

*Shingle Creek at Bronson
Community Development District*

Agenda

April 7, 2025

AGENDA

Shingle Creek at Bronson Community Development District

219 E. Livingston Street, Orlando, Florida 32801

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

March 31, 2025

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, April 7, 2025 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. Approval of Minutes of the February 3, 2025 Board of Supervisors Meeting
4. Consideration of Resolution 2025-05 Approving Fiscal Year 2026 Budget and Setting a Public Hearing
5. Staff Reports
 - A. Attorney
 - B. Engineer
 - C. District Manager's Report
 - i. Approval of Check Register
 - ii. Balance Sheet and Income Statement
6. Other Business
7. Supervisor's Requests
8. Adjournment

Audit Committee Meeting

1. Roll Call
2. Public Comment Period
3. Audit Services
 - A. Approval of Request for Proposals and Selection Criteria
 - B. Approval of Notice of Request for Proposals for Audit Services
 - C. Public Announcement of Opportunity to Provide Audit Services
4. 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

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, **February 3, 2025** 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
Logan Lantrip	Assistant Secretary

Also present were:

Jeremy LeBrun	District Manager, GMS
Jay Lazarovich	District Counsel, LLEB
Rey Malave <i>by phone</i>	District Engineer
Alan Scheerer	Field Manager

FIRST ORDER OF BUSINESS

Roll Call

Mr. LeBrun called the meeting to order at 11:30 a.m. and called the roll. Four Supervisors were in attendance constituting a quorum.

SECOND ORDER OF BUSINESS

Public Comment Period

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

THIRD ORDER OF BUSINESS

Approval of Minutes of the December 2, 2024 Meeting

Mr. LeBrun presented the minutes of the December 2, 2024 Board of Supervisors meeting. He offered to take any comments or questions. The Board had no changes to the minutes.

On MOTION by Mr. Morgan, seconded by Mr. Kewley, with all in favor, the Minutes from the December 2, 2024 Meeting, were approved.

FOURTH ORDER OF BUSINESS

Ratification of Data Sharing and Usage Agreement with Osceola County

Mr. LeBrun stated this item was on page 10 in the agenda. He noted this is an agreement that they enter into with the county every year. He added this is basically saying the District will not release any confidential information that they receive. Mr. LeBrun noted they do not usually send any confidential information, but the CDD still enters into the agreement yearly.

On MOTION by Mr. Morgan seconded by Mr. Kewley, with all in favor, the Data Sharing and Usage Agreement with Osceola County, was ratified.

FIFTH ORDER OF BUSINESS

Staff Reports

A. Attorney

Mr. Lazarovich had no updates for the Board but offered to answer any questions.

B. Engineer

Mr. Malave had nothing to report but offered to take questions.

C. District Manager's Report

i. Approval of Check Register

Mr. LeBrun presented the check register from November 25, 2024 through January 27, 2025. For the general fund are checks 347-360 for a total of \$699,612.29 and out of the payroll fund are checks 50121-50125 totaling \$923.50. The check register totals \$707,535.79. Mr. LeBrun noted that there are some debt service payments that are reflected in the check register which is the reason it is higher than normal

On MOTION by Mr. Morgan seconded by Mr. Kewley, with all in favor, the Check Register totaling \$707,535,79, was approved.

ii. Balance Sheet and Income Statement

Mr. LeBrun stated behind the check register are the unaudited financials through December 31, 2024. No Board action is required.

SIXTH ORDER OF BUSINESS

Other Business

Mr. Morgan asked if Mr. Scheerer had anything. Mr. Scheerer stated he did not. Mr. Morgan stated that last Friday the surveyor was supposed to come out from the gas company, and stated they needed to look at that project. He had not heard anything from them.

SEVENTH ORDER OF BUSINESS

Supervisor’s Requests

There being no comments, the next item followed.

EIGHTH ORDER OF BUSINESS

Adjournment

Mr. LeBrun asked for a motion to adjourn.

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

Secretary / Assistant Secretary

Chairman / Vice Chairman

SECTION IV

RESOLUTION 2025-05

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE SHINGLE CREEK AT BRONSON COMMUNITY DEVELOPMENT DISTRICT APPROVING A PROPOSED BUDGET FOR FISCAL YEAR 2024/2025 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, 2025, a proposed budget (“**Proposed Budget**”) for the fiscal year beginning October 1, 2025, and ending September 30, 2026 (“**Fiscal Year 2025/2026**”); 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 2025/2026 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 4, 2025
HOUR: 12:00 PM
LOCATION: Oasis Club at ChampionsGate
1520 Oasis Club Blvd
Davenport, FL 33896

3. **TRANSMITTAL OF PROPOSED BUDGET TO LOCAL GENERAL PURPOSE GOVERNMENT(S).** The District Manager is hereby directed to submit a copy of the Proposed Budget to Osceola County, Florida 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 7TH DAY OF APRIL 2025.

ATTEST:

**SHINGLE CREEK AT BRONSON
COMMUNITY DEVELOPMENT
DISTRICT**

Secretary / Assistant Secretary

Chair/Vice Chair, Board of Supervisors

Exhibit A: Proposed Budget

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

***Proposed Budget
FY2026***

GMS
GOVERNMENTAL MANAGEMENT SERVICES

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Shingle Creek at Bronson

Community Development District

Proposed Budget

FY2026

General Fund

	Adopted Budget	Actual Thru	Projected Next	Total Projected	Proposed Budget
	FY2025	2/28/25	7 Months	9/30/25	FY2026
Revenues:					
Special Assessments	\$ 287,180	\$ 260,966	\$ 26,211	\$ 287,178	\$ 287,180
Carry Forward Surplus*	42,128	83,339	-	83,339	100,903
Total Revenues	\$ 329,308	\$ 344,305	\$ 26,211	\$ 370,517	\$ 388,083
Expenditures:					
Administrative:					
Supervisor Fees	\$ 12,000	\$ 2,600	\$ 6,000	\$ 8,600	\$ 12,000
FICA Expense	918	199	459	658	918
Engineering Fees	12,000	505	3,495	4,000	12,000
Attorney	25,000	3,018	6,982	10,000	25,000
Arbitrage	450	-	450	450	450
Dissemination	3,675	1,531	2,144	3,675	3,785
Annual Audit	4,700	-	4,700	4,700	4,700
Trustee Fees	4,050	-	4,050	4,050	4,455
Assessment Administration	5,565	5,565	-	5,565	5,732
Management Fees	42,500	17,708	24,792	42,500	43,775
Information Technology	1,890	788	1,103	1,890	1,947
Website Maintenance	1,260	525	735	1,260	1,298
Telephone	100	-	25	25	100
Postage	750	65	135	200	750
Printing & Binding	750	85	65	150	750
Insurance	6,400	6,016	-	6,016	6,618
Legal Advertising	2,500	767	1,733	2,500	2,500
Other Current Charges	600	212	315	527	600
Office Supplies	150	9	16	25	150
Property Appraiser Fee	425	652	-	652	700
Dues, Licenses & Subscriptions	175	175	-	175	175
Total Administrative:	\$ 125,858	\$ 40,420	\$ 57,198	\$ 97,618	\$ 128,403
Operations & Maintenance					
Field Services	\$ 15,000	\$ 6,250	\$ 8,750	\$ 15,000	\$ 15,450
Property Insurance	1,500	-	-	-	2,000
Streetlights	11,000	-	-	-	11,000
Water & Sewer	10,000	1,195	4,955	6,150	10,000
Landscape Maintenance	82,500	31,250	43,750	75,000	76,200
Landscape Contingency	7,500	-	3,750	3,750	7,500
Lake Maintenance	14,805	5,475	7,665	13,140	13,500
Lake Contingency	1,000	-	500	500	1,000
Irrigation Repairs	5,000	-	2,500	2,500	5,000
Repairs & Maintenance	5,000	-	2,500	2,500	5,000
Contingency	2,500	-	1,250	1,250	2,500
Hurricane Expenses	-	4,560	-	4,560	-
Total Operations & Maintenance:	\$ 155,805	\$ 48,730	\$ 75,620	\$ 124,350	\$ 149,150
Reserves					
Capital Reserve Transfer	\$ 47,645	\$ 47,645	\$ -	\$ 47,645	\$ 110,530
Total Reserves	\$ 47,645	\$ 47,645	\$ -	\$ 47,645	\$ 110,530
Total Expenditures	\$ 329,308	\$ 136,795	\$ 132,818	\$ 269,613	\$ 388,083
Excess Revenues (Expenditures)	\$ -	\$ 207,511	\$ (106,607)	\$ 100,903	\$ 0

*Less 1st Quarter Operating

Net Assessment	\$287,180
Collection Cost (6%)	\$18,331
Gross Assessment	\$305,511

Shingle Creek at Bronson

Community Development District

Gross Per Unit Assessment Comparison Chart

Property Type	Units	Fiscal Year 2025		Increase	Fiscal Year 2026	Fiscal Year 2026
		Gross Per Unit	% Increase	Gross Per Unit	Gross Per Unit	Total Gross
Townhome	358	\$384	0%	\$0	\$384	\$137,407
Single Family	274	\$614	0%	\$0	\$614	\$168,104
Total	632				Gross Assessment	\$305,511

Shingle Creek at Bronson Community Development District

GENERAL FUND BUDGET

REVENUES:

Special Assessments – Tax Collector

The District will levy a non-ad valorem special assessment on all the assessment property within the District in order to fund all operating and maintenance expenditures during the fiscal year. These assessments are billed on tax bills.

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 5 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, Dewberry Engineers, 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, LLP, 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.

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. The District has contracted with AMTEC Corporation for this service.

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. The District has contracted with Governmental Management Services-Central Florida, LLC for this service 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.

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-Central Florida, 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

The District has contracted with Governmental Management Services-Central Florida, LLC for costs related to District's information systems, which include but are not limited to video conferencing services, cloud storage services and servers, positive pay implementation and programming for fraud protection, accounting software, Adobe, Microsoft Office, etc.

Website Maintenance

The District has contracted with Governmental Management Services-Central Florida, LLC for 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.

Shingle Creek at Bronson Community Development District

GENERAL FUND BUDGET

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.

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.

Property Appraiser Fee

Represents annual fee from Osceola County Property Appraiser's office.

Dues, Licenses & Subscriptions

The District is required to pay an annual fee to the Florida Department of Commerce 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.

Streetlights

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

Shingle Creek at Bronson Community Development District

GENERAL FUND BUDGET

Water & Sewer

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

Account#	Description	Monthly	Annual
002674346-033259219	4300 Natures Ridge Odd Drive 2" RM	\$550	\$6,600
	Contingency		\$3,400
Total			\$10,000

Landscape Maintenance

The District will maintain the landscaping within the District after installation of landscape material has been completed such as Nature's Ridge Drive, Tracts A, B, L3, P-1, P-2 and the Cove at Storey Lake PH II & III. The District has contract with Frank Polly Sod, Inc. for this service.

Description	Monthly	Annual
Landscape Maintenance	\$6,350	\$76,200
Total		\$76,200

Landscape Contingency

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

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	\$1,125	\$13,500
Total		\$13,500

Lake Contingency

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

Irrigation Repairs

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

Repairs & Maintenance

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

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.

Transfer Out – Capital Reserve

Represents proposed amount to transfer to Capital Reserve Fund.

Shingle Creek at Bronson

Community Development District

Proposed Budget

FY2026

Capital Reserve Fund

	Adopted Budget FY2025	Actual Thru 2/28/25	Projected Next 7 Months	Total Projected 9/30/25	Proposed Budget FY2026
Revenues:					
Transfer In	\$ 47,645	\$ 47,645	\$ -	\$ 47,645	\$ 110,530
Interest	12,000	6,087	7,000	13,087	12,000
Total Revenues	\$ 59,645	\$ 53,732	\$ 7,000	\$ 60,732	\$ 122,530
Expenditures:					
Contingency	\$ 600	\$ -	\$ -	\$ -	\$ 600
Capital Outlay	-	-	-	-	-
Total Expenditures	\$ 600	\$ -	\$ -	\$ -	\$ 600
Excess Revenues (Expenditures)	\$ 59,045	\$ 53,732	\$ 7,000	\$ 60,732	\$ 121,930
Fund Balance - Beginning	\$ 303,307	\$ 303,778	\$ -	\$ 303,778	\$ 364,510
Fund Balance - Ending	\$ 362,352	\$ 357,510	\$ 7,000	\$ 364,510	\$ 486,440

Shingle Creek at Bronson

Community Development District

Proposed Budget

FY2026

Debt Service Fund

Series 2021

	Adopted Budget FY2025	Actual Thru 2/28/25	Projected Next 7 Months	Total Projected 9/30/25	Proposed Budget FY2026
Revenues:					
Special Assessments	\$ 780,300	\$ 709,080	\$ 71,219	\$ 780,299	\$ 780,300
Interest	36,000	14,638	19,250	33,888	30,000
Carry Forward Surplus*	312,292	328,682	-	328,682	343,764
Total Revenues	\$ 1,128,592	\$ 1,052,400	\$ 90,469	\$ 1,142,869	\$ 1,154,064
Expenditures:					
Series 2021					
Interest - 12/15	\$ 239,250	\$ 239,250	-	\$ 239,250	\$ 235,438
Principal - 06/15	305,000	-	305,000	305,000	310,000
Interest - 06/15	239,250	-	239,250	239,250	235,438
Total Expenditures	\$ 783,500	\$ 239,250	\$ 544,250	\$ 783,500	\$ 780,875
Other Sources/(Uses)					
Transfer In/(Out)	\$ (16,200)	\$ (6,855)	\$ (8,750)	\$ (15,605)	\$ 15,605
Total Other Financing Sources (Uses)	\$ (16,200)	\$ (6,855)	\$ (8,750)	\$ (15,605)	\$ 15,605
Excess Revenues (Expenditures)	\$ 328,892	\$ 806,295	\$ (462,531)	\$ 343,764	\$ 388,794

*Less Reserve amount

Interest - 12/15/2026	\$231,563
Total	\$231,563
Net Assessment	\$780,300
Collection Cost (6%)	\$49,806
Gross Assessment	\$830,106

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

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

Amortization Schedule

Date	Balance	Principal	Interest	Annual
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		\$ 13,125,000	\$ 7,876,650.00	\$ 21,001,650.00

SECTION V

SECTION C

SECTION 1

Shingle Creek at Bronson Community Development District

Summary of Invoices

January 27, 2025 - March 31, 2025

Fund	Date	Check No.'s	Amount
General Fund			
	2/6/25	361-362	\$ 6,902.15
	2/13/25	363-365	38,546.84
	2/20/25	366	254.50
	3/13/25	367-371	31,712.78
	3/24/25	372	200,000.00
			<hr/>
			\$ 277,416.27
Payroll			
	<u>February 2025</u>		
	Adam Morgan	50126	\$ 184.70
	Brent Kewley	50127	184.70
	Logan Lantrip	50128	184.70
	Patrick Bonin Jr.	50129	184.70
			<hr/>
			\$ 738.80
TOTAL			\$ 278,155.07

CHECK DATE	VEND#	INVOICE DATE	INVOICE	EXPENSED TO YRMO	DPT	ACCT#	SUB	SUBCLASS	VENDOR NAME	STATUS	AMOUNT	CHECK AMOUNT	CHECK #
2/06/25	00018	1/31/25	18508	202502	320	53800	46200		MTHLY MOW SERVICES FEB25	*	6,250.00		
									FRANK POLLY SOD INC			6,250.00	000361
2/06/25	00015	1/22/25	2018885	202501	310	51300	49200		2024 TAX ROLL ADMIN FEE	*	652.15		
									OSCEOLA COUNTY PROPERTY APPRAISER			652.15	000362
2/13/25	00010	2/01/25	105893	202502	320	53800	47000		WATERWAY MNT-7 POND-FEB25	*	1,095.00		
									AQUATIC WEED CONTROL, INC.			1,095.00	000363
2/13/25	00001	2/01/25	122	202502	310	51300	34000		MANAGEMENT FEES FEB25	*	3,541.67		
		2/01/25	122	202502	310	51300	35200		WEBSITE ADMIN FEB25	*	105.00		
		2/01/25	122	202502	310	51300	35100		INFORMATION TECH FEB25	*	157.50		
		2/01/25	122	202502	310	51300	31300		DISSEMINATION FEE FEB25	*	306.25		
		2/01/25	122	202502	310	51300	51000		OFFICE SUPPLIES	*	.30		
		2/01/25	122	202502	310	51300	42000		POSTAGE	*	27.73		
		2/01/25	122	202502	310	51300	42500		COPIES	*	85.35		
		2/01/25	123	202502	320	53800	12000		FIELD MANAGEMENT FEB25	*	1,250.00		
									GOVERNMENTAL MANAGEMENT SERVICES			5,473.80	000364
2/13/25	00013	2/10/25	02102025	202502	300	20700	10000		FY25 DEBT SRVC SER2021	*	31,978.04		
									SHINGLE CREEK AT BRONSON C/O USBANK			31,978.04	000365
2/20/25	00002	2/17/25	136840	202501	310	51300	31500		SABAL TRAIL TRANS/AGENDA	*	254.50		
									LATHAM LUNA EDEN & BEAUDINE LLP			254.50	000366
3/13/25	00010	3/01/25	107012	202503	320	53800	47000		WATERWAY MNT-7 POND-MAR25	*	1,095.00		
									AQUATIC WEED CONTROL, INC.			1,095.00	000367
3/13/25	00018	3/04/25	18550	202503	320	53800	46200		MTHLY MOW SERVICES MAR25	*	6,250.00		
									FRANK POLLY SOD INC			6,250.00	000368

SCBC SHINGLE CREEK TVISCARRA

CHECK DATE	VEND#INVOICE..... DATE INVOICE	...EXPENSED TO... YRMO DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNTCHECK..... AMOUNT #	
3/13/25	00001	3/01/25 124	202503 310-51300-34000	MANAGEMENT FEES MAR25	*	3,541.67		
		3/01/25 124	202503 310-51300-35200	WEBSITE ADMIN MAR25	*	105.00		
		3/01/25 124	202503 310-51300-35100	INFORMATION TECH MAR25	*	157.50		
		3/01/25 124	202503 310-51300-31300	DISSEMINATION FEE MAR25	*	306.25		
		3/01/25 124	202503 310-51300-51000	OFFICE SUPPLIES	*	.18		
		3/01/25 124	202503 310-51300-42000	POSTAGE	*	40.00		
		3/01/25 125	202503 320-53800-12000	FIELD MANAGEMENT MAR25	*	1,250.00		
		3/01/25 125A	202501 310-51300-51000	OFFICE DEPOT-W2/1099 ENVL	*	8.53		
		3/01/25 125A	202501 310-51300-42000	USPS-MAIL 941 FORMS	*	1.84		
							GOVERNMENTAL MANAGEMENT SERVICES	5,410.97 000369
3/13/25	00002	3/11/25 138025	202502 310-51300-31500	MTG/NOTES/AGDA/TASK LIST	*	465.86		
		3/11/25 138026	202502 310-51300-31500	POTENTIAL SALE ADJ.TRACT	*	484.50		
							LATHAM LUNA EDEN & BEAUDINE LLP	950.36 000370
3/13/25	00013	3/11/25 03112025	202503 300-20700-10000	FY25 DEBT SRVC SER2021	*	18,006.45		
							SHINGLE CREEK AT BRONSON C/O USBANK	18,006.45 000371
3/24/25	00021	3/24/25 03242025	202503 300-15100-10000	SBA OPERATING RESERVE	*	200,000.00		
							SHINGLE CREEK AT BRONSON CDD C/O	200,000.00 000372
						TOTAL FOR BANK A	277,416.27	
						TOTAL FOR REGISTER	277,416.27	

SCBC SHINGLE CREEK TVISCARRA

SECTION 2

Shingle Creek at Bronson
Community Development District

Unaudited Financial Reporting
February 28, 2025



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Shingle Creek at Bronson

Community Development District

Balance Sheet

February 28, 2025

	General Fund	Capital Reserve Fund	Debt Service Fund	Capital Projects Fund	Totals Governmental Funds
Assets:					
Cash - Truist Bank	\$ 290,798	\$ 17,707	\$ -	\$ -	\$ 308,505
Investments:					
Series 2021					
Reserve	-	-	390,150	-	390,150
Revenue	-	-	806,295	-	806,295
Construction	-	-	-	35,768	35,768
State Board of Administration	-	339,803	-	-	339,803
Total Assets	\$ 290,798	\$ 357,510	\$ 1,196,445	\$ 35,768	\$ 1,880,521
Liabilities:					
Accounts Payable	\$ 961	\$ -	\$ -	\$ -	\$ 961
Total Liabilities	\$ 961	\$ -	\$ -	\$ -	\$ 961
Fund Balances:					
Restricted For Debt Service 2021	\$ -	\$ -	\$ 1,196,445	\$ -	\$ 1,196,445
Restricted For Capital Projects 2021	-	-	-	35,768	35,768
Assigned For Capital Reserves	-	357,510	-	-	357,510
Unassigned	289,837	-	-	-	289,837
Total Fund Balances	\$ 289,837	\$ 357,510	\$ 1,196,445.00	\$ 35,768.22	\$ 1,879,560
Total Liabilities & Fund Equity	\$ 290,798	\$ 357,510	\$ 1,196,445	\$ 35,768	\$ 1,880,521

Shingle Creek at Bronson

Community Development District

General Fund

Statement of Revenues, Expenditures, and Changes in Fund Balance For The Period Ending February 28, 2025

	Adopted	Prorated Budget	Actual	
	Budget	Thru 02/28/25	Thru 02/28/25	Variance
Revenues:				
Special Assessments	\$ 287,180	\$ 260,966	\$ 260,966	\$ -
Total Revenues	\$ 287,180	\$ 260,966	\$ 260,966	\$ -
Expenditures:				
Administrative:				
Supervisor Fees	\$ 12,000	\$ 5,000	\$ 2,600	\$ 2,400
FICA Expense	918	383	199	184
Engineering Fees	12,000	5,000	505	4,495
Attorney	25,000	10,417	3,018	7,399
Arbitrage	450	-	-	-
Dissemination	3,675	1,531	1,531	-
Annual Audit	4,700	-	-	-
Trustee Fees	4,050	4,050	-	4,050
Assessment Administration	5,565	5,565	5,565	-
Management Fees	42,500	17,708	17,708	(0)
Information Technology	1,890	788	788	-
Website Maintenance	1,260	525	525	-
Telephone	100	42	-	42
Postage	750	313	65	247
Printing & Binding	750	313	85	227
Insurance	6,400	6,400	6,016	384
Legal Advertising	2,500	1,042	767	275
Other Current Charges	600	250	212	38
Office Supplies	150	63	9	53
Property Appraiser	425	425	652	(227)
Dues, Licenses & Subscriptions	175	175	175	-
Total Administrative:	\$ 125,858	\$ 59,987	\$ 40,420	\$ 19,567
Operations & Maintenance				
Field Operations	\$ 15,000	\$ 6,250	\$ 6,250	\$ -
Property Insurance	1,500	1,500	-	1,500
Streetlights	11,000	4,583	-	4,583
Water & Sewer	10,000	4,167	1,195	2,972
Landscape Maintenance	82,500	34,375	31,250	3,125
Landscape Contingency	7,500	3,125	-	3,125
Lake Maintenance	14,805	6,169	5,475	694
Lake Contingency	1,000	417	-	417
Irrigation Repairs	5,000	2,083	-	2,083
Repairs & Maintenance	5,000	2,083	-	2,083
Contingency	2,500	1,042	-	1,042
Hurricane Expenses	-	-	4,560	(4,560)
Total Operations & Maintenance:	\$ 155,805	\$ 65,794	\$ 48,730	\$ 17,064

Shingle Creek at Bronson

Community Development District

General Fund

Statement of Revenues, Expenditures, and Changes in Fund Balance For The Period Ending February 28, 2025

	Adopted	Prorated Budget	Actual	Variance
	Budget	Thru 02/28/25	Thru 02/28/25	
<i>Reserves</i>				
Capital Reserve Transfer	\$ 47,645	\$ 47,645	\$ 47,645	\$ -
Total Reserves	\$ 47,645	\$ 47,645	\$ 47,645	\$ -
Total Expenditures	\$ 329,308	\$ 173,426	\$ 136,795	\$ 36,631
Excess Revenues (Expenditures)	\$ (42,128)		\$ 124,172	
Fund Balance - Beginning	\$ 42,128		\$ 165,666	
Fund Balance - Ending	\$ -		\$ 289,837	

Shingle Creek at Bronson

Community Development District

Capital Reserve

Statement of Revenues, Expenditures, and Changes in Fund Balance For The Period Ending February 28, 2025

	Adopted	Prorated Budget	Actual	
	Budget	Thru 02/28/25	Thru 02/28/25	Variance
Revenues:				
Transfer In	\$ 47,645	\$ 47,645	\$ 47,645	\$ -
Interest	12,000	5,000	6,087	1,087
Total Revenues	\$ 59,645	\$ 52,645	\$ 53,732	\$ 1,087
Expenditures:				
Contingency	\$ 600	\$ 250	\$ -	\$ 250
Capital Outlay	-	-	-	-
Total Expenditures	\$ 600	\$ 250	\$ -	\$ -
Excess Revenues (Expenditures)	\$ 59,045	\$ 52,395	\$ 53,732	
Fund Balance - Beginning	\$ 303,307		\$ 303,778	
Fund Balance - Ending	\$ 362,352		\$ 357,510	

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 February 28, 2025

	Adopted	Prorated Budget	Actual	
	Budget	Thru 02/28/25	Thru 02/28/25	Variance
Revenues:				
Special Assessments	\$ 780,300	\$ 709,080	\$ 709,080	\$ -
Interest	36,000	15,000	14,638	(362)
Total Revenues	\$ 816,300	\$ 724,080	\$ 723,718	\$ (362)
Expenditures:				
Series 2021				
Interest - 12/15	\$ 239,250	\$ 239,250	\$ 239,250	\$ -
Principal - 06/15	305,000	-	-	-
Interest - 06/15	239,250	-	-	-
Total Expenditures	\$ 783,500	\$ 239,250	\$ 239,250	\$ -
Other Sources/(Uses)				
Transfer In/(Out)	\$ (16,200)	\$ (6,750)	\$ (6,855)	\$ 105
Total Other Financing Sources (Uses)	\$ (16,200)	\$ (6,750)	\$ (6,855)	\$ 105
Excess Revenues (Expenditures)	\$ 16,600		\$ 477,613	
Fund Balance - Beginning	\$ 312,292		\$ 718,832	
Fund Balance - Ending	\$ 328,892		\$ 1,196,445	

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 February 28, 2025

	Adopted	Prorated Budget	Actual	
	Budget	Thru 02/28/25	Thru 02/28/25	Variance
Revenues:				
Interest	\$ -	\$ -	\$ 548	\$ 548
Total Revenues	\$ -	\$ -	\$ 548	\$ 548
Expenditures:				
Series 2021				
Capital Outlay	\$ -	\$ -	\$ -	\$ -
Total Expenditures	\$ -	\$ -	\$ -	\$ -
Other Sources/(Uses)				
Transfer In/(Out)	\$ -	\$ -	\$ 6,855	\$ (6,855)
Total Other Financing Sources (Uses)	\$ -	\$ -	\$ 6,855	\$ (6,855)
Excess Revenues (Expenditures)	\$ -	\$ -	\$ 7,403	
Fund Balance - Beginning	\$ -		\$ 28,365	
Fund Balance - Ending	\$ -		\$ 35,768	

Shingle Creek at Bronson

Community Development District

Month to Month

	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sept	Total
Revenues:													
Special Assessments	\$ -	\$ 21,140	\$ 223,969	\$ 4,300	\$ 11,556	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 260,966
Total Revenues	\$ -	\$ 21,140	\$ 223,969	\$ 4,300	\$ 11,556	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 260,966
Expenditures:													
Administrative:													
Supervisor Fees	\$ 800	\$ -	\$ 1,000	\$ -	\$ 800	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,600
FICA Expense	61	-	77	-	61	-	-	-	-	-	-	-	199
Engineering Fees	505	-	-	-	-	-	-	-	-	-	-	-	505
Attorney	1,553	83	178	255	950	-	-	-	-	-	-	-	3,018
Arbitrage	-	-	-	-	-	-	-	-	-	-	-	-	-
Dissemination	306	306	306	306	306	-	-	-	-	-	-	-	1,531
Annual Audit	-	-	-	-	-	-	-	-	-	-	-	-	-
Trustee Fees	-	-	-	-	-	-	-	-	-	-	-	-	-
Assessment Administration	5,565	-	-	-	-	-	-	-	-	-	-	-	5,565
Management Fees	3,542	3,542	3,542	3,542	3,542	-	-	-	-	-	-	-	17,708
Information Technology	158	158	158	158	158	-	-	-	-	-	-	-	788
Website Maintenance	105	105	105	105	105	-	-	-	-	-	-	-	525
Telephone	-	-	-	-	-	-	-	-	-	-	-	-	-
Postage	17	2	3	15	28	-	-	-	-	-	-	-	65
Printing & Binding	-	-	-	-	85	-	-	-	-	-	-	-	85
Insurance	6,016	-	-	-	-	-	-	-	-	-	-	-	6,016
Legal Advertising	767	-	-	-	-	-	-	-	-	-	-	-	767
Other Current Charges	41	41	46	41	44	-	-	-	-	-	-	-	212
Office Supplies	0	0	0	9	0	-	-	-	-	-	-	-	9
Property Appraiser	-	-	-	652	-	-	-	-	-	-	-	-	652
Dues, Licenses & Subscriptions	175	-	-	-	-	-	-	-	-	-	-	-	175
Total Administrative:	\$ 19,610	\$ 4,236	\$ 5,414	\$ 5,081	\$ 6,079	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 40,420
Operations & Maintenance													
Field Operations	\$ 1,250	\$ 1,250	\$ 1,250	\$ 1,250	\$ 1,250	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 6,250
Property Insurance	-	-	-	-	-	-	-	-	-	-	-	-	-
Streetlights	-	-	-	-	-	-	-	-	-	-	-	-	-
Water & Sewer	97	87	28	390	593	-	-	-	-	-	-	-	1,195
Landscape Maintenance	6,250	6,250	6,250	6,250	6,250	-	-	-	-	-	-	-	31,250
Landscape Contingency	-	-	-	-	-	-	-	-	-	-	-	-	-
Lake Maintenance	1,095	1,095	1,095	1,095	1,095	-	-	-	-	-	-	-	5,475
Lake Contingency	-	-	-	-	-	-	-	-	-	-	-	-	-
Irrigation Repairs	-	-	-	-	-	-	-	-	-	-	-	-	-
Repairs & Maintenance	-	-	-	-	-	-	-	-	-	-	-	-	-
Contingency	-	-	-	-	-	-	-	-	-	-	-	-	-
Hurricane Expenses	4,560	-	-	-	-	-	-	-	-	-	-	-	4,560
Total Operations & Maintenance:	\$ 13,252	\$ 8,682	\$ 8,623	\$ 8,985	\$ 9,188	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 48,730
Reserves													
Capital Reserve Transfer	\$ -	\$ -	\$ 47,645	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 47,645
Total Reserves	\$ -	\$ -	\$ 47,645	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 47,645
Total Expenditures	\$ 32,862	\$ 12,918	\$ 61,681	\$ 14,067	\$ 15,267	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 136,795
Excess Revenues (Expenditures)	\$ (32,862)	\$ 8,223	\$ 162,288	\$ (9,766)	\$ (3,711)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 124,172

Shingle Creek at Bronson

Community Development District

Long Term Debt Report

SERIES 2021, SPECIAL ASSESSMENT BONDS	
ASSESSMENT AREA ONE	
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)
CURRENT BONDS OUTSTANDING	\$13,125,000

Shingle Creek at Bronson
COMMUNITY DEVELOPMENT DISTRICT
Special Assessment Receipts
Fiscal Year 2025

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
11/18/24	ACH	\$1,668.81	\$32.21	\$58.40	\$0.00	\$1,578.20	\$424.57	\$1,153.63	\$1,578.20
11/22/24	ACH	\$81,848.61	\$1,571.49	\$3,274.02	\$0.00	\$77,003.10	\$20,715.73	\$56,287.37	\$77,003.10
12/11/24	ACH	\$849,001.11	\$16,300.81	\$33,960.81	\$0.00	\$798,739.49	\$214,880.58	\$583,858.91	\$798,739.49
12/20/24	ACH	\$35,648.37	\$689.47	\$1,174.98	\$0.00	\$33,783.92	\$9,088.71	\$24,695.21	\$33,783.92
01/09/25	ACH	\$584.50	\$11.33	\$17.54	\$0.00	\$555.63	\$149.48	\$406.15	\$555.63
01/09/25	ACH	\$15,400.08	\$298.76	\$462.00	\$0.00	\$14,639.32	\$3,938.34	\$10,700.98	\$14,639.32
01/28/25	ACH	\$0.00	\$0.00	\$0.00	\$790.50	\$790.50	\$212.66	\$577.84	\$790.50
02/10/25	ACH	\$44,774.37	\$876.67	\$941.12	\$0.00	\$42,956.58	\$11,556.38	\$31,400.20	\$42,956.58
03/11/25	ACH	\$1,725.18	\$0.00	\$34.50	\$0.00	\$1,690.68	\$454.83	\$1,235.85	\$1,690.68
03/11/25	ACH	\$23,670.51	\$468.22	\$259.52	\$0.00	\$22,942.77	\$6,172.17	\$16,770.60	\$22,942.77
						\$0.00	\$0.00	\$0.00	\$0.00
						\$0.00	\$0.00	\$0.00	\$0.00
						\$0.00	\$0.00	\$0.00	\$0.00
						\$0.00	\$0.00	\$0.00	\$0.00
						\$0.00	\$0.00	\$0.00	\$0.00
						\$0.00	\$0.00	\$0.00	\$0.00
						\$0.00	\$0.00	\$0.00	\$0.00
TOTAL		\$ 1,054,321.54	\$ 20,248.96	\$ 40,182.89	\$ 790.50	\$ 994,680.19	\$ 267,593.45	\$ 727,086.74	\$ 994,680.19

93.18%	Net Percent Collected
\$ 72,796.91	Balance Remaining to Collect

Shingle Creek at Bronson
COMMUNITY DEVELOPMENT DISTRICT

Special Assessment Bonds, Series 2021
Assessment Area One

Date	Requisition #	Contractor	Description	Requisition
Fiscal Year 2025				
TOTAL				\$ -
Fiscal Year 2025				
10/1/24		Interest		\$ 106.39
10/2/24		Transfer from Reserve		\$ 1,472.43
11/1/24		Interest		\$ 109.93
11/4/24		Transfer from Reserve		\$ 1,434.73
12/2/24		Interest		\$ 107.03
12/3/24		Transfer from Reserve		\$ 1,332.87
12/19/24		Interest		\$ 0.15
12/20/24		Transfer from Reserve		\$ 1.76
1/2/25		Interest		\$ 112.22
1/3/25		Transfer from Reserve		\$ 1,333.45
2/3/25		Interest		\$ 112.43
2/4/25		Transfer from Reserve		\$ 1,279.59
TOTAL				\$ 7,402.98
Project (Construction) Fund at 09/30/24				\$ 28,365.24
Interest Earned/Transferred Funds thru 2/28/25				\$ 7,402.98
Requisitions Paid thru 2/28/25				\$ -
Remaining Project (Construction) Fund				\$ 35,768.22

AUDIT COMMITTEE MEETING

SECTION III

SECTION A

**SHINGLE CREEK AT BRONSON COMMUNITY DEVELOPMENT DISTRICT
REQUEST FOR PROPOSALS**

Annual Audit Services for Fiscal Year 2025
Osceola County, Florida

INSTRUCTIONS TO PROPOSE

SECTION 1. DUE DATE. Sealed proposals must be received no later than **Friday, May 23, 2025, at 5:00 P.M.**, at the offices of District Manager, located at 219 E. Livingston Street, Orlando, FL 32801. Proposals will be publicly opened at that time.

SECTION 2. FAMILIARITY WITH THE LAW. By submitting a proposal, the Proposer is assumed to be familiar with all federal, state, and local laws, ordinances, rules, and regulations that in any manner affect the work. Ignorance on the part of the Proposer will in no way relive it from responsibility to perform the work covered by the proposal in compliance with all such laws, ordinances and regulations.

SECTION 3. QUALIFICATIONS OF PROPOSER. The contract, if awarded, will only be awarded to a responsible Proposer who is qualified by experience and licensing to do the work specified herein. The Proposer shall submit with its proposal satisfactory evidence of experience in similar work and show that it is fully prepared to complete the work to the satisfaction of the District.

SECTION 4. SUBMISSION OF ONLY ONE PROPOSAL. Proposers shall be disqualified and their proposals rejected if the District has reason to believe that collusion may exist among the Proposers, the Proposer has defaulted on any previous contract or is in arrears on any previous or existing contract, or for failure to demonstrate proper licensure and business organization.

SECTION 5. SUBMISSION OF PROPOSAL. Submit one (1) hard copy and one (1) electronic copy of the Proposal Documents, and other requested attachments at the time and place indicated herein, which shall be enclosed in an opaque sealed envelope, marked with the title "Auditing Services - Shingle Creek at Bronson Community Development District" on the face of it.

SECTION 6. MODIFICATION AND WITHDRAWAL. Proposals may be modified or withdrawn by an appropriate document duly executed and delivered to the place where proposals are to be submitted at any time prior to the time and date the proposals are due. No proposal may be withdrawn after opening for a period of ninety (90) days.

SECTION 7. PROPOSAL DOCUMENTS. The proposal documents shall consist of the notice announcing the request for proposals, these instructions, the Evaluation Criteria Sheet and a proposal with all required documentation pursuant to Section 12 of these instructions (the "Proposal Documents").

SECTION 8. PROPOSAL. In making its proposal, each Proposer represents that it has read and understands the Proposal Documents and that the proposal is made in accordance therewith.

SECTION 9. BASIS OF AWARD/RIGHT TO REJECT. The District reserves the right to reject any and all proposals, make modifications to the work, and waive any informalities or irregularities in proposals as it is deemed in the best interests of the District.

SECTION 10. CONTRACT AWARD. Within fourteen (14) days of receipt of the Notice of Award from the District, the Proposer shall enter into and execute a Contract (engagement letter) with the District.

SECTION 11. LIMITATION OF LIABILITY. Nothing herein shall be construed as or constitute a waiver of District's limited waiver of liability contained in section 768.28, Florida Statutes, or any other statute or law.

SECTION 12. MISCELLANEOUS. All proposals shall include the following information in addition to any other requirements of the proposal documents.

- A. List position or title of all personnel to perform work on the District audit. Include resumes for each person listed: list years of experience in present position for each party listed and years of related experience.
- B. Describe proposed staffing levels, including resumes with applicable certifications.
- C. Three references from projects of similar size and scope. The Proposer should include information relating to the work it conducted for each reference as well as a name, address and phone number of a contact person.
- D. The cost of the provision of the services under the proposal for Fiscal Years 2025, 2026, 2027, 2028 and 2029. The District intends to enter into five (5) separate one-year agreements.
- E. Provide a proposed schedule for performance of audit.

SECTION 13. PROTESTS. Any protest regarding the Proposal Documents, must be filed in writing, at the offices of the District Manager, within seventy-two (72) hours after the receipt of the documents. The formal protest setting forth with particularity the facts and law upon which the protest is based shall be filed within seven (7) calendar days after the initial notice of protest was filed. Failure to timely file a notice of protest or failure to timely file a formal written protest shall constitute a waiver of any right to object or protest with respect to aforesaid plans, specifications or contract documents.

SECTION 14. EVALUATION OF PROPOSALS. The criteria to be used in the evaluation of proposals are presented in the Evaluation Criteria Sheet, contained within the Proposal Documents.

AUDITOR SELECTION EVALUATION CRITERIA

1. *Ability of Personnel.* (20 Points)

(E.g., geographic locations of the firm's headquarters or permanent office in relation to the project; capabilities and experience of key personnel; present ability to manage this project; evaluation of existing work load; proposed staffing levels, etc.)

2. *Proposer's Experience.* (20 Points)

(E.g. past record and experience of the Proposer in similar projects; volume of work previously performed by the firm; past performance for other Community Development Districts in other contracts; character, integrity, reputation, of respondent, etc.)

3. *Understanding of Scope of Work.* (20 Points)

Extent to which the proposal demonstrates an understanding of the District's needs for the services requested.

4. *Ability to Furnish the Required Services.* (20 Points)

Extent to which the proposal demonstrates the adequacy of Proposer's financial resources and stability as a business entity necessary to complete the services required (E.g. the existence of any natural disaster plan for business operations).

5. *Price.* (20 Points)

Points will be awarded based upon the price bid for the rendering of the services and reasonableness of the price to the services.

SECTION B

Shingle Creek at Bronson
Community Development District
219 E. Livingston Street, Orlando, FL 32801
Phone: 407-841-5524 - Fax: 407-839-1526

SHINGLE CREEK AT BRONSON
COMMUNITY DEVELOPMENT DISTRICT
REQUEST FOR PROPOSALS FOR ANNUAL AUDIT SERVICES

The Shingle Creek at Bronson Community Development District hereby requests proposals for annual financial auditing services. The proposal must provide for the auditing of the District's financial records for the Fiscal Year ending September 30, 2025, with an option for four additional annual renewals. The District is a local unit of special-purpose government created under Chapter 190, Florida Statutes, for the purpose of financing, constructing, and maintaining public infrastructure. The District is located in Osceola County and has a general administrative operating fund.

The Auditing entity submitting a proposal must be duly licensed under Chapter 173, Florida Statutes and be qualified to conduct audits in accordance with "Government Auditing Standards," as adopted by the Florida Board of Accountancy Audits shall be conducted in accordance with Florida Law and particularly Section 218.39, Florida Statutes, and the rules of the Florida Auditor General.

Proposal packages, which include evaluation criteria and instructions to proposers, are available from the District Manager at the address and telephone number listed below.

Proposers must provide one (1) hard copy and one (1) electronic copy of their proposal to GMS - CF, LLC, District Manager, 219 E. Livingston Street, Orlando, FL 32801, telephone (407) 841-5524, in an envelope marked on the outside "**Auditing Services - Shingle Creek at Bronson Community Development District.**" Proposals must be received by **Friday, May 23, 2025, 5:00 P.M.**, at the office of the District Manager. Please direct all questions regarding this Notice to the District Manager.

Jeremy Lebrun
Governmental Management Services - Central Florida, LLC
District Manager