

*Shingle Creek
Community Development District*

Agenda

October 4, 2021

AGENDA

Shingle Creek

Community Development District

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

September 27, 2021

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, October 4, 2021 at 12:00 p.m. at the Oasis Club at ChampionsGate, 1520 Oasis Club Blvd., ChampionsGate, FL 33896.** Following is the advance agenda for the regular meeting:

1. Roll Call
2. Public Comment Period
3. Organizational Matters
 - A. Appointment of Individuals to Fulfill Vacancies in Seats #4 & #5
 - B. Administration of Oaths of Office to Newly Appointed Board Members
 - C. Election of Officers
 - D. Consideration of Resolution 2022-01 Electing Officers
4. Approval of Minutes of the August 2, 2021 Meeting
5. Consideration of Extension to Landscape Maintenance Agreement with Down to Earth
6. Consideration of Agreement with Grau & Associates to Provide Auditing Services for the Fiscal Year 2021
7. Discussion of Pending Plat Conveyances
8. Staff Reports
 - A. Attorney
 - B. Engineer
 - C. District Manager's Report
 - i. Approval of Check Register
 - ii. Balance Sheet and Income Statement
9. Other Business
10. Supervisor's Requests
11. Adjournment

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

The third order of business is the Organizational Matters. Section A is the appointment of individuals to fulfill vacancies in Seats #4 & #5 and Section B is the administration of the Oaths of Office to the newly appointed Board members. There is no back-up material. Section C is the election of officers and Section D is the consideration of Resolution 2022-01 electing officers. A copy of the Resolution is enclosed for your review.

The fourth order of business is the approval of minutes of the August 2, 2021 meeting. The minutes are enclosed for your review.

The fifth order of business is the consideration of extension to landscape maintenance agreement with Down to Earth. A copy of the extension is enclosed for your review.

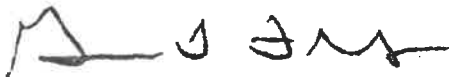
The sixth order of business is the consideration of agreement with Grau & Associates to Provide auditing services for the Fiscal Year 2021. A copy of the agreement is enclosed for your review.

The seventh order of business is the discussion the pending plat conveyances from the Developer to the District. This is an open discussion item.

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

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

Sincerely,

A handwritten signature in black ink, appearing to read 'G. S. Flint', written in a cursive style.

George S. Flint
District Manager

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

Enclosures

SECTION III

SECTION D

RESOLUTION 2022-01

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

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

WHEREAS, the Board of Supervisors of the District ("Board") desires to elect the Officers of the District.

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

Section 1. _____ is elected Chairperson.

Section 2. _____ is elected Vice Chairperson.

Section 3. _____ is elected Secretary.

Section 4. _____ is elected Assistant Secretary.
_____ is elected Assistant Secretary.
_____ is elected Assistant Secretary.
_____ is elected Assistant Secretary.

Section 5. _____ is elected Treasurer.

Section 6. _____ is elected Assistant Treasurer.

Section 7. This Resolution shall become effective immediately upon its adoption.

PASSED AND ADOPTED this 4th day of October, 2021.

ATTEST:

SHINGLE CREEK COMMUNITY DEVELOPMENT DISTRICT

Secretary/Assistant Secretary

Chairperson/Vice-Chairperson

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 2, 2021 at 12:00 p.m. at the Oasis Club at ChampionsGate 1520 Oasis Club Blvd. ChampionsGate, FL.

Present and constituting a quorum were:

Adam Morgan	Chairman
Rob Bonin	Vice Chairman
Lane Register	Assistant Secretary

Also present were:

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

FIRST ORDER OF BUSINESS

Roll Call

Mr. Flint called the meeting to order and called the roll at 12:00 p.m. Three Board members were present, constituting a quorum.

SECOND ORDER OF BUSINESS

Public Comment Period

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

THIRD ORDER OF BUSINESS

Organizational Matters

A. Appointment of Individuals to Fulfill Vacancies in Seat #4 and #5

Mr. Flint: You did have two seats, seat #4 and #5 transition to general election and no qualified elector is qualified to run for those seats. In that case, the incumbents carry over until the Board approves a qualified elector to take the seats. I am not aware of any qualified electors that have expressed an interest in serving and I don't believe there is any action for the Board to take at this time on that. We will put it back on the agenda for next meeting. There are no actions for any of the items on 3.

B. Administration of Oaths of Office to Newly Elected Board Members

C. Election of Officers

D. Consideration of Resolution 2021-06 Electing Officers

FOURTH ORDER OF BUSINESS

Approval of Minutes of the May 3, 2021, Meeting

Mr. Flint: Were there any comments or corrections to the minutes? Hearing none,

On MOTION by Mr. Morgan, seconded by Mr. Register, with all in favor, the Minutes of the May 3, 2021, Board of Supervisors Meeting, were approved.

FIFTH ORDER OF BUSINESS

Public Hearing

On MOTION by Mr. Morgan, seconded by Mr. Register, with all in favor, the Public Hearing was opened.

A. Consideration of Resolution 2021-07 Adopting the Fiscal Year 2022 Budget and Relating to the Annual Appropriations

Mr. Flint: The Fiscal Year 2022 budget starts on October 1st. You previously approved the proposed budget and set today as the public hearing for its final consideration. The budget is included as Exhibit ‘A’ to the resolution. Are there any comments or questions on the resolution or the budget? I will note that there are no members of the public here to provide comment.

On MOTION by Mr. Morgan seconded by Mr. Register, with all in favor, Resolution 2021-07 Adopting the Fiscal Year 2022 Budget and Relating to the Annual Appropriations, was approved.

B. Consideration of Resolution 2021-08 Imposing Special Assessments and Certifying an Assessment Roll

Mr. Flint: The budget you just approved is attached as Exhibit ‘A’ and the assessment roll is attached as Exhibit ‘B’. There are no members of the public here to provide comment. Are there any questions from the Board on the resolution? Hearing none,

On MOTION by Mr. Morgan seconded by Mr. Register, with all in favor, Resolution 2021-08 Imposing Special Assessments and Certifying an Assessment Roll, was approved.

On MOTION by Mr. Morgan, seconded by Mr. Register, with all in favor, the Public Hearing was closed.

SIXTH ORDER OF BUSINESS

Review and Acceptance of Fiscal Year 2020 Audit Report

Mr. Flint: Grau & Associates prepared the audit report. You will see that there are no current or prior year findings or recommendations and we have complied with the provisions with the Auditor General that they are required to review. It is a clean audit. Any comments or questions on the audit? Seeing none,

On MOTION by Mr. Register seconded by Mr. Morgan, with all in favor, the Fiscal Year 2020 Audit Report, was approved.

SEVENTH ORDER OF BUSINESS

Staff Reports

A. Attorney

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

B. Engineer

Mr. Reid: I have nothing new to report to the Board today.

C. District Manager’s Report

i. Approval of Check Register

Mr. Flint: You have the check register from April 26th through July 26, 2021, totaling \$341,232.92. The detailed register is behind the summary. Are there any questions on the check register? If not is there a motion to approve it?

On MOTION by Mr. Morgan seconded by Mr. Register, with all in favor, the Check Register totaling \$341,232.92, was approved.

ii. Balance Sheet and Income Statement

Mr. Flint: There is no action required by the Board. If you have any questions, we can discuss those.

iii. Presentation of Number of Registered Voters – 1,104

Mr. Flint: There were 1,104 registered voters as of April 15, 2021. The Board has already started its transition to general election and in November 2020 two seats transitioned and in November 2022 the next seats will transition and in 2024 the last seat.

iv. Presentation of the Arbitrage Rebate Calculation Report – Series 2015 Bonds

Mr. Flint: There is a negative rebate requirement of \$2.4 million. There are no arbitrage issues.

On MOTION by Mr. Morgan seconded by Mr. Register, with all in favor, the Arbitrage Rebate Calculation Report – Series 2015 Bonds, was approved.

v. Approval of the Fiscal Year 2022 Meeting Schedule

Mr. Flint: Each year you are required to approve an annual meeting notice. We have prepared one with you meeting on the first Monday of the month at 12:00 p.m. in this location except for September. If that is acceptable to the Board, is there a motion to approve it?

On MOTION by Mr. Register seconded by Mr. Morgan, with all in favor, the Fiscal Year 2022 Meeting Schedule, was approved.

EIGHTH ORDER OF BUSINESS Other Business

There being none, the next item followed.

NINTH ORDER OF BUSINESS Supervisor’s Requests

There being none, the next item followed.

TENTH 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 V

*This item will be provided under
separate cover*

SECTION VI



Grau & Associates
CERTIFIED PUBLIC ACCOUNTANTS

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Boca Raton, Florida 33431
(561) 994-9299 • (800) 299-4728
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www.graucpa.com

September 22, 2021

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

We are pleased to confirm our understanding of the services we are to provide Shingle Creek Community Development District, Osceola County, Florida ("the District") for the fiscal year ended September 30, 2021. 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, 2021. In addition, we will examine the District's compliance with the requirements of Section 218.415 Florida Statutes. This letter serves to renew our agreement and establish the terms and fee for the 2021 audit.

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

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

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

Audit Objectives

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

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

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

Examination Objective

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

Other Services

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

Management Responsibilities

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

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

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

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

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

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

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

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

Audit Procedures—General

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

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

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

Audit Procedures—Internal Control

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

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

Audit Procedures—Compliance

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

Engagement Administration, Fees, and Other

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

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

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

IF GRAU & ASSOCIATES HAS QUESTIONS REGARDING THE APPLICATION OF CHAPTER 119, FLORIDA STATUTES, TO ITS DUTY TO PROVIDE PUBLIC RECORDS RELATING TO THIS AGREEMENT, CONTACT THE PUBLIC RECORDS CUSTODIAN AT C/O GOVERNMENTAL MANAGEMENT SERVICES – CENTRAL FLORIDA, LLC, 219 EAST LIVINGSTON STREET ORLANDO, FLORIDA 32801, OR RECORDREQUEST@GMSOFL.COM, PH: (407) 841-5524.

Our fee for these services will not exceed \$4,700 for the September 30, 2021 audit. The fee for each annual renewal will be agreed upon separately.

This agreement provides for a contract period of one year. This agreement may be renewed for two additional one-year terms subject to the mutual agreement by both parties to all terms and fees. The fee for each annual renewal will be agreed upon separately. If the District agrees to subsequent renewals, the fees for fiscal year 2022 and 2023 will not exceed \$4,800 and \$4,900, respectively, unless there is a change in activity by the District which results in additional audit work or if additional Bonds are issued.

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

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

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

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

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

We appreciate the opportunity to be of service to Shingle Creek 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: _____



FICPA Peer Review Program
Administered in Florida
by The Florida Institute of CPAs



**Peer Review
Program**

AICPA Peer Review Program
Administered in Florida
by the Florida Institute of CPAs

February 20, 2020

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

Dear Antonio Grau:

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

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

Thank you for your cooperation.

Sincerely,
FICPA Peer Review Committee

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

Florida Institute of CPAs

cc: Daniel Hevia, Racquel McIntosh

Firm Number: 900004390114

Review Number: 571202

SECTION VIII

SECTION C

SECTION 1

Shingle Creek Community Development District

Summary of Checks

July 26, 2021 to September 27, 2021

Bank	Date	Check #	Amount
General Fund	7/26/21	570	\$ 93.00
	8/4/21	571	\$ 190.00
	8/10/21	572	\$ 4,931.06
	8/12/21	573-575	\$ 3,159.48
	8/19/21	576	\$ 575.00
	8/25/21	577-580	\$ 21,151.34
	9/8/21	581-582	\$ 5,430.20
	9/15/21	583-585	\$ 23,225.78
	9/21/21	586	\$ 5,000.00
	9/23/21	587	\$ 356.43
			\$ 64,112.29
Payroll Fund	<u>August 2021</u>		
	Adam Morgan	50004	\$ 184.70
	Patrick Bonin Jr.	50005	\$ 184.70
			\$ 369.40
			\$ 64,481.69

GENERAL FUND BANK A GENERAL FUND

CHECK DATE	VEND#	INVOICE DATE	YRMO	DPT	ACCT#	SUB	SUBCLASS	VENDOR NAME	STATUS	AMOUNT	CHECK#
7/26/21	00016	7/22/21	98752	202106	310-51300-31500			LATHAM, LUNA, EDEN & BEAUDINE, LLP	*	93.00	93.00 000570
8/04/21	00028	7/30/21	64576	202106	310-51300-31100			HAMILTON ENGINEERING & SURVEYING	*	190.00	190.00 000571
8/10/21	00011	8/01/21	142	202108	310-51300-34000			MANAGEMENT FEES AUG21	*	2,916.67	
8/01/21	142	202108	310-51300-35200					INFORMATION TECH AUG21	*	100.00	
8/01/21	142	202108	310-51300-31300					DISSEMINATION FEE AUG21	*	583.33	
8/01/21	142	202108	310-51300-51000					OFFICE SUPPLIES	*	.30	
8/01/21	142	202108	310-51300-42000					POSTAGE	*	56.76	
8/01/21	142	202108	310-51300-42500					COPIES	*	24.00	
8/01/21	143	202108	320-53800-12000					FIELD MANAGEMENT AUG21	*	1,250.00	
GOVERNMENTAL MANAGEMENT SERVICES											
8/12/21	00007	8/01/21	61671	202108	320-53800-47000			WATERWAY MNT-3 POND-AUG21	*	840.00	4,931.06 000572
8/01/21	61671	202108	320-53800-47000					ADD.SERVICE 4 PONDS-AUG21	*	210.00	
8/01/21	61671	202108	320-53800-47000					ADD.SERVICE 3 PONDS-AUG21	*	240.00	
8/01/21	61671	202108	320-53800-47000					STOREYTELLING WAY-AUG21	*	35.00	
AQUATIC WEED CONTROL, INC.											
8/12/21	00023	7/29/21	102594	202107	320-53800-46400			MODIFY IRRG.SDWLK LAYOUT	*	250.00	1,325.00 000573
8/12/21	00026	7/29/21	332-4920	202107	320-53800-49000			DOWN TO EARTH LAWCARE II, INC	*	1,584.48	250.00 000574
FASTSIGNS											
8/19/21	00013	7/19/21	39836842	202107	310-51300-48000			PUB.HEAR FY21/22 BGT/MTG	*	575.00	1,584.48 000575
ORLANDO SENTINEL											
SHIN SHINGLE CREEK TWISCARRA											
										575.00 000576	

CHECK DATE	VEND#	INVOICE DATE	YRMO	DPT	ACCT#	SUB	SUBCLASS	VENDOR NAME	STATUS	AMOUNTCHECK.... AMOUNT #
8/25/21	00036	8/13/21	4916	202108	320-53800-49000			BERRY CONSTRUCTION INC	*	935.00	935.00 000577
					RPLC 12 POST/REINST.SIGNS						
8/25/21	99999	8/25/21	VOID	202108	000-00000-00000				C	.00	
					VOID CHECK						
*****INVALID VENDOR NUMBER*****											
8/25/21	00023	8/01/21	102640	202108	320-53800-46200				*	1,150.00	.00 000578
					LNDSCPE-BAHIA PHII PII						
8/01/21	102640	202108	320-53800-46200						*	2,792.35	
					LNDSCPE-ADD.AREA ADDENDUM						
8/01/21	102640	202108	320-53800-46200						*	390.81	
					LNDSCPE-POND P-1 ADDEDNUM						
8/01/21	102640	202108	320-53800-46200						*	201.36	
					LNDSCPE-WI&W2 ROAD BUFFER						
8/01/21	102640	202108	320-53800-46200						*	175.14	
					LNDSCPE-TRACT 3B ADDEDNUM						
8/01/21	102640	202108	320-53800-46200						*	293.33	
					LNDSCPE-STOREY TELL WAY						
8/01/21	102640	202108	320-53800-46200						*	496.19	
					LNDSCPE-TRACT K GATE ENT.						
8/01/21	102640	202108	320-53800-46200						*	202.58	
					LNDSCPE-POND P-3 ADDEDNUM						
8/01/21	102640	202108	320-53800-46200						*	2,075.90	
					LNDSCPE-NATURE RDGE RD 2A						
8/01/21	102640	202108	320-53800-46200						*	2,055.36	
					LNDSCPE-NATURE RDG 2B RW3						
8/01/21	102640	202108	320-53800-46200						*	570.91	
					LNDSCPE-TRACT P4 POND B1						
8/01/21	102640	202108	320-53800-46200						*	1,423.00	
					LNDSCPE-PHII STOREY LAKE						
8/01/21	102640	202108	320-53800-46200						*	350.00	
					LNDSCPE-AREA 1 BAHIA MOW						
8/01/21	102640	202108	320-53800-46200						*	232.22	
					LNDSCPE-TRACT A LIFT ADD.						
8/01/21	102640	202108	320-53800-46200						*	271.50	
					LNDSCPE-HWY192&STOREY LK						
8/01/21	102640	202108	320-53800-46200						*	6,116.00	
					LANDSCAPE-PHASE 1-AUG21						
8/18/21	104292	202108	320-53800-46400						*	1,353.19	
					RPR NOZZLE/SPRAY HD/PRS						
DOWN TO EARTH LAWCARE II, INC											
8/25/21	00016	8/18/21	99019	202107	310-51300-31500				*	66.50	
					REV.AGDA/PRINT EXPENSE						
LATHAM,LUNA,EDEN & BEAUDINE,LLP											
SHIN SHINGLE CREEK TVISCARRA											
										20,149.84	000579
										66.50	000580

*** CHECK DATES 07/26/2021 - 09/27/2021 ***
 GENERAL FUND
 BANK A GENERAL FUND

CHECK DATE	VEND#	INVOICE DATE	YRMO	DPT	ACCT#	SUB	SUBCLASS	VENDOR NAME	STATUS	AMOUNTCHECK..... AMOUNT
9/08/21	00028	9/03/21	64797	202108	310-51300-31100				*	570.00	
				CDD	BOS	MTG/MNT	PHOTO/MAP				570.00
9/08/21	00011	9/01/21	144	202109	310-51300-34000			HAMILTON ENGINEERING & SURVEYING	*	2,916.67	570.00 000581
				MANAGEMENT FEES	SEP21						
9/01/21	144	202109	310-51300-35200						*	100.00	
				INFORMATION TECH	SEP21						
9/01/21	144	202109	310-51300-31300						*	583.33	
				DISSEMINATION FEE	SEP21						
9/01/21	144	202109	310-51300-51000						*	.30	
				OFFICE SUPPLIES							
9/01/21	144	202109	310-51300-42000						*	5.10	
				POSTAGE							
9/01/21	144	202109	310-51300-42500						*	4.80	
				COPIES							
9/01/21	145	202109	320-53800-12000						*	1,250.00	
				FIELD MANAGEMENT	SEP21						4,860.20 000582
9/15/21	00007	9/01/21	62694	202109	320-53800-47000			GOVERNMENTAL MANAGEMENT SERVICES	*	840.00	
				WATERWAY MNT-3	POND-SEP21						
9/01/21	62694	202109	320-53800-47000						*	210.00	
				ADD.SERVICE-4	PONDS-SEP21						
9/01/21	62694	202109	320-53800-47000						*	240.00	
				ADD.SERVICE-3	PONDS-SEP21						
9/01/21	62694	202109	320-53800-47000						*	35.00	
				STOREYTELLING WAY-SEP21							
9/15/21	00023	8/31/21	104970	202108	320-53800-46400			AQUATIC WEED CONTROL, INC.	*	972.78	1,325.00 000583
				RPR	ICD	STATION/ROTATR/HD					
9/15/21	00003	9/13/21	14324	202109	300-15500-10000			DOWN TO EARTH LAWN CARE II, INC	*	10,980.00	972.78 000584
				FY22	PROPERTY	INSURANCE					
9/13/21	14324	202109	300-15500-10000						*	9,948.00	
				FY22	GEN.LIAB/PUBLIC	OFFC					
9/21/21	00011	9/17/21	146	202109	300-15500-10000			EGIS INSURANCE ADVISORS LLC	*	5,000.00	20,928.00 000585
				FY22	ASSESSMENT	ROLL CERT					
9/23/21	00016	9/16/21	9216	202108	310-51300-31500			GOVERNMENTAL MANAGEMENT SERVICES	*	356.43	5,000.00 000586
				MTG/SUMMARY/PUB.	FAC.REPT						
				LATHAM, LUNA, EDEN & BEAUDINE, LLP							356.43 000587

TOTAL FOR BANK A 64,112.29
 SHIN SHINGLE CREEK TVISCARRA

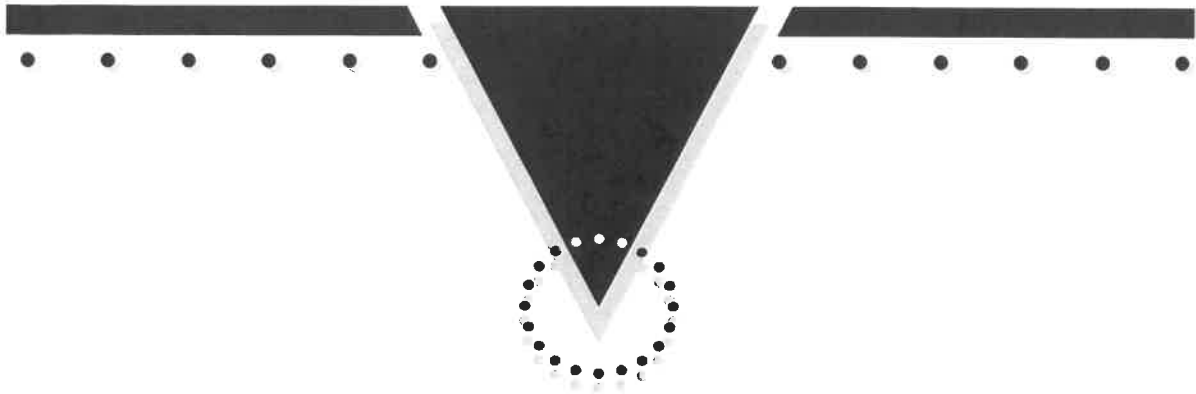
BANK A GENERAL FUND

CHECK DATE	VEND#	INVOICE DATE	YRMO	DPT	ACCT#	SUB	SUBCLASS	VENDOR NAME	STATUS	AMOUNT	CHECK#
<p>.....INVOICE..... ..EXPENSED TO.... DATE INVOICE YRMO DPT ACCT# SUB SUBCLASS</p>											

TOTAL FOR REGISTER 64,112.29

SHIN SHINGLE CREEK TVISCARRA

SECTION 2



**Shingle Creek
Community Development District**

Unaudited Financial Reporting

August 31, 2021



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Shingle Creek
COMMUNITY DEVELOPMENT DISTRICT
BALANCE SHEET
August 31, 2021

	General Fund	Debt Service Fund	Capital Projects Fund	Totals 2021
ASSETS:				
CASH				
OPERATING ACCOUNT - SUNTRUST	\$725,666	---	---	\$725,666
INVESTMENTS				
SERIES 2015				
RESERVE	---	\$716,719	---	\$716,719
REVENUE	---	\$1,060,487	---	\$1,060,487
INTEREST	---	\$3	---	\$3
REDEMPTION	---	\$1,617	---	\$1,617
SINKING FUND	---	\$416	---	\$416
SERIES 2019				
RESERVE	---	\$565,655	---	\$565,655
REVENUE	---	\$457,228	---	\$457,228
INTEREST	---	\$2	---	\$2
REDEMPTION	---	\$728	---	\$728
SINKING FUND	---	\$2	---	\$2
TOTAL ASSETS	\$725,666	\$2,802,855	\$0	\$3,528,521
LIABILITIES:				
ACCOUNTS PAYABLE	\$1,960	---	---	\$1,960
FUND EQUITY:				
FUND BALANCES:				
RESTRICTED FOR DEBT SERVICE 2015	---	\$1,779,241	---	\$1,779,241
RESTRICTED FOR DEBT SERVICE 2019	---	\$1,023,614	---	\$1,023,614
RESTRICTED FOR CAPITAL PROJECTS 2015	---	---	\$0	\$0
RESTRICTED FOR CAPITAL PROJECTS 2019	---	---	\$0	\$0
UNASSIGNED	\$723,706	---	---	\$723,706
TOTAL LIABILITIES & FUND EQUITY	\$725,666	\$2,802,855	\$0	\$3,528,521

Shingle Creek

COMMUNITY DEVELOPMENT DISTRICT

GENERAL FUND

Statement of Revenues & Expenditures

For The Period Ending August 31, 2021

	ADOPTED BUDGET	PRORATED BUDGET THRU 8/31/21	ACTUAL THRU 8/31/21	VARIANCE
REVENUES:				
ASSESSMENTS - TAX ROLL	\$647,434	\$647,434	\$653,700	\$6,266
ASSESSMENTS - DIRECT BILLED	\$47,641	\$47,641	\$47,641	\$0
TOTAL REVENUES	\$695,075	\$695,075	\$701,341	\$6,266
EXPENDITURES:				
ADMINISTRATIVE:				
SUPERVISOR FEES	\$12,000	\$11,000	\$1,200	\$9,800
FICA EXPENSE	\$918	\$842	\$92	\$750
ENGINEERING	\$15,000	\$13,750	\$2,652	\$11,098
ATTORNEY	\$25,000	\$22,917	\$5,207	\$17,710
ARBITRAGE	\$1,100	\$1,100	\$1,650	(\$550)
DISSEMINATION	\$7,000	\$6,417	\$6,417	\$0
ANNUAL AUDIT	\$4,600	\$4,600	\$4,600	\$0
TRUSTEE FEES	\$7,000	\$7,000	\$10,500	(\$3,500)
ASSESSMENT ADMINISTRATION	\$5,000	\$5,000	\$5,000	\$0
MANAGEMENT FEES	\$35,000	\$32,083	\$31,956	\$127
INFORMATION TECHNOLOGY	\$1,200	\$1,100	\$1,100	\$0
TELEPHONE	\$200	\$183	\$0	\$183
POSTAGE	\$500	\$458	\$294	\$164
PRINTING & BINDING	\$500	\$458	\$142	\$317
INSURANCE	\$10,100	\$10,100	\$9,611	\$489
LEGAL ADVERTISING	\$2,500	\$2,292	\$1,375	\$917
OTHER CURRENT CHARGES	\$300	\$275	\$24	\$251
OFFICE SUPPLIES	\$200	\$183	\$3	\$181
PROPERTY APPRAISER	\$550	\$550	\$511	\$39
PROPERTY TAXES	\$700	\$662	\$662	\$0
DUES, LICENSES & SUBSCRIPTIONS	\$175	\$175	\$175	\$0
FIELD:				
FIELD SERVICES	\$15,000	\$13,750	\$13,125	\$625
ELECTRIC	\$10,000	\$9,167	\$6,962	\$2,205
STREETLIGHTS	\$92,500	\$84,792	\$69,124	\$15,668
WATER & SEWER	\$34,500	\$31,625	\$13,231	\$18,394
LANDSCAPE MAINTENANCE	\$292,892	\$268,484	\$206,763	\$61,721
LANDSCAPE CONTINGENCY	\$15,000	\$13,750	\$0	\$13,750
PROPERTY INSURANCE	\$8,500	\$8,500	\$10,609	(\$2,109)
LONDON CREEK RANCH MAINTENANCE	\$30,600	\$28,050	\$20,000	\$8,050
LAKE MAINTENANCE	\$16,480	\$15,107	\$14,365	\$742
LAKE CONTINGENCY	\$1,250	\$1,146	\$4,625	(\$3,479)
DRAINAGE R&M	\$2,500	\$2,292	\$0	\$2,292
IRRIGATION REPAIRS	\$12,000	\$11,000	\$11,043	(\$43)
LIGHTING MAINTENANCE	\$1,810	\$1,659	\$1,782	(\$123)
REPAIRS & MAINTENANCE	\$12,500	\$11,458	\$197	\$11,261
PRESSURE WASHING	\$10,000	\$9,167	\$0	\$9,167
CONTINGENCY	\$10,000	\$9,167	\$2,829	\$6,338
TOTAL EXPENDITURES	\$695,075	\$640,258	\$457,825	\$182,433
EXCESS REVENUES (EXPENDITURES)	\$0		\$243,516	
FUND BALANCE - BEGINNING	\$0		\$480,190	
FUND BALANCE - ENDING	\$0		\$723,706	

Shingle Creek

COMMUNITY DEVELOPMENT DISTRICT

SERIES 2015

DEBT SERVICE FUND

Statement of Revenues & Expenditures

For The Period Ending August 31, 2021

	ADOPTED BUDGET	PRORATED BUDGET THRU 8/31/21	ACTUAL THRU 8/31/21	VARIANCE
REVENUES:				
ASSESSMENTS - TAX ROLL	\$1,434,037	\$1,434,037	\$1,447,916	\$13,879
INTEREST	\$5,000	\$4,583	\$160	(\$4,423)
TRANSFER IN	\$0	\$0	\$1,617	\$1,617
TOTAL REVENUES	\$1,439,037	\$1,438,620	\$1,449,692	\$11,072
EXPENDITURES:				
INTEREST - 11/1	\$516,318	\$516,318	\$516,318	\$0
PRINCIPAL - 11/1	\$400,000	\$400,000	\$400,000	\$0
INTEREST - 05/1	\$509,068	\$509,068	\$509,068	\$0
TOTAL EXPENDITURES	\$1,425,386	\$1,425,385	\$1,425,385	\$0
EXCESS REVENUES (EXPENDITURES)	\$13,651		\$24,307	
FUND BALANCE - BEGINNING	\$1,020,261		\$1,754,934	
FUND BALANCE - ENDING	\$1,033,912		\$1,779,241	

Shingle Creek

COMMUNITY DEVELOPMENT DISTRICT

SERIES 2019

DEBT SERVICE FUND

Statement of Revenues & Expenditures

For The Period Ending August 31, 2021

	ADOPTED BUDGET	PRORATED BUDGET THRU 8/31/21	ACTUAL THRU 8/31/21	VARIANCE
<u>REVENUES:</u>				
ASSESSMENTS - TAX ROLL	\$965,501	\$965,501	\$975,158	\$9,657
ASSESSMENTS - DIRECT BILLED	\$167,790	\$167,790	\$167,790	\$0
INTEREST	\$2,500	\$2,292	\$107	(\$2,185)
TRANSFER IN	\$0	\$0	\$728	\$728
TOTAL REVENUES	\$1,135,791	\$1,135,583	\$1,143,782	\$8,200
<u>EXPENDITURES:</u>				
INTEREST - 11/1	\$414,581	\$414,581	\$414,581	\$0
PRINCIPAL - 5/1	\$305,000	\$305,000	\$305,000	\$0
INTEREST - 05/1	\$414,581	\$414,581	\$414,581	\$0
TOTAL EXPENDITURES	\$1,134,162	\$1,134,163	\$1,134,163	\$0
EXCESS REVENUES (EXPENDITURES)	\$1,629		\$9,620	
FUND BALANCE - BEGINNING	\$434,851		\$1,013,994	
FUND BALANCE - ENDING	\$436,480		\$1,023,614	

Shingle Creek

COMMUNITY DEVELOPMENT DISTRICT

SERIES 2015

CAPITAL PROJECTS FUND

Statement of Revenues & Expenditures

For The Period Ending August 31, 2021

	ADOPTED BUDGET	PRORATED BUDGET THRU 8/31/21	ACTUAL THRU 8/31/21	VARIANCE
<u>REVENUES:</u>				
INTEREST	\$0	\$0	\$0	\$0
TOTAL REVENUES	\$0	\$0	\$0	\$0
<u>EXPENDITURES:</u>				
CAPITAL OUTLAY	\$0	\$0	\$0	\$0
TRANSFER OUT	\$0	\$0	\$1,617	(\$1,617)
TOTAL EXPENDITURES	\$0	\$0	\$1,617	(\$1,617)
EXCESS REVENUES (EXPENDITURES)	\$0		(\$1,617)	
FUND BALANCE - BEGINNING	\$0		\$1,617	
FUND BALANCE - ENDING	\$0		\$0	

Shingle Creek

COMMUNITY DEVELOPMENT DISTRICT

SERIES 2019

CAPITAL PROJECTS FUND

Statement of Revenues & Expenditures

For The Period Ending August 31, 2021

	ADOPTED BUDGET	PRORATED BUDGET THRU 8/31/21	ACTUAL THRU 8/31/21	VARIANCE
<u>REVENUES:</u>				
INTEREST	\$0	\$0	\$0	\$0
TOTAL REVENUES	\$0	\$0	\$0	\$0
<u>EXPENDITURES:</u>				
CAPITAL OUTLAY	\$0	\$0	\$728	(\$728)
TOTAL EXPENDITURES	\$0	\$0	\$728	\$728
EXCESS REVENUES (EXPENDITURES)	\$0		(\$728)	
FUND BALANCE - BEGINNING	\$0		\$728	
FUND BALANCE - ENDING	\$0		\$0	

Shingle Creek Community Development District

	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sept	Total
REVENUES:													
ASSESSMENTS - TAX ROLL	\$0	\$63,665	\$452,308	\$24,329	\$16,479	\$16,144	\$34,232	\$10,387	\$36,156	\$0	\$0	\$0	\$663,700
ASSESSMENTS - DIRECT BILLED	\$23,820	\$0	\$0	\$0	\$11,910	\$0	\$11,910	\$0	\$0	\$0	\$0	\$0	\$47,641
TOTAL REVENUES	\$23,820	\$63,665	\$452,308	\$24,329	\$28,389	\$16,144	\$46,142	\$10,387	\$36,156	\$0	\$0	\$0	\$701,341

	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sept	Total
EXPENDITURES:													
ADMINISTRATIVE:													
SUPERVISOR FEES	\$0	\$200	\$0	\$0	\$200	\$200	\$0	\$200	\$0	\$0	\$400	\$0	\$1,200
FICA EXPENSE	\$0	\$15	\$0	\$0	\$15	\$15	\$0	\$15	\$0	\$0	\$31	\$0	\$92
ENGINEERING	\$95	\$190	\$0	\$0	\$475	\$190	\$0	\$222	\$910	\$0	\$570	\$0	\$2,652
ATTORNEY	\$30	\$796	\$177	\$221	\$789	\$1,276	\$996	\$906	\$93	\$67	\$396	\$0	\$5,207
ARBITRAGE	\$550	\$0	\$0	\$0	\$0	\$550	\$0	\$550	\$0	\$0	\$0	\$0	\$1,650
DISSEMINATION	\$583	\$583	\$583	\$583	\$583	\$583	\$583	\$583	\$583	\$583	\$583	\$0	\$6,417
ANNUAL AUDIT	\$0	\$2,000	\$2,600	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$4,600
TRUSTEE FEES	\$3,500	\$0	\$0	\$0	\$0	\$3,500	\$0	\$3,500	\$0	\$0	\$0	\$0	\$10,500
ASSESSMENT ADMINISTRATION	\$5,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$5,000
MANAGEMENT FEES	\$2,790	\$2,917	\$2,917	\$2,917	\$2,917	\$2,917	\$2,917	\$2,917	\$2,917	\$2,917	\$2,917	\$0	\$31,956
INFORMATION TECHNOLOGY	\$100	\$100	\$100	\$100	\$100	\$100	\$100	\$100	\$100	\$100	\$100	\$0	\$1,100
TELEPHONE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
POSTAGE	\$4	\$14	\$13	\$49	\$13	\$15	\$15	\$6	\$5	\$4	\$57	\$0	\$294
PRINTING & BINDING	\$16	\$2	\$0	\$0	\$17	\$34	\$10	\$31	\$7	\$1	\$24	\$0	\$142
INSURANCE	\$9,611	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$9,611
LEGAL ADVERTISING	\$800	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$575	\$0	\$0	\$1,375
OTHER CURRENT CHARGES	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$8	\$8	\$8	\$0	\$24
OFFICE SUPPLIES	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
PROPERTY APPRAISER	\$0	\$0	\$0	\$0	\$511	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$511
PROPERTY TAXES	\$0	\$662	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$662
DUES, LICENSES & SUBSCRIPTIONS	\$175	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$175
FIELD:													
FIELD SERVICES	\$625	\$1,250	\$1,250	\$1,250	\$1,250	\$1,250	\$1,250	\$1,250	\$1,250	\$1,250	\$1,250	\$0	\$13,125
ELECTRIC	\$596	\$594	\$592	\$684	\$682	\$606	\$601	\$626	\$675	\$639	\$658	\$0	\$6,962
STREETLIGHTS	\$4,369	\$5,289	\$6,133	\$6,130	\$6,114	\$6,122	\$6,124	\$6,574	\$7,428	\$7,425	\$7,417	\$0	\$89,124
WATER & SEWER	\$1,568	\$968	\$558	\$471	\$527	\$674	\$1,395	\$1,865	\$1,633	\$2,821	\$751	\$0	\$13,231
LANDSCAPE MAINTENANCE	\$18,797	\$18,797	\$18,797	\$18,797	\$18,797	\$18,797	\$18,797	\$18,797	\$18,797	\$18,797	\$18,797	\$0	\$206,763
LANDSCAPE CONTINGENCY	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
PROPERTY INSURANCE	\$10,609	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$10,609
LONDON CREEK RANCH MAINTENANCE	\$0	\$0	\$0	\$0	\$2,000	\$8,000	\$0	\$0	\$2,000	\$8,000	\$0	\$0	\$20,000
LAKE MAINTENANCE	\$1,290	\$1,290	\$1,290	\$1,290	\$1,290	\$1,290	\$1,325	\$1,325	\$1,325	\$1,325	\$1,325	\$0	\$14,365
LAKE CONTINGENCY	\$0	\$0	\$0	\$0	\$0	\$0	\$1,600	\$3,025	\$0	\$0	\$0	\$0	\$4,625
DRAINAGE R&M	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
IRRIGATION REPAIRS	\$1,150	\$1,085	\$1,232	\$946	\$1,141	\$1,577	\$0	\$1,386	\$0	\$250	\$2,326	\$0	\$11,043
LIGHTING MAINTENANCE	\$1,782	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,782
REPAIRS & MAINTENANCE	\$0	\$197	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$197
PRESSURE WASHING	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
CONTINGENCY	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$263	\$46	\$1,584	\$935	\$0	\$2,829
TOTAL EXPENDITURES	\$64,038	\$36,909	\$36,242	\$33,548	\$37,421	\$47,647	\$35,653	\$43,740	\$37,777	\$46,346	\$38,504	\$0	\$457,823

	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sept	Total
EXCESS REVENUES/(EXPENDITURES)													
	(\$40,218)	\$26,756	\$416,066	(\$9,219)	(\$9,032)	(\$31,503)	\$10,489	(\$3,353)	(\$1,621)	(\$46,346)	(\$38,504)	\$0	\$248,216

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	\$716,719
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)
LESS: PRINCIPAL PAYMENT 11/1/20	(\$400,000)
CURRENT BONDS OUTSTANDING	\$19,605,000

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	\$565,655
BONDS OUTSTANDING - 2/27/19	\$17,895,000
LESS: PRINCIPAL PAYMENT 05/1/20	(\$295,000)
LESS: PRINCIPAL PAYMENT 05/1/21	(\$305,000)
CURRENT BONDS OUTSTANDING	\$17,295,000

**SHINGLE CREEK
COMMUNITY DEVELOPMENT DISTRICT**

SPECIAL ASSESSMENT RECEIPTS - FY2021

TAX COLLECTOR

GROSS ASSESSMENTS \$ 3,241,789 \$ 688,760 \$ 1,525,571 \$ 1,027,458
NET ASSESSMENTS \$ 3,047,282 \$ 647,434 \$ 1,434,037 \$ 965,811

DATE RECEIVED	DIST.	GROSS ASSESSMENTS RECEIVED	DISCOUNTS/PENALTIES	COMMISSIONS PAID	INTEREST INCOME	NET AMOUNT RECEIVED	2015		2019		TOTAL 100%
							GENERAL FUND 21.25%	DEBT SERVICE 47.06%	DEBT SERVICE 31.69%		
11/6/20	ACH	\$ 31,483.31	\$ 1,487.29	\$ 599.92	\$ -	\$ 29,396.10	\$ 6,245.58	\$ 13,833.67	\$ 9,316.85	\$ 29,396.10	
11/20/20	ACH	\$ 287,263.76	\$ 11,490.10	\$ 5,515.47	\$ -	\$ 270,258.19	\$ 57,419.82	\$ 127,182.27	\$ 85,656.09	\$ 270,258.19	
12/10/20	ACH	\$ 2,130,209.20	\$ 85,205.41	\$ 40,900.09	\$ -	\$ 2,004,103.70	\$ 425,797.57	\$ 943,122.08	\$ 635,184.06	\$ 2,004,103.70	
12/22/20	ACH	\$ 131,642.50	\$ 4,319.33	\$ 2,546.45	\$ -	\$ 124,776.72	\$ 26,510.42	\$ 58,719.36	\$ 39,546.95	\$ 124,776.72	
1/8/21	ACH	\$ 106,167.10	\$ 3,184.97	\$ 2,059.64	\$ -	\$ 100,922.49	\$ 21,442.28	\$ 47,493.66	\$ 31,986.55	\$ 100,922.49	
1/8/21	ACH	\$ 14,292.61	\$ 428.76	\$ 277.28	\$ -	\$ 13,586.57	\$ 2,886.64	\$ 6,393.78	\$ 4,306.15	\$ 13,586.57	
2/8/21	ACH	\$ 79,518.82	\$ 1,590.56	\$ 1,558.57	\$ -	\$ 76,369.69	\$ 16,225.72	\$ 35,939.23	\$ 24,204.74	\$ 76,369.69	
2/8/21	ACH	\$ 1,216.39	\$ -	\$ 24.33	\$ -	\$ 1,192.06	\$ 253.27	\$ 560.98	\$ 377.81	\$ 1,192.06	
3/8/21	ACH	\$ 77,298.90	\$ 867.78	\$ 1,528.62	\$ -	\$ 74,902.50	\$ 15,914.00	\$ 35,248.78	\$ 23,739.73	\$ 74,902.50	
3/8/21	ACH	\$ 1,103.28	\$ -	\$ 22.06	\$ -	\$ 1,081.22	\$ 229.72	\$ 508.82	\$ 342.68	\$ 1,081.22	
4/12/21	ACH	\$ 15,770.91	\$ -	\$ 315.40	\$ -	\$ 15,455.51	\$ 3,283.72	\$ 7,273.29	\$ 4,898.50	\$ 15,455.51	
4/12/21	ACH	\$ 148,667.54	\$ 32.36	\$ 2,972.73	\$ -	\$ 145,662.45	\$ 30,947.86	\$ 68,548.09	\$ 46,166.51	\$ 145,662.45	
5/11/21	ACH	\$ 48,983.36	\$ -	\$ 979.67	\$ -	\$ 48,003.69	\$ 10,199.00	\$ 22,590.32	\$ 15,214.37	\$ 48,003.69	
5/12/21	ACH	\$ 904.74	\$ -	\$ 18.09	\$ -	\$ 886.65	\$ 188.38	\$ 417.25	\$ 281.02	\$ 886.65	
6/8/21	ACH	\$ 55,890.15	\$ -	\$ 1,117.80	\$ -	\$ 54,772.35	\$ 11,637.09	\$ 25,775.62	\$ 17,359.64	\$ 54,772.35	
6/25/21	ACH	\$ 117,758.56	\$ -	\$ 2,355.17	\$ -	\$ 115,403.39	\$ 24,518.93	\$ 54,308.31	\$ 36,576.15	\$ 115,403.39	
		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
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		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
TOTALS		\$ 3,248,171.13	\$ 108,606.56	\$ 62,791.29	\$ -	\$ 3,076,773.28	\$ 653,699.99	\$ 1,447,915.50	\$ 975,157.79	\$ 3,076,773.28	

DIRECT BILLED ASSESSMENTS

LEN OT HOLDINGS, LLC \$215,430.86 \$47,640.86 \$167,790.00

DATE RECEIVED	DUE DATE	CHECK NO.	NET ASSESSED	AMOUNT RECEIVED	GENERAL FUND	SERIES 2019
10/20/20	11/1/20	01508290	\$ 107,715.43	\$ 107,715.43	\$ 23,820.43	\$ 83,895.00
2/15/21	2/1/21	01567170	\$ 53,857.72	\$ 53,857.72	\$ 11,910.22	\$ 41,947.50
4/29/21	5/1/21	01609974	\$ 53,857.72	\$ 53,857.72	\$ 11,910.22	\$ 41,947.50
			\$ 215,430.87	\$ 215,430.87	\$ 47,640.87	\$ 167,790.00