

*Shingle Creek
Community Development District*

Agenda

September 14, 2020

AGENDA

Shingle Creek

Community Development District

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

September 7, 2020

Board of Supervisors
Shingle Creek Community
Development District

Dear Board Members:

The meeting of the Board of Supervisors of the Shingle Creek Community Development District will be held **Monday, September 14, 2020 at 12:00 p.m. via Zoom: <https://zoom.us/j/92871372479>**. Following is the advance agenda for the regular meeting:

1. Roll Call
2. Public Comment Period
3. Approval of Minutes of the August 3, 2020 Meeting
4. Consideration of Resolution 2020-09 Declaring the Series 2015 Project Complete
5. Consideration of Resolution 2020-10 Declaring the Series 2019 Project Complete
6. Ratification of Towing & Enforcement Agreement with Storey Lake HOA
7. Ratification of Towing Services Agreement with H&H Towing, Recovery & Transport
8. Consideration of Resolution 2020-11 Declaring Vacancies in Certain Seats
9. Consideration of Agreement with Grau & Associates to Provide Auditing Services for the Fiscal Year 2020
10. Staff Reports
 - A. Attorney
 - B. Engineer
 - C. District Manager's Report
 - i. Approval of Check Register
 - ii. Balance Sheet and Income Statement
11. Other Business
12. Supervisor's Requests
13. Adjournment

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

The third order of business is the approval of minutes of the August 3, 2020 meeting. The minutes are enclosed for your review.

The fourth order of business is the consideration of Resolution 2020-09 declaring the Series 2015 project complete. A copy of the Resolution and completion certificate are enclosed for your review.

The fifth order of business is the consideration of Resolution 2020-10 declaring the Series 2019 project complete. A copy of the Resolution and completion certificate are enclosed for your review.

The sixth order of business is the ratification of the towing and enforcement agreement with the Storey Lake HOA. A copy of the agreement is enclosed for your review.

The seventh order of business is the consideration of the towing agreement with H&H Towing, Recovery & Transport. A copy of the agreement is enclosed for your review.

The eighth order of business is the consideration of Resolution 2020-11 declaring vacancies in certain seats on the Board of Supervisors. A copy of the Resolution is enclosed for your review.

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

The tenth order of business is Staff Reports. Section 1 of the District Manager's Report includes the check register being submitted for approval and Section 2 includes the balance sheet and income statement for review.

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

Sincerely,



George S. Flint
District Manager

Cc: Jan Carpenter, District Counsel
David Reid, District Engineer
Darrin Mossing, GMS

Enclosures

MINUTES

MINUTES OF MEETING
SHINGLE CREEK
COMMUNITY DEVELOPMENT DISTRICT

The Regular meeting of the Board of Supervisors of the Shingle Creek Community Development District was held on Monday, August 3, 2020 at 12:00 p.m. at via Zoom Teleconference.

Present and constituting a quorum were:

Rob Bonin	Chairman
Adam Morgan	Vice Chairman
Lane Register	Assistant Secretary

Also present were:

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

FIRST ORDER OF BUSINESS

Roll Call

Mr. Flint called the meeting to order and called the roll at 12:00 p.m. Three out of the five Board members were present constituting a quorum. Due to COVID-19, the Governor passed an Executive Order allowing government agencies to waive the physical quorum requirements, and instead allowing the use of technology to hold remote meetings.

SECOND ORDER OF BUSINESS

Public Comment Period

Mr. Flint: It doesn't appear that we have any members of the public on, it's only staff and Board members.

THIRD ORDER OF BUSINESS

Approval of Minutes of the May 4, 2020 Meeting

Mr. Flint: Did the Board have any comments or corrections to the May 4th minutes?

Mr. Morgan: No changes, they look good.

On MOTION by Mr. Morgan seconded by Mr. Register with all in favor the Minutes of the May 4, 2020 meeting, were approved.

FOURTH ORDER OF BUSINESS

**Consideration of Resolution 2020-05
Declaring the Series 2015 Project Complete**

Mr. Flint: I believe that we are still working on items four and five, is that correct Kristen?

Ms. Trucco: Yes, I think Dave is reviewing them. As soon as he is done reviewing and signing those certificates that we are having him do, those will be ready for Board consideration. I am confident that it will be by next month.

Mr. Flint: We are just keeping them on here so that we get it done. Hopefully we will be ready next month to address four and five, so we will table those items for the time being.

FIFTH ORDER OF BUSINESS

**Consideration of Resolution 2020-06
Declaring the Series 2015 Project Complete**

This item was deferred to the next meeting.

SIXTH ORDER OF BUSINESS

Public Hearing

A. Consideration of Resolution 2020-07 Adopting the Fiscal Year 2021 Budget and Relating to Annual Appropriations

Mr. Flint: The Board previously approved a proposed budget and set today is the date, place, and time for the public hearing to consider its final adoption. We will open the public hearing, and for the record we will note that there are no members of the public to provide comment or testimony. We will bring it back to the Board. You have Resolution 2020-07, and attached to that resolution is the proposed budget. Are there any questions on the resolution and proposed budget?

Mr. Morgan: Looks pretty standard. I don't have any changes.

On MOTION by Mr. Morgan seconded by Mr. Register with all in favor, Resolution 2020-07 Adopting the Fiscal Year 2021 Budget and Relating to Annual Appropriations, was approved.

B. Consideration of Resolution 2020-08 Imposing Special Assessments and Certifying an Assessment Roll

Mr. Flint: The next resolution imposes the assessments associated with the budget you just adopted. The budget and the Assessment Roll are attached to this resolution. It is part of the public hearing, and there are no members of the public to provide comment. So, we will bring it back to the Board. Any discussion from the Board? Hearing none,

On MOTION by Mr. Morgan seconded by Mr. Register with all in favor, Resolution 2020-08 Imposing Special Assessments and Certifying the Assessment Roll, was approved.

Mr. Flint: We will close the public hearing at this time.

SEVENTH ORDER OF BUSINESS

Consideration of Third Amendment to Landscape Agreement with Down to Earth

Mr. Flint: This would extend the current agreement an additional 12 months, but it would also ratify some areas that have been added since the prior form of the agreement was approved. Alan, do you want to go over the additional areas?

Mr. Scheerer: Yes, thank you George. Within your agenda pack is a map with text boxes highlighting several areas that have been turned over or are being turned over to us in the last 12 months. The first item that you have is Nature’s Ridge 2A, and we need ratification of that. Also in your agenda pack is the Nature’s Ridge 2B, which myself, Pat with Lennar, Sun and Landscape Irrigation, and Down to Earth walked the area on June 22nd and we have a final walkthrough this week. This is 2B, which would extend Nature’s Ridge all the way to the Bronson Track. We also have the B-1 pond on Tract P4 that we are asking to have included because it is ready to go. We also have the Nature’s Ridge Ritual Road entryway that we are looking for approval on. We have the lift station, and then one of the last things that was added, I was informed that we had to maintain certain areas along 192 and Story Lake Boulevard. I apologize, the map did make it in to that, but Mr. Bonin, Pat, and everybody else understands where that location is and there is a price to mow that on a 36 cut basis. I can try to answer any questions that you might have with that.

Mr. Morgan: The Nature’s Bridge 2B and Bronson 1A ponds are part of the Shingle Creek CDD, and not the Shingle Creek at Bronson CDD?

Mr. Scheerer: That’s an old map. The 2B is all in Shingle Creek. The Bronson 1A Ponds were removed and are not part of the Shingle Creek CDD but the Shingle Creek at Bronson, which we added to the budget for 2021 that the Board approved at the previous meeting. Disregard that text box. We are looking for approval for these actions and to approve these addendums. Everything in here, with the exception of the Highway 192 is in the budget for 2020, and obviously we’ve added Highway 192 into 2021. We have funds in our budget to make those cuts between now and October 1st.

Mr. Morgan: Okay, so they are basically parking on top of the sidewalk.

Mr. Scheerer: Just on the back side of the sidewalk.

Mr. Morgan: Okay.

Mr. Flint: What we would like to propose is that the District enter into an agreement with the tow company, and the tow company would place the appropriate signs there at the property. Because the HOA has people on-site daily, we would authorize the HOA to tow on behalf of the CDD so that if there is somebody there, they don't have to track someone from the CDD down to authorize towing in that area. Tricia, what is the status of the proposal from the towing company?

Ms. Adams: There is a proposal that has been provided by H&H Towing, which is the company that the HOA currently uses, and right now that is under legal review. Kristen or Jan may have an addendum to that agreement that would be available soon. Fortunately, the required towing signage is already in place, because H&H recovery and towing is the company that is used by the HOA currently. So that step would have already been taken, although the CDD may want to consider additional no parking signs at that parcel if that is appropriate. Alan would have him input from a field prospective.

Mr. Flint: We would want them to put a sign specifically on that parcel. So, I guess what we are looking for from the Board since this is still a work in progress without having to wait for another meeting—if the Board is comfortable, we would like you all to authorize the Chair to execute the agreement with H&H towing to be brought back at a future meeting to be ratified. Also, we would ask approval for District Council to prepare an agreement between the CDD and HOA, which would authorize the HOA in limited instances to be able to authorize towing under that agreement.

On MOTION by Mr. Morgan seconded by Mr. Register with all in favor, Authorization for the Chairman to Execute the Agreement with H&H Towing and Authorization for District Counsel to Prepare an Agreement between the CDD and HOA Authorizing the HOA to Authorize Towing, was approved.

TENTH ORDER OF BUSINESS

Staff Reports

A. Attorney

Ms. Carpenter: I have nothing new to report today.

B. Engineer

There being none, the next item followed.

C. District Manager’s Report

i. Approval of Check Register

Mr. Flint: You have approval of the Check Register for the General Funds totaling \$278,875.37. Any questions on the check register? Hearing none,

On MOTION by Mr. Morgan seconded by Mr. Register with all in favor, the Check Register totaling \$278,875.37, was approved.

ii. Balance Sheet and Income Statement

Mr. Flint: You also have the Unaudited Financial Statements through June 30th. Does the Board have any questions? Hearing none, the next item followed.

iii. Approval of Fiscal Year 2021 Meeting Schedule

Mr. Flint: We’ve got the annual meeting schedule that contemplates meeting at 12:00 p.m. on the first Monday of each month in this location, with the exception of July being cancelled and September being moved. If the Board is comfortable with that, I would ask for a motion to approve.

On MOTION by Mr. Morgan seconded by Mr. Register with all in favor, the Fiscal Year 2021 Meeting Schedule, was approved.

ELEVENTH ORDER OF BUSINESS Other Business

Mr. Morgan: Rob, I am on site with George, would you like me to sign everything that needs to be signed as Vice Chairman?

Mr. Bonin: Yes, send me a copy or shoot me what you end up signing.

Mr. Morgan: It will be the resolutions and the stuff we approved in this meeting.

Mr. Bonin: Okay, that’s fine.

TWELTH ORDER OF BUSINESS Supervisor’s Requests

There being none, the next item followed.

THIRTEENTH ORDER OF BUSINESS Adjournment

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

Secretary/Assistant Secretary

Chairman/Vice Chairman

SECTION IV

RESOLUTION 2020-09

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE SHINGLE CREEK COMMUNITY DEVELOPMENT DISTRICT ACCEPTING THE CERTIFICATION OF THE DISTRICT ENGINEER THAT THE SERIES 2015 PROJECT IS COMPLETE; DECLARING THE SERIES 2015 PROJECT COMPLETE; PROVIDING FOR SEVERABILITY, CONFLICTS, AND AN EFFECTIVE DATE.

WHEREAS, on June 15, 2005, the Board of Supervisors (“**Board**”) of the Shingle Creek Community Development District (“**District**”) adopted Resolution 2005-19, as supplemented by Resolution 2015-10 adopted on April 6, 2015, authorizing, among other things, the issuance of Special Assessment Bonds in an aggregate principal amount not-to-exceed \$150,000,000 in order to finance the costs of the construction, installation, and acquisition of public infrastructure, improvements, and services on lands within the District; and

WHEREAS, the District adopted the “Shingle Creek Community Development District Engineer’s Report” dated April 15, 2015, as amended from time to time (the “**Engineer’s Report**”), which identifies and describes the components of the project financed with the Series 2015 Bonds (“**Series 2015 Project**”); and

WHEREAS, the District authorized and issued the \$21,465,000 “Shingle Creek Community Development District Special Assessment Bonds, Series 2015” (“**Series 2015 Bonds**”), pursuant to the Master Trust Indenture between the District and Regions Bank, as Trustee, dated May 1, 2015 (“**Master Trust Indenture**”) and the First Supplemental Trust Indenture between the District and Regions Bank, as Trustee, dated May 1, 2015, for the purpose of funding all or a part of the construction, installation, and acquisition of public infrastructure, improvements, and services of the Series 2015 Project; and

WHEREAS, the Series 2015 Project has been completed; and

WHEREAS, pursuant to Section 5.01(c) of the Master Trust Indenture, the District Engineer executed and delivered an Engineer’s Certification of Completion (“**Engineer’s Certification**”), attached hereto as *Exhibit A*, wherein the District Engineer established the date of Series 2015 Project completion; and

WHEREAS, Chapter 170, *Florida Statutes*, requires that upon completion of the Series 2015 Project, the District is to credit each of the assessments the difference, if any, between the amounts assessed and the actual cost of the improvements.

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

1. Recitals. The recitals are true and correct and are hereby incorporated into and form a material part of this Agreement.

2. Authority for this Resolution. This Resolution is adopted pursuant to the provisions of Florida law, including Chapters 170 and 190, *Florida Statutes* and specifically Section 170.09, *Florida Statutes*.

3. Acceptance and Certification of Completion of the Series 2015 Project. The Board of Supervisors hereby accepts the District Engineer's Certification, certifying the Series 2015 Project complete and upon reliance thereon, certifies the Series 2015 Project complete in accordance with the Master Trust Indenture.

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

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

6. Effective Date. This resolution shall take effect immediately upon its adoption.

[SIGNATURE PAGE TO FOLLOW]

PASSED AND ADOPTED this 14th day of September, 2020.

ATTEST:

**SHINGLE CREEK COMMUNITY
DEVELOPMENT DISTRICT**

Secretary

By: _____
Its: _____

EXHIBIT A
ENGINEER'S CERTIFICATION

[ATTACHED BELOW]

ENGINEER'S CERTIFICATE
(Series 2015 Project)

We, Hamilton Engineering & Surveying Inc., as the designated engineers (“**District Engineer**”) for the Shingle Creek Community Development District in connection with the \$21,465,000 Shingle Creek Community Development District Capital Improvement Revenue Bonds, Series 2015 (“**2015 Bonds**”) hereby certify:

1. The District Improvements conveyed from the Developer to the District are a part of the District Improvements contemplated by the Master Engineer’s report dated April 15, 2015, as amended from time to time (“**Engineer’s Report**”), and the District Engineer has reviewed the list of items necessary to complete such acquisition.

2. Pursuant to Section 5.01(c) of the Master Trust Indenture between the District and Regions Bank, as Trustee, dated May 1, 2015 relating to the Series 2015 Bonds, the Completion Date is hereby established as the 2nd day of March 2020.

HAMILTON ENGINEERING & SURVEYING, INC

By: 

Name: DAVID A. REID

Title: VP

Dated: 11 August, 2020

SECTION V

RESOLUTION 2020-10

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE SHINGLE CREEK COMMUNITY DEVELOPMENT DISTRICT ACCEPTING THE CERTIFICATION OF THE DISTRICT ENGINEER THAT THE SERIES 2019 PROJECT IS COMPLETE; DECLARING THE SERIES 2019 PROJECT COMPLETE; PROVIDING FOR SEVERABILITY, CONFLICTS, AND AN EFFECTIVE DATE.

WHEREAS, on June 15, 2005, the Board of Supervisors (“**Board**”) of the Shingle Creek Community Development District (“**District**”) adopted Resolution 2005-19, as supplemented by Resolution 2015-10 adopted on April 6, 2015, authorizing, among other things, the issuance of Special Assessment Bonds in an aggregate principal amount not-to-exceed \$150,000,000 in order to finance the costs of the construction, installation, and acquisition of public infrastructure, improvements, and services on lands within the District; and

WHEREAS, the District adopted the “Shingle Creek Community Development District Engineer’s Report” dated January 18, 2019, as amended from time to time (the “**Engineer’s Report**”), which identifies and describes the components of the project financed with the Series 2019 Bonds (“**Series 2019 Project**”); and

WHEREAS, the District authorized and issued the \$17,895,000 “Shingle Creek Community Development District Special Assessment Bonds, Series 2019” (“**Series 2019 Bonds**”), pursuant to the Master Trust Indenture between the District and Regions Bank, as Trustee, dated May 1, 2015 (“**Master Trust Indenture**”) and the Second Supplemental Trust Indenture between the District and Regions Bank, as Trustee, dated February 1, 2019, for the purpose of funding all or a part of the construction, installation, and acquisition of public infrastructure, improvements, and services of the Series 2019 Project; and

WHEREAS, the Series 2019 Project has been completed; and

WHEREAS, pursuant to Section 5.01(c) of the Master Trust Indenture, the District Engineer executed and delivered an Engineer’s Certification of Completion (“**Engineer’s Certification**”), attached hereto as *Exhibit A*, wherein the District Engineer established the date of Series 2019 Project completion; and

WHEREAS, Chapter 170, *Florida Statutes*, requires that upon completion of the Series 2019 Project, the District is to credit each of the assessments the difference, if any, between the amounts assessed and the actual cost of the improvements.

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

1. Recitals. The recitals are true and correct and are hereby incorporated into and form a material part of this Agreement.

2. Authority for this Resolution. This Resolution is adopted pursuant to the provisions of Florida law, including Chapters 170 and 190, *Florida Statutes* and specifically Section 170.09, *Florida Statutes*.

3. Acceptance and Certification of Completion of the Series 2019 Project. The Board of Supervisors hereby accepts the District Engineer's Certification, certifying the Series 2019 Project complete and upon reliance thereon, certifies the Series 2019 Project complete in accordance with the Master Trust Indenture.

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

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

6. Effective Date. This resolution shall take effect immediately upon its adoption.

[SIGNATURE PAGE TO FOLLOW]

PASSED AND ADOPTED this 14th day of September, 2020.

ATTEST:

**SHINGLE CREEK COMMUNITY
DEVELOPMENT DISTRICT**

Secretary

By: _____
Its: _____

EXHIBIT A
ENGINEER'S CERTIFICATION

[ATTACHED BELOW]

ENGINEER'S CERTIFICATE
(Series 2019 Project)

We, Hamilton Engineering & Surveying Inc., as the designated engineers ("District Engineer") for the Shingle Creek Community Development District in connection with the \$17,895,000 Shingle Creek Community Development District Capital Improvement Revenue Bonds, Series 2019 ("2019 Bonds") hereby certify:

1. The District Improvements conveyed from the Developer to the District are a part of the District Improvements contemplated by the Master Engineer's report dated January 18, 2019, as amended from time to time ("Engineer's Report"), and the District Engineer has reviewed the list of items necessary to complete such acquisition.

2. Pursuant to Section 5.01(c) of the Master Trust Indenture between the District and Regions Bank, as Trustee, dated May 1, 2015, as supplemented by the Second Supplemental Trust Indenture dated February 1, 2019, the Completion Date is hereby established as the 2nd day of March 2020.

HAMILTON ENGINEERING & SURVEYING, INC

By: 

Name: DAVID A. REID

Title: VP

Dated: 11 August, 2020

SECTION VI

*This item will be provided under
separate cover*

SECTION VII

AGREEMENT FOR TOWING SERVICES
(Shingle Creek CDD)

THIS AGREEMENT FOR TOWING SERVICES (the “**Agreement**”) is effective as of the ___ day of _____, 2020, by and between **SHINGLE CREEK COMMUNITY DEVELOPMENT DISTRICT**, a Florida community development district and local unit of special purpose government established pursuant to Chapter 190, *Florida Statutes*, whose address is c/o Governmental Management Services- Central Florida, LLC, 219 E. Livingston Street, Orlando, Florida 32801 (the “**District**”), and **H & H TOWING, RECOVERY, AND TRANSPORT, LLC**, a Florida limited liability company, whose principal address and mailing address is 4417 13th Street, No. 554, Saint Cloud, Florida 34769 (the “**Contractor**”).

RECITALS

WHEREAS, the District is a local unit of special purpose government created in accordance with the Uniform Community Development District Act of 1980, Chapter 190, *Florida Statutes*, as amended;

WHEREAS, the District owns real property within the Shingle Creek development (collectively, the “**District Property**”);

WHEREAS, in accordance with Section 715.07, *Florida Statutes*, the District desires engage an independent contractor to provide vehicle towing/removal services on the District Property (the “**Services**”);

WHEREAS, the Contractor desires to provide such Services for the District in accordance with Section 715.07, *Florida Statutes*, and other Florida law; and

WHEREAS, the Contractor and the District accordingly desire to enter into this Agreement to provide for the rights, duties, and obligations of the parties relative to same.

NOW, THEREFORE, in consideration of the recitals, agreements, and mutual covenants contained herein, and other good and valuable consideration, the receipt and sufficiency of which are hereby acknowledged by the parties, the parties agree as follows:

SECTION 1. RECITALS. The recitals so stated are true and correct and by this reference are incorporated into and form a material part of this Agreement.

SECTION 2. DESCRIPTION OF WORK AND SERVICES. The District hereby authorizes the Contractor, and its employees and agents, to perform drive-by inspections and vehicle towing and/or removal services of prohibited parked or abandoned vehicles the District Property in accordance Section 715.07, *Florida Statutes*, and any other applicable Florida law.

A. This Agreement grants to Contractor the right to enter the District Property for those purposes described herein and Contractor hereby agrees to comply with all applicable laws, rules, ordinances, and regulations affecting the provision of the Services.

B. Upon towing/removing of a vehicle, such vehicle shall be stored by the Contractor within a ten (10) mile radius of the point of removal and shall provide for public access to such storage facility as set forth in Section 715.07, *Florida Statutes*.

SECTION 3. COMPENSATION. The Contractor acknowledges and agrees that it is not receiving compensation from the District for the Services. Any compensation due and owing to the Contractor relative to this Agreement shall be remitted by the owner(s) of the towed/removed vehicles as determined by the Department of Motor Vehicles.

SECTION 4. EFFECTIVE DATE; TERM. This Agreement shall become effective on the date first written above, and shall remain in effect unless terminated with written notice to the other party.

SECTION 5. INSURANCE.

A. The Contractor shall, at its own expense, maintain insurance during the performance of the Services under this Agreement, with limits of liability not less than the following:

Workers Compensation	Statutory
General Liability	
<i>Bodily Injury (including contractual)</i>	\$300,000.00
<i>Property Damage (including contractual)</i>	\$300,000.00
Automobile Liability (if applicable)	
<i>Bodily Injury and Property Damage</i>	\$300,000.00

B. The District, its staff, consultants, and supervisors shall be named as an additional insured. The Contractor shall furnish the District with the Certificate of Insurance evidencing compliance with this requirement prior to commencement of the Services.

SECTION 6. CARE OF PROPERTY; SOVEREIGN IMMUNITY.

A. Contractor shall use all due care to protect the property of the District, its residents and landowners from damage. Contractor shall be solely responsible for any damage to property, including vehicles, caused by the towing/removal, and/or storage activities contemplated herein. Accordingly, Contractor, its employees, agents and subcontractors shall defend, hold harmless, and indemnify the District and its supervisors, officers, staff, representatives, and agents against any claims, damages, liabilities, losses and costs, including, but not limited to, reasonable attorneys' fees, to the extent caused by the acts or omissions of Contractor, and other persons

employed or utilized by Contractor in the performance of this Agreement or Services performed hereunder.

B. Obligations under this section shall include the payment of all settlements, judgements, damages, liquidated damages, penalties, forfeitures, back pay awards, court costs, arbitration and/or mediation costs, litigation expenses, attorney fees, paralegal fees and expert witness fees (incurred in court, out of court, on appeal, or in bankruptcy proceedings) as ordered.

C. Nothing in this Agreement shall be deemed as a waiver of the District's sovereign immunity or the District's limits of liability as set forth in Section 768.28, *Florida Statutes* or other law, and nothing in this Agreement shall inure to the benefit of any third-party for the purpose of allowing any claim which would otherwise be barred under such limitations of liability or by operation of law.

SECTION 7. RECOVERY OF COSTS AND FEES. In the event the District is required to enforce this Agreement by court proceedings or otherwise, the District shall be entitled to recover from Contractor all fees and costs incurred, including reasonable attorneys' fees, paralegal fees, expert witness fees, and costs.

SECTION 8. DEFAULT. A default by either party under this Agreement shall entitle the other party to all remedies available at law or in equity, which includes, but is not limited to, the rights of damages, injunctive relief, and specific performance.

SECTION 9. AMENDMENT. Amendments to and waivers of the provisions contained in this Agreement may be made only by an instrument in writing which is executed by both of the parties hereto.

SECTION 10. ASSIGNMENT. Neither the District nor the Contractor may assign their rights, duties, or obligations under this Agreement without the prior written approval of the other. Any purported assignment without said written authorization shall be void.

SECTION 11. REPRESENTATIONS, WARRANTIES, AND COVENANTS.

A. Contractor hereby represents to District that: (i) it has the experience and skill to perform the Services as set forth in this Agreement; (ii) it is duly licensed to observe and perform the terms, covenants, conditions, and other provisions on its part to be observed or performed under this Agreement; (iii) it has the necessary equipment, materials and inventory required to perform the Services as set forth in this Agreement; (iv) it has by careful examination satisfied itself as to: (a) the nature, location and character of the area in which the Services are to be performed including, without limitation, the surface conditions of the land and all structures and obstructions thereon, both natural and manmade, the surface water conditions of the area, and to the extent pertinent, all other conditions; and (b) all other matters or things which could in any manner affect the performance of the Services.

SECTION 12. EMPLOYEES; INDEPENDENT CONTRACTOR STATUS.

A. All matters pertaining to the employment, supervision, compensation, promotion and discharge of any employees of Contractor or of entities retained by Contractor are the sole responsibility of Contractor. Contractor shall fully comply with all applicable acts and regulations having to do with workman's compensation, social security, unemployment insurance, hours of labor, wages, working conditions and other employer-employee related subjects. Contractor shall obtain, for each individual Contractor employs on the District's premises at any time, a criminal background check performed by an appropriate federal or state agency, or by a professional and licensed private investigator, and shall make, based on the results of such background checks, employment suitability determinations for each employee that are reasonable and customary within the Contractor's industry. Contractor shall maintain copies of said background checks on file so long as the subject individual(s) remains in Contractor's employ, and Contractor shall make all background checks available for District's review upon request. Contractor shall enforce strict discipline and good order among its employees on the District's premises.

B. Contractor is an independent contractor and not an employee of the District. It is further acknowledged that nothing herein shall be deemed to create or establish a partnership or joint venture between the District and Contractor. Contractor has no authority to enter into any contracts or contracts, whether oral or written, on behalf of the District.

SECTION 13. COMPLIANCE WITH LAWS, REGULATIONS, RULES, AND POLICIES.

A. At all times, Contractor is expected to operate in accordance with all applicable laws, statutes, regulations, rules, ordinances, policies, permits and orders.

B. Contractor hereby covenants and agrees to comply with all rules, ordinances and regulations of governmental authorities wherein the District's facilities are located, as said rules, etc. may specifically relate to Contractor or its services provided hereunder, at Contractor's sole cost and expense, and Contractor will take such action as may be necessary to comply with any and all notices, orders or other requirements affecting the services described herein as may be issued by any governmental agency having jurisdiction over Contractor, unless specifically instructed by the District that it intends to contest such orders or requirements and that Contractor shall not comply with the same. Contractor shall provide immediate notice to the District of any such orders or requirements upon receipt of same.

C. The District is a local unit of special purpose government created in accordance with the Uniform Community Development District Act of 1980, Chapter 190, *Florida Statutes*. Contractor agrees to comply with all applicable requirements of the "Sunshine Law," the "Public Records Law," the Community Development Districts Law, and all other statutes and regulations applicable to Contractor.

SECTION 14. PUBLIC RECORDS AND OWNERSHIP OF BOOKS AND RECORDS.

A. Contractor understands and agrees that all documents of any kind relating to this Agreement may be public records and, accordingly, Contractor agrees to comply with all applicable provisions of Florida public records law, including but not limited to the provisions of Chapter 119, *Florida Statutes*. Contractor acknowledges and agrees that the public records custodian of the District is the District Manager, currently Governmental Management Services-Central Florida, LLC (the "Public Records Custodian"). Contractor shall, to the extent applicable by law:

- (i) Keep and maintain public records required by District to perform the Services;
- (ii) Upon request by District, provide District with the requested public records or allow the records to be inspected or copied within a reasonable time at a cost that does not exceed the cost provided in Chapter 119, *Florida Statutes*;
- (iii) 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 Agreement term and following the Agreement term if the Contractor does not transfer the records to the Public Records Custodian of the District; and
- (iv) Upon completion of the Agreement, transfer to District, at no cost, all public records in District's possession or, alternatively, keep, maintain and meet all applicable requirements for retaining public records pursuant to Florida laws.

IF THE CUSTOMER HAS QUESTIONS REGARDING THE APPLICATION OF CHAPTER 119, *FLORIDA STATUTES*, TO THE CONTRACTOR'S DUTY TO PROVIDE PUBLIC RECORDS RELATING TO THIS AGREEMENT, PLEASE CONTACT THE DISTRICT'S CUSTODIAN OF PUBLIC RECORDS AT 407-841-5521, OR BY E-MAIL AT GFLINT@GMSCFL.COM OR BY REGULAR MAIL AT 219 E. LIVINGSTON STREET, ORLANDO, FL 32801, ATTN.: DISTRICT PUBLIC RECORDS CUSTODIAN.

SECTION 15. NOTICES. Any notice required or permitted to be given by the terms of this Agreement or under any applicable law by either party shall be in writing and shall be either hand delivered or sent by certified or registered mail, postage prepaid, return receipt requested. Such written notice shall be addressed to:

District: Governmental Management Services- Central Florida, LLC
RE: Shingle Creek Community Development District
219 E. Livingston Street
Orlando, FL 32801

with a copy to: Attention: District Manager
Latham, Luna, Eden & Beaudine.
111 N. Magnolia Ave, Suite 1400
Orlando, Florida 32801
Attention: District Counsel

SECTION 16. CONTROLLING LAW AND VENUE. This Agreement and the provisions contained herein shall be construed, interpreted, and controlled according to the laws of the State of Florida. The parties agree that venue for any action arising hereunder shall be in a court of appropriate jurisdiction in Osceola County, Florida.

SECTION 17. SEVERABILITY. The invalidity or unenforceability of any one or more provisions of this Agreement shall not affect the validity or enforceability of the remaining portions of the Agreement.

SECTION 18. INDEPENDENT CONTRACTOR. In all matters relating to this Agreement, the Contractor shall be acting as an independent contractor. The Contractor shall not have any authority to assume or create any obligation, express or implied, on behalf of the District and the Contractor shall have no authority to represent the District as an agent, employee, or in any other capacity, unless otherwise set forth in this Agreement.

SECTION 19. NO THIRD-PARTY BENEFICIARIES. This Agreement is solely for the benefit of the parties hereto and no right or cause of action shall accrue upon or by reason hereof, to or for the benefit of any third-party not a party hereto. Nothing in this Agreement expressed or implied is intended or shall be construed to confer upon any person or corporation, other than the parties hereto, any right remedy or claim under or by reason of this Agreement or any provisions or conditions hereof; and all of the provisions, representations, covenants, and conditions contained herein shall inure to the sole benefit of and shall be binding upon the parties hereto and their respective representatives, successors and assigns.

SECTION 20. HEADINGS FOR CONVENIENCE ONLY. The descriptive headings in this Agreement are for convenience only and shall not control nor affect the meaning or construction of any provisions of this Agreement.

SECTION 21. ENTIRE AGREEMENT. This instrument shall constitute the final and complete express of the Agreement between the parties relating to the subject matter of this Agreement.

[SIGNATURES ON FOLLOWING PAGE]

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

WITNESSES:

SHINGLE CREEK COMMUNITY DEVELOPMENT DISTRICT, a Florida community development district and local unit of special purpose government

Print: _____

By: _____

Print: _____

Print: _____

Title: _____

WITNESSES:

H & H TOWING, RECOVERY, AND TRANSPORT, LLC, a Florida limited liability company

Print: _____

By: _____

Print: _____

Print: _____

Title: _____

SECTION VIII

RESOLUTION 2020-11

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE SHINGLE CREEK COMMUNITY DEVELOPMENT DISTRICT DECLARING VACANCIES IN SEATS #4 AND #5 OF THE BOARD OF SUPERVISORS PURSUANT TO SECTION 190.006(3)(b), *FLORIDA STATUTES*; AND PROVIDING AN EFFECTIVE DATE.

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

WHEREAS, on Tuesday, November 3, 2020, two (2) members of the Board of Supervisors (“**Board**”) are to be elected by “**Qualified Electors**,” as that term is defined in Section 190.003, *Florida Statutes*; and

WHEREAS, the District has published a notice of qualifying period set by the Supervisor of Elections at least two (2) weeks prior to the start of said qualifying period; and

WHEREAS, at the close of the qualifying period zero (0) Qualified Electors qualified to run for the two (2) seats available for election by the Qualified Electors of the District; and

WHEREAS, pursuant to Section 190.006(3)(b), *Florida Statutes*, the Board shall declare the seats (Seats #4 and #5) vacant, effective the second Tuesday following the general election; and

WHEREAS, Qualified Elector(s) are to be appointed to the vacant seats within 90 days thereafter; and

WHEREAS, the Board finds that it is in the best interests of the District to adopt this Resolution declaring two seats available for election as vacant.

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

1. DECLARATION OF VACANCY. The following seats are hereby declared vacant effective as of November 17, 2020:

Seat #4 (currently held by Mark Revell)

Seat #5 (currently held by Rob Bonin)

2. **EXISTING BOARD SUPERVISORS REMAIN.** Until such time as the District Board nominates a Qualified Elector to fill the vacancies declared in Section 1 above, the incumbent Board Supervisor of that respective seat shall remain in office.

3. **EFFECTIVE DATE.** This Resolution shall become effective upon its passage.

PASSED AND ADOPTED this ____ day of _____, 2020.

ATTEST:

**SHINGLE CREEK COMMUNITY
DEVELOPMENT DISTRICT**

Print Name: _____

Chairperson/Vice Chairperson

SECTION IX



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

August 24, 2020

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

We are pleased to confirm our understanding of the services we are to provide Shingle Creek Community Development District, Osceola County, Florida ("the District") for the fiscal year ended September 30, 2020. 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 Community Development District as of and for the fiscal year ended September 30, 2020. 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 2020 audit.

Accounting standards generally accepted in the United States of America provide for certain required supplementary information (RSI), such as management's discussion and analysis (MD&A), to supplement the District's basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. As part of our engagement, we will apply certain limited procedures to the District's RSI in accordance with auditing standards generally accepted in the United States of America. These limited procedures will consist of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We will not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

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

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

Audit Objectives

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

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

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

Examination Objective

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

Other Services

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

Management Responsibilities

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

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

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

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

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

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

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

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

Audit Procedures—General

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

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

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

Audit Procedures—Internal Control

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

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

Audit Procedures—Compliance

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

Engagement Administration, Fees, and Other

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

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

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

IF GRAU & ASSOCIATES HAS QUESTIONS REGARDING THE APPLICATION OF CHAPTER 119, FLORIDA STATUTES, TO ITS DUTY TO PROVIDE PUBLIC RECORDS RELATING TO THIS AGREEMENT, CONTACT THE PUBLIC RECORDS CUSTODIAN.

Our fee for these services will not exceed \$4,600 for the September 30, 2020 audit unless there is a change in activity by the District which results in additional audit work or if additional Bonds are issued.

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

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

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

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

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

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

Very truly yours,

Grau & Associates



Antonio J. Grau

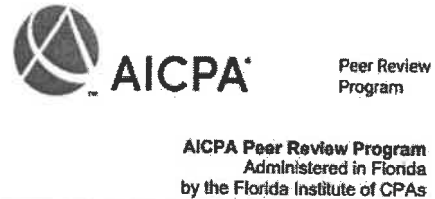
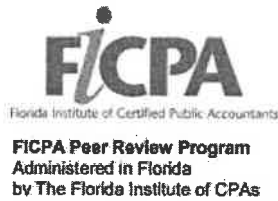
RESPONSE:

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

By: _____

Title: _____

Date: _____



February 20, 2020

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

Dear Antonio Grau:

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

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

Thank you for your cooperation.

Sincerely,
FICPA Peer Review Committee

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

Florida Institute of CPAs

cc: Daniel Hevia, Racquel McIntosh

Firm Number: 900004390114

Review Number: 571202

SECTION X

SECTION C

SECTION 1

Shingle Creek Community Development District

Summary of Checks

July 27, 2020 to September 8, 2020

Bank	Date	Check #	Amount
General Fund	7/27/20	446	\$ 202.50
	8/5/20	447	\$ 1,290.00
	8/7/20	448	\$ 4,163.91
	8/20/20	449-453	\$ 29,053.45
	9/3/20	454-455	\$ 25,138.67
			<hr/>
			\$ 59,848.53
			<hr/>
			\$ 59,848.53

CHECK DATE	VEND#	INVOICE DATE	EXPENSED TO DATE	YRMO	DPT	ACCT#	SUB	SUBCLASS	VENDOR NAME	STATUS	AMOUNT	CHECK #
7/27/20	00016	6/18/20	92679	202006	310	51300	31500		DTE LANDSCAPE AGREE	*	202.50	
8/05/20	00007	8/01/20	49827	202008	320	53800	47000		LATHAM, LUNA, EDEN & BEAUDINE	*	840.00	202.50 000446
8/01/20	49827	202008	320-53800-47000						WATERWAY MAINT.-3 PONDS	*	210.00	
8/01/20	49827	202008	320-53800-47000						ADDITIONAL SRVS-4 PONDS	*	240.00	
8/01/20	49827	202008	320-53800-47000						ADDITIONAL SRVS-3 PONDS	*		
8/07/20	00011	8/01/20	117	202008	310	51300	34000		AQUATIC WEED CONTROL, INC.	*	2,789.58	1,290.00 000447
8/01/20	117	202008	310-51300-34000						MANAGEMENT FEES AUG20	*	100.00	
8/01/20	117	202008	310-51300-35200						INFORMATION TECH AUG20	*	583.33	
8/01/20	117	202008	310-51300-31300						DISSEMINATION FEE AUG20	*	5.21	
8/01/20	117	202008	310-51300-51000						OFFICE SUPPLIES	*	38.59	
8/01/20	117	202008	310-51300-42000						POSTAGE	*	22.20	
8/01/20	118	202008	320-53800-12000						COPIES	*	625.00	
8/01/20	118	202008	320-53800-12000						FIELD MANAGEMENT AUG20	*		4,163.91 000448
8/20/20	99999	8/20/20	VOID	202008	000	000000	000000		GOVERNMENTAL MANAGEMENT SERVICES	C	.00	
8/20/20	00023	7/31/20	72977	202007	320	53800	46200		NATURE RIDGE2B:RW3 JUL20	*	2,055.36	.00 000449
7/31/20	72977	202007	320-53800-46200						TRACT LIFT STATION JUL20	*	232.22	
7/31/20	72977	202007	320-53800-46200						TRACT P-4 POND B-1 JUL20	*	570.91	
7/31/20	72977A	202004	320-53800-46200						TRACT P-4 POND B-1 APR20	*	570.91	
7/31/20	72977B	202005	320-53800-46200						TRACT P-4 POND B-1 MAY20	*	570.91	
7/31/20	72977C	202006	320-53800-46200						TRACT P-4 POND B-1 JUN20	*	570.91	
8/10/20	71288	202008	320-53800-46200						MTHLY MNT-AUG20-PHASE 1	*	6,116.00	

SHIN SHINGLE CREEK TVISCARRA

CHECK DATE	VEND#	INVOICE DATE	INVOICE	YRMO	DPT	ACCT#	SUB	SUBCLASS	VENDOR NAME	STATUS	AMOUNTCHECK.... AMOUNT
8/10/20		71288	MTHLY MNT-AUG20-PHASE II	202008		320-53800-46200				*	1,423.00	
8/10/20		71288	MTHLY MNT-AUG20-AREA I	202008		320-53800-46200				*	350.00	
8/10/20		71288	MTHLY MNT-AUG20-ADD.PH2P2	202008		320-53800-46200				*	1,150.00	
8/10/20		71288	MTHLY MNT-AUG20-ADD. AREA	202008		320-53800-46200				*	2,792.35	
8/10/20		71288	MTHLY MNT-AUG20-POND P-1	202008		320-53800-46200				*	390.81	
8/10/20		71288	MTHLY MNT-AUG20-WI/2 ROAD	202008		320-53800-46200				*	201.36	
8/10/20		71288	MTHLY MNT-AUG20-TRACT 3B	202008		320-53800-46200				*	175.14	
8/10/20		71288	MTHLY MNT-AUG20-ST WAY	202008		320-53800-46200				*	293.33	
8/10/20		71288	MTHLY MNT-AUG20 TRACT K	202008		320-53800-46200				*	496.19	
8/10/20		71288	MTHLY MNT-AUG20-POND P-3	202008		320-53800-46200				*	202.58	
8/10/20		71288A	NATURE RIDGE RD 2A OCT19	201910		320-53800-46200				*	2,075.90	
8/10/20		71288B	NAT RDGE 2B:RW3 JUL20	202007		320-53800-46200				*	2,055.36	
8/10/20		71288C	TRACT A LIFT STATIONJUL20	202008		320-53800-46200				*	232.22	
8/10/20		71288D	HWY 192 LAKE AUG20	202004		320-53800-46200				*	271.50	
8/10/20		71288D	TRACT P-4 POND B-1 APR20	202004		320-53800-46200				*	570.91	
8/20/20	00028	8/07/20	61826 REVISED 2020 YRLY REPORT	202007		310-51300-31100			DOWN TO EARTH LAWCARE II, INC	*	95.00	23,367.87 000450
8/20/20	00016	8/19/20	93109 PARCEL CONVEY/DTE EXTEND	202007		310-51300-31500			HAMILTON ENGINEERING & SURVEYING	*	2,176.00	95.00 000451
8/20/20	00013	7/31/20	23171417 FY21 BDGT/ASMT/MTG	202007		310-51300-48000			LATHAM, LUNA, EDEN & BEAUDINE	*	3,414.58	2,176.00 000452
9/03/20	00023	8/17/20	73780 RMV TREE/SOD INST.ON BLVD	202008		320-53800-46100			ORLANDO SENTINEL	*	150.00	3,414.58 000453

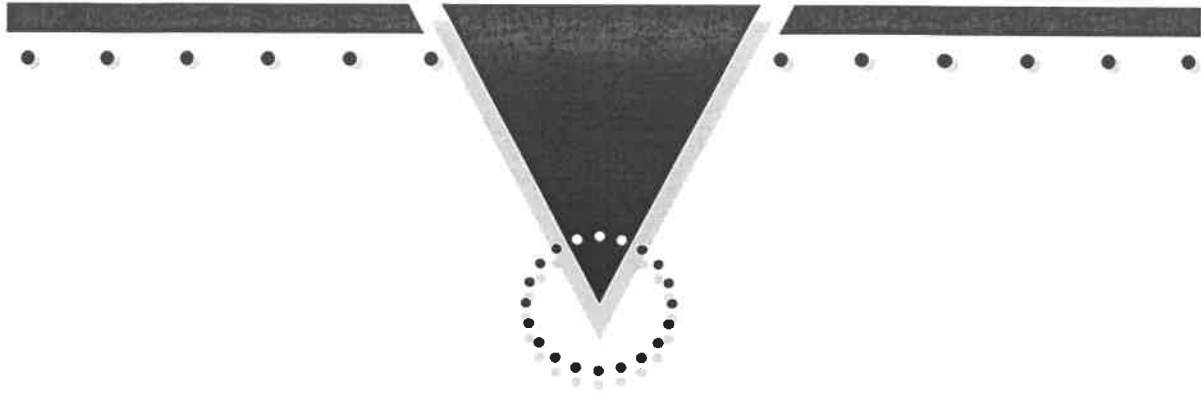
SHIN SHINGLE CREEK TWISCARRA

CHECK DATE	VEND#	INVOICE DATE	INVOICE YRMO	DPT	ACCT#	SUB	SUBCLASS	VENDOR NAME	STATUS	AMOUNT	CHECK#	AMOUNT
8/17/20	73794	202008	320	53800	46400				*	1,235.00		
8/27/20	74121	202008	320	53800	46400				*	2,300.00		
8/27/20	74122	202008	320	53800	46400				*	1,233.67		
9/03/20	00003							DOWN TO EARTH LAWCARE II, INC	*	10,609.00		4,918.67
8/28/20	11493	FY21	PROPERTY	INSURANCE					*	9,611.00		
8/28/20	11493	FY21	PROPERTY	INSURANCE					*			20,220.00

TOTAL FOR BANK A 59,848.53
 TOTAL FOR REGISTER 59,848.53

SHIN SHINGLE CREEK TVISCARRA

SECTION 2



**Shingle Creek
Community Development District**

Unaudited Financial Reporting

August 31, 2020



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Shingle Creek
COMMUNITY DEVELOPMENT DISTRICT
BALANCE SHEET
August 31, 2020

	General Fund	Debt Service Fund	Capital Projects Fund	Totals 2020
<u>ASSETS:</u>				
<u>CASH</u>				
OPERATING ACCOUNT - SUNTRUST	\$529,204	---	---	\$529,204
<u>INVESTMENTS</u>				
SERIES 2015				
RESERVE	---	\$717,450	---	\$717,450
REVENUE	---	\$1,026,954	---	\$1,026,954
INTEREST	---	\$3	---	\$3
SINKING FUND	---	\$413	---	\$413
CONSTRUCTION	---	---	\$1,617	\$1,617
SERIES 2019				
RESERVE	---	\$578,417	---	\$578,417
REVENUE	---	\$429,418	---	\$429,418
INTEREST	---	\$15	---	\$15
SINKING FUND	---	\$10	---	\$10
CONSTRUCTION	---	---	\$728	\$728
TOTAL ASSETS	<u>\$529,204</u>	<u>\$2,752,680</u>	<u>\$2,344</u>	<u>\$3,284,228</u>
<u>LIABILITIES:</u>				
ACCOUNTS PAYABLE	\$4,919	---	---	\$4,919
<u>FUND EQUITY:</u>				
FUND BALANCES:				
RESTRICTED FOR DEBT SERVICE 2015	---	\$1,744,820	---	\$1,744,820
RESTRICTED FOR DEBT SERVICE 2019	---	\$1,007,860	---	\$1,007,860
RESTRICTED FOR CAPITAL PROJECTS 2015	---	---	\$1,617	\$1,617
RESTRICTED FOR CAPITAL PROJECTS 2019	---	---	\$728	\$728
UNASSIGNED	\$524,285	---	---	\$524,285
TOTAL LIABILITIES & FUND EQUITY	<u>\$529,204</u>	<u>\$2,752,680</u>	<u>\$2,344</u>	<u>\$3,284,228</u>

Shingle Creek

COMMUNITY DEVELOPMENT DISTRICT

GENERAL FUND

Statement of Revenues & Expenditures

For The Period Ending August 31, 2020

	ADOPTED BUDGET	PRORATED BUDGET THRU 8/31/20	ACTUAL THRU 8/31/20	VARIANCE
REVENUES:				
ASSESSMENTS - TAX ROLL	\$483,116	\$483,116	\$486,734	\$3,618
ASSESSMENTS - DIRECT BILLED	\$57,708	\$57,708	\$57,708	\$0
DEVELOPER CONTRIBUTION	\$59,133	\$54,205	\$0	(\$54,205)
TOTAL REVENUES	\$599,957	\$595,029	\$544,442	(\$50,587)
EXPENDITURES:				
ADMINISTRATIVE:				
ENGINEERING	\$25,000	\$22,917	\$4,530	\$18,387
ATTORNEY	\$40,000	\$36,667	\$7,658	\$29,009
ARBITRAGE	\$1,300	\$0	\$0	\$0
DISSEMINATION	\$7,000	\$6,417	\$6,417	\$0
ANNUAL AUDIT	\$6,500	\$4,500	\$4,500	\$0
TRUSTEE FEES	\$7,500	\$3,500	\$3,500	\$0
ASSESSMENT ADMINISTRATION	\$5,000	\$5,000	\$5,000	\$0
MANAGEMENT FEES	\$33,475	\$30,685	\$30,685	\$0
INFORMATION TECHNOLOGY	\$2,400	\$2,200	\$3,475	(\$1,275)
TELEPHONE	\$200	\$183	\$0	\$183
POSTAGE	\$500	\$458	\$194	\$264
PRINTING & BINDING	\$500	\$458	\$162	\$296
INSURANCE	\$10,000	\$10,000	\$9,153	\$847
LEGAL ADVERTISING	\$2,500	\$2,292	\$4,213	(\$1,922)
OTHER CURRENT CHARGES	\$300	\$275	\$0	\$275
OFFICE SUPPLIES	\$200	\$183	\$18	\$165
PROPERTY APPRAISER	\$550	\$550	\$517	\$33
PROPERTY TAXES	\$0	\$0	\$674	(\$674)
DUES, LICENSES & SUBSCRIPTIONS	\$175	\$175	\$175	\$0
FIELD:				
FIELD SERVICES	\$7,500	\$6,875	\$6,875	\$0
ELECTRIC	\$17,000	\$15,583	\$6,708	\$8,876
STREETLIGHTS	\$0	\$0	\$30,780	(\$30,780)
WATER & SEWER	\$0	\$0	\$20,279	(\$20,279)
LANDSCAPE MAINTENANCE	\$315,377	\$289,096	\$174,756	\$114,339
LANDSCAPE CONTINGENCY	\$15,000	\$13,750	\$1,200	\$12,550
PROPERTY INSURANCE	\$8,000	\$8,000	\$7,650	\$350
LONDON CREEK RANCH MAINTENANCE	\$30,000	\$27,500	\$20,000	\$7,500
LAKE MAINTENANCE	\$16,480	\$15,107	\$12,510	\$2,597
LAKE CONTINGENCY	\$2,500	\$2,292	\$0	\$2,292
DRAINAGE R&M	\$5,000	\$4,583	\$0	\$4,583
IRRIGATION REPAIRS	\$15,000	\$13,750	\$13,238	\$512
LIGHTING MAINTENANCE	\$5,000	\$4,583	\$379	\$4,204
REPAIRS & MAINTENANCE	\$5,000	\$4,583	\$0	\$4,583
PRESSURE WASHING	\$10,000	\$9,167	\$0	\$9,167
CONTINGENCY	\$5,000	\$4,583	\$0	\$4,583
TOTAL EXPENDITURES	\$599,957	\$545,913	\$375,247	\$170,666
EXCESS REVENUES (EXPENDITURES)	\$0		\$169,195	
FUND BALANCE - BEGINNING	\$0		\$355,090	
FUND BALANCE - ENDING	\$0		\$524,285	

Shingle Creek

COMMUNITY DEVELOPMENT DISTRICT

SERIES 2015

DEBT SERVICE FUND

Statement of Revenues & Expenditures

For The Period Ending August 31, 2020

	ADOPTED BUDGET	PRORATED BUDGET THRU 8/31/20	ACTUAL THRU 8/31/20	VARIANCE
REVENUES:				
ASSESSMENTS - TAX ROLL	\$1,433,611	\$1,433,611	\$1,444,778	\$11,167
INTEREST	\$5,000	\$4,583	\$15,057	\$10,474
TOTAL REVENUES	\$1,438,611	\$1,438,194	\$1,459,835	\$21,641
EXPENDITURES:				
INTEREST - 11/1	\$523,296	\$523,296	\$523,296	\$0
PRINCIPAL - 11/1	\$385,000	\$385,000	\$385,000	\$0
INTEREST - 05/1	\$516,318	\$516,318	\$516,318	\$0
TOTAL EXPENDITURES	\$1,424,613	\$1,424,613	\$1,424,613	\$0
EXCESS REVENUES (EXPENDITURES)	\$13,998		\$35,222	
FUND BALANCE - BEGINNING	\$970,536		\$1,709,598	
FUND BALANCE - ENDING	\$984,534		\$1,744,820	

Shingle Creek

COMMUNITY DEVELOPMENT DISTRICT

SERIES 2019

DEBT SERVICE FUND

Statement of Revenues & Expenditures

For The Period Ending August 31, 2020

	ADOPTED BUDGET	PRORATED BUDGET THRU 8/31/20	ACTUAL THRU 8/31/20	VARIANCE
<u>REVENUES:</u>				
ASSESSMENTS - TAX ROLL	\$869,621	\$869,621	\$876,447	\$6,826
ASSESSMENTS - DIRECT BILLED	\$263,670	\$263,670	\$263,670	\$0
INTEREST	\$2,500	\$2,292	\$8,929	\$6,637
TRANSFER IN	\$0	\$0	\$15	\$15
TOTAL REVENUES	\$1,135,791	\$1,135,583	\$1,149,061	\$13,478
<u>EXPENDITURES:</u>				
INTEREST - 11/1	\$419,928	\$419,928	\$419,928	\$0
PRINCIPAL - 5/1	\$295,000	\$295,000	\$295,000	\$0
INTEREST - 05/1	\$419,928	\$419,928	\$419,928	\$0
TOTAL EXPENDITURES	\$1,134,856	\$1,134,856	\$1,134,856	\$0
EXCESS REVENUES (EXPENDITURES)	\$935		\$14,205	
FUND BALANCE - BEGINNING	\$425,856		\$993,655	
FUND BALANCE - ENDING	\$426,791		\$1,007,860	

Shingle Creek

COMMUNITY DEVELOPMENT DISTRICT

SERIES 2015

CAPITAL PROJECTS FUND

Statement of Revenues & Expenditures

For The Period Ending August 31, 2020

	ADOPTED BUDGET	PRORATED BUDGET THRU 8/31/20	ACTUAL THRU 8/31/20	VARIANCE
REVENUES:				
INTEREST	\$0	\$0	\$15	\$15
TOTAL REVENUES	\$0	\$0	\$15	\$15
EXPENDITURES:				
CAPITAL OUTLAY	\$0	\$0	\$0	\$0
TOTAL EXPENDITURES	\$0	\$0	\$0	\$0
EXCESS REVENUES (EXPENDITURES)	\$0		\$15	
FUND BALANCE - BEGINNING	\$0		\$1,602	
FUND BALANCE - ENDING	\$0		\$1,617	

Shingle Creek

COMMUNITY DEVELOPMENT DISTRICT

SERIES 2019

CAPITAL PROJECTS FUND

Statement of Revenues & Expenditures

For The Period Ending August 31, 2020

	ADOPTED BUDGET	PRORATED BUDGET THRU 8/31/20	ACTUAL THRU 8/31/20	VARIANCE
REVENUES:				
INTEREST	\$0	\$0	\$8,383	\$8,383
TOTAL REVENUES	\$0	\$0	\$8,383	\$8,383
EXPENDITURES:				
CAPITAL OUTLAY - CONSTRUCTION	\$0	\$0	\$7,655	(\$7,655)
TRANSFER OUT	\$0	\$0	\$15	(\$15)
TOTAL EXPENDITURES	\$0	\$0	\$7,670	\$7,670
EXCESS REVENUES (EXPENDITURES)	\$0		\$712	
FUND BALANCE - BEGINNING	\$0		\$15	
FUND BALANCE - ENDING	\$0		\$728	

Shingle Creek Community Development District

	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sept	Total
REVENUES:													
ASSESSMENTS - TAX ROLL	\$0	\$33,773	\$372,340	\$32,064	\$15,295	\$9,089	\$9,752	\$3,273	\$21,148	\$0	\$0	\$0	\$486,734
ASSESSMENTS - DIRECT BILLED	\$0	\$28,854	\$0	\$14,427	\$0	\$0	\$0	\$14,427	\$0	\$0	\$0	\$0	\$57,708
DEVELOPER CONTRIBUTIONS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL REVENUES	\$0	\$62,627	\$372,340	\$36,491	\$15,295	\$9,089	\$9,752	\$17,700	\$21,148	\$0	\$0	\$0	\$546,442
EXPENDITURES:													
ADMINISTRATIVE:													
ENGINEERING	\$0	\$0	\$285	\$0	\$0	\$0	\$95	\$285	\$3,770	\$95	\$0	\$0	\$4,530
ATTORNEY	\$1,236	\$251	\$2,352	\$117	\$1,063	\$0	\$23	\$238	\$203	\$4,176	\$0	\$0	\$7,658
ARBITRAGE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
DISSEMINATION	\$583	\$583	\$583	\$583	\$583	\$583	\$583	\$583	\$583	\$583	\$583	\$0	\$6,417
ANNUAL AUDIT	\$1,000	\$1,500	\$0	\$2,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$4,500
TRUSTEE FEES	\$0	\$0	\$0	\$0	\$3,500	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3,500
ASSESSMENT ADMINISTRATION	\$5,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$5,000
MANAGEMENT FEES	\$2,790	\$2,790	\$2,790	\$2,790	\$2,790	\$2,790	\$2,790	\$2,790	\$2,790	\$2,790	\$2,790	\$0	\$30,685
INFORMATION TECHNOLOGY	\$100	\$100	\$100	\$2,475	\$100	\$100	\$100	\$100	\$100	\$100	\$100	\$0	\$3,475
TELEPHONE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
POSTAGE	\$5	\$9	\$34	\$4	\$16	\$15	\$34	\$11	\$21	\$8	\$39	\$0	\$194
PRINTING & BINDING	\$13	\$12	\$17	\$12	\$6	\$20	\$26	\$3	\$23	\$8	\$22	\$0	\$162
INSURANCE	\$9,153	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$9,153
LEGAL ADVERTISING	\$0	\$0	\$226	\$0	\$0	\$0	\$376	\$196	\$0	\$3,415	\$0	\$0	\$4,213
OTHER CURRENT CHARGES	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
OFFICE SUPPLIES	\$0	\$5	\$5	\$0	\$0	\$1	\$1	\$0	\$0	\$0	\$5	\$0	\$18
PROPERTY APPRAISER	\$0	\$0	\$0	\$0	\$0	\$527	\$0	\$0	\$0	\$0	\$0	\$0	\$527
PROPERTY TAXES	\$0	\$674	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$674
DUES, LICENSES & SUBSCRIPTIONS	\$175	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$175
FIELD:													
FIELD SERVICES	\$625	\$625	\$625	\$625	\$625	\$625	\$625	\$625	\$625	\$625	\$625	\$0	\$6,875
ELECTRIC	\$602	\$618	\$602	\$694	\$645	\$646	\$619	\$609	\$529	\$583	\$610	\$0	\$6,708
STREETLIGHTS	\$0	\$0	\$0	\$0	\$0	\$13,392	\$0	\$4,409	\$4,310	\$4,327	\$4,343	\$0	\$30,780
WATER & SEWER	\$0	\$2,950	\$2,529	\$1,804	\$1,704	\$2,272	\$1,895	\$2,262	\$2,182	\$1,138	\$1,543	\$0	\$20,279
LANDSCAPE MAINTENANCE	\$15,983	\$13,907	\$13,307	\$15,667	\$15,667	\$15,667	\$16,808	\$16,238	\$16,238	\$20,813	\$13,862	\$0	\$174,756
LANDSCAPE CONTINGENCY	\$75	\$0	\$0	\$325	\$0	\$0	\$260	\$65	\$325	\$0	\$150	\$0	\$1,200
PROPERTY INSURANCE	\$7,650	\$0	\$0	\$0	\$0	\$10,000	\$0	\$2,000	\$8,000	\$0	\$0	\$0	\$7,650
LONDON CREEK RANCH MAINTENANCE	\$0	\$0	\$0	\$0	\$0	\$1,050	\$0	\$1,290	\$1,290	\$1,290	\$1,290	\$0	\$10,000
LAKE MAINTENANCE	\$1,050	\$1,050	\$1,050	\$1,050	\$1,050	\$1,050	\$1,050	\$1,290	\$1,290	\$1,290	\$1,290	\$0	\$12,510
LAKE CONTINGENCY	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
DRAINAGE R&M	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
IRRIGATION REPAIRS	\$1,001	\$0	\$0	\$950	\$1,357	\$1,443	\$1,535	\$1,061	\$0	\$1,123	\$4,769	\$0	\$13,238
LIGHTING MAINTENANCE	\$0	\$379	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$379
REPAIRS & MAINTENANCE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
PRESSURE WASHING	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
CONTINGENCY	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL EXPENDITURES	\$47,040	\$25,453	\$75,105	\$29,095	\$29,105	\$49,120	\$28,820	\$32,766	\$40,989	\$39,024	\$30,720	\$0	\$375,247
EXCESS REVENUES/(EXPENDITURES)	(\$47,040)	\$37,175	\$347,235	\$7,396	(\$13,810)	(\$40,031)	(\$17,069)	(\$15,066)	(\$19,841)	(\$39,024)	(\$30,720)	\$0	(\$169,195)

Shingle Creek

COMMUNITY DEVELOPMENT DISTRICT

LONG TERM DEBT REPORT

SERIES 2015, SPECIAL ASSESSMENT REVENUE BONDS	
INTEREST RATE:	3.625%, 4.500%, 5.125%, 5.400%
MATURITY DATE:	11/1/2045
RESERVE FUND DEFINITION	50% MAXIMUM ANNUAL DEBT SERVICE
RESERVE FUND REQUIREMENT	\$716,689
RESERVE FUND BALANCE	\$717,450
BONDS OUTSTANDING - 9/30/15	\$21,465,000
LESS: PRINCIPAL PAYMENT 11/1/16	(\$345,000)
LESS: PRINCIPAL PAYMENT 11/1/17	(\$360,000)
LESS: PRINCIPAL PAYMENT 11/1/18	(\$370,000)
LESS: PRINCIPAL PAYMENT 11/1/19	(\$385,000)
CURRENT BONDS OUTSTANDING	\$20,005,000

SERIES 2019, SPECIAL ASSESSMENT REVENUE BONDS	
INTEREST RATE:	3.625%, 4.000%, 4.750%, 5.000%
MATURITY DATE:	5/1/2049
RESERVE FUND DEFINITION	50% MAXIMUM ANNUAL DEBT SERVICE
RESERVE FUND REQUIREMENT	\$566,645
RESERVE FUND BALANCE	\$578,417
BONDS OUTSTANDING - 2/27/19	\$17,895,000
LESS: PRINCIPAL PAYMENT 05/1/20	(\$295,000)
CURRENT BONDS OUTSTANDING	\$17,600,000

**Shingle Creek
Community Development District
Special Assessment Bonds, Series 2015**

Date	Requisition #	Contractor	Description	Requisition
Fiscal Year 2015				
8/5/15	2	Lennar Corporation	Acquisition of Infrastructure	\$ 4,969,742.47
TOTAL				\$ 4,969,742.47
Fiscal Year 2015				
6/1/15		Interest		\$ 117.39
7/1/15		Interest		\$ 1,141.79
8/1/15		Interest		\$ 1,308.61
9/1/15		Interest		\$ 939.90
TOTAL				\$ 3,507.69
Acquisition/Construction Fund at 5/28/15				\$ 19,800,000.00
Interest Earned thru 9/30/15				\$ 3,507.69
Requisitions Paid thru 9/30/15				\$ (4,969,742.47)
Remaining Acquisition/Construction Fund				\$ 14,833,765.22

Footnote: Requisition 1 paid through COI trust account.

Date	Requisition #	Contractor	Description	Requisition
Fiscal Year 2016				
10/2/15	3	Billing, Cochran, Lyles, Mauro & Ramsey	Bond Related Legal Admin & Construction Services	\$ 7,249.05
10/2/15	4	Franklin, Hart & Reid	Survey, Bonds & Reimbursements through 9/1/15	\$ 4,868.75
10/26/15	5	Franklin, Hart & Reid	Bonds & Reimbursement through 10/7/15	\$ 7,010.00
11/12/15	6	Franklin, Hart & Reid	Construction Documents through 10/20/15	\$ 16,800.00
11/12/15	7	Lennar Corporation	Construction Reimbursement through 8/31/15	\$ 2,134,772.82
10/13/16	8	Franklin, Hart & Reid	CIP Plans & Budget/Reimbursement thru 8/26/16	\$ 1,125.00
TOTAL				\$ 2,171,825.62
Fiscal Year 2016				
10/1/15		Interest		\$ 121.93
11/1/15		Interest		\$ 125.89
12/1/15		Interest		\$ 110.58
1/1/16		Interest		\$ 669.03
2/1/16		Interest		\$ 1,724.86
3/1/16		Interest		\$ 2,062.11
4/1/16		Interest		\$ 2,417.37
5/1/16		Interest		\$ 2,423.00
6/1/16		Interest		\$ 2,603.24
7/1/16		Interest		\$ 2,680.56
8/1/16		Interest		\$ 2,673.20
9/1/16		Interest		\$ 2,767.00
TOTAL				\$ 20,378.77
Acquisition/Construction Fund at 10/1/16				\$ 14,833,765.22
Interest Earned thru 9/30/16				\$ 20,378.77
Requisitions Paid thru 9/30/16				\$ (2,171,825.62)
Remaining Acquisition/Construction Fund				\$ 12,682,318.37

Footnote: Requisitions 3-5 & 7 accrued in FY15

**Shingle Creek
Community Development District**

Special Assessment Bonds, Series 2015

Date	Requisition #	Contractor	Description	Requisition
Fiscal Year 2017				
3/3/17	9	Lennar Corporation	Reimbursement of Storey Lake Blvd. Ph 2 Costs	\$ 836,192.94
8/18/17	10	Frankling Surveying & Mapping Inc.	Inv#119971, 120026 & 120155 - Review SL Ph2 Reim.	\$ 6,372.50
8/18/17	11	Frankling Surveying & Mapping Inc.	Inv#120210 - 2016-2017 ReImb. Analysis & Review	\$ 2,275.00
8/18/17	12	Lennar Corporation	Reimbursement of Storey Lake Blvd. Tract 1 Ph 1 & 2 Costs	\$ 5,386,076.19
8/18/17	13	KPM Franklin	Inv#120239 - Review of Storey Lake Reimbursements	\$ 7,700.00
TOTAL				\$ 6,238,616.63
Fiscal Year 2017				
10/1/16		Interest		\$ 2,801.29
11/1/16		Interest		\$ 2,873.66
12/1/16		Interest		\$ 2,870.92
1/1/17		Interest		\$ 3,647.87
2/1/17		Interest		\$ 4,545.84
3/1/17		Interest		\$ 4,345.66
4/1/17		Interest		\$ 5,108.09
5/1/17		Interest		\$ 5,813.08
6/1/17		Interest		\$ 6,347.31
7/1/17		Interest		\$ 7,239.72
8/1/17		Interest		\$ 8,589.50
9/1/17		Interest		\$ 7,075.16
TOTAL				\$ 61,258.10
Acquisition/Construction Fund at 10/1/16				\$ 12,682,318.37
Interest Earned thru 9/30/17				\$ 61,258.10
Requisitions Paid thru 9/30/17				\$ (6,238,616.63)
Remaining Acquisition/Construction Fund				\$ 6,504,959.84

Date	Requisition #	Contractor	Description	Requisition
Fiscal Year 2018				
1/29/18	14	KPM Franklin	Inv#120578 - Services related to Lennar reimbursement #5	\$ 6,300.00
3/6/18	15	Lennar Corporation	Reimbursement #5 for Storey Lake	\$ 3,055,535.89
3/6/18	17	KPM Franklin	Inv#120608 - Services related to Lennar reimbursement #5	\$ 3,062.50
5/16/18	18	KPM Franklin	Inv#120746 - Services related to property expansion	\$ 2,992.50
5/16/18	19	KPM Franklin	Inv#120687 - Services related to Lennar reimbursement #5	\$ 3,062.50
5/25/18	20	KPM Franklin	Inv#120839 - Services related to Lennar reimbursement #6	\$ 4,522.50
7/31/18	21	Lennar Corporation	Reimbursement #6 for Storey Lake	\$ 3,472,433.75
9/6/18	22	KPM Franklin	Inv#120931 - Services related to Lennar reimbursement #6	\$ 2,975.00
TOTAL				\$ 6,550,884.64
Fiscal Year 2018				
10/1/17		Interest		\$ 4,835.74
11/1/17		Interest		\$ 5,242.63
12/1/17		Interest		\$ 5,080.64
1/1/18		Interest		\$ 5,934.33
2/1/18		Interest		\$ 6,621.83
3/1/18		Interest		\$ 6,207.86
4/1/18		Interest		\$ 4,611.53
5/1/18		Interest		\$ 4,415.24
6/1/18		Interest		\$ 4,769.92
7/1/18		Interest		\$ 4,896.61
8/1/18		Interest		\$ 5,135.19
9/1/18		Interest		\$ 22.50
TOTAL				\$ 57,774.02
Acquisition/Construction Fund at 10/1/17				\$ 6,504,959.84
Interest Earned thru 9/30/18				\$ 57,774.02
Requisitions Paid thru 9/30/18				\$ (6,550,884.64)
Remaining Acquisition/Construction Fund				\$ 11,849.22

**Shingle Creek
Community Development District
Special Assessment Bonds, Series 2015**

Date	Requisition #	Contractor	Description	Requisition
Fiscal Year 2019				
10/16/18	23	KPM Franklin	Inv# 121113 - Lennar Reimbursement & Completion of Survey	\$ 960.00
10/16/18	24	KPM Franklin	Inv# 121199 - Certification of Requisition #21	\$ 137.50
8/12/19	25	KPM Franklin	Inv# 121555, 121663, 121774 & 121968	\$ 9,377.50
TOTAL				\$ 10,475.00
Fiscal Year 2019				
10/1/18		Interest		\$ 18.98
11/1/18		Interest		\$ 19.42
12/3/18		Interest		\$ 18.51
1/2/19		Interest		\$ 19.93
2/1/19		Interest		\$ 20.93
3/1/19		Interest		\$ 19.01
4/1/19		Interest		\$ 21.20
5/1/19		Interest		\$ 20.65
6/3/19		Interest		\$ 21.16
7/1/19		Interest		\$ 20.26
8/1/19		Interest		\$ 20.72
9/1/19		Interest		\$ 7.03
TOTAL				\$ 227.80
Acquisition/Construction Fund at 9/30/18				\$ 11,849.22
Interest Earned thru 9/30/19				\$ 227.80
Requisitions Paid thru 9/30/19				\$ (10,475.00)
Remaining Acquisition/Construction Fund				<u>\$ 1,602.02</u>

Date	Requisition #	Contractor	Description	Requisition
Fiscal Year 2020				
TOTAL				\$ -
Fiscal Year 2020				
10/1/19		Interest		\$ 2.63
11/1/19		Interest		\$ 2.43
12/1/19		Interest		\$ 2.07
1/2/20		Interest		\$ 2.06
2/3/20		Interest		\$ 2.02
3/2/20		Interest		\$ 1.88
4/1/20		Interest		\$ 1.11
5/1/20		Interest		\$ 0.27
6/1/20		Interest		\$ 0.15
7/1/20		Interest		\$ 0.10
8/1/20		Interest		\$ 0.08
TOTAL				\$ 14.80
Acquisition/Construction Fund at 9/30/19				\$ 1,602.02
Interest Earned thru 8/31/20				\$ 14.80
Requisitions Paid thru 8/31/20				\$ -
Remaining Acquisition/Construction Fund				<u>\$ 1,616.82</u>

**Shingle Creek
Community Development District
Special Assessment Bonds, Series 2019**

Date	Requisition #	Contractor	Description	Requisition
Fiscal Year 2019				
2/27/19	1	Len OT Holdings, LLC	Reimbursement#1 2019 Project/Impact Fees	\$ 7,178,785.01
8/12/19	2	KPM Franklin	Inv# 121514, 121776 & 121967 - Expansion Report	\$ 37,330.00
8/9/19	3	ImageMaster LLC	Additional Changes to Official Statement	\$ 250.00
9/30/19	4	Len OT Holdings, LLC	Reimbursement#2 - Infrastructure	\$ 9,509,538.84
TOTAL				\$ 16,725,903.85
Fiscal Year 2019				
3/1/19		Interest		\$ 1,188.82
4/1/19		Interest		\$ 18,415.26
5/1/19		Interest		\$ 17,933.74
6/3/19		Interest		\$ 18,380.69
7/1/19		Interest		\$ 17,600.38
8/1/19		Interest		\$ 17,992.60
9/1/19		Interest		\$ 16,446.61
TOTAL				\$ 107,958.10
Acquisition/Construction Fund at 2/27/19				\$ 16,617,945.75
Interest Earned thru 9/30/19				\$ 107,958.10
Requisitions Paid thru 9/30/19				\$ (16,725,903.85)
Remaining Acquisition/Construction Fund				\$ -

Date	Requisition #	Contractor	Description	Requisition
Fiscal Year 2020				
12/6/19	5	Hamilton Engineering & Surveying	Invs#59264 & 59407 - Preparation of Reimbursement #2	\$ 7,655.00
TOTAL				\$ 7,655.00
Fiscal Year 2020				
10/1/19		Interest		\$ 8,354.58
11/1/19		Interest		\$ 12.22
12/1/19		Interest		\$ 10.75
1/2/20		Interest		\$ 2.52
2/3/20		Interest		\$ 0.91
3/2/20		Interest		\$ 0.85
4/1/20		Interest		\$ 0.50
5/1/20		Interest		\$ 0.12
6/1/20		Interest		\$ 0.07
7/1/20		Interest		\$ 0.04
8/1/20		Interest		\$ 0.03
TOTAL				\$ 8,382.59
Acquisition/Construction Fund at 9/30/19				\$ -
Interest Earned thru 8/31/20				\$ 8,382.59
Requisitions Paid thru 8/31/20				\$ (7,655.00)
Remaining Acquisition/Construction Fund				\$ 727.59