvements thereon, or otherwise in connection with the
Property which bills may have been incurred during the last ninety (90) days.

5. That no proceedings in bankruptcy or receivership have ever been instituted by or
against the Owner, nor has Owner ever made an assignment for the benefit of its creditors.

6. That Affiant knows of no action or proceeding relating to the Property or
Improvements which is now pending in any state or federal court in the United States affecting the
Property or Improvements, nor does Affiant know of any state or federal judgment or any federal
lien of any kind or nature that now constitutes a lien or charge upon the Property or Improvements.

7. That, except as set forth in the Plat, Affiant knows of no unrecorded easements,
liens, or assessments for sanitary sewers, streets, roadways, paving, other public utilities or

improvements against the Property, nor are there any special assessments or taxes which are not shown as existing liens by the public records.

8. That this Affidavit is given for the purposes of inducing the Shingle Creek at Bronson Community Development District (the "District"), a Florida community development district and local unit of special-purpose government, to accept the conveyance of the Property and Improvements to the District.

9. That there are no matters pending against Owner that could give rise to any lien(s) that could attach to the Property or the Improvements between the effective date of the Plat and the recording of the deed of conveyance, and that Affiant shall not execute nor permit the execution or recording of any instruments that would adversely affect title of the Property or ownership of the Improvements.

10. Section 1445 of the Internal Revenue Code provides that a transferee of a U.S. real property interest must withhold tax if the transferor is a foreign person. To inform the District and Latham, Luna, Eden & Beaudine, LLP ("LLEB"), that withholding of tax is not required upon the disposition of a U.S. real property interest by Owner, Owner hereby swears, affirms and certifies the following to District and LLEB that Owner: (i) is not a foreign person, foreign corporation, foreign partnership, foreign trust or foreign estate (as those terms are defined in the Internal Revenue Code and Income Tax Regulations); (ii) is not a disregarded entity as defined in Section 1.1445-2(b)(2)(iii); (iii) is not a non-resident alien (as such term is defined in the Internal Revenue Code and Income Tax Regulations) for the purposes of U.S. income taxation; (iv) has an EIN/Federal Tax Identification Number of 59-0711505; (v) has a mailing address of 6675 Westwood Boulevard, Suite 500, Orlando, Florida 32821. Affiant understands that this certification may be disclosed to the Internal Revenue Service by Transferee and that any false statement contained herein could be punished by fine, imprisonment, or both. Affiant understands that the District and LLEB are relying on this certification in determining whether withholding is required upon said transfer.

11. The Owner agrees to execute additional documents that are deemed necessary to effectuate this conveyance based upon receipt of an updated ownership and encumbrance report.

12. That Affiant is familiar with the nature of an oath and with the penalties as provided by the laws of the State of Florida for falsely swearing to statements made in an instrument of this nature. Affiant further certifies that he has read the full facts set forth in this Affidavit and understands its content and context to be correct in all respects.

[SIGNATURE PAGE FOLLOWS]

FURTHER AFFIANT SAYETH NAUGHT.

DATED: _____, 2021

“OWNER”

LEN OT HOLDINGS, LLC, a Florida limited liability company

(Signature)

(Print Name)

By: Lennar Homes Holding, LLC, a Delaware limited liability company, its Sole Member

(Signature)

(Print Name)

By: _____

Print: _____

Title: _____

STATE OF FLORIDA

COUNTY OF _____

The foregoing instrument was acknowledged before me by means of [] physical presence or [] online notarization, this _____ day of _____ 2021, by _____, as _____ for Lennar Homes Holding, LLC, a Delaware limited liability company, the Sole Member of Len OT Holdings, LLC, a Florida limited liability company, and who has acknowledged that he has executed the same on behalf of Lennar Homes Holding, LLC, a Delaware limited liability company, the Sole Member of Len OT Holdings, LLC, a Florida limited liability company. He has produced _____ as identification or is personally known to me.

Print Name: _____

Notary Public-State of Florida at Large

Commission No.: _____

My Commission Expires: _____

Exhibit "A"

LEGAL DESCRIPTION OF THE PROPERTY

Tract Q (Lift Station), COVE AT STOREY LAKE IV, according to the plat thereof, as recorded in Plat Book 30, Pages 18-35, Public Records of Osceola County, Florida.

DESCRIPTION OF THE IMPROVEMENTS

Model: XFP100E-CB1 PE56/4-E 7.5 HP Pumps w/Control Panel

Manufacturer: Sulzer

All as further provided for in those certain Plans and Specifications prepared by Askey Hughey, Inc. dated March 25, 2020 and designated as Job Number TWA Project #190098.lz.ka.

OWNER'S AFFIDAVIT

BEFORE ME, the undersigned Notary Public, personally appeared **Adam Morgan** ("Affiant"), as Chairman of the Shingle Creek at Bronson Community Development District, being first duly sworn, deposes and says that:

1. Shingle Creek at Bronson Community Development District is the owner of those premises legally described as follows:

Tract Q (Lift Station), Cove at Storey Lake IV, according to the plat thereof, as recorded in Plat Book 30, Pages 18-35, Public Records of Osceola County, Florida (the "Property").
2. Shingle Creek at Bronson Community Development District is in sole possession of the Property and no other person, corporation or entity has any right or lawful claim to possession or use of the Property.
3. The Property and the furniture, fixtures, equipment and personal property located in the improvements comprising the Property, if any, are free and clear of all liens, mortgages, unrecorded easements, contracts of sale, taxes, assessments, encumbrances, and claims of every kind, nature and description whatsoever except as reflected in Schedule B-II of North American Title Insurance Company Commitment No. 2021-02722-FL, as endorsed to date.
4. No judgments have been rendered and no suits are now pending in any court of record that impairs or involves title to the Property; nor have any writs or execution or attachment issued from any court been levied upon the Property in Osceola County, Florida.
5. There have been no improvements, alterations or repairs to the Property for which the costs thereof remain unpaid; and within the past ninety (90) days there have been no claims for labor or material furnished for repairing or improving same that remain unpaid; and there are no construction, mechanics', materialmen's, or laborers' liens against the Property.
6. Except as set forth in the Plat, Affiant knows of no unrecorded easements, liens or assessments against the Property, nor are there any special assessments or taxes which are not shown as existing liens by the public records.
7. This Affidavit is given for the purposes of inducing the Tohopekaliga Water Authority, an independent special district, to accept the conveyance of the Property from the Shingle Creek at Bronson Community Development District.
8. Affiant is not aware of any matters pending against Shingle Creek at Bronson Community Development District that could give rise to a lien which would attach to the Property between the last title examination and the recording of the Warranty Deed.
9. Shingle Creek at Bronson Community Development District shall not execute any instrument nor permit the recording of any instrument that would adversely affect title to the Property from and after this date.

Shingle Creek at Bronson Community Development District

BY: _____

STATE OF: Florida
COUNTY OF: Osceola

The foregoing instrument was acknowledged before me by means of ☐ physical presence or ☐ online notarization, this ____ day of _____, 2021, by **Adam Morgan**, as Chairman of the Shingle Creek at Bronson Community Development District, on behalf of the Shingle Creek at Bronson Community Development District, and who has produced _____ as Identification or is personally known to me to be the persons therein.

Notary Public, State of Florida

My commission expires:
(SEAL)

Owner's Affidavit (Corporate)

AGREEMENT REGARDING TAXES
(SHINGLE CREEK AT BRONSON - LIFT STATION)

THIS AGREEMENT REGARDING TAXES (“Agreement”) is entered into this _____ day of _____, 2021, by and between **LEN OT Holdings, LLC**, a Florida limited liability company, whose address is 700 N.W. 107th Avenue, Suite 400, Miami, Florida 33172 (“Developer”), and **SHINGLE CREEK AT BRONSON COMMUNITY DEVELOPMENT DISTRICT**, a Florida community development district, whose address is c/o Governmental Management Services - Central Florida, LLC, 219 East Livingston Street, Orlando, Florida 32801 (the “District”).

WITNESSETH

WHEREAS, Developer is the owner and developer of certain real property located within the boundaries of the District, as such property is described on Exhibit “A” attached hereto and incorporated herein (the “Property”); and

WHEREAS, Developer is the owner and developer of infrastructure improvements and/or personal property, made in, on, over, under and through the Property and the land owned by the District, as described on Exhibit “A” attached hereto and incorporated herein (the “Improvements”); and

WHEREAS, the District is a Florida community development district and local unit of special-purpose government created pursuant to Chapter 190, *Florida Statutes*; and

WHEREAS, as part of the ongoing development activities within the boundaries of the District, Developer has, simultaneously with the execution of this Agreement, conveyed the Property and the Improvements to the District via Warranty Deed and Absolute Bill of Sale and Assignment; and

WHEREAS, all or a substantial portion of real property already owned by the District is either exempt from ad-valorem taxes or has been given a minimal valuation by the Osceola County Property Appraiser because of the District’s status as a governmental entity; and

WHEREAS, in conjunction with the conveyance of the Property and Improvements from Developer to District, Developer and District are desirous of setting forth in this Agreement their respective responsibilities with regard to applicable ad-valorem taxes and assessments on the Property.

NOW, THEREFORE, in consideration of the sum of Ten and 00/100 Dollars (\$10.00) and other valuable considerations, paid by each party to the other, the receipt and sufficiency of which is hereby acknowledged, and in further consideration of the mutual covenants and conditions contained herein, the parties hereto agree as follows:

1. The above recitals are true and correct and are incorporated herein by reference.

2. Developer hereby represents that all ad-valorem taxes and assessments relating to the Property and Improvements, as applicable, or any portion thereof, for tax year 2020 and all prior years have been paid in full.

3. Developer hereby agrees to pay in full, and prior to their becoming delinquent, any and all ad-valorem taxes and assessments, if any, levied on the Property for the tax year 2021.

4. District shall, within ten (10) days of receipt, forward to the Developer, at their address set forth above and via U.S. mail, any correspondence, notice or bill from the Osceola County Tax Collector relating to the Property for tax year 2021 that the District actually receives in its office.

5. Subsequent to the District's acceptance of the Property and Improvements, and only in the event the Property and Improvements are not conveyed to another governmental entity, the District shall endeavor to either obtain an exemption from ad-valorem taxes pertaining to the Property or, in the alternative, shall seek a minimal valuation of the Property, from the Osceola County Property Appraiser and, subsequent to tax year 2021, Developer shall have no further responsibility with regard to ad-valorem taxes or assessments levied against the Property.

IN WITNESS WHEREOF, the parties hereto have caused this Agreement to be executed on their behalf by their duly authorized representatives, all as of the date first set forth above.

[SIGNATURE PAGE FOLLOWS]

**SIGNATURE PAGE TO AGREEMENT REGARDING TAXES
(SHINGLE CREEK AT BRONSON – LIFT STATION)**

WITNESSES:

LEN OT HOLDINGS, LLC, a Florida limited liability company

X _____

By: Lennar Homes Holding, LLC, a Delaware limited liability company, its Sole Member

Print: _____

By: _____

X _____

Print: _____

Print: _____

Title: _____

**SHINGLE CREEK AT BRONSON
COMMUNITY DEVELOPMENT DISTRICT**,
a Florida community development district

ATTEST

X _____

By: _____

Print: _____
Secretary/Asst. Secretary

Print: _____

Title: _____

EXHIBIT "A"

Legal Description of the Property

Tract Q (Lift Station), COVE AT STOREY LAKE IV, according to the plat thereof, as recorded in Plat Book 30, Pages 18-35, Public Records of Osceola County, Florida.

Description of Improvements

PUMPS

***Model: XFP100E-CB1 PE56/4-E 7.5 HP Pumps w/Control Panel
Manufacturer: Sulzer***

All as further provided for in those certain Plans and Specifications prepared by Askey Hughey, Inc. dated March 25, 2020 and designated as Job Number TWA Project #190098.lz.ka.

Improvements described and conveyed herein are conveyed in "AS IS" condition without express or implied warranties of merchantability, fitness for use or other warranties not expressly stated herein.

CERTIFICATE OF DISTRICT ENGINEER
(SHINGLE CREEK AT BRONSON - LIFT STATION TRACT Q)

I, **David A. Reid**, as a professional engineer of Hamilton Engineering & Surveying, Inc., a Florida corporation licensed to provide professional services to the public in the State of Florida under Florida Certificate of Authorization No. 38794, with offices located at 775 Warner Lane, Orlando, Florida 32803 ("Hamilton"), hereby acknowledge and certify the following, to the best of my knowledge, information and belief, to be true and correct in all respects:

1. That I, through Hamilton, currently serve as District Engineer to the Shingle Creek at Bronson Community Development District (the "District").

2. That the District proposes to accept certain real property described in Exhibit "A" attached hereto (the "Property"), as well as the associated improvements made in, on, over and through the Property, including those items specified in Exhibit "A" attached hereto (the "Improvements"), and subsequently transfer such Property and Improvements to the Tohopekaliga Water Authority for perpetual ownership, operation and maintenance.

3. That this certification (the "Certification") is provided in conjunction with, and in support of, the District's acceptance and transfer of the Property and Improvements, and the District will rely on this Certification for such purposes.

4. That the Improvements, to the extent they exist, were constructed, installed and/or completed, as appropriate, in general accordance with known plans, specifications and permits required and/or approved by any known governmental authorities, as applicable.

5. That the Improvements are in good working order and repair, free from any and all major defects.

6. That there are no existing easements, encroachments or other matters that will prevent the District from accessing, operating, maintaining or repairing the Property and/or Improvements.

7. That the Improvements are properly permitted by the appropriate governmental entities (as applicable and if necessary), and that copies of the applicable documents and permits relating to the Property and/or Improvements that have actually been provided to Hamilton are being held by Hamilton as records of the District on its behalf.

8. That the District's acquisition and transfer of the Property and Improvements is consistent with existing plats depicting the Property and/or Improvements, the District's prior acceptance and current ownership of other areas within the District, and is not inconsistent with the District's Engineer's Cost Report, as amended.

[Signature page to follow.]

SIGNATURE PAGE TO CERTIFICATE OF DISTRICT ENGINEER

(Shingle Creek at Bronson – Lift Station Tract Q)

DATED: _____, 2021.

Witness: _____

Print: _____

Witness: _____

Print: _____

DAVID A. REID

Professional License No.: (Florida) 38794

Hamilton Engineering & Surveying, Inc.

775 Warner Lane

Orlando, Florida 32803

**STATE OF FLORIDA
COUNTY OF ORANGE**

The foregoing instrument was acknowledged before me by means of ☐ physical presence or ☐ online notarization, this _____ day of _____, 2021 by **DAVID A. REID**, of Hamilton Engineering & Surveying, Inc., a Florida corporation, on behalf of said corporation. Said person is ☐ personally known to me or ☐ has produced a valid driver's license as identification.

Notary Public; State of Florida

(SEAL)

Print Name: _____

Comm. Exp.: _____

Comm. No.: _____

EXHIBIT "A"

DESCRIPTION OF THE PROPERTY AND IMPROVEMENTS

Description of the Property

Tract Q (Lift Station), COVE AT STOREY LAKE IV, according to the plat thereof, as recorded in Plat Book 30, Pages 18-35, Public Records of Osceola County, Florida.

Description of Improvements

PUMPS

***Model: XFP100E-CB1 PE56/4-E 7.5 HP Pumps w/Control Panel
Manufacturer: Sulzer***

All as further provided for in those certain Plans and Specifications prepared by Askey Hughey, Inc. dated March 25, 2020 and designated as Job Number TWA Project #190098.lz.ka.

Improvements described and conveyed herein are conveyed in "AS IS" condition without express or implied warranties of merchantability, fitness for use or other warranties not expressly stated herein.

SECTION VIII

SECTION B

SECTION 1



TAMPA OFFICE
3409 w. lemon street
tampa, fl 33609
813.250.3535

ORLANDO OFFICE
775 warner lane
orlando, fl 32803
407.362.5929

04/14/2021

Hamilton Engineering & Surveying LLC has increased its rate schedule. This will become effective October 1, 2021.

<u>Staff</u>	<u>Hourly Rate</u>
Principal	\$235
Engineer Director, PE, Senior VP	\$215
Survey Director, PLS	\$200
Senior Project Manager, PE, VP	\$190
Senior Planner, AICP	\$185
Senior Project Manager, Crew Coordinator	\$175
Survey Crew	\$150
Senior Project Manager, PLS	\$140
Senior Project Engineer, P.E.	\$140
Construction Administration Director	\$130
Senior Project Coordinator	\$130
Senior Civil Designer	\$125
Project Manager, PLS	\$120
Project Engineer, P.E.	\$120
Civil Designer	\$110
Survey Project Coordinator/QC	\$105
Senior CADD Tech	\$100
Survey As-Built Coordinator	\$100
Construction Inspector	\$95
Staff Engineer, EI	\$90
Planner/GIS Specialist	\$90
Engineering Designer	\$90
CADD Tech	\$80
Project Coordinator Permitting	\$70
Clerical/Administration	\$40

SECTION C

SECTION 1

Shingle Creek at Bronson

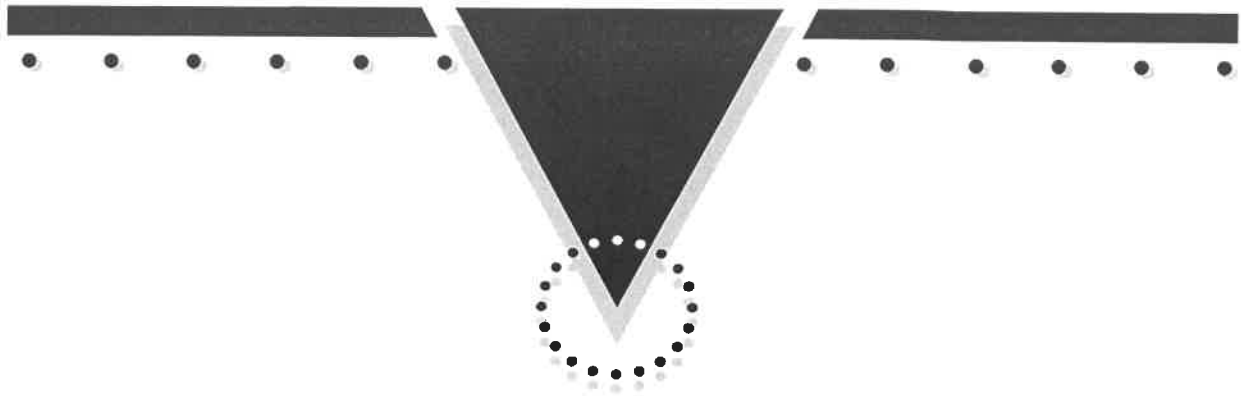
Community Development District

Summary of Checks

March 29, 2021 to April 26, 2021

Bank	Date	Check #	Amount	
General Fund	4/1/21	50-51	\$	3,113.72
	4/6/21	52	\$	2,818.59
	4/8/21	53	\$	135.00
	4/15/21	54	\$	190.00
	4/22/21	55	\$	250.00
			\$	6,507.31
Payroll Fund	<u>April 2021</u>			
	Brent Kewley	50009	\$	184.70
	Patrick Bonin Jr.	50010	\$	184.70
			\$	369.40
			\$	6,876.71

SECTION 2



Shingle Creek at Bronson Community Development District

Unaudited Financial Reporting

March 31, 2021



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

March 31, 2021

	General Fund
<u>ASSETS:</u>	
CASH	\$129,508
TOTAL ASSETS	<u>\$129,508</u>
<u>LIABILITIES:</u>	
ACCOUNTS PAYABLE	\$3,365
<u>FUND EQUITY:</u>	
FUND BALANCES:	
UNASSIGNED	\$126,143
TOTAL LIABILITIES & FUND EQUITY	<u>\$129,508</u>

SHINGLE CREEK AT BRONSON

COMMUNITY DEVELOPMENT DISTRICT

GENERAL FUND

Statement of Revenues & Expenditures

For The Period Ending March 31, 2021

	ADOPTED BUDGET	PRORATED BUDGET THRU 3/31/21	ACTUAL THRU 3/31/21	VARIANCE
<u>REVENUES:</u>				
SPECIAL ASSESSMENTS	\$208,161	\$166,202	\$166,202	\$0
DEVELOPER CONTRIBUTIONS	\$443	\$222	\$10,000	\$9,779
TOTAL REVENUES	\$208,604	\$166,423	\$176,202	\$9,779
<u>EXPENDITURES:</u>				
<u>ADMINISTRATIVE:</u>				
SUPERVISORS FEES	\$2,400	\$1,200	\$1,400	(\$200)
FICA EXPENSE	\$184	\$123	\$107	\$16
ENGINEERING	\$12,000	\$8,000	\$713	\$7,288
ATTORNEY	\$25,000	\$16,667	\$3,088	\$13,578
DISSEMINATION	\$3,500	\$2,333	\$0	\$2,333
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	\$19,500	\$16,250	\$3,250
INFORMATION TECHNOLOGY	\$1,200	\$720	\$600	\$120
TELEPHONE	\$300	\$180	\$0	\$180
POSTAGE	\$1,000	\$600	\$60	\$540
INSURANCE	\$5,650	\$5,650	\$5,000	\$650
PRINTING & BINDING	\$1,000	\$600	\$68	\$532
LEGAL ADVERTISING	\$5,000	\$3,000	\$0	\$3,000
OTHER CURRENT CHARGES	\$1,000	\$600	\$0	\$600
OFFICE SUPPLIES	\$625	\$375	\$1	\$374
DUES, LICENSES & SUBSCRIPTIONS	\$175	\$175	\$175	\$0
<u>FIELD:</u>				
FIELD SERVICES	\$7,500	\$3,750	\$0	\$3,750
PROPERTY INSURANCE	\$0	\$0	\$0	\$0
ELECTRIC	\$2,500	\$1,250	\$0	\$1,250
STREETLIGHTS	\$11,000	\$5,500	\$0	\$5,500
WATER & SEWER	\$10,000	\$5,000	\$637	\$4,363
LANDSCAPE MAINTENANCE	\$44,000	\$22,000	\$15,303	\$6,697
LANDSCAPE CONTINGENCY	\$7,500	\$3,750	\$0	\$3,750
IRRIGATION REPAIRS	\$5,000	\$2,500	\$0	\$2,500
LAKE MAINTENANCE	\$6,620	\$3,310	\$0	\$3,310
CONTINGENCY	\$2,500	\$1,250	\$0	\$1,250
REPAIRS & MAINTENANCE	\$5,000	\$2,500	\$0	\$2,500
TOTAL EXPENDITURES	\$208,604	\$118,333	\$51,201	\$67,132
EXCESS REVENUES (EXPENDITURES)	\$0		\$125,001	
FUND BALANCE - Beginning	\$0		\$1,142	
FUND BALANCE - Ending	\$0		\$126,143	

SHINGLE CREEK AT BRONSON

Community Development District

	Oct	Nov	Dec	Jan	Feb	March	April	May	June	July	Aug	Sept	Total
REVENUES:													
SPECIAL ASSESSMENTS	\$0	\$1,335	\$122,861	\$0	\$42,006	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$166,202
DEVELOPER CONTRIBUTIONS	\$10,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$10,000
TOTAL REVENUES	\$10,000	\$1,335	\$122,861	\$0	\$42,006	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$176,202
EXPENDITURES:													
ADMINISTRATIVE:													
SUPERVISOR FEES	\$200	\$400	\$0	\$0	\$400	\$400	\$0	\$0	\$0	\$0	\$0	\$0	\$1,400
FICA EXPENSE	\$15	\$31	\$0	\$0	\$31	\$31	\$0	\$0	\$0	\$0	\$0	\$0	\$107
ENGINEERING	\$238	\$190	\$0	\$0	\$95	\$190	\$0	\$0	\$0	\$0	\$0	\$0	\$713
ATTORNEY	\$1,306	\$457	\$242	\$521	\$563	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3,088
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	\$2,708	\$2,708	\$1,708	\$0	\$0	\$0	\$0	\$0	\$0	\$16,250
INFORMATION TECHNOLOGY	\$100	\$100	\$100	\$100	\$100	\$100	\$0	\$0	\$0	\$0	\$0	\$0	\$600
TELEPHONE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
POSTAGE	\$9	\$14	\$1	\$21	\$4	\$12	\$0	\$0	\$0	\$0	\$0	\$0	\$60
INSURANCE	\$5,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$5,000
PRINTING & BINDING	\$8	\$23	\$4	\$4	\$15	\$13	\$0	\$0	\$0	\$0	\$0	\$0	\$68
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	\$0
DUES, LICENSES & SUBSCRIPTIONS	\$175	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$175
FIELD:													
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	\$525	\$14	\$98	\$0	\$0	\$0	\$0	\$0	\$0	\$637
LANDSCAPE MAINTENANCE	\$2,550	\$2,550	\$2,550	\$2,550	\$2,550	\$2,550	\$0	\$0	\$0	\$0	\$0	\$0	\$15,303
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
LAME 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
TOTAL EXPENDITURES	\$17,309	\$7,473	\$7,406	\$6,430	\$6,481	\$6,102	\$0	\$0	\$0	\$0	\$0	\$0	\$51,201
EXCESS REVENUES (EXPENDITURES)	(\$7,309)	(\$6,138)	\$115,455	(\$6,430)	\$35,525	(\$6,102)	\$0	\$0	\$0	\$0	\$0	\$0	\$125,001

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	\$ 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			
		\$ -	\$ -	\$ -	\$ -	\$ -	\$	-	\$	-			
		\$ -	\$ -	\$ -	\$ -	\$ -	\$	-	\$	-			
Totals		\$ 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
2/15/21	2/1/21	01567169	\$ 42,005.83	\$ 42,005.83	\$ 42,005.83
	5/1/21		\$ 42,005.83	\$ -	\$ -
			\$ 168,023.31	\$ 126,017.48	\$ 126,017.48