

*Shingle Creek
Community Development District*

Agenda

October 7, 2024

AGENDA

Shingle Creek

Community Development District

219 E. Livingston Street, Orlando, Florida 32801

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

September 30, 2024

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 7, 2024 at 11:30 a.m. at the Oasis Club at ChampionsGate, 1520 Oasis Club Blvd., ChampionsGate, FL 33896.** Following is the advance agenda for the regular meeting:

1. Roll Call
2. Public Comment Period
3. Organizational Matters
 - A. Acceptance of Resignation of Pat Quaranta
 - B. Appointment of Individuals to Fulfill Vacancies in Seats #1, #2, #4 & #5
 - C. Administration of Oaths of Office to Newly Appointed Board Members
 - D. Election of Officers
 - E. Consideration of Resolution 2025-01 Electing Officers
4. Approval of Minutes of the August 5, 2024 Meeting
5. Consideration of Letter of Engagement for Fiscal Year 2024 Audit from Grau & Associates
6. Consideration of Resolution 2025-02 for Conveyance of Real Property Tracts and Improvements to the District
7. Staff Reports
 - A. Attorney
 - B. Engineer
 - C. District Manager's Report
 - i. Approval of Check Register
 - ii. Balance Sheet and Income Statement
8. Other Business
9. Supervisor's Requests
10. Adjournment

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

Sincerely,

Jeremy LeBrun

Jeremy LeBrun
District Manager

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

Enclosures

SECTION III

SECTION A

From: Pat Quaranta <pqiii40@gmail.com>
Date: August 19, 2024 at 3:56:53 PM EDT
To: Adam Morgan <adam.morgan@lennar.com>
Subject: Re: Resignation from CDD's

Hi Adam

I, Pat Quaranta, resign from the following CDD's.

Shingle Creek
Peace Creek
Ranches at Lake Mcleod

Pat Quaranta III

Let me know if you need more than this.

SECTION E

RESOLUTION 2025-01

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.
_____ is elected Assistant Treasurer.

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

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 5, 2024** at 11:30 a.m. at the Oasis Club at ChampionsGate, 1520 Oasis Club Blvd., ChampionsGate, FL.

Present and constituting a quorum:

Rob Bonin	Chairman
Adam Morgan	Vice Chairman
Logan Lantrip	Assistant Secretary
Barry Bichard	Appointed as Assistant Secretary

Also present were:

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

FIRST ORDER OF BUSINESS

Roll Call

Mr. LeBrun called the meeting to order and called the roll at 11:47 a.m.

Mr. LeBrun: We have three Supervisors present so we have a quorum.

SECOND ORDER OF BUSINESS

Public Comment Period

Mr. LeBrun: There are no members of the public present, just Board and staff.

THIRD ORDER OF BUSINESS

Organizational Matters

- A. Appointment of Individuals to Fulfill Vacancies in Seats #1, #2, #4 & #5**
- B. Administration of Oaths of Office to Newly Appointed Board Members**
- C. Election of Officers**
- D. Consideration of Resolution 2024-02 Electing Officers**

Mr. LeBrun: This item has been a continual carryover and staff has still not been made aware of any interested general electors for those seats. If the Board is amenable, we can just motion to table those until the next meeting.

Mr. Morgan: Yes, at the next meeting we will do it.

Mr. LeBrun: We will hold that over again since there are no general electors that have come forward and we will table that until the next meeting as well.

On MOTION by Mr. Morgan, seconded by Mr. Bonin, with all in favor, Tabling Items A through D, were approved.

FOURTH ORDER OF BUSINESS

Approval of Minutes of the June 3, 2024 Meeting

Mr. LeBrun: Item four is approval of the minutes of the June 3, 2024 meeting. Are there any comments or revisions, if not, just looking for a motion to approve those.

Mr. Morgan: Make a motion.

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

FIFTH ORDER OF BUSINESS

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

Mr. LeBrun: As the Board will recall we sent an RFP for engineering services. Our current District Engineer is moving on to other projects and is going to resign from the District. The Board ranked and scored the RFP per the approved criteria and selected Dewberry as the number one choice for District engineering services. On the agenda, you have an agreement which was prepared by Counsel who is on the phone that can answer any questions on it. I believe this is a standard agreement for CDD's and Districts for engineering services so that is on the agenda for Board consideration and approval. Kristen, did you want to add anything to that?

Ms. Trucco: No, but I am here if anybody has any questions on any terms.

Mr. LeBrun: In talking with Dave, we are looking at hopefully maybe a September 1st start date so that will give us about a month to transition and then the new fiscal year starts October 1. Hopefully will get them in before that. That is the current plan going forward. I'm happy to take

any questions on that, if not, looking for a motion to approve that agreement with Dewberry for District engineering services.

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

SIXTH ORDER OF BUSINESS

Ratification of Agreement for Fiscal Year 2023 Auditing Services with Grau & Associates

Mr. LeBrun: We are looking to ratify this action for the first part and then behind that you have the next item which is the actual audit report. The first item is ratifying the action that the Chair took for accepting Grau & Associates to conduct the audit.

On MOTION by Mr. Morgan, seconded by Mr. Lantrip, with all in favor, the Agreement for Fiscal Year 2023 Auditing Services with Grau & Associates, was ratified.

SEVENTH ORDER OF BUSINESS

Review and Acceptance of Fiscal Year 2023 Audit Report

Mr. LeBrun: This is the Fiscal Year 2023 audit report. The letter to management is on page 119 of the agenda package and that is where they provide the outcome. It is what is called a clean audit. There were no findings. We are looking for a motion to approve this Fiscal Year 2023 audit and transmit it to the state.

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

EIGHTH ORDER OF BUSINESS

Ratification of Temporary Access Easement Agreement with Doris Ochoa & Edgar Roa

Mr. LeBrun: This is a ratification item. Staff worked with a resident on this temporary access agreement for a project they were doing. We have already approved this. There are stipulations in there that require them to restore the property to its previous condition. We are asking for ratification on this.

Mr. Morgan: Will you remind me what they are doing.

Mr. Scheerer: They are doing a pool install on the back side. The only thing that really effects the District is that blue line behind there. The easement that they are going through is the park easement which is owned by the HOA. Just making sure that area that they are accessing behind there gets restored once they are done.

On MOTION by Mr. Morgan, seconded by Mr. Lantrip, with all in favor, the Temporary Access Easement Agreement with Doris Ochoa & Edgar Roa, was ratified.

NINTH ORDER OF BUSINESS

Consideration of Proposals for Directional Bores for Lighting Repairs

Mr. LeBrun: In your agenda package, you will see a map with some red arrows on it. Back in April or May we got a call about no power to the median and no power to the East side Storey Lake sign lights. We went out there and did some looking. The breakers kept tripping. It looks like at some point there may have been a traffic accident at the median and it shorted out all of the low voltage lighting and transformers in the median. The bigger problem that we have out there right now, we had Terry’s Electric come out, they traced the wiring from the panel box to the entry road and dug it up but could not find any conduit or any wiring that would take power to the median and from the median to the East side sign lights. We requested Rex Electric come out, somebody that we are familiar with. In your agenda package, you will see that Rex Electric has a price of \$27,000 and Terry’s Electric has a price of \$19,98 and that is to replace seven GFI receptacles because that is where all of the holiday lights are in the median, replace the waterproof outlet covers, five landscape light transformers, provide the road bore to the median and from the median to the East side sign light and do all of the wiring.

Mr. Bonin: So that includes the bore?

Mr. Morgan: It includes the bore and the conduit?

Mr. Scheerer: Yes, everything.

Mr. Bonin: Is there currently wire across the street.

Mr. Scheerer: We can’t find it.

Mr. Morgan: They traced it to here, the low voltage wiring they traced but there is nothing here and there is no conduit so they want to bore and put conduit in.

Mr. Bonin: There is wiring somehow some way, right?

Mr. Morgan: This sign has never been lit.

Mr. Scheerer: The sign was lit. All of the signs were lit. What I am saying is we don't know what happened and we don't know if it was directly related to the accident when they hit the median cause it will allow that conduit came up in the median. If it pulled any wires up from where it was underneath the roadway there was no conduit there. We couldn't find any direct burial. We have had two contractors come out and verify in the field that there was no conduit going under the road from where the wires come from the electrical panel on the West side of the entrance so we are going to run two new bores. We have about \$18,500 in the budget allocated for this. When we did the proposed budget, we kind of anticipated this so we went ahead and allocated some funding for some landscape improvements where I guess you guys are going to install fencing. We actually had some money allocated for that so we just moved it over to this project so we can get this all done in advance. We need those sign lights lit and we need to make sure that when the HOA does their holiday lights in November that we are ready to go.

Mr. Bonin: How long has it not been lit?

Mr. Scheerer: Like I said it was probably around April or May.

Mr. Bonin: So, before May, everything was lit and everything was fine then all of a sudden, the lights stop working.

Mr. Scheerer: There was an accident that we could see in the median but there was no report. We checked with Osceola County Sheriff's Office highway patrol and looks like somebody ran up into the median and ripped out a bunch of stuff then backed up and left.

Mr. Bonin: The \$19k gets you two bores, seven GFI receptacles, five new transforms, low voltage transformers. I'll make a motion to approve Terry's Electric.

On MOTION by Mr. Bonin seconded by Mr. Lantrip, with all in favor, Terry's Electric Proposal for Directional Bores for Lighting Repairs, was approved.

TENTH ORDER OF BUSINESS

Staff Reports

A. Attorney

i. Memorandum Regarding Recently Enacted Legislation

Ms. Trucco: The only thing from me is the new legislation that was recently passed. House Bill 7013 went into effect July 1st and requires CDDs to adopt and report goals and objectives and then a standard for measuring whether or not they achieve those goals and objectives. They have

to do that by October 1st of each year then by December 1st each year thereafter beginning in 2025 they are required to publish a report on their website telling whether or not they met those goals and objectives. GMS has already prepared some goals and objectives and those are included in the agenda for your consideration today. The only other thing this house bill did was repeal a section that has to do with incorporation of CDDs into cities which is not relevant for this CDD so I won't go into any detail on that. Since the last meeting, we have worked on drafting a contract with Dewberry which the Board just approved. We are also working through the platted tracts. You will see something on that in the upcoming agenda. That is all I have for you today unless you have any questions for me.

Mr. Morgan: Thank you.

B. Engineer

i. Presentation of Annual Engineer's Report

Ms. Reid: On the agenda is the annual report that we did in June. We found that generally the project is in excellent condition. I followed up with a minor maintenance report for Alan to review and it just documents all of the ponds and all of the control structures for the new engineer so they can come in and get an idea of what is out there and also a few minor items to be repaired, a little maintenance vegetation and skimmers or whatever. If you have any questions Alan, just let me know and I can update that report. That is all I have.

Mr. Morgan: Thanks Dave.

Mr. LeBrun: Any questions for Dave? Hearing no questions, is there a motion to approve the engineer's report?

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

i. Approval of Check Register

Mr. LeBrun: First is the check register on page 144 of your agendas. We have checks 905-928 from the general fund and checks 5049-5050 from the payroll fund. The total amount is \$216,536.82. Behind that you have your line-by-line register. Happy to take any questions, if not, just looking for a motion to approve that check register.

On MOTION by Mr. Morgan, seconded by Mr. Lantrip, with all in favor, the Check Register, was approved.

ii. Balance Sheet and Income Statement

Mr. LeBrun: Behind that is your unaudited financials through June 30th. No action required on the Boards part. Just there for your review to see the current status of the accounts.

iii. Adoption of District Goals & Objectives

Mr. LeBrun: This is adoption of District Goals & Objectives, similar to what Kristen went through briefly in her report. GMS has developed goals to meet this new statutory requirement. The goals align with state statute while also kind of carrying out the daily work that we already do as part of the management of the District. We recommend the Board adopt these. It is a quick turnaround October 1st. In the future, the Board can also change the goals for next year if they would like but we are recommending our Districts adopt these goals and objectives for Fiscal Year starting October 1st. We will also fulfill the reporting requirement next December by posting these to our website stating if they were achieved or not achieved. We are confident that we can achieve every one of these goals.

Mr. Morgan: Make a motion to approve.

On MOTION by Mr. Morgan, seconded by Mr. Lantrip, with all in favor, the Adoption of Goals & Objectives, was approved.

iv. Approval of Meeting Schedule for Fiscal Year 2025

Mr. LeBrun: The Fiscal Year 2025 schedule starts October 1 and follows the same schedule the Board had previously, the first Monday of every other month at 11:30 a.m. in same location. We will advertise this per state statute.

On MOTION by Mr. Morgan, seconded by Mr. Lantrip, with all in favor, the Meeting Schedule for Fiscal Year 2025, was approved.

v. Presentation of Series 2015 Arbitrage Rebate Calculation Report

Mr. LeBrun: The last item is the Series 2015 Arbitrage Rebate Calculation Report. This is similar to the reports the Board has seen previously. They calculated that there is no rebate liability. We are looking for a motion to accept that report.

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

ELEVENTH ORDER OF BUSINESS Other Business

Mr. LeBrun: That brings us to other business. I just did receive an email and looks like Mark Revell has submitted his resignation from the Shingle Creek CDD Board. The Board will need to accept his resignation from the Board.

On MOTION by Mr. Morgan, seconded by Mr. Bonin, with all in favor, Accepting Mark Revell’s Resignation from Seat #4. was approved.

Mr. LeBrun: Now that we have an empty Board seat with the resignation, the Board can elect to appoint someone to that position.

Mr. Morgan: I would like to make a motion to appoint Barry Bichard.

On MOTION by Mr. Morgan, seconded by Mr. Bonin, with all in favor, Appointing Barry Bichard to Seat #4, was approved.

Mr. LeBrun delivered the oath to Barry Bichard.

Mr. LeBrun: Anytime we have appointment of an open seat or recently filled seat, we have an election of officers. The previous Supervisor was listed as an Assistant Secretary within this Board. The Board can opt to appoint Barry to that same roll and we can keep all of the other officers the same. This would end up being Resolution 2024-04. Happy to take any recommendation that the Board wants to proceed with.

Mr. Morgan: We will leave that seat as the same, Assistant Secretary.

Mr. LeBrun: Will you keep all of the other offices the same?

Mr. Morgan: Yes.

On MOTION by Mr. Morgan, seconded by Mr. Lantrip, with all in favor, Resolution 2024-04, Adding Barry Bichard as Assistant Secretary & Keep All Others the Same, was approved.

TWELFTH ORDER OF BUSINESS Supervisor's Requests

There being no comments, the next item followed.

THIRTEENTH ORDER OF BUSINESS Adjournment

Mr. Morgan: I will make a motion to adjourn.

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

Secretary / Assistant Secretary

Chairman / Vice Chairman

SECTION V



Grau & Associates
CERTIFIED PUBLIC ACCOUNTANTS

951 Yamato Road • Suite 280
Boca Raton, Florida 33431
(561) 994-9299 • (800) 299-4728
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September 18, 2024

Board of Supervisors
Shingle Creek Community Development District
219 East Livingston Street
Orlando, FL 32801

We are pleased to confirm our understanding of the services we are to provide Shingle Creek Community Development District, Osceola County, Florida ("the District") for the fiscal year ended September 30, 2024. We will audit the financial statements of the governmental activities and each major fund, including the related notes to the financial statements, which collectively comprise the basic financial statements of Shingle Creek Community Development District as of and for the fiscal year ended September 30, 2024. In addition, we will examine the District's compliance with the requirements of Section 218.415 Florida Statutes. This letter serves to renew our agreement and establish the terms and fee for the 2024 audit.

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

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

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

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

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

Audit Objectives

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

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

Examination Objective

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

Other Services

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

Management Responsibilities

Management is responsible for compliance with Florida Statute 218.415 and will provide us with the information required for the examination. The accuracy and completeness of such information is also management's responsibility. You agree to assume all management responsibilities relating to the financial statements and related notes and any other nonaudit services we provide. You will be required to acknowledge in the management representation letter our assistance with preparation of the financial statements and related notes and that you have reviewed and approved the financial statements and related notes prior to their issuance and have accepted responsibility for them. In addition, you will be required to make certain representations regarding compliance with Florida Statute 218.415 in the management representation letter. Further, you agree to oversee the nonaudit services by designating an individual, preferably from senior management, who possesses suitable skill, knowledge, or experience; evaluate the adequacy and results of those services; and accept responsibility for them.

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

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

Your responsibilities include adjusting the financial statements to correct material misstatements and for confirming to us in the written representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the latest period presented are immaterial, both individually and in the aggregate, to the financial statements taken as a whole.

You are responsible for the design and implementation of programs and controls to prevent and detect fraud, and for informing us about all known or suspected fraud affecting the government involving (1) management, (2) employees who have significant roles in internal control, and (3) others where the fraud could have a material effect on the financial statements. Your responsibilities include informing us of your knowledge of any allegations of fraud or suspected fraud affecting the government received in communications from employees, former employees, grantors, regulators, or others. In addition, you are responsible for identifying and ensuring that the government complies with applicable laws, regulations, contracts, agreements, and grants and for taking timely and appropriate steps to remedy fraud and noncompliance with provisions of laws, regulations, contracts or grant agreements, or abuse that we report.

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

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

Audit Procedures—General

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

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

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

Audit Procedures—Internal Control

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

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

Audit Procedures—Compliance

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

Engagement Administration, Fees, and Other

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

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

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

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

Our fee for these services will not exceed \$5,000 for the September 30, 2024 audit, unless there is a change in activity by the District which results in additional audit work or if additional Bonds are issued.

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.

This agreement may be renewed each year thereafter subject to the mutual agreement by both parties to all terms and fees. The fee for each annual renewal will be agreed upon separately.

The District has the option to terminate this agreement with or without cause by providing thirty (30) days written notice of termination to Grau & Associates. Upon any termination of this agreement, Grau & Associates shall be entitled to payment of all work and/or services rendered up until the effective termination of this agreement, subject to whatever claims or off-sets the District may have against Grau & Associates.

We will provide you with a copy of our most recent external peer review report and any letter of comment, and any subsequent peer review reports and letters of comment received during the period of the contract. Our 2022 peer review report accompanies this letter.

We appreciate the opportunity to be of service to Shingle Creek Community Development District and believe this letter accurately summarizes the terms of our engagement and, with any addendum, if applicable, is the complete and exclusive statement of the agreement between Grau & Associates and the District with respect to the terms of the engagement between the parties. If you have any questions, please let us know. If you agree with the terms of our engagement as described in this letter, please sign the enclosed copy and return it to us.

Very truly yours,

Grau & Associates



Antonio J. Grau

RESPONSE:

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

By: _____

Title: _____

Date: _____



Florida Institute of Certified Public Accountants

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



Peer Review
Program

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

March 17, 2023

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

Dear Antonio Grau:

It is my pleasure to notify you that on March 16, 2023, the Florida Peer Review Committee accepted the report on the most recent System Review of your firm. The due date for your next review is December 31, 2025. This is the date by which all review documents should be completed and submitted to the administering entity.

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

Thank you for your cooperation.

Sincerely,

FICPA Peer Review Committee

Peer Review Team
FICPA Peer Review Committee

850.224.2727, x5957

cc: Daniel Hevia, Racquel McIntosh

Firm Number: 900004390114

Review Number: 594791

SECTION VI

RESOLUTION 2025-02

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE SHINGLE CREEK COMMUNITY DEVELOPMENT DISTRICT APPROVING THE CONVEYANCE OF REAL PROPERTY AND IMPROVEMENTS FROM LEN OT HOLDINGS, LLC TO THE SHINGLE CREEK COMMUNITY DEVELOPMENT DISTRICT; AUTHORIZING DISTRICT STAFF AND THE CHAIRMAN TO REVIEW, EXECUTE AND ACCEPT ALL DOCUMENTS TO EFFECTUATE SUCH CONVEYANCE; PROVIDING FOR SEVERABILITY AND AN EFFECTIVE DATE.

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

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

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

WHEREAS, LEN OT HOLDINGS, LLC, a Florida limited liability company (hereinafter “LEN”), has requested the transfer and acceptance of real property and infrastructure improvements, as more particularly described in the Special Warranty Deed, Bills of Sale Absolute and Agreement, Agreement Regarding Taxes, Owner’s Affidavit and Certificate of District Engineer, attached hereto as Exhibit “A” (the “Conveyance Documents”);

WHEREAS, the District Counsel and the District Manager have reviewed the Conveyance Documents and the District Engineer has also reviewed the conveyances and has provided a Certificate of District Engineer for each conveyance, attached hereto as part of Exhibit “A,” to evidence compliance with the requirements of the District for approving and accepting the conveyances.

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

1. Incorporation of Recitals. The above recitals so stated are true and correct and by this reference are incorporated into and form a material part of this Resolution.

2. Approval of Acquisition and Transfer of the Real Property and Improvements. The Board hereby approves the transfer and acceptance of the real property and improvements described in Exhibit "A," from LEN to the District, and approves and accepts the documents evidencing such conveyances in Exhibit "A."

3. Authorization of District Staff. The Chairman, the Vice Chairman, the Secretary, any Assistant Secretary and the District Manager of the District, and any authorized designee thereof (collectively, the "District Officers"), District Counsel, and the District Engineer are hereby authorized and directed to take all actions necessary or desirable in connection with the conveyance of the real property and improvements described in Exhibit "A," and all transactions in connection therewith. The District Officers are hereby authorized and directed to execute all necessary or desirable certificates, documents, papers, and agreements necessary to the undertaking and fulfillment of all transactions contemplated by this Resolution.

4. Ratification of Prior Actions. All actions taken to date by the District Officers, District Manager, District Counsel, District Engineer, are hereby ratified and authorized on behalf of the District.

5. Severability. If any section, paragraph, clause or provision of this Resolution shall be held to be invalid or ineffective for any reason, the remainder of this Resolution shall continue in full force and effect, it being expressly hereby found and declared that the remainder of this Resolution would have been adopted despite the invalidity or ineffectiveness of such section, paragraph, clause or provision.

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

[Continues on the Following Pages]

PASSED in public meeting of the Board of Supervisors of the Shingle Creek Community Development District, this 7th day of October, 2024.

**SHINGLE CREEK COMMUNITY
DEVELOPMENT DISTRICT**

Attest:

Print: _____
Secretary/Asst. Secretary

By: _____
Name: _____
Title: _____

EXHIBIT "A"

CONVEYANCE DOCUMENTS

1. Special Warranty Deed
2. Bill of Sale Absolute and Agreement to the District
3. Owner's Affidavit
4. Agreement Regarding Taxes
5. Certificate of District Engineer
6. Affidavit Regarding Human Trafficking

**THIS INSTRUMENT PREPARED BY
AND TO BE RETURNED TO:**

Jan Albanese Carpenter, Esq.
Latham, Luna, Eden & Beaudine, LLP
P.O. Box 3353
Orlando, Florida 32802

SPECIAL WARRANTY DEED

THIS SPECIAL WARRANTY DEED made as of this _____ day of October, 2024 by **LEN OT HOLDINGS, LLC**, a Florida limited liability company (the “Grantor”), whose principal address is 6675 Westwood Blvd, 5th Floor, Orlando, Florida 32821 to **SHINGLE CREEK COMMUNITY DEVELOPMENT DISTRICT**, a Florida community development district (the “Grantee”), whose address is c/o Governmental Management Services – Central Florida, LLC, 219 E. Livingston Street, Orlando, Florida 32801.

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

That the Grantor, for and in consideration of the sum of **TEN AND NO/100 DOLLARS (\$10.00)** and other valuable considerations, receipt whereof is hereby acknowledged, hereby grants, bargains, sells, aliens, remises, releases, conveys and confirms unto the Grantee, all that certain land situate in Osceola County, Florida, more particularly described as follows (the “Property”).

**SEE EXHIBIT “A” ATTACHED HERETO AND INCORPORATED HEREIN
BY REFERENCE.**

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

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

AND the Grantor does hereby covenant with Grantee that the Grantor is lawfully seized of said land in fee simple; that the Grantor has good right and lawful authority to sell and convey this land; that the Grantor hereby warrants that title to the land is free from all encumbrances except for restrictions, covenants, conditions, easements and other matters of record (provided, however, that reference thereto shall not serve to re-impose same) and taxes for the year 2024 and subsequent years, and that the Grantor will defend title to the land against the lawful claims of all persons claiming by, through or under Grantor, but against none other.

NOTE TO RECORDER: This deed is a conveyance of unencumbered property for no consideration and is exempt from documentary stamp tax pursuant to Florida Administrative Code Rule 12B-4.014(2)(b). Minimum documentary stamp tax of \$0.70 is being paid herein.

[SIGNATURES ON FOLLOWING PAGE]

IN WITNESS WHEREOF, the said Grantor has caused these presents to be executed in its name, the day and year first above written.

Signed, sealed and delivered in our presence:

“GRANTOR”

LEN OT HOLDING, LLC, a Florida limited liability company

(Signature)

(Print Name)
Address: 6675 Westwood Blvd., 5th Floor
Orlando, Florida 32821

By: _____

Print: Mark McDonald

Title: Vice President

Address: 6675 Westwood Blvd., 5th Floor
Orlando, Florida 32821

(Signature)

(Print Name)
Address: 6675 Westwood Blvd., 5th Floor
Orlando, Florida 32821

**STATE OF FLORIDA
COUNTY OF ORANGE**

The foregoing instrument was acknowledged before me by means of [] physical presence or [] online notarization, this _____ day of October, 2024, by Mark McDonald, as Vice President of **LEN OT HOLDINGS, LLC**, a Florida limited liability company, on behalf of the limited liability company. Said person is [] personally known to me or [] has produced _____ as identification.

(SEAL)

Notary Public; State of Florida
Print Name: _____
Comm. Exp.: _____; Comm. No.: _____

EXHIBIT "A"

Description of the Property

Tract P3-1, according to the STOREY LAKE ROUND-A-BOUT plat, as recorded in Plat Book 26, Page 23, Public Records of Osceola County, Florida.

Tract P3-2, according to the STOREY LAKE ROUND-A-BOUT plat, as recorded in Plat Book 26, Page 23, Public Records of Osceola County, Florida.

Tract LS1-1, according to STOREY LAKE ROUND-A-BOUT plat, as recorded in Plat Book 26, Page 23, Public Records of Osceola County, Florida.

Tract LS-2, according to the STOREY LAKE ROUND-A-BOUT plat, as recorded in Plat Book 26, Page 23, Public Records of Osceola County, Florida.

Tract LS-4, according to the STOREY LAKE ROUND-A-BOUT plat, as recorded in Plat Book 26, Page 23, Public Records of Osceola County, Florida.

Tract LS-3, according to the STOREY LAKE ROUND-A-BOUT plat, as recorded in Plat Book 26, Page 23, Public Records of Osceola County, Florida.

Tract LS-5, according to the STOREY LAKE ROUND-A-BOUT plat, as recorded in Plat Book 26, Page 23, Public Records of Osceola County, Florida.

Tract 1, according to the STOREY LAKE PHASE 3 plat, as recorded in Plat Book 25, Page 185, Public Records of Osceola County, Florida.

Tract P-3, according to the COVE AT STOREY LAKE II plat, as recorded in Plat Book 27, Page 98, Public Records of Osceola County, Florida.

Tract P-2, according to the COVE AT STOREY LAKE II plat, as recorded in Plat Book 27, Page 98, Public Records of Osceola County, Florida.

Tract E, according to the COVE AT STOREY LAKE II plat, as recorded in Plat Book 27, Page 98, Public Records of Osceola County, Florida.

Tract P-1, according to the COVE AT STOREY LAKE II plat, as recorded in Plat Book 27, Page 98, Public Records of Osceola County, Florida.

Tract P-4, according to the COVE AT STOREY LAKE II plat, as recorded in Plat Book 27, Page 98, Public Records of Osceola County, Florida.

Tract E, according to the COVE AT STOREY LAKE II plat, as recorded in Plat Book 27, Page 98, Public Records of Osceola County, Florida.

Tract LA1, according to the STOREY LAKE plat, as recorded in Plat Book 23, Page 150, Public Records of Osceola County, Florida.

Tract LA2, according to the STOREY LAKE plat, as recorded in Plat Book 23, Page 150, Public Records of Osceola County, Florida.

Tract X, according to the STOREY LAKE plat, as recorded in Plat Book 23, Page 150, Public Records of Osceola County, Florida.

Tract D3, according to the STOREY LAKE plat, as recorded in Plat Book 23, Page 150, Public Records of Osceola County, Florida.

Tract D1, according to the STOREY LAKE plat, as recorded in Plat Book 23, Page 150, Public Records of Osceola County Florida.

Tract XX, according to the STOREY LAKE plat, as recorded in Plat Book 23, Page 150, Public Records of Osceola County, Florida.

Tract WL1, according to the STOREY LAKE plat, as recorded in Plat Book 23, Page 150, Public Records of Osceola County, Florida.

Tract WLI-1, according to the STOREY LAKE plat, as recorded in Plat Book 23, Page 150, Public Records of Osceola County, Florida.

Tract WLI-2, according to the STOREY LAKE plat, as recorded in Plat Book 23, Page 150, Public Records of Osceola County, Florida.

Tract WLI-3, according to the STOREY LAKE plat, as recorded in Plat Book 23, Page 150, Public Records of Osceola County, Florida.

Tract OSPI-1, according to the STOREY LAKE plat, as recorded in Plat Book 23, Page 150, Public Records of Osceola County, Florida.

Tract RW-1, according to the STOREY LAKE plat, as recorded in Plat Book 23, Page 150, Public Records of Osceola County, Florida.

Tract DT-1, according to the STOREY LAKE TRACT K plat, as recorded in Plat Book 26, Page 28, Public Records of Osceola County, Florida.

Tract LA7, according to the STOREY LAKE TRACT K plat, as recorded in Plat Book 26, Page 28, Public Records of Osceola County, Florida.

Tract LA8, according to the STOREY LAKE TRACT K plat, as recorded in Plat Book 26, Page 28, Public Records of Osceola County, Florida.

Tract LA9, according to the STOREY LAKE TRACT K plat, as recorded in Plat Book 26, Page 28, Public Records of Osceola County, Florida.

Tract LA10, according to the STOREY LAKE TRACT K plat, as recorded in Plat Book 26, Page 28, Public Records of Osceola County, Florida.

Tract LA11, according to the STOREY LAKE TRACT K plat, as recorded in Plat Book 26, Page 28, Public Records of Osceola County, Florida.

Tract A, according to the STOREY LAKE PHASE I-3A plat, as recorded in Plat Book 25, Page 183, Public Records of Osceola County, Florida.

BILL OF SALE ABSOLUTE AND AGREEMENT

Shingle Creek Community Development District

THIS BILL OF SALE ABSOLUTE AND AGREEMENT (“Agreement”) is made as of this ____ day of October, 2024, by and between **SHINGLE CREEK COMMUNITY DEVELOPMENT DISTRICT** (hereinafter referred to as the “District”), a Florida community development district created pursuant to Chapter 190, *Florida Statutes*, whose address is c/o Governmental Management Services – Central Florida, LLC, 219 E. Livingston Street, Orlando, Florida 32801, and **LEN OT HOLDINGS, LLC**, a Florida limited liability company (hereinafter referred to as “Developer”), whose principal address is 6675 Westwood Blvd., 5th Floor, Orlando, Florida 32821, and

RECITALS

WHEREAS, Developer owns certain improvements, equipment and personal property located within the boundaries of the District, and the extent, nature and location of such improvements and equipment is more fully set forth in Exhibit “A” attached hereto (collectively, the “Improvements”);

WHEREAS, both Developer and the District find it to be in the best interest of both parties for the District to perpetually own, operate and maintain the Improvements, as the District may deem reasonable or appropriate, within its sole discretion, for the benefit of the District;

WHEREAS, Developer desires to convey the Improvements to the District to allow such perpetual ownership, operation and maintenance, and the District desires to accept such ownership, operation and maintenance.

NOW, THEREFORE, the parties hereto hereby agree to and acknowledge the following:

1. The above recitals are true and correct and are hereby incorporated into this Agreement.

2. **KNOW ALL MEN BY THESE PRESENTS** that Developer, of the County of Osceola and the State of Florida, for and in consideration of the sum of Ten Dollars (\$10.00) lawful money of the United States, to it paid by the District, the receipt whereof is hereby acknowledged, has granted, bargained, sold, transferred and delivered, and by these presents does grant, bargain, sell, transfer, set over and deliver unto the District, its executors, administrators and assigns, and the District hereby accepts, all of Developer’s right, title and interest in and to the Improvements, to have and to hold the same unto the District, its executors, administrators and assigns forever, and the District hereby accepts, all of the Developer’s right, title and interest in and to the Improvements, to have and to hold the same unto the District, its executors, administrators and assigns forever, together with all of the Developer’s right and title to any and all contracts, warranties, guarantees, permits, approvals and similar rights in favor of or which may have accrued to the Developer from any and all persons, firms, agencies or corporations who have performed work or labor or supplied goods, materials or services to or for the benefit of or comprising any part of the Improvements to the extent they are assignable, together with any related documents, materials, data, letters, and

agreements, to have and to hold unto District, its successors and assigns, to and for its or their use, forever.

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

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

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

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

[SIGNATURES APPEAR ON THE FOLLOWING PAGES]

IN WITNESS WHEREOF, the parties hereto have caused these presents to be executed in their respective names, by their proper officer thereunto duly authorized, as of the day and year first above written.

Signed, sealed and delivered
in the presence of:

LEN OT HOLDINGS, LLC, a Florida limited
liability company

Witness

By: _____

Printed Name

Print: Mark McDonald

Witness

Title: Vice President

Printed Name

**STATE OF FLORIDA
COUNTY OF ORANGE**

The foregoing instrument was acknowledged before me by means of [] physical presence or [] online notarization, this _____ day of October, 2024, by Mark McDonald as Vice President of **LEN OT HOLDINGS, LLC**, a Florida limited liability company, on behalf of the limited liability company. Said person is [] personally known to me or [] has produced _____ as identification.

Notary Public; State of Florida

Print Name: _____

My Commission Expires: _____

My Commission No.: _____

COUNTERPART SIGNATURE PAGE TO BILL OF SALE
Shingle Creek Community Development District

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

ATTEST:

By: _____
Secretary/Asst. Secretary

By: _____

Print: Adam Morgan

Title: Chairman

**STATE OF FLORIDA
COUNTY OF ORANGE**

The foregoing instrument was acknowledged before me by means of [] physical presence or [] online notarization, this ____ day of October, 2024, by Adam Morgan, as Chairman of the Board of Supervisors of the **SHINGLE CREEK COMMUNITY DEVELOPMENT DISTRICT**, a Florida community development district, on its behalf. Said person is [] personally known to me or [] has produced _____ as identification.

Notary Public; State of Florida
Print Name: _____
My Commission Expires: _____
My Commission No.: _____

EXHIBIT “A”

LIST AND DESCRIPTION OF IMPROVEMENTS & EQUIPMENT

1. Stormwater Improvements
2. Landscape and Hardscape
3. Master Signage, Trails and Street Trees
4. Professional Fees – Surveys, Plats and Plans

The foregoing Improvements are located on the following real property tracts:

Tract P3-1, according to the STOREY LAKE ROUND-A-BOUT plat, as recorded in Plat Book 26, Page 23, Public Records of Osceola County, Florida.

Tract P3-2, according to the STOREY LAKE ROUND-A-BOUT plat, as recorded in Plat Book 26, Page 23, Public Records of Osceola County, Florida.

Tract LS1-1, according to STOREY LAKE ROUND-A-BOUT plat, as recorded in Plat Book 26, Page 23, Public Records of Osceola County, Florida.

Tract LS-2, according to the STOREY LAKE ROUND-A-BOUT plat, as recorded in Plat Book 26, Page 23, Public Records of Osceola County, Florida.

Tract LS-4, according to the STOREY LAKE ROUND-A-BOUT plat, as recorded in Plat Book 26, Page 23, Public Records of Osceola County, Florida.

Tract LS-3, according to the STOREY LAKE ROUND-A-BOUT plat, as recorded in Plat Book 26, Page 23, Public Records of Osceola County, Florida.

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Tract E, according to the COVE AT STOREY LAKE II plat, as recorded in Plat Book 27, Page 98, Public Records of Osceola County, Florida.

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Tract WLI-1, according to the STOREY LAKE plat, as recorded in Plat Book 23, Page 150, Public Records of Osceola County, Florida.

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Tract LA8, according to the STOREY LAKE TRACT K plat, as recorded in Plat Book 26, Page 28, Public Records of Osceola County, Florida.

Tract LA9, according to the STOREY LAKE TRACT K plat, as recorded in Plat Book 26, Page 28, Public Records of Osceola County, Florida.

Tract LA10, according to the STOREY LAKE TRACT K plat, as recorded in Plat Book 26, Page 28, Public Records of Osceola County, Florida.

Tract LA11, according to the STOREY LAKE TRACT K plat, as recorded in Plat Book 26, Page 28, Public Records of Osceola County, Florida.

Tract A, according to the STOREY LAKE PHASE I-3A plat, as recorded in Plat Book 25, Page 183, Public Records of Osceola County, Florida.

OWNER'S AFFIDAVIT

Shingle Creek Community Development District

STATE OF FLORIDA COUNTY OF ORANGE

BEFORE ME, the undersigned authority, personally appeared Mark McDonald (“Affiant”) as Vice President Of Len OT Holdings, LLC, a Florida limited liability company, authorized to do business in Florida, whose principal address is 6675 Westwood Blvd, 6th Floor, Orlando, Florida 32821 (the “Owner”), who being first duly sworn on oath says:

1. That Affiant knows of his own knowledge that the Owner is the fee simple title holder to certain lands located in Osceola County, Florida (the “Property”) and of certain infrastructure improvements located within the boundary of the Shingle Creek Community Development District (the “Improvements”), as more particularly described on Exhibit “A” attached hereto, and that Affiant is the Vice President of the Owner, is making this Affidavit in that capacity only, and that no recourse shall be made against Affiant individually.

2. That the Property and Improvements, as described in the Special Warranty Deed and Bill of Sale Absolute and Agreement, dated as of the date hereof, are free and clear of all liens and encumbrances except for those encumbrances and matters affecting title included in the following plats: (1) Storey Lake Round-A-Bout plat, as recorded in Plat Book 26, Page 23, of the Official Records of Osceola County, Florida; (2) Storey Lake Phase 3 plat, as recorded in Plat Book 25, Page 185, of the Official Records of Osceola County, Florida; (3) Cove at Storey Lake II plat, as recorded in Plat Book 27, Page 98, of the Official Records of Osceola County, Florida; (4) Storey Lake plat, as recorded in Plat Book 23, Page 150, of the Official Records of Osceola County, Florida; (5) Storey Lake Tract K plat, as recorded in Plat Book 26, Page 28, of the Official Records of Osceola County, Florida; and (6) Storey Lake Phase I-3A plat, as recorded in Plat Book 25, page 183, of the Official Records of Osceola County, Florida (collectively, the “Plat”). The District can rely on the Property and Improvements being capable of being used for the purposes intended.

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

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

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

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

7. That, except as set forth in the Plat, Affiant knows of no unrecorded easements, liens, or assessments for sanitary sewers, streets, roadways, paving, other public utilities or improvements against the Property, nor are there any special assessments or taxes which are not shown as existing liens by the public records.

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

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

10. Section 1445 of the Internal Revenue Code provides that a transferee of a U.S. real property interest must withhold tax if the transferor is a foreign person. To inform the District and Latham, Luna, Eden & Beaudine, LLP ("LLEB"), that withholding of tax is not required upon the disposition of a U.S. real property interest by Owner, Owner hereby swears, affirms and certifies the following to District and LLEB that Owner: (i) is not a foreign person, foreign corporation, foreign partnership, foreign trust or foreign estate (as those terms are defined in the Internal Revenue Code and Income Tax Regulations); (ii) is not a disregarded entity as defined in Section 1.1445-2(b)(2)(iii); (iii) is not a non-resident alien (as such term is defined in the Internal Revenue Code and Income Tax Regulations) for the purposes of U.S. income taxation; (iv) has an EIN/Federal Tax Identification Number of 90-0980394; (v) has a mailing address of 5505 Waterford District Drive, Miami, Florida 33126. Affiant understands that this certification may be disclosed to the Internal Revenue Service by Owner and that any false statement contained herein could be punished by fine, imprisonment, or both. Affiant understands that the District and LLEB are relying on this certification in determining whether withholding is required upon said transfer.

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

[SIGNATURES ON FOLLOWING PAGE]

FURTHER AFFIANT SAYETH NAUGHT.

DATED: _____, 2024

Signed, sealed and delivered in our presence:

LEN OT HOLDINGS LLC, a Florida
limited liability company

(Signature)

(Print Name)

(Signature)

(Print Name)

By: _____

Print: Mark McDonald

Title: Vice President

STATE OF FLORIDA

COUNTY OF ORANGE

Sworn to (or affirmed) and subscribed before me by means of [] physical presence or []
online notarization, this _____ day of October, 2024, by Mark McDonald, as Vice President of
LEN OT HOLDINGS, LLC, a Florida limited liability company. He has produced
_____ as identification or is personally known to me.

Notary Public

Print Name: _____

My Commission Expires: _____

My Commission No.: _____

EXHIBIT "A"

DESCRIPTION OF THE PROPERTY AND IMPROVEMENTS

PROPERTY

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IMPROVEMENTS

1. Stormwater Improvements
2. Landscape and Hardscape
3. Master Signage, Trails and Street Trees
4. Professional Fees – Surveys, Plats and Plans

AGREEMENT REGARDING TAXES
Shingle Creek Community Development District

THIS AGREEMENT REGARDING TAXES (“Agreement”) is entered into this ____ day of October, 2024, by and between **LEN OT HOLDINGS, LLC**, a Florida limited liability company, whose principal address is 6675 Westwood Blvd., 5th Floor, Orlando, Florida 32821 (the “Developer”), and **SHINGLE CREEK COMMUNITY DEVELOPMENT DISTRICT**, a Florida community development district, whose address is c/o Governmental Management Services – Central Florida, LLC, 219 E. Livingston Street, Orlando, Florida 32801 (the “District”).

WITNESSETH

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

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

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

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

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

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

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

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

2. Developer hereby represents that all ad-valorem taxes and assessments relating to the Property, or any portion thereof, for tax year 2023 and all prior years have been paid in full.

3. Developer hereby agrees to pay in full, and prior to their becoming delinquent, any and all ad-valorem taxes and assessments, if any, levied on the Property for the tax year 2024.

4. Subsequent to the District's acceptance of the Property and Improvements, and only in the event the Property is not conveyed to another governmental entity, the District shall endeavor to either obtain an exemption from ad-valorem taxes pertaining to the Property or, in the alternative, shall seek a minimal valuation of the Property, from the Osceola County Property Appraiser and, subsequent to tax year 2024, Developer shall have no further responsibility with regard to ad-valorem taxes or assessments levied against the Property and/or Improvements, as applicable.

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

[SIGNATURE PAGE FOLLOWS]

SIGNATURE PAGE TO AGREEMENT REGARDING TAXES
Shingle Creek Community Development District

WITNESSES:

LEN OT HOLDINGS, LLC, a Florida limited liability company

X _____

By: _____

Print: _____

Print: Mark McDonald

X _____

Title: Vice President

Print: _____

SIGNATURE PAGE TO AGREEMENT REGARDING TAXES
Shingle Creek Community Development District

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

ATTEST

X _____

By: _____

Print: _____
Secretary/Asst. Secretary

Print: Adam Morgan
Title: Chairman

EXHIBIT “A”

DESCRIPTION OF THE PROPERTY AND IMPROVEMENTS

PROPERTY

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IMPROVEMENTS

1. Stormwater Improvements
2. Landscape and Hardscape
3. Master Signage, Trails and Street Trees
4. Professional Fees – Surveys, Plats and Plans

CERTIFICATE OF DISTRICT ENGINEER
Shingle Creek Community Development District

I, **Broc Althafer, P.E.** of **Osceola Engineering, LLC**, a Florida limited liability company, authorized to transact business in Florida, and licensed to provide professional engineering services to the public in the State of Florida under Florida License No. 72321 and Florida License No. 26265, with offices located at 1003 Florida Avenue, St. Cloud, Florida 34769 (“Osceola Engineering”), hereby acknowledge and certify the following, to the best of my knowledge, information and belief, to be true and correct in all respects:

1. That I, through Osceola Engineering, currently serve as District Engineer to the Shingle Creek Community Development District (the “District”).

2. That the District proposes to accept from Len OT Holdings, LLC, a Florida limited liability company (“Developer”), for ownership, operation and maintenance, certain real property described in Exhibit “A” attached hereto and incorporated herein (collectively, the “Property”), plus infrastructure improvements and personal property, made in, on, over, under and through land located within the boundary of the District, as described more completely in Exhibit “A” attached hereto and incorporated herein (collectively, the “Improvements”). Any real property being conveyed to the District is being transferred at only nominal cost to the District, so no review of an appraisal or similar documentation to reasonableness of purchase price or other valuation is required or being rendered.

3. That this certification (the “Certification”) is provided in conjunction with, and in support of, the District’s approval of the conveyance of the Property and Improvements from the Developer to the District and the District’s acceptance of such Property and Improvements. The District will rely on this Certification for such purposes.

4. That the Improvements were constructed, installed, and/or completed, as appropriate, in accordance with known plans, specifications, contracts and permits required and/or approved by any known governmental authorities, as applicable. I have reviewed the actual cost of the Improvements built or constructed by or at the direction of the Developer and the District is paying no more than the actual cost incurred, or the current value thereof, whichever is less. The Property and Improvements are in a condition acceptable for acceptance by the District and such conveyance is consistent with the development plans for the District.

5. That the Improvements are properly permitted by the appropriate governmental entities, and that copies of the applicable plans, specifications and permits relating to the Improvements, if any, that have actually been provided to Osceola Engineering are being held by Osceola Engineering as records of the District on its behalf.

6. That the actual cost of the Improvements built or constructed by or at the direction of the Developer, and the District shall pay no more than the actual cost incurred, or the current value thereof, whichever is less, as determined by the District Engineer.

SIGNATURE PAGE TO CERTIFICATE OF DISTRICT ENGINEER

Shingle Creek Community Development District

DATED: _____, 2024

Witness: _____

Print: _____

Broc Althafer, P.E.
State of Florida License No.: 72321
on behalf of the company,
Osceola Engineering, LLC

Witness: _____

Print: _____

**STATE OF FLORIDA
COUNTY OF ORANGE**

The foregoing instrument was acknowledged before me by means of physical presence or online notarization, this _____ day of _____, 2024 by **BROC ALTHAFER** of Osceola Engineering, LLC, a Florida limited liability company, on behalf of said company. Said person is personally known to me or has produced a valid driver's license as identification.

Notary Public; State of Florida

(SEAL)

Print Name: _____

Comm. Exp.: _____

Comm. No.: _____

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IMPROVEMENTS

1. Stormwater Improvements
2. Landscape and Hardscape
3. Master Signage, Trails and Street Trees
4. Professional Fees – Surveys, Plats and Plans

AFFIDAVIT OF COMPLIANCE WITH ANTI-HUMAN TRAFFICKING LAWS

STATE OF FLORIDA

COUNTY OF ORANGE

In accordance with Section 787.06(13), *Florida Statutes*, the undersigned, on behalf of LEN OT HOLDINGS, LLC (the "Contractor"), hereby attests under penalty of perjury that, the Contractor, to the best of my knowledge and reasonable belief, does not use coercion for labor or services as defined in Section 787.06, *Florida Statutes*, entitled "Human Trafficking."

The undersigned is authorized to execute this affidavit on behalf of the Contractor.

Date: October __, 2024

LEN OT HOLDINGS, LLC

Signed: _____
Name: _____
Title: _____

SUBSCRIBED AND SWORN TO before me by means of physical presence or online notarization, this ____ day of October, 2024, by _____, as _____ of LEN OT HOLDINGS, LLC. Said person is (*check one*) personally known to me or has produced a valid driver's license as identification.

[Notary Seal]

Signature of person taking acknowledgment
Name (typed, printed or stamped):

Title or Rank: _____
Serial number (if any): _____

SECTION VII

SECTION C

SECTION 1

Shingle Creek

Community Development District

Summary of Invoices

July 29, 2024 - September 30, 2024

Fund	Date	Check No.'s	Amount
General Fund			
	8/8/24	929-932	\$ 25,918.69
	8/15/24	933-934	6,398.84
	8/21/24	935	264.00
	8/28/24	936	1,898.59
	9/5/24	937	23,390.39
	9/19/24	938-941	42,518.03
			\$ 100,388.54
Payroll			
	<u>August 2024</u>		
	Adam Morgan	50051	\$ 184.70
	Logan Lantrip	50052	\$ 184.70
	Patrick Bonin Jr.	50053	\$ 184.70
	Barry Bichard	50054	\$ 184.70
			\$ 738.80
TOTAL			\$ 101,127.34

CHECK DATE	VEND#	INVOICE DATE	INVOICE	EXPENSED TO YRMO	DPT ACCT#	SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	CHECK AMOUNT	CHECK #
8/08/24	00007	8/01/24	99396	202408	320-53800-47000		WATERWAY MNT-3 POND-AUG24	*	840.00		
		8/01/24	99396	202408	320-53800-47000		ADD-4POND-STOREY LK-AUG24	*	210.00		
		8/01/24	99396	202408	320-53800-47000		ADD.SERVICE-3 PONDS-AUG24	*	240.00		
		8/01/24	99396	202408	320-53800-47000		STOREYTELLING WAY - AUG24	*	35.00		
										1,325.00	000929
----- AQUATIC WEED CONTROL, INC. -----											
8/08/24	00023	7/29/24	110604	202407	320-53800-46400		RPLC 3 DECODER/2VALVE BOX	*	977.00		
		8/01/24	111518	202408	320-53800-46200		LANDSCAPE MAINT AUG24	*	23,390.39		
										24,367.39	000930
----- DOWN TO EARTH LAWNCARE II, INC -----											
8/08/24	00012	8/01/24	08012024	202408	300-20700-10000		FY24 DEBT SRVC SER2015	*	126.39		
										126.39	000931
----- SHINGLE CREEK CDD C/O REGIONS BANK -----											
8/08/24	00012	8/01/24	08012024	202408	300-20700-10100		FY24 DEBT SRVC SER2019	*	99.91		
										99.91	000932
----- SHINGLE CREEK CDD C/O REGIONS BANK -----											
8/15/24	00011	8/01/24	219	202408	310-51300-34000		MANAGEMENT FEES AUG24	*	3,246.25		
		8/01/24	219	202408	310-51300-35200		WEBSITE ADMIN AUG24	*	100.00		
		8/01/24	219	202408	310-51300-35100		INFORMATION TECH AUG24	*	150.00		
		8/01/24	219	202408	310-51300-31300		DISSEMINATION FEE AUG24	*	583.33		
		8/01/24	219	202408	310-51300-51000		OFFICE SUPPLIES	*	.03		
		8/01/24	219	202408	310-51300-42000		POSTAGE	*	53.63		
		8/01/24	220	202408	320-53800-12000		FIELD MANAGEMENT AUG24	*	1,391.25		
										5,524.49	000933
----- GOVERNMENTAL MANAGEMENT SERVICES -----											
8/15/24	00016	8/13/24	130445	202407	310-51300-31500		DEWBERRY AGR/JDGMNT/ESTBL	*	874.35		
										874.35	000934
----- LATHAM,LUNA,EDEN & BEAUDINE,LLP -----											
8/21/24	00023	8/12/24	112576	202408	320-53800-46400		RPLC BAD DECODER-ZONE#21	*	264.00		
										264.00	000935
----- DOWN TO EARTH LAWNCARE II, INC -----											
----- SHIN SHINGLE CREEK TVISCARRA -----											

CHECK DATE	VEND#	INVOICE DATE	INVOICE	EXPENSED TO YRMO	DPT	ACCT#	SUB	SUBCLASS	VENDOR NAME	STATUS	AMOUNT	CHECK AMOUNT	CHECK #
8/28/24	00041	8/26/24	23MMS066	202407	310	51300	31100		MNT RPT/EXHIBIT/MAP/INSP.	*	1,898.59		
									MADDEN MOORHEAD & STOKES LLC			1,898.59	000936
9/05/24	00023	9/01/24	115299	202409	320	53800	46200		LANDSCAPE MAINT SEP24	*	23,390.39		
									DOWN TO EARTH LAWNCARE II, INC			23,390.39	000937
9/19/24	00003	9/03/24	25153	202409	300	15500	10000		FY25 GEN.LIAB/PUBLIC OFFC	*	11,843.00		
		9/03/24	25153	202409	300	15500	10000		FY25 PROPERTY INSUANCE	*	17,736.00		
									EGIS INSURANCE ADVISORS LLC			29,579.00	000938
9/19/24	00011	9/01/24	221	202409	310	51300	34000		MANAGEMENT FEES SEP24	*	3,246.25		
		9/01/24	221	202409	310	51300	35200		WEBSITE ADMIN SEP24	*	100.00		
		9/01/24	221	202409	310	51300	35100		INFORMATION TECH SEP24	*	150.00		
		9/01/24	221	202409	310	51300	31300		DISSEMINATION FEE SEP24	*	583.33		
		9/01/24	221	202409	310	51300	51000		OFFICE SUPPLIES SEP24	*	.18		
		9/01/24	221	202409	310	51300	42000		POSTAGE	*	79.53		
		9/01/24	222	202409	320	53800	12000		FIELD MANAGEMENT SEP24	*	1,391.25		
		9/01/24	222A	202407	310	51300	42000		USPS-MAIL 2ND QTR-941FORM	*	.82		
		9/15/24	223	202409	300	15500	10000		FY25 ASSESSMENT ROLL CERT	*	5,565.00		
									GOVERNMENTAL MANAGEMENT SERVICES			11,116.36	000939
9/19/24	00016	9/16/24	131189	202408	310	51300	31500		MTG/TROP.STRM/TERRY ELECT	*	561.03		
		9/16/24	131190	202408	310	51300	31500		REV.PLAT/OWNERSHIP/MAINT	*	1,155.00		
									LATHAM,LUNA,EDEN & BEAUDINE,LLP			1,716.03	000940
9/19/24	00041	9/18/24	23MMS066	202408	310	51300	31100		CDD BRD OF SUPERVISOR MTG	*	106.64		
									MADDEN MOORHEAD & STOKES LLC			106.64	000941

TOTAL FOR BANK A 100,388.54

SHIN SHINGLE CREEK TVISCARRA

CHECK DATE	VEND#INVOICE..... DATE INVOICE	...EXPENSED TO... YRMO DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNTCHECK..... AMOUNT #
TOTAL FOR REGISTER						100,388.54	

SHIN SHINGLE CREEK TVISCARRA

SECTION 2

Shingle Creek
Community Development District

Unaudited Financial Reporting
August 31, 2024



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Shingle Creek
Community Development District
Balance Sheet
August 31, 2024

	<i>General Fund</i>	<i>Capital Reserve Fund</i>	<i>Debt Service Fund</i>	<i>Totals Governmental Funds</i>
Assets:				
Cash - Truist Bank	\$ 41,303	\$ 222,707	\$ -	\$ 264,010
Investments:				
Series 2015				
Reserve	\$ -	\$ -	\$ 732,572	\$ 732,572
Revenue	\$ -	\$ -	\$ 1,329,364	\$ 1,329,364
Interest	\$ -	\$ -	\$ 1,117	\$ 1,117
Sinking Fund	\$ -	\$ -	\$ 1,410	\$ 1,410
Redemption	\$ -	\$ -	\$ 1,776	\$ 1,776
Series 2019				
Reserve	\$ -	\$ -	\$ 579,201	\$ 579,201
Revenue	\$ -	\$ -	\$ 597,560	\$ 597,560
Interest	\$ -	\$ -	\$ 922	\$ 922
Sinking Fund	\$ -	\$ -	\$ 1,412	\$ 1,412
Redemption	\$ -	\$ -	\$ 799	\$ 799
Principal	\$ -	\$ -	\$ 796	\$ 796
Prepaid Expenses	\$ -	\$ -	\$ -	\$ -
State Board of Administration	\$ 335,220	\$ 574,714	\$ -	\$ 909,934
Due From General Fund	\$ -	\$ -	\$ -	\$ -
Deposits	\$ 6,131	\$ -	\$ -	\$ 6,131
Total Assets	\$ 382,655	\$ 797,420	\$ 3,246,930	\$ 4,427,005
Liabilities:				
Accounts Payable	\$ 1,823	\$ -	\$ -	\$ 1,823
Total Liabilities	\$ 1,823	\$ -	\$ -	\$ 1,823
Fund Balances:				
Assigned For Debt Service 2015	\$ -	\$ -	\$ 2,066,240	\$ 2,066,240
Assigned For Debt Service 2019	\$ -	\$ -	\$ 1,180,690	\$ 1,180,690
Unassigned	\$ 380,831	\$ -	\$ -	\$ 380,831
Total Fund Balances	\$ 380,831	\$ 797,420	\$ 3,246,930.35	\$ 4,425,182
Total Liabilities & Fund Equity	\$ 382,655	\$ 797,420	\$ 3,246,930	\$ 4,427,005

Shingle Creek

Community Development District

General Fund

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

	Adopted Budget	Prorated Budget Thru 08/31/24	Actual Thru 08/31/24	Variance
Revenues:				
Special Assessments	\$ 695,074	\$ 695,074	\$ 701,323	\$ 6,249
Interest	\$ 3,500	\$ 3,208	\$ 17,860	\$ 14,651
Total Revenues	\$ 698,574	\$ 698,282	\$ 719,182	\$ 20,900
Expenditures:				
Administrative:				
Supervisor Fees	\$ 12,000	\$ 11,000	\$ 3,600	\$ 7,400
FICA Expense	\$ 918	\$ 842	\$ 275	\$ 566
Engineering Fees	\$ 15,000	\$ 13,750	\$ 6,143	\$ 7,607
Attorney	\$ 25,000	\$ 22,917	\$ 9,694	\$ 13,223
Arbitrage	\$ 1,100	\$ 1,100	\$ 1,100	\$ -
Dissemination	\$ 7,000	\$ 6,417	\$ 6,417	\$ 0
Annual Audit	\$ 4,900	\$ 4,900	\$ 4,900	\$ -
Trustee Fees	\$ 7,000	\$ 3,500	\$ 3,500	\$ -
Assessment Administration	\$ 5,300	\$ 5,300	\$ 5,300	\$ -
Management Fees	\$ 38,955	\$ 35,709	\$ 35,709	\$ -
Information Technology	\$ 1,800	\$ 1,650	\$ 1,650	\$ -
Website Maintenance	\$ 1,200	\$ 1,100	\$ 1,100	\$ -
Telephone	\$ 200	\$ 183	\$ -	\$ 183
Postage	\$ 500	\$ 458	\$ 252	\$ 206
Printing & Binding	\$ 500	\$ 500	\$ 77	\$ 424
Insurance	\$ 11,800	\$ 11,800	\$ 11,068	\$ 732
Legal Advertising	\$ 2,500	\$ 2,292	\$ 1,304	\$ 988
Other Current Charges	\$ 600	\$ 550	\$ 581	\$ (31)
Office Supplies	\$ 200	\$ 183	\$ 17	\$ 167
Property Appraiser Fee	\$ 1,100	\$ 1,100	\$ 888	\$ 212
Property Taxes	\$ 700	\$ 637	\$ 637	\$ -
Dues, Licenses & Subscriptions	\$ 175	\$ 175	\$ 175	\$ -
Total Administrative:	\$ 138,448	\$ 126,062	\$ 94,385	\$ 31,677
Operations & Maintenance				
Field Services	\$ 16,695	\$ 15,304	\$ 15,304	\$ -
Property Insurance	\$ 18,150	\$ 18,150	\$ 17,231	\$ 919
Electric	\$ 10,080	\$ 9,240	\$ 7,282	\$ 1,958
Streetlights	\$ 98,910	\$ 90,668	\$ 93,070	\$ (2,402)
Water & Sewer	\$ 22,050	\$ 20,213	\$ 15,246	\$ 4,967
Landscape Maintenance	\$ 298,270	\$ 273,414	\$ 257,294	\$ 16,120
Landscape Contingency	\$ 15,000	\$ 13,750	\$ 868	\$ 12,882
London Creek Ranch Maintenance	\$ 32,100	\$ 29,425	\$ 21,400	\$ 8,025
Lake Maintenance	\$ 17,000	\$ 15,583	\$ 14,575	\$ 1,008
Lake Contingency	\$ 1,250	\$ 1,146	\$ -	\$ 1,146
Drainage R&M	\$ 2,500	\$ 2,292	\$ -	\$ 2,292
Irrigation Repairs	\$ 25,000	\$ 22,917	\$ 11,745	\$ 11,172
Lighting Maintenance	\$ 2,500	\$ 2,292	\$ 840	\$ 1,452
Repairs & Maintenance	\$ 10,000	\$ 9,167	\$ 3,614	\$ 5,553
Pressure Washing	\$ 5,000	\$ 4,583	\$ -	\$ 4,583
Contingency	\$ 7,500	\$ 6,875	\$ -	\$ 6,875
Total Operations & Maintenance:	\$ 582,005	\$ 535,017	\$ 458,468	\$ 76,549
Reserves				
Capital Reserve Transfer	\$ 94,846	\$ 94,846	\$ 94,846	\$ -
Total Reserves	\$ 94,846	\$ 94,846	\$ 94,846	\$ -
Total Expenditures	\$ 815,299	\$ 755,925	\$ 647,699	\$ 108,226
Excess Revenues (Expenditures)	\$ (116,725)		\$ 71,483	
Fund Balance - Beginning	\$ 116,725		\$ 309,348	
Fund Balance - Ending	\$ -		\$ 380,831	

Shingle Creek

Community Development District

Capital Reserve

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

	Adopted	Prorated Budget	Actual	
	Budget	Thru 08/31/24	Thru 08/31/24	Variance
Revenues:				
Transfer In	\$ 94,846	\$ 94,846	\$ 94,846	\$ -
Interest	\$ 12,000	\$ 11,000	\$ 27,351	\$ 16,351
Total Revenues	\$ 106,846	\$ 105,846	\$ 122,197	\$ 16,351
Expenditures:				
Contingency	\$ 250	\$ 229	\$ 312	\$ (83)
Capital Outlay	\$ 64,485	\$ 59,111	\$ -	\$ 59,111
Total Expenditures	\$ 64,735	\$ 59,340	\$ 312	\$ 59,111
Excess Revenues (Expenditures)	\$ 42,111	\$ 46,506	\$ 121,885	
Fund Balance - Beginning	\$ 674,193		\$ 675,536	
Fund Balance - Ending	\$ 716,304		\$ 797,420	

Shingle Creek

Community Development District

Debt Service Fund - Series 2015

Statement of Revenues, Expenditures, and Changes in Fund Balance

For The Period Ending August 31, 2024

	Adopted	Prorated Budget	Actual	
	Budget	Thru 08/31/24	Thru 08/31/24	Variance
Revenues:				
Special Assessments	\$ 1,434,037	\$ 1,434,037	\$ 1,446,936	\$ 12,899
Interest	\$ 30,000	\$ 27,500	\$ 94,192	\$ 66,692
Total Revenues	\$ 1,464,037	\$ 1,461,537	\$ 1,541,128	\$ 79,591
Expenditures:				
Series 2015				
Interest - 11/01	\$ 490,055	\$ 490,055	\$ 490,055	\$ -
Principal - 11/01	\$ 450,000	\$ 450,000	\$ 450,000	\$ -
Interest - 05/01	\$ 479,930	\$ 479,930	\$ 479,930	\$ -
Total Expenditures	\$ 1,419,985	\$ 1,419,985	\$ 1,419,985	\$ -
Other Sources/(Uses)				
Transfer In/(Out)	\$ -	\$ -	\$ -	\$ -
Total Other Financing Sources (Uses)	\$ -	\$ -	\$ -	\$ -
Excess Revenues (Expenditures)	\$ 44,052		\$ 121,143	
Fund Balance - Beginning	\$ 1,193,286		\$ 1,945,097	
Fund Balance - Ending	\$ 1,237,338		\$ 2,066,240	

Shingle Creek

Community Development District

Debt Service Fund - Series 2019

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

	Adopted	Prorated Budget	Actual	
	Budget	Thru 08/31/24	Thru 08/31/24	Variance
Revenues:				
Special Assessments	\$ 1,133,601	\$ 1,133,601	\$ 1,143,797	\$ 10,196
Interest	\$ 20,000	\$ 18,333	\$ 62,702	\$ 44,368
Total Revenues	\$ 1,153,601	\$ 1,151,934	\$ 1,206,499	\$ 54,564
Expenditures:				
Series 2019				
Interest - 11/01	\$ 397,272	\$ 397,272	\$ 397,272	\$ -
Principal - 05/01	\$ 345,000	\$ 345,000	\$ 345,000	\$ -
Interest - 05/01	\$ 397,272	\$ 397,272	\$ 397,272	\$ -
Total Expenditures	\$ 1,139,544	\$ 1,139,544	\$ 1,139,544	\$ -
Other Sources/(Uses)				
Transfer In/(Out)	\$ -	\$ -	\$ -	\$ -
Total Other Financing Sources (Uses)	\$ -	\$ -	\$ -	\$ -
Excess Revenues (Expenditures)	\$ 14,057		\$ 66,955	
Fund Balance - Beginning	\$ 524,699		\$ 1,113,735	
Fund Balance - Ending	\$ 538,756		\$ 1,180,690	

Shingle Creek
Community Development District

Month to Month

	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sept	Total
Revenues:													
Special Assessments	\$ -	\$ 79,881	\$ 498,703	\$ 21,747	\$ 25,760	\$ 12,468	\$ 21,678	\$ 10,665	\$ 30,360	\$ 61	\$ -	\$ -	\$ 701,323
Interest	\$ 988	\$ 641	\$ 1,121	\$ 2,082	\$ 1,949	\$ 2,083	\$ 2,025	\$ 2,087	\$ 1,781	\$ 1,549	\$ 1,554	\$ -	\$ 17,860
Total Revenues	\$ 988	\$ 80,523	\$ 499,824	\$ 23,829	\$ 27,708	\$ 14,551	\$ 23,703	\$ 12,752	\$ 32,140	\$ 1,610	\$ 1,554	\$ -	\$ 719,182
Expenditures:													
Administrative:													
Supervisor Fees	\$ 600	\$ -	\$ 600	\$ -	\$ 600	\$ -	\$ 600	\$ -	\$ 400	\$ -	\$ 800	\$ -	\$ 3,600
FICA Expense	\$ 46	\$ -	\$ 46	\$ -	\$ 46	\$ -	\$ 46	\$ -	\$ 31	\$ -	\$ 61	\$ -	\$ 275
Engineering Fees	\$ 230	\$ -	\$ 105	\$ 420	\$ 105	\$ 105	\$ 211	\$ 528	\$ 2,434	\$ 1,899	\$ 107	\$ -	\$ 6,143
Attorney	\$ 265	\$ 123	\$ 239	\$ 905	\$ 948	\$ 780	\$ 621	\$ 2,339	\$ 886	\$ 874	\$ 1,716	\$ -	\$ 9,694
Arbitrage	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 550	\$ -	\$ -	\$ 550	\$ -	\$ -	\$ -	\$ 1,100
Dissemination	\$ 583	\$ 583	\$ 583	\$ 583	\$ 583	\$ 583	\$ 583	\$ 583	\$ 583	\$ 583	\$ 583	\$ -	\$ 6,417
Annual Audit	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,900	\$ -	\$ -	\$ -	\$ -	\$ 4,900
Trustee Fees	\$ -	\$ -	\$ -	\$ 3,500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,500
Assessment Administration	\$ 5,300	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,300
Management Fees	\$ 3,246	\$ 3,246	\$ 3,246	\$ 3,246	\$ 3,246	\$ 3,246	\$ 3,246	\$ 3,246	\$ 3,246	\$ 3,246	\$ 3,246	\$ -	\$ 35,709
Information Technology	\$ 150	\$ 150	\$ 150	\$ 150	\$ 150	\$ 150	\$ 150	\$ 150	\$ 150	\$ 150	\$ 150	\$ -	\$ 1,650
Website Maintenance	\$ 100	\$ 100	\$ 100	\$ 100	\$ 100	\$ 100	\$ 100	\$ 100	\$ 100	\$ 100	\$ 100	\$ -	\$ 1,100
Telephone	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Postage	\$ 7	\$ 6	\$ 4	\$ 16	\$ 38	\$ 9	\$ 53	\$ 52	\$ 10	\$ 5	\$ 54	\$ -	\$ 252
Printing & Binding	\$ -	\$ -	\$ -	\$ 0	\$ -	\$ 6	\$ 44	\$ -	\$ 26	\$ -	\$ -	\$ -	\$ 77
Insurance	\$ 11,068	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 11,068
Legal Advertising	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,304	\$ -	\$ -	\$ -	\$ -	\$ 1,304
Other Current Charges	\$ 39	\$ 124	\$ 44	\$ 39	\$ 41	\$ 41	\$ 41	\$ 41	\$ 76	\$ 56	\$ 41	\$ -	\$ 581
Office Supplies	\$ 0	\$ 0	\$ 0	\$ 15	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ -	\$ 17
Property Appraiser Fee	\$ -	\$ -	\$ -	\$ -	\$ 888	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 888
Property Taxes	\$ -	\$ 637	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 637
Dues, Licenses & Subscriptions	\$ 175	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 175
Total Administrative:	\$ 21,810	\$ 4,969	\$ 5,117	\$ 8,973	\$ 6,745	\$ 5,571	\$ 5,695	\$ 13,242	\$ 8,492	\$ 6,913	\$ 6,858	\$ -	\$ 94,385
Operations & Maintenance													
Field Services	\$ 1,391	\$ 1,391	\$ 1,391	\$ 1,391	\$ 1,391	\$ 1,391	\$ 1,391	\$ 1,391	\$ 1,391	\$ 1,391	\$ 1,391	\$ -	\$ 15,304
Property Insurance	\$ 17,231	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 17,231
Electric	\$ 646	\$ 663	\$ 691	\$ 688	\$ 682	\$ 668	\$ 651	\$ 669	\$ 659	\$ 644	\$ 623	\$ -	\$ 7,282
Streetlights	\$ 8,444	\$ 8,474	\$ 8,474	\$ 8,471	\$ 8,474	\$ 8,473	\$ 8,473	\$ 8,473	\$ 8,453	\$ 8,431	\$ 8,431	\$ -	\$ 93,070
Water & Sewer	\$ 1,082	\$ 1,011	\$ 1,324	\$ 957	\$ 1,532	\$ 328	\$ 542	\$ 1,892	\$ 400	\$ 2,578	\$ 3,597	\$ -	\$ 15,246
Landscape Maintenance	\$ 23,390	\$ 23,390	\$ 23,390	\$ 23,390	\$ 23,390	\$ 23,390	\$ 23,390	\$ 23,390	\$ 23,390	\$ 23,390	\$ 23,390	\$ -	\$ 257,294
Landscape Contingency	\$ -	\$ 868	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 868
London Creek Ranch Maintenance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 10,700	\$ -	\$ 10,700	\$ -	\$ -	\$ -	\$ -	\$ 21,400
Lake Maintenance	\$ 1,325	\$ 1,325	\$ 1,325	\$ 1,325	\$ 1,325	\$ 1,325	\$ 1,325	\$ 1,325	\$ 1,325	\$ 1,325	\$ 1,325	\$ -	\$ 14,575
Lake Contingency	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Drainage R&M	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Irrigation Repairs	\$ -	\$ 1,270	\$ 1,258	\$ -	\$ -	\$ 760	\$ 1,282	\$ 2,857	\$ 3,078	\$ 977	\$ 264	\$ -	\$ 11,745
Lighting Maintenance	\$ 840	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 840
Repairs & Maintenance	\$ -	\$ -	\$ -	\$ -	\$ 284	\$ -	\$ -	\$ -	\$ 2,845	\$ 485	\$ -	\$ -	\$ 3,614
Pressure Washing	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Contingency	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Operations & Maintenance:	\$ 54,349	\$ 38,392	\$ 37,854	\$ 36,223	\$ 37,078	\$ 47,035	\$ 37,055	\$ 50,698	\$ 41,542	\$ 39,221	\$ 39,021	\$ -	\$ 458,468
Reserves													
Capital Reserve Transfer	\$ -	\$ -	\$ 94,846	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 94,846
Total Reserves	\$ -	\$ -	\$ 94,846	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 94,846
Total Expenditures	\$ 76,158	\$ 43,361	\$ 137,817	\$ 45,196	\$ 43,823	\$ 52,606	\$ 42,749	\$ 63,941	\$ 50,033	\$ 46,135	\$ 45,879	\$ -	\$ 647,699
Excess Revenues (Expenditures)	\$ (75,171)	\$ 37,162	\$ 362,007	\$ (21,367)	\$ (16,115)	\$ (38,055)	\$ (19,047)	\$ (51,189)	\$ (17,893)	\$ (44,524)	\$ (44,325)	\$ -	\$ 71,483

Shingle Creek

Community Development District

Long Term Debt Report

SERIES 2015, SPECIAL ASSESSMENT REVENUE BONDS

INTEREST RATES:	3.625%, 4.500%, 5.125%, 5.400%	
MATURITY DATE:	11/1/2045	
RESERVE FUND DEFINITION	50% OF MAXIMUM ANNUAL DEBT SERVICE	
RESERVE FUND REQUIREMENT	\$716,689	
RESERVE FUND BALANCE	\$732,572	
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)
LESS: PRINCIPAL PAYMENT - 11/1/21		(\$415,000)
LESS: PRINCIPAL PAYMENT - 11/1/22		(\$430,000)
LESS: PRINCIPAL PAYMENT - 11/1/23		(\$450,000)

CURRENT BONDS OUTSTANDING	\$18,310,000
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SERIES 2019, SPECIAL ASSESSMENT REVENUE BONDS

INTEREST RATES:	3.625%, 4.000%, 4.750%, 5.000%	
MATURITY DATE:	5/1/2049	
RESERVE FUND DEFINITION	50% OF MAXIMUM ANNUAL DEBT SERVICE	
RESERVE FUND REQUIREMENT	\$566,645	
RESERVE FUND BALANCE	\$579,201	
BONDS OUTSTANDING - 2/27/19		\$17,895,000
LESS: PRINCIPAL PAYMENT - 05/1/20		(\$295,000)
LESS: PRINCIPAL PAYMENT - 05/1/21		(\$305,000)
LESS: PRINCIPAL PAYMENT - 05/1/22		(\$320,000)
LESS: PRINCIPAL PAYMENT - 05/1/23		(\$330,000)
LESS: PRINCIPAL PAYMENT - 05/1/24		(\$345,000)

CURRENT BONDS OUTSTANDING	\$16,300,000
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Shingle Creek
COMMUNITY DEVELOPMENT DISTRICT
Special Assessment Receipts
Fiscal Year 2024

Gross Assessments \$ 739,436.92 \$ 1,525,571.18 \$ 1,205,958.18 \$ 3,470,966.28
Net Assessments \$ 695,070.70 \$ 1,434,036.91 \$ 1,133,600.69 \$ 3,262,708.30

ON ROLL ASSESSMENTS

21.30% 43.95% 34.74% 100.00%

Date	Distribution	Gross Amount	Commissions	Discount/Penalty	Interest	Net Receipts	O&M Portion	2015 Debt Service Asmt	2019 Debt Service Asmt	Total
11/10/23	ACH	\$30,802.86	\$589.59	\$1,323.60	\$0.00	\$28,889.67	\$6,154.51	\$12,697.69	\$10,037.47	\$28,889.67
11/24/23	ACH	\$367,855.20	\$7,062.83	\$14,713.62	\$0.00	\$346,078.75	\$73,726.85	\$152,109.74	\$120,242.16	\$346,078.75
12/11/23	ACH	\$2,174.12	\$43.13	\$17.62	\$0.00	\$2,113.37	\$450.22	\$928.88	\$734.27	\$2,113.37
12/11/23	ACH	\$2,386,840.98	\$45,827.42	\$95,470.06	\$0.00	\$2,245,543.50	\$478,379.11	\$986,969.09	\$780,195.29	\$2,245,543.49
12/22/23	ACH	\$98,502.34	\$1,903.77	\$3,312.61	\$0.00	\$93,285.96	\$19,873.16	\$41,001.37	\$32,411.43	\$93,285.96
01/10/24	ACH	\$96,163.58	\$1,865.59	\$2,884.85	\$0.00	\$91,413.14	\$19,474.19	\$40,178.22	\$31,760.73	\$91,413.14
01/10/24	ACH	\$8,455.55	\$164.04	\$253.67	\$0.00	\$8,037.84	\$1,712.34	\$3,532.82	\$2,792.68	\$8,037.84
01/31/24	ACH	\$0.00	\$0.00	\$0.00	\$2,632.45	\$2,632.45	\$560.80	\$1,157.02	\$914.62	\$2,632.44
02/08/24	ACH	\$117,367.14	\$2,301.26	\$2,304.59	\$0.00	\$112,761.29	\$24,022.09	\$49,561.23	\$39,177.97	\$112,761.29
02/08/24	ACH	\$8,339.18	\$166.45	\$16.50	\$0.00	\$8,156.23	\$1,737.56	\$3,584.85	\$2,833.81	\$8,156.22
03/08/24	ACH	\$60,311.20	\$1,194.43	\$589.65	\$0.00	\$58,527.12	\$12,468.32	\$25,724.04	\$20,334.76	\$58,527.12
04/08/24	ACH	\$88,424.20	\$1,768.52	\$0.00	\$0.00	\$86,655.68	\$18,460.68	\$38,087.21	\$30,107.79	\$86,655.68
04/08/24	ACH	\$14,857.05	\$297.10	\$0.00	\$0.00	\$14,559.95	\$3,101.78	\$6,399.44	\$5,058.73	\$14,559.95
04/19/24	ACH	\$0.00	\$0.00	\$0.00	\$542.10	\$542.10	\$115.49	\$238.27	\$188.35	\$542.11
05/08/24	ACH	\$45,740.70	\$814.82	\$0.00	\$0.00	\$44,925.88	\$9,570.78	\$19,745.98	\$15,609.12	\$44,925.88
05/08/24	ACH	\$5,341.98	\$106.84	\$0.00	\$0.00	\$5,235.14	\$1,115.27	\$2,300.97	\$1,818.91	\$5,235.15
06/10/24	ACH	\$32,431.71	\$648.63	\$0.00	\$0.00	\$31,783.08	\$6,770.90	\$13,969.41	\$11,042.77	\$31,783.08
06/18/24	ACH	\$112,986.39	\$2,259.73	\$0.00	\$0.00	\$110,726.66	\$23,588.64	\$48,666.97	\$38,471.05	\$110,726.66
07/11/24	ACH	\$0.00	\$0.00	\$0.00	\$287.56	\$287.56	\$61.26	\$126.39	\$99.91	\$287.56
TOTAL		\$ 3,476,594.18	\$ 67,014.15	\$ 120,886.77	\$ 3,462.11	\$ 3,292,155.37	\$ 701,343.95	\$ 1,446,979.59	\$ 1,143,831.82	\$ 3,292,155.36

100.90%	Net Percent Collected
\$ (29,447.07)	Balance Remaining to Collect