

*Shingle Creek at Bronson  
Community Development District*

*Agenda*

*October 7, 2024*

# AGENDA

# *Shingle Creek at Bronson Community Development District*

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219 E. Livingston Street, Orlando, Florida 32801

Phone: 407-841-5524 – Fax: 407-839-1526

September 30, 2024

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, October 7, 2024 at 12:00 p.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. Organizational Matters
  - A. Acceptance of Resignation of Seth Yawn
  - B. Appointment of Individuals to Fulfill Vacancy in Seat #5
  - C. Administration of Oaths of Office to Newly Appointed Board Member
  - D. Election of Officers
  - E. Consideration of Resolution 2025-01 Electing Officers
4. Approval of Minutes of the August 5, 2024 Meeting
5. Consideration of Letter of Engagement for Fiscal Year 2024 Audit from Grau & Associates
6. Staff Reports
  - A. Attorney
  - B. Engineer
  - C. District Manager's Report
    - i. Approval of Check Register
    - ii. Balance Sheet and Income Statement
7. Other Business
8. Supervisor's Requests
9. Adjournment

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

Sincerely,

Jeremy LeBrun

Jeremy LeBrun  
District Manager

Cc: Jan Carpenter, District Counsel  
Rey Malave, District Engineer

Enclosures

# SECTION III

# SECTION A

8/8/24

Adam,

Please accept this as my resignation from duties as Assistant Secretary for Shingle Creek At Bronson CDD as of 8/9/24.

James Seth Yawn

# SECTION E



**RESOLUTION 2025-01**

**A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE SHINGLE CREEK AT BRONSON COMMUNITY DEVELOPMENT DISTRICT ELECTING THE OFFICERS OF THE DISTRICT AND PROVIDING FOR AN EFFECTIVE DATE**

**WHEREAS**, the Shingle Creek at Bronson Community Development District (the “District”) is a local unit of special purpose government created and existing pursuant to Chapter 190, Florida Statutes; and

**WHEREAS**, the Board of Supervisors of the District (“Board”) desires to elect the Officers of the District.

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

**Section 1.** \_\_\_\_\_ is elected Chairperson.

**Section 2.** \_\_\_\_\_ is elected Vice Chairperson.

**Section 3.** \_\_\_\_\_ is elected Secretary.

**Section 4.** \_\_\_\_\_ is elected Assistant Secretary.  
\_\_\_\_\_ is elected Assistant Secretary.  
\_\_\_\_\_ is elected Assistant Secretary  
\_\_\_\_\_ is elected Assistant Secretary.

**Section 5.** \_\_\_\_\_ is elected Treasurer.

**Section 6.** \_\_\_\_\_ is elected Assistant Treasurer.  
\_\_\_\_\_ is elected Assistant Treasurer.

**Section 7.** This Resolution shall become effective immediately upon its adoption. **PASSED AND ADOPTED** this 7<sup>th</sup> day of October, 2024.

**ATTEST:**

**SHINGLE CREEK AT BRONSON  
COMMUNITY DEVELOPMENT  
DISTRICT**

\_\_\_\_\_  
Secretary/Assistant Secretary

\_\_\_\_\_  
Chairperson/Vice-Chairperson

# 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, **August 5, 2024** at 12:00 p.m. at the Oasis Club at ChampionsGate, 1520 Oasis Club Blvd. ChampionsGate, Florida.

Present and constituting a quorum:

Adam Morgan	Chairman
Rob Bonin	Vice Chairman
Brent Kewley	Assistant Secretary
Seth Yawn <i>by phone</i>	Assistant Secretary
Logan Lantrip	Assistant Secretary

Also present were:

Jeremy LeBrun	District Manager, GMS
Kristen Trucco <i>by phone</i>	District Counsel, LLEB
Dave Reid <i>by phone</i>	District Engineer
Alan Scheerer	Field Manager

**FIRST ORDER OF BUSINESS**

**Roll Call**

Mr. LeBrun called the meeting to order at 12:01 p.m. and called the roll. Four Supervisors were in attendance constituting a quorum. Mr. Yawn joined by phone.

**SECOND ORDER OF BUSINESS**

**Public Comment Period**

Mr. LeBrun noted that there are no members of the public present, just Board and staff.

**THIRD ORDER OF BUSINESS**

**Approval of Minutes of the June 3, 2024 Meeting**

Mr. LeBrun noted they never officially approved the May 6, 2024 meeting minutes so they added those in with the June 3, 2024 meeting minutes.

On MOTION by Mr. Morgan, seconded by Mr. Bonin, with all in favor, the Minutes from the May 6, 2024 Meeting and the June 3, 2024 Meeting, were approved.

**FOURTH ORDER OF BUSINESS**

**Consideration of Agreement for Professional Engineering Services with Dewberry Engineers, Inc.**

Mr. LeBrun stated an RFP was submitted then the Board ranked those RFP responses based on the approved criteria for District Engineering services. The current engineer is moving on to other projects. Dewberry was ranked #1 and a letter of intent to award was sent. Counsel drafted an agreement to engage Dewberry as District Engineer. Ms. Trucco didn't have an objection with moving forward with the contract.

On MOTION by Mr. Morgan seconded by Mr. Bonin, with all in favor, the Agreement for Professional Engineering Services with Dewberry Engineers, Inc., was approved.

**FIFTH ORDER OF BUSINESS**

**Review and Acceptance of Fiscal Year 2023 Audit Report**

Mr. LeBrun stated Grau & Associates is the auditor. The letter to management stated there were no findings so it's a clean audit for Fiscal Year 2023.

On MOTION by Mr. Morgan seconded by Mr. Lantrip, with all in favor, Accepting the Fiscal Year 2023 Audit Report, was approved.

**SIXTH ORDER OF BUSINESS**

**Staff Reports**

**A. Attorney**

**i. Memorandum Regarding Recently Enacted Legislation**

Ms. Trucco updated the Board on the new law that requires CDD's to prepare a list of goals and objectives and performance measurement standards by October 1, 2024. GMS has already prepared this and it is in the agenda today. By December 1<sup>st</sup> of each year, the CDD is required to publish a report on their website stating whether or not they met those goals and objectives and the standard of measurement that was used to determine that.

Ms. Trucco noted she finalized the agreement with Sabal Trail Transmission, LLC. Their counsel is in the process of recording that and once it is received back will send to GMS for their records.

**B. Engineer**

**i. Presentation of Annual Engineer’s Report**

Mr. Reid stated the Annual Engineer Report for the CDD showed the project is in excellent condition. He followed up with an overall maintenance report for Allen to follow up on some minor maintenance items and documenting all the ponds and control structures for the new engineer.

On MOTION by Mr. Morgan, seconded by Mr. Lantrip, with all in favor, the Annual Engineer’s Report, was approved.

**C. District Manager’s Report**

**i. Approval of Check Register**

Mr. LeBrun presented the check register that on page 119 of the agenda package. General fund checks 306-321 & payroll fund checks 50108-50111. The grand total of the check register is \$73,849.93. Mr. LeBrun noted that behind that is the line-by-line register.

On MOTION by Mr. Morgan seconded by Mr. Kewley, with all in favor, the Check Register totaling \$73, 849.93, was approved.

**ii. Balance Sheet and Income Statement**

Mr. LeBrun stated behind that are the unaudited financials through June 30, 2024. No action required on the Board’s part.

**iii. Adoption of District Goals and Objectives**

Mr. LeBrun stated this is on page 137 of the agenda. Ms. Trucco reviewed this earlier in the meeting under the Attorney’s report.

On MOTION by Mr. Morgan, seconded by Mr. Kewley, with all in favor, the Adoption of District Goals and Objectives, was approved.

**iv. Approval of Fiscal Year 2025 Meeting Schedule**

Mr. LeBrun asked if the Board wanted to change the meeting schedule to the first Monday every other month. Mr. Morgan and Mr. Bonin agreed.

On MOTION by Mr. Morgan, seconded by Mr. Kewley, with all in favor, the Fiscal Year 2025 Meeting Schedule Amended to Meeting Only Every Other Month (October, December, February, April, June, August) Same as Other Lennar CDD’s on Same Day, was approved as amended.

**v. Presentation of Series 2021 Arbitrage Rebate Calculation Report**

Mr. LeBrun stated essentially the CDD can’t earn more interest on the bonds than they are paying. A third-party firm did the calculation and found no rebate liability exists for that bond series.

On MOTION by Mr. Morgan, seconded by Mr. Lantrip, with all in favor, the Series 2021 Arbitrage Rebate Calculation Report, was approved.

**SEVENTH ORDER OF BUSINESS                      Other Business**

There being no comments, the next item followed.

**EIGHTH ORDER OF BUSINESS                      Supervisor’s Requests**

There being no comments, the next item followed.

**NINTH ORDER OF BUSINESS                      Adjournment**

Mr. LeBrun asked for a motion to adjourn.

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

\_\_\_\_\_  
Secretary / Assistant Secretary

\_\_\_\_\_  
Chairman / Vice Chairman

# SECTION V



**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

September 9, 2024

Board of Supervisors  
Shingle Creek at Bronson Community Development District  
219 East 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, 2024. 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, 2024. 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 2024 audit.

Accounting principles 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

The following other information accompanying the financial statements will not be subjected to the auditing procedures applied in our audit of the financial statements, and our auditor's report will not provide an opinion or any assurance on that information:

- 1) Compliance with FL Statute 218.39 (3) (c)

#### **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 nonaudit 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 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. 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 designing, implementing 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 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.

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 relating 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.**

Our fee for these services will not exceed \$4,700 for the September 30, 2024 audit, unless there is a change in activity by the District which results in additional audit work or if additional Bonds are issued. This agreement may be renewed each year thereafter subject to the mutual agreement by both parties to all terms and fees. The fee for each annual renewal will be agreed upon separately.

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 has the option to terminate this agreement with or without cause by providing 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 effective termination of this agreement, subject to whatever claims or off-sets 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 2022 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 terms of our engagement and, with any addendum, if applicable, is the complete and exclusive statement of the agreement between Grau & Associates and the District with respect to the terms of the engagement between the parties. 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: \_\_\_\_\_



Florida Institute of Certified Public Accountants

**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

**March 17, 2023**

**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 March 16, 2023, 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, 2025. 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

850.224.2727, x5957

cc: Daniel Hevia, Racquel McIntosh

Firm Number: 900004390114

Review Number: 594791

# SECTION VI

# SECTION C

# SECTION 1

# Shingle Creek at Bronson Community Development District

## Summary of Invoices

July 29, 2024 - September 30, 2024

Fund	Date	Check No.'s	Amount
General Fund			
	8/8/24	322-324	\$ 7,422.53
	8/15/24	325-327	\$ 9,730.44
	8/28/24	328	\$ 1,279.64
	9/5/24	329-330	\$ 7,345.00
	9/19/24	331-334	\$ 16,652.37
			\$ 42,429.98
Payroll			
	<u>August 2024</u>		
	Adam Morgan	50112	\$ 184.70
	Brent Kewley	50113	\$ 184.70
	James Yawn	50114	\$ 184.70
	Logan Lantrip	50115	\$ 184.70
	Patrick Bonin Jr.	50116	\$ 184.70
			\$ 923.50
<b>TOTAL</b>			<b>\$ 43,353.48</b>



CHECK DATE	VEND#	INVOICE DATE	INVOICE	EXPENSED YRMO	TO DPT	ACCT#	SUB	SUBCLASS	VENDOR NAME	STATUS	AMOUNT	CHECK AMOUNT	CHECK #
8/08/24	00010	8/01/24	99395	202408	320	53800	47000		WATERWAY MNT-7 POND-AUG24	*	1,095.00		
									AQUATIC WEED CONTROL, INC.			1,095.00	000322
8/08/24	00018	8/01/24	18257	202408	320	53800	46200		MTHLY MOW SERVICES AUG24	*	6,250.00		
									FRANK POLLY SOD INC			6,250.00	000323
8/08/24	00013	8/01/24	08012024	202408	300	20700	10000		FY24 DEBT SRVC SER2021	*	77.53		
									SHINGLE CREEK AT BRONSON C/O USBANK			77.53	000324
8/15/24	00001	8/01/24	109	202408	310	51300	34000		MANAGEMENT FEES AUG24	*	3,125.00		
		8/01/24	109	202408	310	51300	35200		WEBSITE ADMIN AUG24	*	100.00		
		8/01/24	109	202408	310	51300	35100		INFORMATION TECH AUG24	*	150.00		
		8/01/24	109	202408	310	51300	31300		DISSEMINATION FEE AUG24	*	291.67		
		8/01/24	109	202408	310	51300	51000		OFFICE SUPPLIES	*	.03		
		8/01/24	109	202408	310	51300	42000		POSTAGE	*	43.73		
		8/01/24	110	202408	320	53800	12000		FIELD MANAGEMENT AUG24	*	833.33		
									GOVERNMENTAL MANAGEMENT SERVICES			4,543.76	000325
8/15/24	00002	8/13/24	130457	202407	310	51300	31500		SABAL TRL EASE/JDGMNT/CLB	*	1,146.05		
									LATHAM, LUNA, EDEN & BEAUDINE, LLP			1,146.05	000326
8/15/24	00017	5/24/24	7335446	202405	310	51300	32300		TRUSTEE FEES SER.2021	*	4,040.63		
									US BANK			4,040.63	000327
8/28/24	00019	8/26/24	23MMS067	202407	310	51300	31100		MNT RPT/EXHIBIT/MAP/EDITS	*	1,279.64		
									MADDEN MOORHEAD & STOKES LLC			1,279.64	000328
9/05/24	00010	9/01/24	100448	202409	320	53800	47000		WATERWAY MNT-7 POND-SEP24	*	1,095.00		
									AQUATIC WEED CONTROL, INC.			1,095.00	000329
9/05/24	00018	9/03/24	18296	202409	320	53800	46200		MTHLY MOW SERVICES SEP24	*	6,250.00		
									FRANK POLLY SOD INC			6,250.00	000330
									SCBC SHINGLE CREEK TVISCARRA				

CHECK DATE	VEND#	.....INVOICE..... DATE INVOICE	...EXPENSED TO... YRMO DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	....CHECK..... AMOUNT #
9/19/24	00007	9/03/24 25137	202409 300-15500-10000	EGIS INSURANCE ADVISORS LLC	*	6,016.00	6,016.00 000331
9/19/24	00001	9/01/24 111	202409 310-51300-34000	MANAGEMENT FEES SEP24	*	3,125.00	
		9/01/24 111	202409 310-51300-35200	WEBSITE ADMIN SEP24	*	100.00	
		9/01/24 111	202409 310-51300-35100	INFORMATION TECH SEP24	*	150.00	
		9/01/24 111	202409 310-51300-31300	DISSEMINATION FEE SEP24	*	291.67	
		9/01/24 111	202409 310-51300-51000	OFFICE SUPPLIES	*	.18	
		9/01/24 111	202409 310-51300-42000	POSTAGE	*	12.55	
		9/01/24 112	202409 320-53800-12000	FIELD MANAGEMENT SEP24	*	833.33	
		9/01/24 112A	202407 310-51300-42000	USPS-MAIL 2ND QTR-941FORM	*	.82	
		9/15/24 113	202409 300-15500-10000	FY25 ASSESSMENT ROLL CERT	*	5,565.00	
				GOVERNMENTAL MANAGEMENT SERVICES			10,078.55 000332
9/19/24	00002	9/16/24 131203	202408 310-51300-31500	AGDA/SABAL TRAIL/EASE/TSK	*	451.18	
				LATHAM,LUNA,EDEN & BEAUDINE,LLP			451.18 000333
9/19/24	00019	9/18/24 23MMS067	202408 310-51300-31100	CDD BRD OF SUPERVISOR MTG	*	106.64	
				MADDEN MOORHEAD & STOKES LLC			106.64 000334
TOTAL FOR BANK A						42,429.98	
TOTAL FOR REGISTER						42,429.98	

# SECTION 2

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

***Unaudited Financial Reporting***  
***August 31, 2024***



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# Shingle Creek at Bronson

## Community Development District

### Balance Sheet

August 31, 2024

	General Fund	Capital Reserve Fund	Debt Service Fund	Capital Projects Fund	Totals Governmental Funds
<b>Assets:</b>					
Cash - Truist Bank	\$ 177,876	\$ 17,706	\$ -	\$ -	\$ 195,583
Investments:					
Series 2021					
Reserve	\$ -	\$ -	\$ 390,150	\$ -	\$ 390,150
Revenue	\$ -	\$ -	\$ 320,815	\$ -	\$ 320,815
Construction	\$ -	\$ -	\$ -	\$ 26,682	\$ 26,682
State Board of Administration	\$ -	\$ 284,824	\$ -	\$ -	\$ 284,824
<b>Total Assets</b>	<b>\$ 177,876</b>	<b>\$ 302,530</b>	<b>\$ 710,965</b>	<b>\$ 26,682</b>	<b>\$ 1,218,053</b>
<b>Liabilities:</b>					
Accounts Payable	\$ 559	\$ -	\$ -	\$ -	\$ 559
<b>Total Liabilities</b>	<b>\$ 559</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 559</b>
<b>Fund Balances:</b>					
Restricted For Debt Service 2021	\$ -	\$ -	\$ 710,965	\$ -	\$ 710,965
Restricted For Capital Projects 2021	\$ -	\$ -	\$ -	\$ 26,682	\$ 26,682
Assigned For Capital Reserves	\$ -	\$ 302,530	\$ -	\$ -	\$ 302,530
Unassigned	\$ 177,318	\$ -	\$ -	\$ -	\$ 177,318
<b>Total Fund Balances</b>	<b>\$ 177,318</b>	<b>\$ 302,530</b>	<b>\$ 710,964.53</b>	<b>\$ 26,681.58</b>	<b>\$ 1,217,494</b>
<b>Total Liabilities &amp; Fund Equity</b>	<b>\$ 177,876</b>	<b>\$ 302,530</b>	<b>\$ 710,965</b>	<b>\$ 26,682</b>	<b>\$ 1,218,053</b>

# Shingle Creek at Bronson

## Community Development District

### General Fund

#### Statement of Revenues, Expenditures, and Changes in Fund Balance

For The Period Ending August 31, 2024

	Adopted	Prorated Budget	Actual	
	Budget	Thru 08/31/24	Thru 08/31/24	Variance
<b>Revenues:</b>				
Special Assessments	\$ 287,180	\$ 287,180	\$ 289,686	\$ 2,506
<b>Total Revenues</b>	<b>\$ 287,180</b>	<b>\$ 287,180</b>	<b>\$ 289,686</b>	<b>\$ 2,506</b>
<b>Expenditures:</b>				
<b>Administrative:</b>				
Supervisor Fees	\$ 10,000	\$ 9,167	\$ 7,800	\$ 1,367
FICA Expense	\$ 765	\$ 701	\$ 597	\$ 105
Engineering Fees	\$ 12,000	\$ 11,000	\$ 5,973	\$ 5,027
Attorney	\$ 25,000	\$ 22,917	\$ 11,038	\$ 11,879
Dissemination	\$ 3,500	\$ 3,208	\$ 3,208	\$ (0)
Arbitrage	\$ 450	\$ 450	\$ 450	\$ -
Annual Audit	\$ 4,600	\$ 4,600	\$ 4,600	\$ -
Trustee Fees	\$ 4,050	\$ 4,050	\$ 4,041	\$ 9
Assessment Administration	\$ 5,300	\$ 5,300	\$ 5,300	\$ -
Management Fees	\$ 37,500	\$ 34,375	\$ 34,375	\$ -
Information Technology	\$ 1,800	\$ 1,650	\$ 1,650	\$ -
Website Maintenance	\$ 1,200	\$ 1,100	\$ 1,100	\$ -
Telephone	\$ 100	\$ 92	\$ -	\$ 92
Postage	\$ 750	\$ 688	\$ 158	\$ 530
Printing & Binding	\$ 750	\$ 688	\$ 62	\$ 626
Insurance	\$ 6,200	\$ 6,200	\$ 5,785	\$ 415
Legal Advertising	\$ 2,500	\$ 2,292	\$ 1,125	\$ 1,166
Other Current Charges	\$ 600	\$ 550	\$ 586	\$ (36)
Office Supplies	\$ 150	\$ 138	\$ 17	\$ 121
Property Appraiser	\$ 425	\$ 425	\$ 292	\$ 133
Dues, Licenses & Subscriptions	\$ 175	\$ 175	\$ 175	\$ -
<b>Total Administrative:</b>	<b>\$ 117,815</b>	<b>\$ 109,764</b>	<b>\$ 88,331</b>	<b>\$ 21,433</b>
<b>Operations &amp; Maintenance</b>				
Field Operations	\$ 10,000	\$ 9,167	\$ 9,167	\$ 0
Property Insurance	\$ 1,500	\$ 1,500	\$ -	\$ 1,500
Electric	\$ 2,500	\$ 2,292	\$ -	\$ 2,292
Streetlights	\$ 11,000	\$ 10,083	\$ -	\$ 10,083
Water & Sewer	\$ 10,000	\$ 9,167	\$ 3,751	\$ 5,416
Landscape Maintenance	\$ 82,500	\$ 75,625	\$ 61,750	\$ 13,875
Landscape Contingency	\$ 7,500	\$ 6,875	\$ -	\$ 6,875
Irrigation Repairs	\$ 5,000	\$ 4,583	\$ -	\$ 4,583
Lake Maintenance	\$ 13,295	\$ 12,187	\$ 10,505	\$ 1,682
Lake Contingency	\$ 1,000	\$ 917	\$ -	\$ 917
Contingency	\$ 2,500	\$ 2,292	\$ -	\$ 2,292
Repairs & Maintenance	\$ 5,000	\$ 4,583	\$ -	\$ 4,583
<b>Total Operations &amp; Maintenance:</b>	<b>\$ 151,795</b>	<b>\$ 139,270</b>	<b>\$ 85,172</b>	<b>\$ 54,098</b>

# Shingle Creek at Bronson

## Community Development District

### General Fund

#### Statement of Revenues, Expenditures, and Changes in Fund Balance For The Period Ending August 31, 2024

	Adopted	Prorated Budget	Actual	Variance
	Budget	Thru 08/31/24	Thru 08/31/24	
<i><b>Reserves</b></i>				
Capital Reserve Transfer	\$ 122,371	\$ 122,371	\$ 122,371	\$ -
<b>Total Reserves</b>	<b>\$ 122,371</b>	<b>\$ 122,371</b>	<b>\$ 122,371</b>	<b>\$ -</b>
<b>Total Expenditures</b>	<b>\$ 391,981</b>	<b>\$ 371,405</b>	<b>\$ 295,874</b>	<b>\$ 75,531</b>
<b>Excess Revenues (Expenditures)</b>	<b>\$ (104,801)</b>		<b>\$ (6,188)</b>	
<b>Fund Balance - Beginning</b>	<b>\$ 104,801</b>		<b>\$ 183,506</b>	
<b>Fund Balance - Ending</b>	<b>\$ -</b>		<b>\$ 177,318</b>	



# Shingle Creek at Bronson

## Community Development District

### Capital Reserve

#### Statement of Revenues, Expenditures, and Changes in Fund Balance For The Period Ending August 31, 2024

	Adopted	Prorated Budget	Actual	
	Budget	Thru 08/31/24	Thru 08/31/24	Variance
<b>Revenues:</b>				
Transfer In	\$ 122,371	\$ 122,371	\$ 122,371	\$ -
Interest	\$ 1,200	\$ 1,100	\$ 9,830	\$ 8,730
<b>Total Revenues</b>	<b>\$ 123,571</b>	<b>\$ 123,471</b>	<b>\$ 132,201</b>	<b>\$ 8,730</b>
<b>Expenditures:</b>				
Bank Fees	\$ -	\$ -	\$ -	\$ -
Capital Outlay	\$ -	\$ -	\$ -	\$ -
<b>Total Expenditures</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Other Financing Sources/(Uses)</b>				
Transfer In/(Out)	\$ -	\$ -	\$ -	\$ -
<b>Total Other Financing Sources (Uses)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Excess Revenues (Expenditures)</b>	<b>\$ 123,571</b>	<b>\$ 123,471</b>	<b>\$ 132,201</b>	
<b>Fund Balance - Beginning</b>	<b>\$ 170,324</b>		<b>\$ 170,329</b>	
<b>Fund Balance - Ending</b>	<b>\$ 293,895</b>		<b>\$ 302,530</b>	

# Shingle Creek at Bronson

## Community Development District

### Debt Service Fund - Series 2021

#### Statement of Revenues, Expenditures, and Changes in Fund Balance

#### For The Period Ending August 31, 2024

	Adopted	Prorated Budget	Actual	
	Budget	Thru 08/31/24	Thru 08/31/24	Variance
<b>Revenues:</b>				
Special Assessments	\$ 780,300	\$ 780,300	\$ 787,115	\$ 6,815
Interest	\$ 17,500	\$ 16,042	\$ 40,978	\$ 24,937
<b>Total Revenues</b>	<b>\$ 797,800</b>	<b>\$ 796,342</b>	<b>\$ 828,093</b>	<b>\$ 31,752</b>
<b>Expenditures:</b>				
<b>Series 2021</b>				
Interest - 12/15	\$ 242,938	\$ 242,938	\$ 242,938	\$ -
Principal - 06/15	\$ 295,000	\$ 295,000	\$ 295,000	\$ -
Interest - 06/15	\$ 242,938	\$ 242,938	\$ 242,938	\$ -
<b>Total Expenditures</b>	<b>\$ 780,875</b>	<b>\$ 780,875</b>	<b>\$ 780,875</b>	<b>\$ -</b>
<b>Other Sources/(Uses)</b>				
Transfer In/(Out)	\$ -	\$ -	\$ (17,138)	\$ 17,138
<b>Total Other Financing Sources (Uses)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ (17,138)</b>	<b>\$ 17,138</b>
<b>Excess Revenues (Expenditures)</b>	<b>\$ 16,925</b>		<b>\$ 30,080</b>	
<b>Fund Balance - Beginning</b>	<b>\$ 282,714</b>		<b>\$ 680,884</b>	
<b>Fund Balance - Ending</b>	<b>\$ 299,639</b>		<b>\$ 710,965</b>	

# Shingle Creek at Bronson

## Community Development District Capital Projects Fund - Series 2021

### Statement of Revenues, Expenditures, and Changes in Fund Balance For The Period Ending August 31, 2024

	Adopted		Prorated Budget		Actual		Variance
	Budget		Thru 08/31/24		Thru 08/31/24		
<b>Revenues:</b>							
Interest	\$	-	\$	-	\$ 736	\$	736
<b>Total Revenues</b>	<b>\$</b>	<b>-</b>	<b>\$</b>	<b>-</b>	<b>\$ 736</b>	<b>\$</b>	<b>736</b>
<b>Expenditures:</b>							
<b>Series 2021</b>							
Capital Outlay	\$	-	\$	-	\$ -	\$	-
<b>Total Expenditures</b>	<b>\$</b>	<b>-</b>	<b>\$</b>	<b>-</b>	<b>\$ -</b>	<b>\$</b>	<b>-</b>
<b>Other Sources/(Uses)</b>							
Transfer In/(Out)	\$	-	\$	-	\$ 17,138	\$	(17,138)
<b>Total Other Financing Sources (Uses)</b>	<b>\$</b>	<b>-</b>	<b>\$</b>	<b>-</b>	<b>\$ 17,138</b>	<b>\$</b>	<b>(17,138)</b>
<b>Excess Revenues (Expenditures)</b>	<b>\$</b>	<b>-</b>	<b>\$</b>	<b>-</b>	<b>\$ 17,874</b>	<b>\$</b>	<b>-</b>
<b>Fund Balance - Beginning</b>	<b>\$</b>	<b>-</b>	<b>\$</b>	<b>-</b>	<b>\$ 8,808</b>	<b>\$</b>	<b>-</b>
<b>Fund Balance - Ending</b>	<b>\$</b>	<b>-</b>	<b>\$</b>	<b>-</b>	<b>\$ 26,682</b>	<b>\$</b>	<b>-</b>

# Shingle Creek at Bronson

## Community Development District

### Month to Month

	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sept	Total
<b>Revenues:</b>													
Special Assessments	\$ -	\$ 24,382	\$ 219,592	\$ 5,809	\$ 7,737	\$ 3,647	\$ 10,398	\$ 4,385	\$ 13,708	\$ 29	\$ -	\$ -	\$ 289,686
<b>Total Revenues</b>	<b>\$ -</b>	<b>\$ 24,382</b>	<b>\$ 219,592</b>	<b>\$ 5,809</b>	<b>\$ 7,737</b>	<b>\$ 3,647</b>	<b>\$ 10,398</b>	<b>\$ 4,385</b>	<b>\$ 13,708</b>	<b>\$ 29</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 289,686</b>
<b>Expenditures:</b>													
<b>Administrative:</b>													
Supervisor Fees	\$ 800	\$ 600	\$ 600	\$ 200	\$ 800	\$ 800	\$ 800	\$ 1,400	\$ 800	\$ -	\$ 1,000	\$ -	\$ 7,800
FICA Expense	\$ 61	\$ 46	\$ 46	\$ 15	\$ 61	\$ 61	\$ 61	\$ 107	\$ 61	\$ -	\$ 77	\$ -	\$ 597
Engineering Fees	\$ 130	\$ 247	\$ 105	\$ 630	\$ 105	\$ 420	\$ 211	\$ 527	\$ 2,211	\$ 1,280	\$ 107	\$ -	\$ 5,973
Attorney	\$ 318	\$ 1,166	\$ 770	\$ 603	\$ 1,948	\$ 1,040	\$ 586	\$ 1,601	\$ 1,409	\$ 1,146	\$ 451	\$ -	\$ 11,038
Dissemination	\$ 292	\$ 292	\$ 292	\$ 292	\$ 292	\$ 292	\$ 292	\$ 292	\$ 292	\$ 292	\$ 292	\$ -	\$ 3,208
Arbitrage	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 450	\$ -	\$ -	\$ -	\$ 450
Annual Audit	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,500	\$ 3,100	\$ -	\$ -	\$ -	\$ 4,600
Trustee Fees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,041	\$ -	\$ -	\$ -	\$ -	\$ 4,041
Assessment Administration	\$ 5,300	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,300
Management Fees	\$ 3,125	\$ 3,125	\$ 3,125	\$ 3,125	\$ 3,125	\$ 3,125	\$ 3,125	\$ 3,125	\$ 3,125	\$ 3,125	\$ 3,125	\$ -	\$ 34,375
Information Technology	\$ 150	\$ 150	\$ 150	\$ 150	\$ 150	\$ 150	\$ 150	\$ 150	\$ 150	\$ 150	\$ 150	\$ -	\$ 1,650
Website Maintenance	\$ 100	\$ 100	\$ 100	\$ 100	\$ 100	\$ 100	\$ 100	\$ 100	\$ 100	\$ 100	\$ 100	\$ -	\$ 1,100
Telephone	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Postage	\$ 23	\$ 6	\$ 5	\$ 12	\$ 33	\$ 10	\$ 9	\$ 3	\$ 1	\$ 10	\$ 44	\$ -	\$ 158
Printing & Binding	\$ -	\$ -	\$ -	\$ -	\$ 11	\$ 14	\$ 14	\$ 2	\$ 21	\$ -	\$ -	\$ -	\$ 62
Insurance	\$ 5,785	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,785
Legal Advertising	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,125	\$ -	\$ -	\$ -	\$ -	\$ 1,125
Other Current Charges	\$ 39	\$ 109	\$ 38	\$ 74	\$ 41	\$ 46	\$ 41	\$ 76	\$ 41	\$ 41	\$ 40	\$ -	\$ 586
Office Supplies	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 15	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ -	\$ 17
Property Appraiser	\$ -	\$ -	\$ -	\$ 292	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 292
Dues, Licenses & Subscriptions	\$ 175	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 175
<b>Total Administrative:</b>	<b>\$ 16,298</b>	<b>\$ 5,840</b>	<b>\$ 5,231</b>	<b>\$ 5,494</b>	<b>\$ 6,666</b>	<b>\$ 6,073</b>	<b>\$ 5,389</b>	<b>\$ 14,050</b>	<b>\$ 11,761</b>	<b>\$ 6,143</b>	<b>\$ 5,385</b>	<b>\$ -</b>	<b>\$ 88,331</b>
<b>Operations &amp; Maintenance</b>													
Field Operations	\$ 833	\$ 833	\$ 833	\$ 833	\$ 833	\$ 833	\$ 833	\$ 833	\$ 833	\$ 833	\$ 833	\$ -	\$ 9,167
Property Insurance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Electric	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Streetlights	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Water & Sewer	\$ 281	\$ 22	\$ 287	\$ 247	\$ 393	\$ 433	\$ 433	\$ 340	\$ 440	\$ 407	\$ 467	\$ -	\$ 3,751
Landscape Maintenance	\$ 5,250	\$ 5,250	\$ 5,250	\$ 5,250	\$ 5,250	\$ 5,250	\$ 5,250	\$ 6,250	\$ 6,250	\$ 6,250	\$ 6,250	\$ -	\$ 61,750
Landscape Contingency	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Irrigation Repairs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Lake Maintenance	\$ 875	\$ 875	\$ 875	\$ 875	\$ 875	\$ 875	\$ 875	\$ 1,095	\$ 1,095	\$ 1,095	\$ 1,095	\$ -	\$ 10,505
Lake Contingency	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Contingency	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Repairs & Maintenance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total Operations &amp; Maintenance:</b>	<b>\$ 7,240</b>	<b>\$ 6,980</b>	<b>\$ 7,245</b>	<b>\$ 7,205</b>	<b>\$ 7,352</b>	<b>\$ 7,392</b>	<b>\$ 7,392</b>	<b>\$ 8,518</b>	<b>\$ 8,618</b>	<b>\$ 8,585</b>	<b>\$ 8,645</b>	<b>\$ -</b>	<b>\$ 85,172</b>
<b>Reserves</b>													
Capital Reserve Transfer	\$ -	\$ -	\$ 122,371	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 122,371
<b>Total Reserves</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 122,371</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 122,371</b>
<b>Total Expenditures</b>	<b>\$ 23,538</b>	<b>\$ 12,820</b>	<b>\$ 134,847</b>	<b>\$ 12,699</b>	<b>\$ 14,018</b>	<b>\$ 13,465</b>	<b>\$ 12,781</b>	<b>\$ 22,568</b>	<b>\$ 20,380</b>	<b>\$ 14,728</b>	<b>\$ 14,030</b>	<b>\$ -</b>	<b>\$ 295,874</b>
<b>Excess Revenues (Expenditures)</b>	<b>\$ (23,538)</b>	<b>\$ 11,562</b>	<b>\$ 84,745</b>	<b>\$ (6,890)</b>	<b>\$ (6,281)</b>	<b>\$ (9,817)</b>	<b>\$ (2,383)</b>	<b>\$ (18,183)</b>	<b>\$ (6,672)</b>	<b>\$ (14,700)</b>	<b>\$ (14,030)</b>	<b>\$ -</b>	<b>\$ (6,188)</b>

# Shingle Creek at Bronson

## Community Development District

### Long Term Debt Report

<b>SERIES 2021, SPECIAL ASSESSMENT BONDS</b>	
<b>ASSESSMENT AREA ONE</b>	
INTEREST RATE:	2.500%, 3.100%, 3.500%, 4.000%
MATURITY DATE:	6/15/2051
RESERVE FUND DEFINITION	50% OF MAXIMUM ANNUAL DEBT SERVICE
RESERVE FUND REQUIREMENT	\$390,150
RESERVE FUND BALANCE	\$390,150
BONDS OUTSTANDING - 4/22/21	\$13,990,000
LESS: PRINCIPAL PAYMENT 6/15/22	(\$280,000)
LESS: PRINCIPAL PAYMENT 6/15/23	(\$290,000)
LESS: PRINCIPAL PAYMENT 6/15/24	(\$295,000)
<b>CURRENT BONDS OUTSTANDING</b>	<b>\$13,125,000</b>

# Shingle Creek at Bronson

## COMMUNITY DEVELOPMENT DISTRICT

### Special Assessment Receipts

#### Fiscal Year 2024

Gross Assessments \$ 305,508.10 \$ 830,105.84 \$ 1,135,613.94  
 Net Assessments \$ 287,177.61 \$ 780,299.49 \$ 1,067,477.10

#### ON ROLL ASSESSMENTS

26.90%                      73.10%                      100.00%

Date	Distribution	Gross Amount	Commissions	Discount/Penalty	Interest	Net Receipts	O&M Portion	2021 Debt Service Asmt	Total
11/10/23	ACH	\$517.52	\$9.81	\$27.17	\$0.00	\$480.54	\$129.28	\$351.26	\$480.54
11/24/23	ACH	\$95,822.82	\$3,832.87	\$1,839.80	\$0.00	\$90,150.15	\$24,252.61	\$65,897.54	\$90,150.15
12/11/23	ACH	\$853,564.05	\$16,388.44	\$34,141.92	\$0.00	\$803,033.69	\$216,035.83	\$586,997.86	\$803,033.69
12/22/23	ACH	\$13,974.15	\$269.78	\$484.83	\$0.00	\$13,219.54	\$3,556.38	\$9,663.16	\$13,219.54
01/10/24	ACH	\$20,818.65	\$403.88	\$624.58	\$0.00	\$19,790.19	\$5,324.05	\$14,466.14	\$19,790.19
01/10/24	ACH	\$1,011.71	\$19.63	\$30.35	\$0.00	\$961.73	\$258.73	\$703.00	\$961.73
01/31/24	ACH	\$0.00	\$0.00	\$0.00	\$841.05	\$841.05	\$226.26	\$614.79	\$841.05
02/08/24	ACH	\$29,944.65	\$586.92	\$598.90	\$0.00	\$28,758.83	\$7,736.83	\$21,022.00	\$28,758.83
03/08/24	ACH	\$13,974.15	\$276.69	\$139.74	\$0.00	\$13,557.72	\$3,647.36	\$9,910.36	\$13,557.72
04/08/24	ACH	\$36,241.55	\$724.82	\$0.00	\$0.00	\$35,516.73	\$9,554.87	\$25,961.86	\$35,516.73
04/08/24	ACH	\$3,033.77	\$60.68	\$0.00	\$0.00	\$2,973.09	\$799.83	\$2,173.26	\$2,973.09
04/19/24	ACH	\$0.00	\$0.00	\$0.00	\$159.23	\$159.23	\$42.84	\$116.39	\$159.23
05/08/24	ACH	\$16,632.11	\$332.65	\$0.00	\$0.00	\$16,299.46	\$4,384.96	\$11,914.50	\$16,299.46
06/10/24	ACH	\$17,330.81	\$346.61	\$0.00	\$0.00	\$16,984.20	\$4,569.17	\$12,415.03	\$16,984.20
06/18/24	ACH	\$34,661.69	\$693.24	\$0.00	\$0.00	\$33,968.45	\$9,138.35	\$24,830.10	\$33,968.45
07/11/24	ACH	\$0.00	\$0.00	\$0.00	\$106.06	\$106.06	\$28.53	\$77.53	\$106.06
<b>TOTAL</b>		<b>\$ 1,137,527.63</b>	<b>\$ 23,946.02</b>	<b>\$ 37,887.29</b>	<b>\$ 1,106.34</b>	<b>\$ 1,076,800.66</b>	<b>\$ 289,685.88</b>	<b>\$ 787,114.78</b>	<b>\$ 1,076,800.66</b>

<b>100.87%</b>	<b>Net Percent Collected</b>
<b>\$ (9,323.56)</b>	<b>Balance Remaining to Collect</b>

**Shingle Creek at Bronson**  
**COMMUNITY DEVELOPMENT DISTRICT**

**Special Assessment Bonds, Series 2021**  
**Assessment Area One**

Date	Requisition #	Contractor	Description	Requisition
<b>Fiscal Year 2024</b>				
<b>TOTAL</b>				<b>\$ -</b>
<b>Fiscal Year 2024</b>				
10/2/23		Interest		\$ 33.82
10/3/23		Transfer from Reserve		\$ 1,535.48
11/1/23		Interest		\$ 41.94
11/2/23		Transfer from Reserve		\$ 1,592.43
12/1/23		Interest		\$ 47.40
12/4/23		Transfer from Reserve		\$ 1,546.67
1/2/24		Interest		\$ 55.07
1/3/24		Transfer from Reserve		\$ 1,597.42
2/1/24		Interest		\$ 61.77
2/2/24		Transfer from Reserve		\$ 1,590.65
3/1/24		Interest		\$ 63.85
3/4/24		Transfer from Reserve		\$ 1,478.16
4/1/24		Interest		\$ 74.13
4/2/24		Transfer from Reserve		\$ 1,580.20
5/1/24		Interest		\$ 78.49
5/2/24		Transfer from Reserve		\$ 1,527.23
6/3/24		Interest		\$ 87.71
6/4/24		Transfer from Reserve		\$ 1,579.92
7/1/24		Interest		\$ 91.02
7/2/24		Transfer from Reserve		\$ 1,529.78
8/1/24		Interest		\$ 101.02
8/2/24		Transfer from Reserve		\$ 1,579.75
<b>TOTAL</b>				<b>\$ 17,873.91</b>
<b>Project (Construction) Fund at 09/30/23</b>				<b>\$ 8,807.67</b>
<b>Interest Earned/Transferred Funds thru 8/31/24</b>				<b>\$ 17,873.91</b>
<b>Requisitions Paid thru 8/31/24</b>				<b>\$ -</b>
<b>Remaining Project (Construction) Fund</b>				<b>\$ 26,681.58</b>