

Shell Point Community Development District

May 19, 2026

Agenda Package

**Meeting to be held at:
The Shell Point Clubhouse
1155 7th Ave NW., Ruskin, FL 33570**

TEAMS MEETING INFORMATION

MEETING ID: 230 158 184 243 7 PASSCODE: jV3LY7ZQ

[Join the meeting now](#)

2005 PAN AM CIRCLE, SUITE 300
TAMPA, FL 33706

CLEAR PARTNERSHIPS



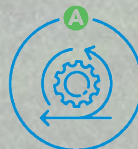
COLLABORATION



LEADERSHIP



EXCELLENCE



ACCOUNTABILITY



RESPECT

Shell Point Community Development District

Board of Supervisors

Brittany Schwartzbauer, Chairperson
Vincent Orlando, Vice Chairperson
Cheryl Hammond, Assistant Secretary
Angela Davis, Assistant Secretary
Elaine Pennington, Assistant Secretary

District Staff

Kristee Cole, District Manager
Michael Broadus, District Counsel
Phil Chang, District Engineer
Clayton Taylor, Onsite Manager
Ruben Nesbitt, District Accountant
Diana Kapatsyna, District Admin

Regular Meeting Agenda

Tuesday, May 19, 2026, at 6:00 p.m.

The Regular Meeting of the **Shell Point Community Development District** will be held on **May 19, 2026, at 6:00 p.m. at the Shell Point Clubhouse, 1155 7th Ave NW, Ruskin, FL, 33570.** Please let us know at least 24 hours in advance if you are planning to call into the meeting. Following is the Agenda for the Meeting:

Meeting ID: 230 158 184 243 7

Passcode: jV3LY7ZQ

THE REGULAR MEETING OF BOARD OF SUPERVISORS

1. CALL TO ORDER/ROLL CALL

2. PUBLIC COMMENTS

(Each individual has the opportunity to comment and is limited to three (3) minutes for such comment)

3. STAFF REPORTS

A. District Account

- i. Consideration of Operation and Maintenance for April 2026Page 4
- ii. Consideration of financial Snapshot for May 2026Page 65

B. Landscape

- i. Consideration of Re-Landscape the Monuments Enhancement Proposal.....Page 66

C. District Counsel

D. District Engineer

E. District Manager

- i. Reminder of Form 1 Submission Requirements

F. Onsite Manager Report.....Page 73

4. CONSENT AGENDA

- A. Consideration of Regular Meeting Minutes for April 14, 2026.....Page 75

5. BUSINESS ITEMS

- A. Consideration of Resolution 2026-06; Approving Proposed Budget and Setting Public Hearing.....Page 80
- B. Consideration of Resolution 2026-07; Setting Landowners Election and Meeting.....Page 95
- C. Announcing the Number of Qualified Registered Voters in the District.....Page 101
- D. Consideration of the FY 2025 AuditPage 102

E. Discussion regarding CDD AssetsPage 132

F. Discussion of FOB Access to the Pickleball Court

6. BOARD OF SUPERVISORS REQUESTS AND COMMENTS

7. ADJOURNMENT

SHELL POINT CDD
Summary of Operations and Maintenance Invoices

Vendor	Invoice Date	Invoice/Account Number	Amount	Invoice Total	Vendor Total	Comments/Description
Utilities						
BOCC ACH	4/1/2026	040126-9190	\$165.67			Water 03/02/26-04/01/26
TECO ACH	4/7/2026	040726-6112-ACH	\$7,757.56			ELECTRIC
Utilities Subtotal			\$7,923.23			
Regular Services						
AAA COURT SURFACES, LLC	3/24/2026	2021	\$1,250.00			court
ACTION SECURITY, INC	4/1/2026	32303	\$175.00			Gate System Security 04/26
ADP, INC	4/3/2026	040326-1870-ACH	\$20.40			ADP Fees
AQUATIC WEED CONTROL INC	3/26/2026	1137890	\$1,463.00			Aquatics
BGE, INC	4/7/2026	42860	\$1,696.25			Engineering
BL POOLS dba AQUASENTRY	4/16/2026	S6R9UAR-106	\$41,726.40			pool
DOORKING INC.	4/12/2026	2737928	\$39.95			doors
INFRAMARK LLC	2/23/2026	9	\$120.00			skimmer
INFRAMARK LLC	3/24/2026	1165960	\$9,732.00			MANAGEMENT FEE
INFRAMARK LLC	4/1/2026	175439	\$416.67			Dissemination Services 04/26
INFRAMARK LLC	4/1/2026	175439	\$3,090.00			District Management 04/26
INFRAMARK LLC	4/1/2026	175439	\$7,333.33	\$10,840.00	\$20,692.00	Personnel Services 04/26
Lysandra Victoria Senna	3/29/2026	CL001	\$75.00			cleaning
PINE LAKE SERVICES LLC	4/1/2026	9692	\$13,266.67			Landscape Maintenance 04/26
PINE LAKE SERVICES LLC	4/17/2026	9778	\$180.00			tree removal
PINE LAKE SERVICES LLC	4/20/2026	9780	\$1,140.00		\$14,586.67	tree removal
STRALEY ROBIN VERICKER	4/17/2026	28276	\$392.50			District Counsel
US BANK	3/25/2026	8122924	\$2,482.74			Trustee Fees S2019 03/01/26-02/28/27
US BANK	3/25/2026	8122924	\$1,773.39	\$4,256.13	\$4,256.13	Trustee Fees S2019 03/01/26-02/28/27
Regular Services Subtotal			\$86,373.30			
Additional Services						
SHELL POINT CDD	4/8/2026	04082026-0408	\$13,570.42			SERIES 2019 FY26 DS
VALLEY BANK	3/31/2026	033126-7877-ACH	\$653.10			March 2026 Expenses

SHELL POINT CDD
Summary of Operations and Maintenance Invoices

Vendor	Invoice Date	Invoice/Account Number	Amount	Invoice Total	Vendor Total	Comments/Description
Additional Services Subtotal			\$14,223.52			
TOTAL			\$108,520.05			



Hillsborough County Florida

CUSTOMER NAME	ACCOUNT NUMBER	BILL DATE	DUE DATE
SHELL POINT CDD	0909989190	04/01/2026	04/22/2026

Service Address: 1155 7TH AVE NW

S-Page 1 of 1

METER NUMBER	PREVIOUS DATE	PREVIOUS READ	PRESENT DATE	PRESENT READ	CONSUMPTION	READ TYPE	METER DESCRIPTION
703173032	03/02/2026	297212	04/01/2026	297961	749 GAL	ACTUAL	WATER

Service Address Charges

Customer Service Charge	\$6.54
Purchase Water Pass-Thru	\$2.26
Water Base Charge	\$41.42
Water Usage Charge	\$0.84
Sewer Base Charge	\$109.31
Sewer Usage Charge	\$5.30

Summary of Account Charges

Previous Balance	\$191.04
Net Payments - Thank You	\$-191.04
Total Account Charges	\$165.67
AMOUNT DUE	\$165.67

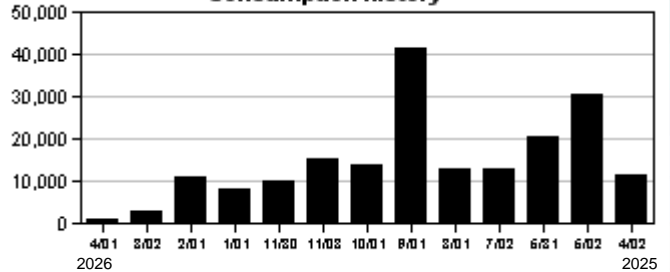
Important Message

Effective 6/1/2026, AutoPay drafts will be updated from 7 days after bill issue to occurring on the bill due date. No action is required to maintain your enrollment. If you are not currently enrolled, you can sign up at <https://www.govone.com/waterbill/>

Notice

* DO NOT PAY * YOU ARE ENROLLED IN OUR AUTO PAY PROGRAM. THE TOTAL AMOUNT OF THIS BILL WILL BE DEDUCTED FROM YOUR BANK ACCOUNT 7 DAYS FROM THE BILLING DATE. IF YOU HAVE A DISPUTE, PLEASE CALL (813) 272-6680 PRIOR TO THAT DATE.

Consumption History



Hillsborough County Florida

Make checks payable to: **BOCC**

ACCOUNT NUMBER: **0909989190**



ELECTRONIC PAYMENTS BY CHECK OR

Automated Payment Line: (813) 307-1000
 Internet Payments: HCFL.gov/WaterBill
 Additional Information: HCFL.gov/Water

THANK YOU!



SHELL POINT CDD
2005 PAN AM CIR STE 300
TAMPA FL 33607-6008

999 0

DUE DATE	04/22/2026
Auto Pay Scheduled DO NOT PAY	



0009099891906 00000165670



SHELL POINT COMMUNITY DEVELOPMENT DISTRICT
 2005 PAN AM CIR, STE 300
 TAMPA, FL 33607-6008

Statement Date: April 07, 2026

Amount Due:	\$7,751.56
Due Date: April 21, 2026	
Account #: 321000026112	

DO NOT PAY. Your account will be drafted on April 21, 2026

Account Summary

Previous Amount Due	\$8,375.55
Payment(s) Received Since Last Statement	-\$8,375.52
Miscellaneous Credits	-\$6.03
<hr/>	
Credit Balance After Payments and Credits	-\$6.00
Current Month's Charges	\$7,757.56
<hr/>	
Amount Due by April 21, 2026	\$7,751.56

Amount not paid by due date may be assessed a late payment charge and an additional deposit.

Your Locations With The Highest Usage

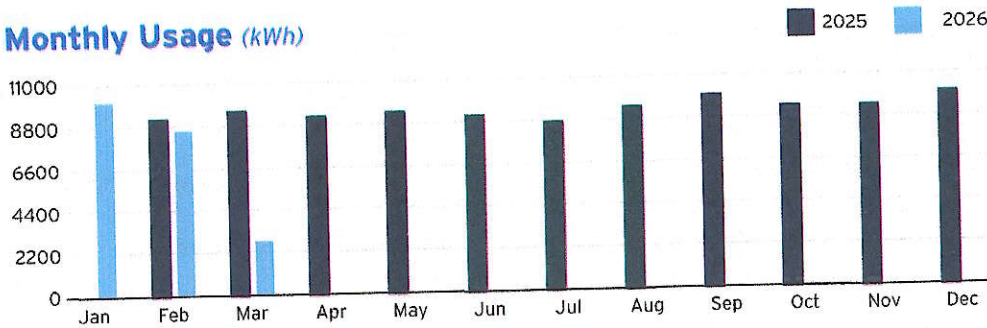
- 470 OLIVE CONCH ST, FOUNTN, RUSKIN, FL 33570-2037 **1,986 KWH**
- 1155 7TH AVE NW, CLBHSE, RUSKIN, FL 33570-3425 **778 KWH**



Scan here to interact with your bill online.

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Monthly Usage (kWh)



Learn about your newly redesigned bill and get deeper insights about your usage by visiting TECOaccount.com



DOWNED IS DANGEROUS!

If you see a downed power line, move a safe distance away and call 911. Visit TampaElectric.com/Safety for more safety tips.



To ensure prompt credit, please return stub portion of this bill with your payment.

Account #: 321000026112
Due Date: April 21, 2026

 **Pay your bill online at TampaElectric.com**
 See reverse side of your paystub for more ways to pay.

Go Paperless, Go Green! Visit TampaElectric.com/Paperless to enroll now.



Amount Due:	\$7,751.56
Payment Amount: \$	_____

700125004685

Your account will be drafted on April 21, 2026



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SHELL POINT COMMUNITY DEVELOPMENT DISTRICT
 2005 PAN AM CIR, STE 300
 TAMPA, FL 33607-2359

Mail payment to:
 TECO
 P.O. BOX 31318
 TAMPA, FL 33631-3318

Make check payable to: TECO
 Please write your account number on the memo line of your check. 7

Summary of Charges by Service Address

Account Number: 321000026112

Energy Usage From Last Month

▲ Increased
 ▬ Same
 ▼ Decreased

Service Address: 587 SUNLIT CORAL ST, FOUNTAIN, RUSKIN, FL 33570-8112

Sub-Account Number: 221007983952

Meter	Read Date	Current	-	Previous	=	Total Used	Multiplier	Billing Period	Amount
1000492468	03/24/2026	0		0		0 kWh	1	29 Days	\$19.63

Service Address: 471 SUNLIT CORAL ST, FOUNTAIN, RUSKIN, FL 33570-8110

Sub-Account Number: 221007983960

Meter	Read Date	Current	-	Previous	=	Total Used	Multiplier	Billing Period	Amount
1000492492	03/24/2026	7,596		7,596		0 kWh	1	29 Days	\$19.63

Service Address: 470 OLIVE CONCH ST, FOUNTN, RUSKIN, FL 33570-2037

Sub-Account Number: 221007983978

Meter	Read Date	Current	-	Previous	=	Total Used	Multiplier	Billing Period	Amount
1000492466	03/24/2026	36,913		34,927		1,986 kWh	1	29 Days	\$341.97
									▼ 6.5%

Service Address: 630 OLIVE CONCH ST, FOUNTAIN, RUSKIN, FL 33570-2083

Sub-Account Number: 221007983986

Meter	Read Date	Current	-	Previous	=	Total Used	Multiplier	Billing Period	Amount
1000492491	03/24/2026	0		0		0 kWh	1	29 Days	\$19.63

Service Address: 334 GRACEFUL SEA PL, RUSKIN, FL 33570

Sub-Account Number: 211021533685

Meter	Read Date	Current	-	Previous	=	Total Used	Multiplier	Billing Period	Amount
1000621304	03/24/2026	0		0		0 kWh	1	29 Days	\$19.63

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For more information about your bill and understanding your charges, please visit TampaElectric.com

Ways To Pay Your Bill



Bank Draft

Visit TECOaccount.com for free recurring or one time payments via checking or savings account.



In-Person

Find list of Payment Agents at TampaElectric.com



Mail A Check

Payments:
TECO
P.O. Box 31318
Tampa, FL 33631-3318
Mail your payment in the enclosed envelope.



Credit or Debit Card

Pay by credit Card using KUBRA EZ-Pay at TECOaccount.com. Convenience fee will be charged.



Phone

Toll Free: **866-689-6469**

All Other

Correspondences:
Tampa Electric
P.O. Box 111
Tampa, FL 33601-0111

Contact Us

Online:
TampaElectric.com

Phone:
Commercial Customer Care:
866-832-6249

Residential Customer Care:
813-223-0800 (Hillsborough)
863-299-0800 (Polk County)
888-223-0800 (All Other Counties)

Hearing Impaired/TTY:
7-1-1

Power Outage:
877-588-1010

Energy-Saving Programs:
813-275-3909

Please Note: If you choose to pay your bill at a location not listed on our website or provided by Tampa Electric, you are paying someone who is not authorized to act as a payment agent at Tampa Electric. You bear the risk that this unauthorized party will relay the payment to Tampa Electric and do so in a timely fashion. Tampa Electric is not responsible for payments made to unauthorized agents, including their failure to deliver or timely deliver the payment to us. Such failures may result in late payment charges to your account or service disconnection.

Summary of Charges by Service Address

Account Number: 321000026112

Energy Usage From Last Month

Increased
 Same
 Decreased

Service Address: 1070 ISLAND SUNSET PL, RUSKIN, FL 33570

Sub-Account Number: 211021583862

Meter	Read Date	Current	-	Previous	=	Total Used	Multiplier	Billing Period	Amount
1000648230	03/24/2026	0		0		0 kWh	1	29 Days	\$19.63

Service Address: SHELL POINT AMENITY CENTER, LIGHTS, RUSKIN, FL 33570

Sub-Account Number: 221007911623

Amount: \$348.67

Service Address: 1155 7TH AVE NW, CLBHSE, RUSKIN, FL 33570-3425

Sub-Account Number: 221007934435

Meter	Read Date	Current	-	Previous	=	Total Used	Multiplier	Billing Period	Amount
1000799181	03/24/2026	55,984		55,206		778 kWh	1	29 Days	\$295.84
1000799181	03/24/2026	9.29		0		9.29 kW	1	29 Days	<input checked="" type="checkbox"/> 88.0%

Service Address: SHELL POINT PH 1 AND 2, LIGHTS, RUSKIN, FL 33570

Sub-Account Number: 221007940820

Amount: \$6,672.93

Total Current Month's Charges

\$7,757.56

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Sub-Account #: 221007983952
Statement Date: 04/01/2026

Service Address: 587 SUNLIT CORAL ST, FOUNTAIN, RUSKIN, FL 33570-8112

Meter Read

Meter Location: LAKE FOUNTAIN

Service Period: 02/24/2026 - 03/24/2026

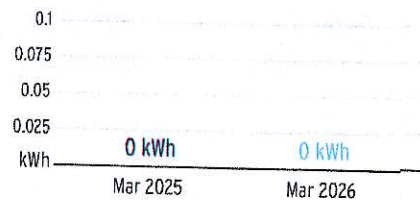
Rate Schedule: General Service - Non Demand

Meter Number	Read Date	Current Reading	-	Previous Reading	=	Total Used	Multiplier	Billing Period
1000492468	03/24/2026	0		0		0 kWh	1	29 Days

Charge Details

Electric Charges		
Daily Basic Service Charge	29 days @ \$0.66000	\$19.14
Florida Gross Receipt Tax		\$0.49
Electric Service Cost		\$19.63

Avg kWh Used Per Day



Current Month's Electric Charges \$19.63

Billing information continues on next page →

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Sub-Account #: 221007983960
Statement Date: 04/01/2026

Service Address: 471 SUNLIT CORAL ST, FOUNTAIN, RUSKIN, FL 33570-8110

Meter Read

Meter Location: LAKE FOUNTAIN

Service Period: 02/24/2026 - 03/24/2026

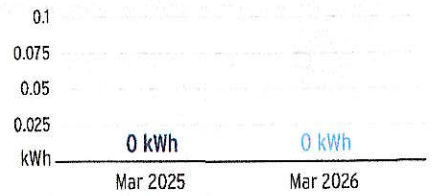
Rate Schedule: General Service - Non Demand

Meter Number	Read Date	Current Reading	Previous Reading	=	Total Used	Multiplier	Billing Period
1000492492	03/24/2026	7,596	7,596		0 kWh	1	29 Days

Charge Details

Electric Charges		
Daily Basic Service Charge	29 days @ \$0.66000	\$19.14
Florida Gross Receipt Tax		\$0.49
Electric Service Cost		\$19.63

Avg kWh Used Per Day



Current Month's Electric Charges \$19.63

Billing information continues on next page →

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Sub-Account #: 221007983978
Statement Date: 04/01/2026

Service Address: 470 OLIVE CONCH ST, FOUNTN, RUSKIN, FL 33570-2037

Meter Read

Meter Location: LAKE FOUNTAIN

Service Period: 02/24/2026 - 03/24/2026

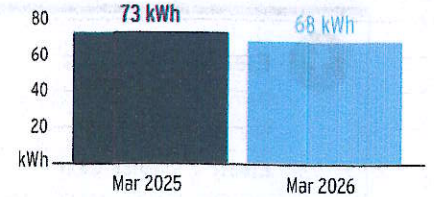
Rate Schedule: General Service - Non Demand

Meter Number	Read Date	Current Reading	-	Previous Reading	=	Total Used	Multiplier	Billing Period
1000492466	03/24/2026	36,913		34,927		1,986 kWh	1	29 Days

Charge Details

Avg kWh Used Per Day

Electric Charges		
Daily Basic Service Charge	29 days @ \$0.66000	\$19.14
Energy Charge	1,986 kWh @ \$0.09202/kWh	\$182.75
Fuel Charge	1,986 kWh @ \$0.03516/kWh	\$69.83
Storm Protection Charge	1,986 kWh @ \$0.00568/kWh	\$11.28
Clean Energy Transition Mechanism	1,986 kWh @ \$0.00418/kWh	\$8.30
Storm Surcharge	1,986 kWh @ \$0.02121/kWh	\$42.12
Florida Gross Receipt Tax		\$8.55
Electric Service Cost		\$341.97



Current Month's Electric Charges

\$341.97

Billing information continues on next page →

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Sub-Account #: 221007983986
Statement Date: 04/01/2026

Service Address: 630 OLIVE CONCH ST, FOUNTAIN, RUSKIN, FL 33570-2083

Meter Read

Meter Location: LAKE FOUNTAIN

Service Period: 02/24/2026 - 03/24/2026

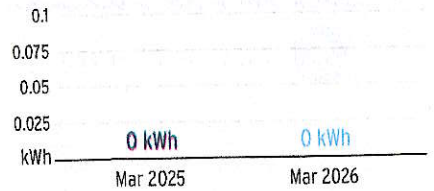
Rate Schedule: General Service - Non Demand

Meter Number	Read Date	Current Reading	-	Previous Reading	=	Total Used	Multiplier	Billing Period
1000492491	03/24/2026	0		0		0 kWh	1	29 Days

Charge Details

Electric Charges		
Daily Basic Service Charge	29 days @ \$0.66000	\$19.14
Florida Gross Receipt Tax		\$0.49
Electric Service Cost		\$19.63

Avg kWh Used Per Day



Current Month's Electric Charges \$19.63

Billing information continues on next page →

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Sub-Account #: 211021533685
Statement Date: 04/01/2026

Service Address: 334 GRACEFUL SEA PL, RUSKIN, FL 33570

Meter Read

Meter Location: SOUTH ENTRANCE

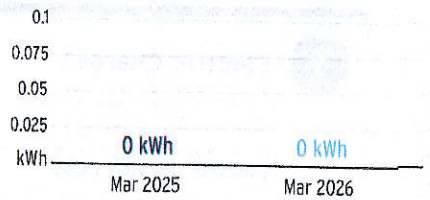
Service Period: 02/24/2026 - 03/24/2026

Rate Schedule: General Service - Non Demand

Meter Number	Read Date	Current Reading	Previous Reading	=	Total Used	Multiplier	Billing Period
1000621304	03/24/2026	0	0		0 kWh	1	29 Days

Charge Details

Avg kWh Used Per Day



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Electric Charges		
Daily Basic Service Charge	29 days @ \$0.66000	\$19.14
Florida Gross Receipt Tax		\$0.49
Electric Service Cost		\$19.63

Current Month's Electric Charges \$19.63

Miscellaneous Credits	
Deposit Refund	-\$6.00
During our annual review of accounts, we found that your account is over-secured. We have credited a portion of your deposit to better reflect your typical usage.	
Interest for Cash Security Deposit	-\$0.03
Total Current Month's Credits	-\$6.03

Billing information continues on next page →



Sub-Account #: 211021583862
Statement Date: 04/01/2026

Service Address: 1070 ISLAND SUNSET PL, RUSKIN, FL 33570

Meter Read

Meter Location: NORTH ENTRANCE

Service Period: 02/24/2026 - 03/24/2026

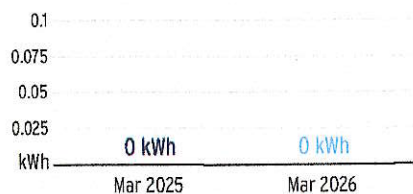
Rate Schedule: General Service - Non Demand

Meter Number	Read Date	Current Reading	-	Previous Reading	=	Total Used	Multiplier	Billing Period
1000648230	03/24/2026	0		0		0 kWh	1	29 Days

Charge Details

Electric Charges		
Daily Basic Service Charge	29 days @ \$0.66000	\$19.14
Florida Gross Receipt Tax		\$0.49
Electric Service Cost		\$19.63

Avg kWh Used Per Day



Current Month's Electric Charges \$19.63

Billing information continues on next page →

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Sub-Account #: 221007911623
Statement Date: 04/01/2026

Service Address: SHELL POINT AMENITY CENTER, LIGHTS, RUSKIN, FL 33570

Service Period: 01/29/2026 - 02/26/2026

Rate Schedule: Lighting Service

Charge Details

 Electric Charges		
Lighting Service Items LS-1 (Bright Choices) for 29 days		
Lighting Energy Charge	133 kWh @ \$0.03411/kWh	\$4.54
Fixture & Maintenance Charge	7 Fixtures	\$116.27
Lighting Pole / Wire	7 Poles	\$198.24
Lighting Fuel Charge	133 kWh @ \$0.03452/kWh	\$4.59
Storm Protection Charge	133 kWh @ \$0.00574/kWh	\$0.76
Clean Energy Transition Mechanism	133 kWh @ \$0.00043/kWh	\$0.06
Storm Surcharge	133 kWh @ \$0.01230/kWh	\$1.64
Florida Gross Receipt Tax		\$0.30
Franchise Fee		\$21.38
Municipal Public Service Tax		\$0.89
Lighting Charges		\$348.67

Current Month's Electric Charges \$348.67

Billing information continues on next page →

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Sub-Account #: 221007934435
Statement Date: 04/01/2026

Service Address: 1155 7TH AVE NW, CLBHSE, RUSKIN, FL 33570-3425

Meter Read

Meter Location: CLUBHOUSE

Service Period: 02/24/2026 - 03/24/2026

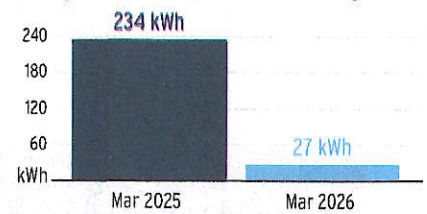
Rate Schedule: General Service Demand - Standard

Meter Number	Read Date	Current Reading	Previous Reading	=	Total Used	Multiplier	Billing Period
1000799181	03/24/2026	55,984	55,206		778 kWh	1	29 Days
1000799181	03/24/2026	9.29	0		9.29 kW	1	29 Days

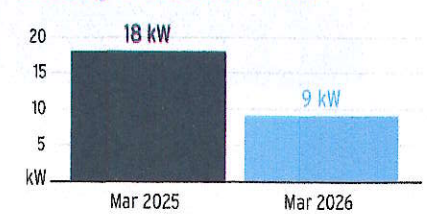
Charge Details

Electric Charges		
Daily Basic Service Charge	29 days @ \$1.12000	\$32.48
Billing Demand Charge	9 kW @ \$19.06000/kW	\$171.54
Energy Charge	778 kWh @ \$0.00815/kWh	\$6.34
Fuel Charge	778 kWh @ \$0.03516/kWh	\$27.35
Capacity Charge	9 kW @ \$0.72000/kW	\$6.48
Storm Protection Charge	9 kW @ \$2.02000/kW	\$18.18
Energy Conservation Charge	9 kW @ \$0.79000/kW	\$7.11
Environmental Cost Recovery	778 kWh @ \$0.00072/kWh	\$0.56
Clean Energy Transition Mechanism	9 kW @ \$1.15000/kW	\$10.35
Storm Surcharge	778 kWh @ \$0.01035/kWh	\$8.05
Florida Gross Receipt Tax		\$7.40
Electric Service Cost		\$295.84

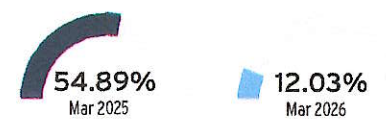
Avg kWh Used Per Day



Billing Demand (kW)



Load Factor



Decreasing the proportion of your electricity utilized at peak will improve your load factor.

Current Month's Electric Charges \$295.84

Billing information continues on next page →

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Sub-Account #: 221007940820
Statement Date: 04/01/2026

Service Address: SHELL POINT PH 1 AND 2, LIGHTS, RUSKIN, FL 33570

Service Period: 01/29/2026 - 02/26/2026

Rate Schedule: Lighting Service

Charge Details

Electric Charges		
Lighting Service Items LS-1 (Bright Choices) for 29 days		
Lighting Energy Charge	2725 kWh @ \$0.03411/kWh	\$92.95
Fixture & Maintenance Charge	143 Fixtures	\$2379.73
Lighting Pole / Wire	143 Poles	\$4049.76
Lighting Fuel Charge	2725 kWh @ \$0.03452/kWh	\$94.07
Storm Protection Charge	2725 kWh @ \$0.00574/kWh	\$15.64
Clean Energy Transition Mechanism	2725 kWh @ \$0.00043/kWh	\$1.17
Storm Surcharge	2725 kWh @ \$0.01230/kWh	\$33.52
Florida Gross Receipt Tax		\$6.09
Lighting Charges		\$6,672.93

Current Month's Electric Charges \$6,672.93

Total Current Month's Charges \$7,757.56

0000016-0000092-Page 12 of 12



AAA Court Surfaces, LLC

**Eric "Rick" Leonard
22173 SW 61st Ave
Boca Raton, Florida 33428
561-756-0757**

**aaacourtsurfaces@gmail.com
www.aaacourtsurfaces.com**

Invoice

Inframark Ken Hoefle 1155 7th Ave NW Ruskin, Fl	Date	Project Name	Invoice #	
	3/24/2026	Repaint TIRE Marks	2021	
Scope of Work		Qty	U/M	Amount
Repair Tire Marks-on court		0.5		1,000.00
Mobilization-		0.5		250.00
All Invoices are due upon receipt. Please make checks payable to: AAA COURT SURFACES LLC. Thank you in advance for your prompt payment! We Appreciate your Business.		TOTAL		\$1,250.00
		PAYMENTS/CREDITS		\$0.00
		BALANCE DUE		\$1,250.00

ACTION SECURITY, INC.
 1505 Manor Rd
 Englewood, FL 34223
 sales@actionsecurityfl.com

Invoice



BILL TO
Shell Pointe CDD c/o Inframark / Meritus Corp 2005 Pan Am Circle, Suite 300 Tampa , FL 33607

INVOICE #	DATE	TOTAL DUE	DUE DATE	TERMS	ENCLOSED
32303	04/01/2026	\$175.00	04/01/2026	Due on receipt	

ACTIVITY	QTY	RATE	AMOUNT
Service Plan Service plan (monthly) includes: <ul style="list-style-type: none"> ● 24 HOUR RAPID RESPONSE SERVICE ● DISCOUNTED SERVICE RATES ● DATABASE MGT. 	1	175.00	175.00

FL Contractor ES12001404	BALANCE DUE	\$175.00
--------------------------	-------------	-----------------

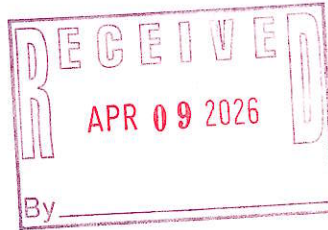
Thank you, we appreciate your business!



ADP, Inc.
 PO Box 830272
 Philadelphia PA 19182-0272

ADVICE OF DEBIT

Client Name	: INFRAMARK, LLC
Client Number	: 2991870
Advice of Debit Number	: 717595127
Advice of Debit Date	: 04/03/2026
Advice of Debit Due Date	: 04/10/2026
Total Debited This Invoice	: \$20.40



0006773 01 MB 0.672 01 TR 00027 R2BDDC11 000000



GREGORY SARKISSIAN
 SHELL POINT CDD
 2005 PAN AM CIR
 STE 300
 TAMPA, FL 33607-6008

Inquiries

For Product/Service inquiries, please contact your Client Service Team.

CURRENT CHARGES

ADP PAYROLL SERVICES

COMPANY CODE 0062-10-F2Y	QUANTITY	RATE	BASE	TOTAL CHARGES	TAX
Processing Charges for Period Ending Date: 03/10/2026					
Workforce Now Payroll Solution Bundle	4	\$2.60 each		\$10.40	
Includes: Enhanced Payroll Delivery	1	\$10.00 each		\$10.00	

TOTAL CHARGES FOR COMPANY CODE: 0062-10-F2Y \$20.40

Total Debited \$20.40

WE APPRECIATE YOUR BUSINESS! - NO PAYMENT REQUIRED.

This amount will be processed for debit from your account # XXXXXX5605 on 04/10/2026 or the next banking day. Please confirm the debit was completed with your banking institution to ensure the invoice is paid in full.



Aquatic Weed Control, Inc.

P.O. Box 593258
Orlando, FL 32859

Phone: 407-859-2020
Fax: 407-859-3275

Invoice

Date	Invoice #
3/26/2026	1137890

Bill To
SHELL POINT CDD c/o Inframark 2005 Pan Am Circle Dr., Ste. 300 Tampa, FL 33607

Customer P.O. No.	Payment Terms	Due Date
	Net 30	4/25/2026

Description	Amount
Monthly waterway service for the month this invoice is dated - 8 waterways	1,463.00

Thank you for your business.

Total	\$1,463.00
Payments/Credits	\$0.00
Balance Due	\$1,463.00









INVOICE

Kristee Cole
Shell Point Community Development District
2654 Cypress Ridge Blvd
Suite 101
Wesley Chapel, FL 33544

April 7, 2026
Project No: 00014558-00
Invoice No: 42860

Invoice Total \$1,696.25

Project 00014558-00 Shell Point CDD District Engineering Services

Services current through March 27, 2026

Professional Personnel

		Hours	Rate	Amount	
Director I		5.75	295.00	1,696.25	
	Totals	5.75		1,696.25	
	Total Labor				1,696.25
			Total this Invoice		\$1,696.25

BBE/L
inframarkcms@payableslockbox.com; kristee.cole@inframark.com

Billing Backup

Tuesday, April 7, 2026

BGE, Inc.

Invoice 42860 Dated 4/7/2026

3:57:47 PM

Project 00014558-00 Shell Point CDD District Engineering Services

Professional Personnel

		Hours	Rate	Amount	
Director I					
Chang, Philip	2/23/2026	1.00	295.00	295.00	
	Review photos of cracks, previous pool assessment report by insurance company and provide response to DM's questions.				
Chang, Philip	3/3/2026	.50	295.00	147.50	
	Review additional asphalt repair quote and request clarification from contractor (ACPLM).				
Chang, Philip	3/11/2026	.50	295.00	147.50	
	Call with McLarens (insurance company) regarding pool crack investigation and provide info to DM regarding discussion and requests from insurance company				
Chang, Philip	3/13/2026	.25	295.00	73.75	
	Review pool leak information from onsite manager and provide input to DM.				
Chang, Philip	3/23/2026	3.50	295.00	1,032.50	
	Site meeting at pool with insurance and their structural engineer. Provide summary of meeting to DM.				
	Totals	5.75		1,696.25	
	Total Labor				1,696.25
			Total this Project		\$1,696.25
			Total this Report		\$1,696.25

REMIT TO: BGE, Inc. • 10777 Westheimer • Suite 400 • Houston, Texas 77042

INVOICE PAYABLE UPON RECEIPT



13194 U.S. 301
154
Riverview, FL 33578
(813) 943-2755

Date: 04/16/2026
Due: 05/16/2026
Invoice #: S6R9UAR-106
Customer: Shell Point CDD
Bill To: Shell Point
1155 7th Ave NW
Ruskin Fla 33570
Ship To: 1155 7th Ave NW
Ruskin Fla 33570

Item	Qty	Credit Card	Cash or Check
Resurfacing:Resurfacing Completion - 40%	1	43,186.80	41,726.40

Total	\$43,186.80	\$41,726.40
--------------	--------------------	--------------------

[Back](#)

- 1. Print this invoice.
- 2. Attach your check.
- 3. Mail to:

DoorKing Inc.
 IM Server Payments
 120 S. Glasgow Avenue
 Inglewood, CA 90301
(800) 826-7493

DKS Cellular Subscription

INVOICE

INVOICE #
2737928
INVOICE DATE
April 12, 2026

SUBSCRIBER
Shell Point CDD
2005 Pan Am Circle Suite 300 Tampa, FL 33607

User ID:	ShellPointCDD
Period Starts:	March 12, 2026
Period Ends:	April 11, 2026

Previous Balance: \$39.95 *Note: All \$ amounts are in US Dollars.*
 Payment Received: (\$39.95)
 New Charges: \$39.95
Total Amount Due: \$39.95 USD Due upon receipt

Payments

Date	Details	Amount
3/19/2026	Credit: One-Time Charge	(\$39.95)

Cell Systems

From	To	Name	Phone	MC	Min	Transfer	Amount
3/12/2026	4/11/2026	Shell Point CDD	813 947 3641	9999	7	3	\$39.95

Summary	Total Amount Due
This amount is due upon receipt	\$39.95 USD



2002 West Grand Parkway North | Suite 100 | Katy, Texas
 77449
 6562473501 | nmontagna@inframark.com |
 www.inframark.com/maintenance

RECIPIENT:

Kristee Cole
 2005 Pan Am Circle
 Tampa, Florida 33607

SERVICE ADDRESS:

Shell Point CDD
 1155 7th Ave NW
 Ruskin, Florida 33570

Skimmer Repair

Invoice #9	
Issued	Feb 23, 2026
Due	Mar 25, 2026
Total	\$120.00

Product/Service	Description	Qty.	Unit Price	Total
Feb 23, 2026				
Labor and Material	The skimmer on the pond has detached and requires reinstallation. This task will necessitate the assistance of two technicians to ensure its completion. Please note that depending on the water level, we may need to enter the water to perform the installation. The quoted price includes materials; however, should the original skimmer be deemed unusable, an adjustment to the price will be necessary.	1	\$120.00	\$120.00

Total **\$120.00**

Remit To: Inframark, LLC, P.O. Box 733778, Dallas, Texas 75373-3778
 To pay by Credit Card, contact us at 281-578-4299, 9:00am - 5:30pm EST, Mon - Fri. A surcharge fee may apply
 To Pay via ACH or Wire, please refer to our banking information below:
 Account Name : INFRAMARK, LLC
 ACH - Bank Routing Number : 111000614 / Account Number 912593196
 Wire - Bank Routing Number : 021000021 / SWIFT Code : CHASUS33 / Account Number: 912593196
 Please include the Project ID and the Invoice Number on the check stub of your payment.

Thank you for your business. Please contact us with any questions regarding this invoice.



Inframark, LLC
2002 West Grand Parkway North, Suite 100
Katy, Texas 77449
(281) 578-4200

Client ID Number	
-------------------------	--

Invoice Number	1165960
Invoice Date	3/24/2026
Due Date	4/23/2026

To: Shell Point CDD
2005 Pan Am Cir Ste 300

Tampa, FL 33607-6008

Service Description	Total
Maintenance Services	\$9,732.00

Subtotal	\$9,732.00
Sales Tax	\$0.00
Total	\$9,732.00

Please Pay This Amount

Remit To: Inframark, LLC, P.O. Box 733778, Dallas, Texas 75373-3778

To pay by Credit Card, contact us at 281-578-4299, 9:00am - 5:30pm EST, Mon - Fri. A surcharge fee may apply

To Pay via ACH or Wire, please refer to our banking information below:

Account Name : INFRAMARK, LLC

ACH - Bank Routing Number : 111000614 / Account Number 912593196

Wire - Bank Routing Number : 021000021 / SWIFT Code : CHASUS33 / Account Number: 912593196

Please include the Project ID and the Invoice Number on the check stub of your payment.

INFRAMARK, LLC

24 Mar 2026 12:05:28PM CST

DISTRICT : SHELL POINT CDD

Go Green! Think before you print.

INVOICE NO. 1165960 - DETAIL

INVOICE DATE: 3/24/2026

Work Type / Sub Category	Date Complete	WO Number	Address	Task Details	Equipment Costs	Labor Costs	Materials/Other Service Costs	Sales Tax Total	Total Costs	B/C
IMS Billable Work Order										
General Maintenance & Repairs										
	3/19/2026	4490351	SHPCDD District Area	General Maintenance; Pavement Repair and Sealcoat at Amenity Parking Lot.	\$0.00	\$0.00	\$9,732.00	\$0.00	\$9,732.00	N
				General Maintenance & Repairs Total	\$0.00	\$0.00	\$9,732.00	\$0.00	\$9,732.00	
				BWO Total	\$0.00	\$0.00	\$9,732.00	\$0.00	\$9,732.00	
				Invoice Total	\$0.00	\$0.00	\$9,732.00	\$0.00	\$9,732.00	



INVOICE

2002 West Grand Parkway North
Suite 100
Katy, TX 77449

INVOICE#

175439

DATE

4/1/2026

BILL TO

Shell Point CDD
2005 Pan Am Cir Ste 300
Tampa FL 33607-6008
United States

CUSTOMER ID

C2305

NET TERMS

Due On Receipt

PO#**DUE DATE**

4/1/2026

Services provided for the Month of: April 2026

DESCRIPTION	QTY	UOM	RATE	MARKUP	AMOUNT
Dissemination Services	1	Ea	416.67		416.67
District Management	1	Ea	3,090.00		3,090.00
Personnel Services	1	Ea	7,333.33		7,333.33
Subtotal					10,840.00

Subtotal	\$10,840.00
Tax	\$0.00
Total Due	\$10,840.00

Remit To : Inframark LLC, PO BOX 733778, Dallas, Texas, 75373-3778

To pay by Credit Card, please contact us at 281-578-4299, 9:00am - 5:30pm EST, Monday – Friday. A surcharge fee may apply.

To pay via ACH or Wire, please refer to our banking information below:

Account Name: INFRAMARK, LLC

ACH - Bank Routing Number: 111000614 / Account Number: 912593196

Wire - Bank Routing Number: 021000021 / SWIFT Code: CHASUS33 / Account Number: 912593196

Please include the Customer ID and the Invoice Number on your form of payment.

Levitations

Cleaning Service

INVOICE

ISSUED TO:

Shell Point CDD
1155 7th Ave NW
Ruskin, FL 33570

INVOICE NO: CL001

DATE: 03-29-2026
DUE DATE: 30 days

DESCRIPTION	RATE	DATE	TOTAL
Club House Cleaning Service	\$75.00	03/29/2026	\$75.00
SUBTOTAL		TOTAL	\$75.00

PAYMENT INFO:

Lysandra Senna
Levitations Cleansed & Purified LLC
Levitationscleans@gmail.com
813-766-7519





12980 Tarpon Springs Road
Odessa, FL 33556

pinelakellc.com

INVOICE

Date	Invoice No.
04/01/26	9692
Terms	Due Date
Net 30	05/01/26

BILL TO
Kristee Cole Inframark 313 Campus Street Celebration, FL 34747

PROPERTY
Shell Point CDD 1155 7th Ave NW Ruskin, FL 33570

Amount Due	Enclosed
\$13,266.67	

Please detach top portion and return with your payment.

QTY	ITEM	UNIT PRICE	EXT PRICE	SALES TAX	LINE TOTAL
	#6638 - Shell Point Maintenance Proposal 2025-2026 April 2026		\$13,266.67	\$0.00	\$13,266.67
	Total		\$13,266.67	\$0.00	\$13,266.67



12980 Tarpon Springs Road
Odessa, FL 33556

pinelakellc.com

INVOICE

Date	Invoice No.
04/17/26	9778
Terms	Due Date
Net 30	05/17/26

BILL TO
Kristee Cole Inframark 313 Campus Street Celebration, FL 34747

PROPERTY
Shell Point CDD 1155 7th Ave NW Ruskin, FL 33570

Amount Due	Enclosed
\$180.00	

Please detach top portion and return with your payment.

QTY	ITEM	UNIT PRICE	EXT PRICE	SALES TAX	LINE TOTAL
			\$180.00	\$0.00	\$180.00

Pine Lake Services, LLC
would like to thank you for the
opportunity to bid. We look
forward to working with you on
this project. If you have any
questions, please feel free to
contact us at any time at
projects@pinelakeLLC.com or
(813) 948-4736.

**Remove 1 oak tree on 11th
Ave NW that is severely
leaning.**

<i>Tree Removal</i>		\$180.00	\$0.00	\$180.00
Total		\$180.00	\$0.00	\$180.00



12980 Tarpon Springs Road
Odessa, FL 33556

pinelakellc.com

INVOICE

Date	Invoice No.
04/20/26	9780
Terms	Due Date
Net 30	05/20/26

BILL TO
Kristee Cole Inframark 313 Campus Street Celebration, FL 34747

PROPERTY
Shell Point CDD 1155 7th Ave NW Ruskin, FL 33570

Amount Due	Enclosed
\$1,140.00	

Please detach top portion and return with your payment.

QTY	ITEM	UNIT PRICE	EXT PRICE	SALES TAX	LINE TOTAL
			\$1,140.00	\$0.00	\$1,140.00

Pine Lake Services, LLC
would like to thank you for the
opportunity to bid. We look
forward to working with you on
this project. If you have any
questions, please feel free to
contact us at any time at
projects@pinelakeLLC.com or
(813) 948-4736.

**Remove 1 Oak Trees on 11th
Ave**

**Remove 1 Oak Tree across
from club house on 7th Ave**

**Remove 5 Cedar Trees
located on Shell point
Entrances**

**NOTE; we are removing the
rut ball only on Oak Trees**

Cedar Trees flush cut Only.

<i>Remove leaning Trees</i>	<i>\$1,140.00</i>	<i>\$0.00</i>	<i>\$1,140.00</i>
Total	\$1,140.00	\$0.00	\$1,140.00

Straley Robin Vericker

1510 W. Cleveland Street

Tampa, FL 33606

Telephone (813) 223-9400

Federal Tax Id. - 20-1778458

Shell Point CDD
Inframark
2005 Pan Am Circle, Suite 300
Tampa, FL 33607

April 17, 2026

Client: 001510

Matter: 000001

Invoice #: 28276

Page: 1

RE: General

For Professional Services Rendered Through March 31, 2026

SERVICES

Date	Person	Description of Services	Hours	Amount
3/18/2026	AM	RESEARCH SEATS FOR GENERAL ELECTION; PREPARE PUBLICATION AD FOR QUALIFYING PERIOD.	0.5	\$87.50
3/20/2026	AM	REVIEW MEETING INFORMATION FOR APPROVING BUDGET FOR FY 26-27; PREPARE RESOLUTION APPROVING PROPOSED BUDGET AND SETTING PUBLIC HEARING.	1.0	\$175.00
3/27/2026	MB	REVIEW NOTICE FOR QUALIFYING PERIOD FOR GENERAL ELECTION AND DISTRICT BOARD OF SUPERVISOR TERMS.	0.4	\$130.00
Total Professional Services			1.9	\$392.50

April 17, 2026
Client: 001510
Matter: 000001
Invoice #: 28276

Page: 2

Total Services	\$392.50	
Total Disbursements	\$0.00	
Total Current Charges		\$392.50
Previous Balance		\$502.50
<i>Less Payments</i>		<i>(\$502.50)</i>
PAY THIS AMOUNT		\$392.50

Please Include Invoice Number on all Correspondence



MK-WI-S300 GCFS
1555 N. Rivercenter Drive, Suite 300
Milwaukee, WI 53212

8122924



000002100 02 SP 106481800263511 P

Shell Point CDD
ATTN District Manager
2005 Pan AM Circle Ste 300
Tampa, FL 33607
United States





Corporate Trust Services
EP-MN-WN3L
60 Livingston Ave.
St. Paul, MN 55107

Invoice Number: 8122924
Account Number: 274845000
Invoice Date: 03/25/2026
Direct Inquiries To: Duffy, Leanne M
Phone: (407)-835-3807

Shell Point CDD
ATTN District Manager
2005 Pan AM Circle Ste 300
Tampa, FL 33607
United States

SHELL POINT CDD SERIES 2019

The following is a statement of transactions pertaining to your account. For further information, please review the attached.

STATEMENT SUMMARY

PLEASE REMIT BOTTOM COUPON PORTION OF THIS PAGE WITH CHECK PAYMENT OF INVOICE.

TOTAL AMOUNT DUE \$4,256.13

All invoices are due upon receipt.

Please detach at perforation and return bottom portion of the statement with your check, payable to U.S. Bank.

SHELL POINT CDD SERIES 2019

Invoice Number: 8122924
Account Number: 274845000
Current Due: \$4,256.13

Direct Inquiries To: Duffy, Leanne M
Phone: (407)-835-3807

Wire Instructions:
U.S. Bank
ABA # 091000022
Acct # 1-801-5013-5135
Trust Acct # 274845000
Invoice # 8122924
Attn: Fee Dept St. Paul

Please mail payments to:
U.S. Bank
CM-9690
PO BOX 70870
St. Paul, MN 55170-9690





Corporate Trust Services
 EP-MN-WN3L
 60 Livingston Ave.
 St. Paul, MN 55107

Invoice Number: 8122924
 Invoice Date: 03/25/2026
 Account Number: 274845000
 Direct Inquiries To: Duffy, Leanne M
 Phone: (407)-835-3807

SHELL POINT CDD SERIES 2019

Accounts Included 274845000 274845001 274845002 274845003 274845004
 In This Relationship:

CURRENT CHARGES SUMMARIZED FOR ENTIRE RELATIONSHIP

Detail of Current Charges	Volume	Rate	Portion of Year	Total Fees
04200 Trustee	1.00	3,950.00	100.00%	\$3,950.00
Subtotal Administration Fees - In Advance 03/01/2026 - 02/28/2027				\$3,950.00
Incidental Expenses 03/01/2026 to 02/28/2027	3,950.00	0.0775		\$306.13
Subtotal Incidental Expenses				\$306.13
TOTAL AMOUNT DUE				\$4,256.13



SHELL POINT CDD

DISTRICT CHECK REQUEST

Today's Date 4/8/2026

Check Amount \$13,570.42

Payable To Shell Point CDD

Check Description Series 2019 Debt Service

Post to 201-103200

Distributions Included: Series 2019 Tax Roll Assessments

Special Instructions Please mail check to U.S. Bank with Letter

(Please attach all supporting documentation: invoices, receipts, etc.)

Hanna Yi
Authorization

SHELL POINT CDD

2026

TAX REVENUE RECEIPTS AND TRANSFER SCHEDULE FISCAL YEAR 2026, TAX YEAR 2025

	Dollar Amounts	Fiscal Year 2026 Percentages		
Net O&M	851,955.00	47.222%	0.472200	
Net DS	952,202.14	52.778%	0.527800	99.92%
Net Total	1,804,157.14	100.0000%	1.000000	

201

Date Received	Amount Received	47.22%	52.78%	Proof	Distribution Number & Date Transferred	Payments / CDD check #
		Raw Numbers Operations Revenue, Occupied Units	Raw Numbers 2019 Debt Service Revenue			
11/3/2025	10,184.69	4,809.39	5,375.30	0.00	Excess	1111
11/7/2025	2,508.14	1,184.39	1,323.75	(0.00)	748	1117
11/14/2025	5,684.79	2,684.46	3,000.33	(0.00)	749	1117
11/21/2025	26,150.00	12,348.49	13,801.51	0.00	750	1117
12/5/2025	1,560,676.52	736,979.13	823,697.39	0.00	753	1118
12/18/2025	39,888.18	18,835.91	21,052.27	(0.00)		1119
12/3/2026	107,442.27	50,736.15	56,706.12	(0.00)		1120
1/6/2026	7,906.53	3,733.60	4,172.93	0.00		1122
2/3/2026	5,803.22	2,740.38	3,062.84	0.00		1123
3/5/2026	7,621.16	3,598.85	4,022.31	(0.00)		1125
4/7/2026	28,853.16	13,624.97	15,228.19	0.00	769	
		-	-	-		
		-	-	-		
		-	-	-		
		-	-	-		
		-	-	-		
		-	-	-		
		-	-	-		
TOTAL	1,802,718.66	851,275.72	951,442.94	0.00		
Net Total on Roll	1,804,157.14					
Collection Surplus / (Deficit)	(1,438.48)					



0 SHELL POINT CDD 0

Account Number: XXXX XXXX XXXX 7877

ACCOUNT SUMMARY

Credit Limit	\$5,000.00
Credit Available	\$4,346.00
Statement Closing Date	March 31, 2026
Days in Billing Cycle	31
Previous Balance	\$580.58
Payments & Credits	\$805.67
Purchases & Other Charges	\$878.19
Balance Transfer	\$0.00
FEES CHARGED	\$0.00
INTEREST CHARGED	\$0.00
New Balance	\$653.10

Questions? Call Customer Service
Toll Free - 1-844-626-6581
International Collect - 1-301-665-4442
TTY 1-301-665-4443

PAYMENT INFORMATION

New Balance	\$653.10
Minimum Payment Due	\$653.10
Payment Due Date	April 27, 2026

Notice: SEE REVERSE SIDE FOR MORE IMPORTANT INFORMATION

TRANSACTIONS

Tran Date	Post Date	Reference Number	Transaction Description	Amount
			TOTAL XXXXXXXXXXXX 7877	\$580.58-
03/25	03/25	F151500F400CHGDDA	AUTOMATIC PAYMENT - THANK YOU	580.58-
		KEN HOEFLE	TOTAL XXXXXXXXXXXX 2679	\$0.00
		KEN HOEFLE	TOTAL XXXXXXXXXXXX 4951	\$653.10
03/02	03/02	5543286ED63BMYTTD	AMAZON MKTPL*B96LP7QI0 SEATTLE WA	80.69
			MCC: 5942 MERCHANT ZIP:	
03/04	03/04	0541601EF43A821XK	WAL-MART #2229 APOLLO BEACH FL	27.27
			MCC: 5411 MERCHANT ZIP:	
03/05	03/05	8230509EHEHNN8SY1	AMAZON MARK* G50MX7X13 SEATTLE W CREDIT	16.08-
			MCC: 5999 MERCHANT ZIP:	
03/06	03/06	8230509EHEHNNQ8PH	AMAZON MARK* G50MX7X13 SEATTLE W CREDIT	148.14-
			MCC: 5999 MERCHANT ZIP:	
03/10	03/10	0543684ENBLJ63M09	WAL-MART #2229 APOLLO BEACH FL	89.56
			MCC: 5411 MERCHANT ZIP: 33572	
03/11	03/11	0541601EN43A80SHB	WAL-MART #2229 APOLLO BEACH FL CREDIT	12.33-
			MCC: 5411 MERCHANT ZIP:	

Transactions continued on next page

Please detach bottom portion and submit with payment using enclosed envelope



Valley Bank
Commercial Services
180 Fountain Parkway N
St Petersburg FL 33716

PAYMENT INFORMATION

Account Number:	XXXX XXXX XXXX 7877
Payment Due Date	April 27, 2026
New Balance	\$653.10
Minimum Payment Due	\$653.10
Past Due Amount	\$0.00

Make Check
Payable to:

Amount Enclosed:

\$	
----	--

0 SHELL POINT CDD 0
SHELL POINT COMMUNITY DEVELOPMENT
11555 HERON BAY BLVD, STE 201
CORAL SPRINGS FL 33076

Valley Bank
PLEASE DO NOT MAIL CHECKS
St Petersburg FL 33716

TRANSACTIONS (continued)

Tran Date	Post Date	Reference Number	Transaction Description	Amount
03/11	03/11	0543684EPBLJ4PQLS	WAL-MART #2229 APOLLO BEACH FL MCC: 5411 MERCHANT ZIP: 33572	69.53
03/12	03/12	0543684ERBLRGGNLB	WAL-MART #2229 APOLLO BEACH FL CREDIT MCC: 5411 MERCHANT ZIP:	48.54-
03/13	03/13	0531461ET00EA70TQ	ACE HARDWARE OF SUN CI WIMAUMA FL MCC: 5251 MERCHANT ZIP:	55.89
03/14	03/14	5550036ETKT6Q5GP9	WALMART.COM WALMART.COM AR MCC: 5310 MERCHANT ZIP: 72716	51.57
03/17	03/17	0543684EX2X5PT1FB	WALMART.COM 8009256278 BENTONVILLE AR MCC: 5310 MERCHANT ZIP:	40.83
03/17	03/17	5548382EX0L4YRKZP	WAL-MART #2229 APOLLO BEACH FL MCC: 5411 MERCHANT ZIP: 33572	16.38
03/20	03/20	5550036EZKZFKJHMX	WALMART.COM WALMART.COM AR MCC: 5310 MERCHANT ZIP: 72716	42.99
03/23	03/23	0541601F243A88RJQ	WAL-MART #2229 APOLLO BEACH FL MCC: 5411 MERCHANT ZIP:	6.36
03/26	03/26	5270715F609FJJGPY	THE HOME DEPOT #6951 RUSKIN FL MCC: 5200 MERCHANT ZIP: 33573000	397.12

IMPORTANT ACCOUNT INFORMATION

\$0 - \$653.10 WILL BE DEDUCTED FROM YOUR ACCOUNT AND CREDITED AS YOUR AUTOMATIC PAYMENT ON 04/27/26. THE AUTOMATIC PAYMENT AMOUNT WILL BE REDUCED BY ALL PAYMENTS POSTED ON OR BEFORE THIS DATE.

TOTAL *FINANCE CHARGE* PAID IN 2025 \$0.00

REWARDS SUMMARY

Previous Cashback Balance	\$12.98	THE MORE YOU SPEND, THE MORE YOU EARN
Cashback Earned this Statement	\$1.63	\$0-\$500,000 = 0.25%
New Cashback Balance	\$14.61	\$500,001-\$1,500,000 = 0.60%
Your cashback will be award on	Aug 2026	\$1,500,00-\$4,000,000 = 0.75%
		\$4,000,001-\$12,500,000 = 0.90%
		\$12,500,001+ = 1.00%

INTEREST CHARGE CALCULATION

Your Annual Percentage Rate (APR) is the annual interest rate on your account.

Type of Balance	ANNUAL PERCENTAGE RATE (APR)	Balance Subject to Interest Rate	Days in Billing Cycle	Interest Charge
Purchases	14.25% (v)	\$0.00	31	\$0.00

(v) = variable (f) = fixed

Paying Interest and Your Grace Period: We will not charge you any interest on your purchase balance on this statement if you pay your new balance amount in full by your payment due date.

Beginning August 1, 2019, the cash reward tiers on your Valley OneCard will be changing. See the table below:

<i>Tiers</i>	<i>Cashback %</i>
<i>\$0 - \$500,000</i>	<i>0.25</i>
<i>\$500,001 - \$1,500,000</i>	<i>0.60</i>
<i>\$1,500,001 - \$4,000,000</i>	<i>0.75</i>
<i>\$4,000,001 - \$12,500,000</i>	<i>0.90</i>
<i>\$12,500,001 +</i>	<i>1.00</i>

Your accumulated rewards will not change, however beginning August 1, rewards on additional spend will be calculated using the percentages above.

This change will not impact the timing of your rewards credit (i.e. if you were due to receive your rewards in September, you will still receive them in September).

INFORMATION ABOUT YOUR VALLEY ONECARD ACCOUNT

As used below, *you* and *your* refer to the accountholder (i.e., the corporate customer) and *we*, *our* and *us* refer to Valley National Bank. Your Valley OneCard is issued and credit is extended by Valley National Bank.

MAKING PAYMENTS

You will pay us the total amount shown as due on each Billing Statement on or before the Payment Due Date shown on that Billing Statement. If you do not make payment in full by the payment due date, in addition to our other rights under your Agreement, we may, at our option, assess a late fee and finance charge in accordance with your Agreement. There is no right to defer any payment due on an Account. In addition, you will pay us the amount of all fees and charges according to the schedule of charges currently in effect. All charges are subject to change upon 30 days prior notice, except that any increase in charges to offset any increase in fees charged to us by any supplier for services used in delivering the services covered by your Agreement may become effective in less than 30 days.

Payments will be automatically deducted from the Valley Bank [business checking account] that you have designated. Should payment not be received for any reason, you may incur additional fees and finance charges. All credits for payments to your Account are subject to final payment by the institution on which the item of payment was drawn. Payments on your Account will be applied in the following order: finance charges, fees, your Account balance.

BALANCE COMPUTATION METHOD

[We calculate the average daily balance on your Account in two categories: (1) Purchases and (2) Cash Advances. To get the "average daily balance" for each category, we take the beginning balance of your Account for that category each day. We then add any new transactions in that category, which may include Fees and Interest. We then subtract any new payments or credits. This gives us the daily balance for each category. We then add up all the daily balances for each category for the billing cycle. We then divide the total by the number of days in the billing cycle. This gives us the Average Daily Balance for Purchases and the Average Daily Balance for Cash Advances.]

INTEREST

In the event you do not pay your balance(s) in full by the due date, your balance(s) may be subject to an interest rate or interest charges, as further described in your Agreement. Your due date is the 25th of each month. If the 25th falls on a weekend or holiday, your payment will be due the business day before the weekend/holiday. We will not charge you interest if you pay your balance(s) in full by the due date each month.

CREDIT BALANCE

Any credit balance on your Account] is money we owe you. You can make charges against this amount or request a full refund of the amount by calling us at the Contact Us number on the front of this statement.

NOTICE TO PAST-DUE CUSTOMERS:

If there is a message on this statement that your account is past due, this is an attempt to collect a debt; any information we obtain will be used for that purpose.

WHAT TO DO IF YOU THINK YOU FIND A MISTAKE ON YOUR STATEMENT

If you or a Cardholder think there is an error on your statement, call us at (844) 626-6581 international (301) 665-4442. or write to us at: PO Box 2988 Omaha, NE 68103-2988 .

You must contact us within 60 days after the error appeared on your statement. Please provide us with the following information:

- *Account information:* Your name and account number.
- *Dollar amount:* The dollar amount of the suspected error.
- *Description of Problem:* Describe what you believe is wrong and why you believe it is a mistake.

While we investigate whether or not there has been an error, the following are true:

- We cannot try to collect the amount in question, or report you as delinquent on that amount.
- The charge in question may remain on your statement, and we may continue to charge you interest on that amount. But, if we determine that we made a mistake, you will not have to pay the amount in question or any interest or other fees related to that amount.
- While you do not have to pay the amount in question, you are responsible for the remainder of your balance.
- We can apply any unpaid amount against your credit limit.

YOUR RIGHTS IF YOU ARE DISSATISFIED WITH YOUR VALLEY ONECARD PURCHASES

If you are dissatisfied with the goods or services that you have purchased with your Valley OneCard, and you have tried in good faith to correct the problem with the merchant, you may have the right not to pay the remaining amount due on the purchase. To use this right, all of the following must be true:

1. The purchase must have been made in your home state or within 100 miles of your current mailing address, and the purchase price must have been more than \$50.
2. You must have used your Valley OneCard for the purchase. Purchases made with cash advances do not qualify.
3. You must not yet have fully paid for the purchase.

If all of the criteria above are met and you are still dissatisfied with the purchase, contact us *in writing* at PO Box 2988 Omaha, NE 68103-2988 or call us at (844) 626-6581 international (301) 665-444.

While we investigate, the same rules apply to the disputed amount as discussed above. After we finish our investigation, we will tell you our decision. At that point, if we think you owe an amount and you do not pay we may report you as delinquent.

TELEPHONE MONITORING AND RECORDING.

You acknowledge that telephone calls and other communications you provide to us may be monitored and recorded for training and quality control purposes. You agree that we may, and you authorize us to, monitor, record, retain and reproduce your telephone calls and any other communications you provide to us, regardless of how transmitted to us, as evidence of your authorization to act in connection with any Transaction, your Account or other service contemplated by this Agreement. We will not be liable for any losses or damages that are incurred as a result of these actions. We are not, however, under any obligation to monitor, record, retain or reproduce such items, unless required to do so by Applicable Law.

District Name:	Shell Point CDD			
Expense Report Date:	Mar-26 Valley Bank Back-Up			
Provided By:	Ken Hoefle			
Date	Vendor	Description of Expense	COA Code	Amount
3/1/2026	Amazon	Magnalatch for playground	546176	\$80.69
3/4/2026	Walmart	cleaning supplies, tape & plant food	546176	\$27.27
3/10/2026	Walmart	printer ink, and HDMI Cable	546176	\$89.56
3/11/2026	Walmart	Curtain rods and HDMI cable	546176	\$69.53
3/12/2026	Walmart	return of curtain rods	546176	48.54 -
3/13/2026	Ace Hradware	Fasteners and drill bit	546176	\$55.89
3/11/2026	Walmart	return of HDMI cable	546176	12.33-
3/13/2026	Walmart	curtains for storage room and office	546176	51.57
3/17/2026	Walmart	curtains for storage room and office	546176	40.83
3/17/2026	Walmart	Curtain rods	546176	16.38
3/18/2026	Walmart	folding table	546176	42.99
3/23/2026	Walmart	curtain rods	546176	6.36
3/26/2026	Home Depot	mini blinds, topsoil and stone	546176	397.12
3/5/2026	Amazon	return of window film	546176	16.08-
3/6/2026	Amazon	return of window film	546176	148.14-
			Total Expenses:	878.19

Order Summary

Order placed March 1, 2026 Order # 113-5522922-8883429

Ship to

Denise Hoefle
11631 MANDEVILLA VIEW WAY
RIVERVIEW, FL 33579-1819
United States

Payment method

Mastercard ending in 4951
[View related transactions](#)

Order Summary

Item(s) Subtotal:	\$88.45
Shipping & Handling:	\$0.00
Amazon Discount:	-\$7.76
Total before tax:	\$80.69
Estimated tax to be collected:	\$0.00
Grand Total:	\$80.69

Arriving Friday



D&D Technologies ML3TPKA MagnaLatch Top Pull 20-inch Gate Latch, Magnetic Lock System, Professional-Grade Pool & Child Safety Gate Latch, Weather-Resistant Hardware, Any Square Gate Frame and Post
Sold by: TopShelfSalesLLC
Supplied by: Other
\$88.45

Give us feedback @ survey.walmart.com
Thank you! ID #:7WR6BQS4CF1



WM Supercenter
813-922-7921 Mgr. GLEN
5551 N US HWY 41
APOLLO BEACH FL 33572
ST# 02229 OP# 006370 TE# 15 TR# 04643

ITEMS SOLD 7
TC# 4469 6211 7289 1366 0636



SS CRSP 50F	074182463250	15.97	N
SS LHS 7.5F	035000993950	1.24	X
SS LHS 7.5F	035000993950	1.24	X
PKG TAPE	075353311380	2.82	X
PENN 10-10-2	021496032370	5.97	X
LEMON TRIG	019200753520	4.27	X
LEMON TRIG	019200753520	4.27	X

SUBTOTAL 25.78
TAX1 7.5000 % 1.49
TOTAL 27.27

MCARD TEND 27.27
CHANGE DUE 0.00

MASTERCARD- 4951 I 2 APPR#004297
27.27 TOTAL PURCHASE

Returns Center



Frosted Window Privacy Film Static
Cling...
Size: 23.6x78.7Inch
Color: Frosted White

You've already requested a return of this item

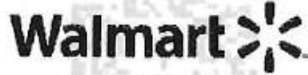
Refund issued for 6 of 6 items

\$148.14 refund issued on Mar 5, 2026.

Return received on: Mar 17, 2026

[Continue shopping](#)

Give us feedback @ survey.walmart.com
Thank you! ID #:7WR70SS49YT



WM SUPERCENTER
813-922-7921 Mgr:GLEN
5551 N US HWY 41
APOLLO BEACH FL 33572
ST# 02229 OP# 007850 TE# 68 TR# 03241
ITEMS SOLD 3
TC# 2682 0390 4196 9905 8060



HP 67XL	019899053675	35.92 X
HP 67XL	019899053675	35.92 X
HDMI CBL	068113131014	11.47 X
	SUBTOTAL	83.31
TAX 1	7.500 %	6.25
	TOTAL	89.56
	MCARD TEND	89.56

Mastercard **** * 4951 1 2
APPROVAL # 010816
REF # UCZS06416619
AID A0000000041010
AAC 73C26C0D9DF49068
TERMINAL # 57582303
*NO SIGNATURE REQUIRED

03/10/26 11:21:36
CHANGE DUE 0.00

CUSTOMER COPY



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from this store
with Walmart+

Scan for 30-day free trial.

Low Prices You Can Trust. Every Day.
03/10/26 11:21:36

Share your experience at



WM Supercenter
Customer Care
1(800) 925-6278

813-922-7921 Mgr. GLEN
5551 N US HWY 41
APOLLO BEACH FL 33572-0000
ST# 02229 OP# 000924 TE# 92 TR# 06365
ORDER # 26820390419699058060

Items Returned

HDMI CBL 681131310147 11.47-

Refund

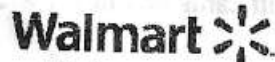
SUBTOTAL (1 item) 11.47-
TAX 1 7.5000 % 0.86-
TOTAL REFUND 12.33-

MASTERCARD
APPROVAL # **** * 4951
011695

Give us feedback @ survey.walmart.com
Thank you! ID #:7WR74SS4F6L

03/11/26 11:44:05
*** CUSTOMER COPY ***

Give us feedback @ survey.walmart.com
Thank you! ID #:7WR71ZS47J8



WM Supercenter
813-922-7921 Mgr. GLEN
5551 N US HWY 41
APOLLO BEACH FL 33572
ST# 02229 OP# 009005 TE# 05 TR# 00899

ITEMS SOLD 10
TC# 9719 6935 7779 1460 0696



681131310154	681131310150	19.53 X
CURTAIN ROD	042437523860	2.54 X
CURTAIN ROD	042437523860	2.54 X
CURTAIN ROD	042437523860	2.54 X
CURTAIN ROD	042437523860	2.54 X
CURTAIN ROD	042437523860	2.54 X
CURTAIN ROD	042437523860	2.54 X
MERCHANDISE	735732556460	9.97 X
MERCHANDISE	735732556460	9.97 X
MERCHANDISE	735732556460	9.97 X

SUBTOTAL	64.68
TAX1 7.5000 %	4.85
TOTAL	69.53
MCARD TEND	69.53
CHANGE DUE	0.00

MASTERCARD- 4951 I 2 APPR#011411

69.53 TOTAL PURCHASE

REF # UD10UJ697456

AID A0000000041010

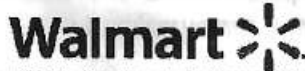
TERMINAL # 55493191

*No Signature Required

03/11/26 12:08:35



Get free delivery



WM Supercenter
 Customer Care
 1(800) 925-6278

813-922-7921 Mgr. GLEN
 5551 N US HWY 41
 APOLLO BEACH FL 33572-0000
 ST# 02229 OP# 007491 TE# 91 TR# 08792
 ORDER # 97196935777914600696

Items Returned

CURTAIN ROD	042437523868	2.54-
CURTAIN ROD	042437523868	2.54-
CURTAIN ROD	042437523868	2.54-
CURTAIN ROD	042437523868	2.54-
CURTAIN ROD	042437523868	2.54-
CURTAIN ROD	042437523868	2.54-
MERCHANDISE	735732556463	9.97-
MERCHANDISE	735732556463	9.97-
MERCHANDISE	735732556463	9.97-

Refund

SUBTOTAL (9 item)	45.15-
TAX 1 7.5000 %	3.39-
TOTAL REFUND	48.54-
MASTERCARD	**** * 4951
APPROVAL #	012447

Give us feedback @ survey.walmart.com
 Thank you! ID #:7WR77ZS4HQW

03/12/26 07:58:20
 *** CUSTOMER COPY ***



Ace Hardware of Sun
City Center

PO Box 1088
Lithia, FL 33547
(813) 634-5363

KEN HOEFLE
11631 MANDEVILLA VIEW WAY
RIVERVIEW, FL 335791819
4404877417 ACCOUNT #: 14058382

ITEM	QTY	SALE/REG	EXT
885911015738	1.00	26.99	26.99
2305324	EACH		
DIAMOND DRILL BIT 3/8"			
56	10.00	0.40	4.00
	Each		
FASTENERS			
56	20.00	1.05	21.00
	Each		
FASTENERS			

SUBTOTAL \$	51.99
TAX \$	3.90
TOTAL \$	55.89

CREDIT CARD 55.89

CARD *****4101
AUTH 013495
BRAND MASTERCARD
TYPE PURCHASE



Mar 15, 2026 order
Order# 2000143-30295152



Patin Natural Curtains 45 inch Length 2 Pcs, Rod Pocket Room Darkening Thermal Insulated Window Curtains for Bedroom, Modern Farmhouse Decor Drapes for Living Room, Each Panel 40" W x 45" L Qty 3 \$47.97

Subtotal \$47.97

Tax \$3.60

Total \$51.57

Charge history Your transaction activity for this order >

Order# 2000143-30295152



Payment method Ending in 4951

Your payment method has a temporary hold for \$51.57. An updated charge will appear on your statement within 10 business days.



Mar 19, 2026 order
Order# 2000144-87521844



Patin Natural Curtains 72 Inches Long 2 Panels, Rod Pocket Room Darkening Window Curtains for Living Room Decor, Thermal Insulated Drapes for Bedroom Dining Room Bathroom, Each Panel 40" W x 72" L Qty 2 \$37.98

Subtotal \$37.98

Tax 52.85

Total \$40.83

Charge history your transaction activity for this order >

Order# 2000144-87521844



Payment method Ending in 4561

Your payment method has a temporary hold for \$40.83. An updated charge will appear on your statement within 10 business days.

Give us feedback @ survey.walmart.com
Thank you! ID #:7WR7PTS47RR



WM Supercenter
813-922-7921 Mgr. GLEN
5551 N US HWY 41
APOLLO BEACH FL 33572
ST# 02229 OP# 000370 TE# 20 TR# 01131

ITEMS SOLD 6
TC# 9297 7809 5973 2178 5727



CURTAIN ROD	042437523860	2.54	X
CURTAIN ROD	042437523860	2.54	X
CURTAIN ROD	042437523860	2.54	X
CURTAIN ROD	042437523860	2.54	X
CURTAIN ROD	042437523860	2.54	X
CURTAIN ROD	042437523860	2.54	X

	SUBTOTAL	15.24
TAX1	7.5000 %	1.14
	TOTAL	16.38

	MCARD TEND	16.38
	CHANGE DUE	0.00

MASTERCARD- 4951 I 2 APPR#017933
16.38 TOTAL PURCHASE
REF # 607691468191
AID A0000000041010



Mar 18, 2025 order
Order# 2000145-19903360



Jopath 6 Foot Folding Table,White Plastic Folding Table,Built-in Handle,Indoor- Outdoor Table for Picnic Party Dining Camping,White Qty 1 \$39.99

Subtotal \$39.99

Tax \$3.00

Total \$42.99

Charge history Your transaction activity for this order >

Order# 2000145-19903360



Payment Ending in 4851

method

Your payment method has a temporary hold for \$42.99. An updated charge will appear on your statement within 10 business days.

Give us feedback @ survey.walmart.com
Thank you! ID #:7WR8B4S48Y0



WM Supercenter

813-922-7921 Mgr. GLEN

5551 N US HWY 41

APOLLO BEACH FL 33572

ST# 02229 OP# 006056 TE# 19 TR# 02255

ITEMS SOLD 2

TC# 5042 0580 4026 9901 6090



CURTAIN ROD 042437523670 2.96 X
CURTAIN ROD 042437523670 2.96 X

SUBTOTAL 5.92
TAX1 7.5000 % 0.44
TOTAL 6.36

MCARD TEND 6.36
CHANGE DUE 0.00

MASTERCARD- 4961 I 2 APPR#023935

6.36 TOTAL PURCHASE

REF # 608270030387

AID A0000000041010

TERMINAL # 56241128

*No Signature Required

03/23/26 07:38:15



Customer Receipt

3/26/2026, 9:48 AM EDT

Sales Person FXC0VHD

Store Phone # (813) 633-3161

Store # 6951

Location 3730 SUN CITY CTR BLVD, RUSKIN, FL 33573

Customer Information

KEN HOEFLE
(813) 244-6445
KEN.HOEFLE@INFRAMARK.COM

SHELL POINT COM DEV
2005 PAN AM CIR STE 120
TAMPA, FL 33607



Order # H6951-514401
PO / Job Name ken

Carryout

Runner Name
KEN HOEFLE

#	Item Description	Model #	SKU #	Unit Price	Qty	Subtotal
01	Unbranded White Cordless Room Darkening Vinyl Mini Blinds with 1 in. Slats-29 in. W x 72 in. L (Actual Size 28.5 in. W x 72 in. L)	N/A	1001509573	\$20.98 / each	2	\$41.96
02	Timberline 1 cu. ft. Top Soil	N/A	812277	\$2.87 / each	4	\$11.48

Will Call

Pickup Date
Thursday, March 26
12:00 PM EDT

#	Item Description	Model #	SKU #	Unit Price	Qty	Subtotal
03	Vigoro 0.5 cu. ft. Bagged Pond Pebble Landscape Rock DISCOUNT \$0.60 OFF EACH	N/A	440916	\$5.07 / each \$5.37 / each	64	\$343.68

NOT VALID FOR CARRYOUT

90 DAY RETURN POLICY. The Home Depot reserves the right to limit / deny returns. Please see the return policy sign in the stores for details.

Pro Xtra 2026	Pro Xtra Spend	Pro Xtra Savings	Subtotal	\$435.52
Member Statement (as of 03/25)	\$731.38	\$1.68	Discounts	-\$38.40
Visit ProXtra: https://www.homedepot.com/c/Pro_Xtra			Sales Tax	\$0.00
Payment Method			Order Total	\$397.12
03/26/2026 9:48 AM EDT	Master Card 4951	Charged \$397.12	Balance Due	\$0.00

SHELL POINT COMMUNITY DEVELOPMENT DISTRICT

Financial Snapshot May 8, 2026

- **Current Cash Balances:**
 - Valley Bank Operating: \$618,858.19
 - US Bank 2019 Revenue: \$1,143,588.54
 - US Bank 2019 Reserve: \$475,662.50
- **Assessment collections:**
 - We received a tax distribution of \$28,853.16 on 4/7/26
 - We are 99.6% collected on the tax roll.
- **Audit – FY 2025:**
 - The FY 2025 audit is nearing completion.
- **Expenses:**
 - Current expenses make up 41% of the annual budget through the end of March 2026
 - Total expenses for the first 6 months are approximately \$350,570. This figure may change as we finalize the March financials. This puts your average monthly burn rate of approximately \$58,428 per month.



Shell Point Re-Landscape the monuments Enhancement Proposal 4/2026

Date 4/7/2026
Customer Kristee Cole | Inframark | 313 Campus Street | Celebration, FL 34747
Property Shell Point CDD | 1155 7th Ave NW | Ruskin, FL 33570

Pine Lake Services, LLC would like to thank you for the opportunity to bid. We look forward to working with you on this project. If you have any questions, please feel free to contact us at any time at projects@pinelakeLLC.com or (813) 948-4736.

Remove Existing Plants Material at both entrances.
Install 28 -15 Gallon Blue agave. 7 on each side
Install 80 - 3 Gallon Dwarf Crown of Thorn 20 on each side

Demo and Prep

Plant Replacement

Items	Quantity	Unit
80- 3- Gallon Dwarf Crown Thorn	80.00	EA
28- 15 - Gallon Blue Agave	28.00	EA

Plant Replacement : \$7,650.00

PROJECT TOTAL: \$7,650.00

Terms & Conditions

Terms & Conditions

Payment Terms

Any proposal exceeding \$5,000 for an enhancement to a Maintenance property, a 50% deposit will be required upon acceptance to schedule job. The remaining 50% balance will be due upon completion of job.

Payments made via credit card will be accepted up to \$4,750 and will include an additional 3% credit card fee. Interest will accrue on all invoices over thirty days old. Past due amounts will accrue interest at a rate of 1.5% per month (18% APR). Client agrees to pay any costs associated with collection, including but not limited to court and attorney's fees as additional sums owed.

Exclusions

The Following matters are excluded from the Work, unless specified in writing to the contrary:

This Proposal price is valid for thirty (30) days. We reserve the right to modify pricing after that time to reflect current market prices.

Site work is excluded unless specified in writing within the Proposal. Site should be at finished grade (within 1" of final grade), with all soils in sod and planting areas to be loose, not compacted, and ready to install landscape material. If site is not at finished grade, Contractor reserves the right to delay until site is properly prepared.

Removal of base material and/or aggregate material within all landscape planting areas, sod areas and other green space areas that impedes or impacts proper planting of plant material and sod.

Soil replacement where base material and/or aggregate material was removed for proper planting

Drainage: Should the Client's property be the lowest elevation in relation to surrounding property or buildings, the Contractor reserves the right to retain an expert to evaluate and propose drainage solutions. All costs for engineering services, as well as the actual drainage work will be at the Client's expense. Unless the Client has a detailed Topographical survey completed, the above clause may come into effect.

Soil, Sod and/or Mulch quantities are estimates only. They do not account for disturbed construction areas or other fluctuations. Invoices will reflect actual quantities used at proposed price per unit.

Conduit and connections for electrical, gas, and all other utilities and services

Site Unknowns: Including, but not limited to, sub-surface conditions/obstacles that create unforeseen labor, equipment, material, or disposal charges

MOT for temporary traffic control

Any Irrigation or utility trenching thru roads, road base, concrete, or rock will incur additional costs

Any cutting or repairing of any hard surface such as asphalt, concrete, pavers or curbs for irrigation or

landscape

We need 72 hours' notice prior to road base material or concrete work is installed so that sleeves and/or road bores are installed

Backflow Connection

Water source for irrigation is based on specifications at the dedicated meter of the location marked on irrigation plan sheet. If a different location of the dedicated water source is established during construction a change order will be entered into to adjust for the costs associated with the new route for mainline and connections.

Man hours required to find installed buried irrigation sleeves or irrigation piping in areas where asphalt, concrete, curbs, or other hard surfaces are installed prior to completing the irrigation system and where markings or stubs have been placed to show location of irrigation sleeves or piping and these markers have been damaged, buried, or removed by others.

Additional man hours required to maintain plant material and/or sod of a landscape and irrigation installation project that:

Has been started by Pine Lake Nursery and Landscape and/or its subcontractors and is interrupted, delayed, impeded, or prohibited, by others from being worked on continuously until the landscape and irrigation project is completed. Pine Lake Nursery and Landscaper and its subcontractors are excluded. Upon completion of the landscape and irrigation installation project as specified in the landscape and irrigation plan sets is considered complete but will not be accepted as completed until the project as a whole is accepted as complete.

Existing tree preservation, barricading, pruning, root pruning, or inventory

Repairs to any erosion control measures that are damaged or inoperative prior to commencement of landscape and irrigation work

Any planting of sod or other ground cover as required by any municipality when construction of landscape and irrigation has ceased or been suspended for more than 30 days that is no fault of the landscape or irrigation contractor or subcontractors

Warranty on transplanted plant material from the project site

Warranty on plant material that is not rated to grow in established USDA plant hardiness growth zone(s)

Procedure for Extra Work, Changes and Escalation

If it shall become necessary for the Contractor to make changes in any designs, drawings, plans, or specifications for any part of the project or reasons over which we have no control, or we are put to any extra work, cost or expense by reason of any act or matter over which it has no control, the Customer will pay to the

work, cost or expense by reason of any act or matter over which it has no control, the Customer will pay to the Contractor a fee for such changed or extra Work calculated on a time and materials basis. All changes to Work or pricing or the terms of this Agreement will be read and understood within the context and meanings of this Agreement unless stated explicitly to the contrary.

Change Order: The quantities or specifications of material as outlined in the Proposal could be adjusted at any time with approval in the form of a signed Change Order. Change Orders will be executed using current market prices

Escalation Clause

In the event of significant delay or price increase of material, equipment, or energy occurring during the performance of the contract through no fault of the Construction Manager, the Contract Sum, time of completion or contract requirements shall be equitably adjusted by Change Order in accordance with the procedures of the Contract Documents. A change in price of an item of material, equipment, or energy will be considered significant when the price of an item increases 5% percent between the date of this Contract and the date of installation

Warranty and Tolerances

Payments Received: The Warranty for the contract is only valid if payment is received in full on acceptance of the work

Diligence: The Contractor agrees to carry out its Work diligently and to provide sufficient supervision and inspection of its staff and subcontractors and that it's work will be of proper and professional quality, and in full conformity with the requirements of the contract

Competence: The Contractor warrants that it is competent to perform the Work and that it has the necessary qualifications including knowledge and skill with the ability to use them effectively.

Site Unknowns: It is the responsibility of the Client or the Client's Representative to fully inform the Contractor of all the information regarding site unknowns that may include difficult buried materials, cables, and pipes, tree stumps, drainage or water table issues, rock, and shale sub surfaces and/or other impediments, issues or factors that could otherwise impact the quality, cost and timeliness of project completion. Failure to notify the Contractor may lead to additional costs to the Client (at the Contractor's discretion) and schedule time not included in the proposal and may require changes in design and construction to overcome such problems – all for which the Client will be responsible. Client can avoid such risks by permitting the Contractor to do appropriate soil and ground tests, review the site, and to secure additional required site information from appropriate government and other authorities.

Damaged Utilities: Should damage occur to utilities during construction, the Contractor is only liable for

the cost of the repair. the Contractor is not liable in any way for inconvenience to the Client caused by damage to the utilities

Damage to neighbors buried utilities, on the Client's property, are the responsibility of the Client

Damage to installed material (plants, trees, sod, etc.) by foot traffic, machinery, equipment, other trades, owner neglect or acts of nature will be excluded from any warranty and will not be replaced at the cost of Contractor
Damage due to pest infestation is excluded from warranty and any damaged material will not be replaced at the cost of the Contractor. If, however, the Contractor has a separate maintenance contract with the client, pest control would fall under that contract and would be subject to those warranty parameters.

Damage due to improper watering after final acceptance will not be replaced at the cost of the Contractor

Material Tolerances

Wood: Pressure treated wood cannot be guaranteed against warp age, checking, or cupping.

Stone: Natural stone has color variations that vary from stone to stone. In addition, mineral deposits such as lime, iron, etc. can change the stone and even bleed. This is the nature of the product, and the Client accepts this as a natural and acceptable quality of the stone

Metal: Metal, which is not galvanized, is not guaranteed from rusting commencing immediately after installation

Concrete: Spider cracks (hairline stress-fractures) are considered a normal characteristic of all types of concrete. Concrete may crack substantially over time due to proximity of tree roots.

Warranty Time Period: The Contractor warrants all construction and installation for a period of one (1) year, providing that they have been maintained properly. All construction materials are subject to manufacturer's specific warranties/guarantees. Planting is warranted for one (1) year if there is an approved irrigation system

Client Responsibilities: The Client recognizes and agrees that they have a responsibility to maintain constructions, plants, bushes, trees, and other installations in keeping with standard quality maintenance requirements for the Warranty to remain in effect. Failure to properly maintain materials or horticulture installations will void the warranty. Client further recognizes and agrees that damage to construction, materials, horticulture elements and other warrantable items of the project will not be warranted if the damage or loss is due to elements beyond the control of

the Contractor. For example, flooding eaves, troughs that damage plants, fallen branches, animal caused damage, damaged/ burst irrigation or drainage pipes that were not maintained properly, use of improper chemicals, improper maintenance, extreme or unusual weather conditions, and similar and/or related situations

– void all warranties provided by the Contractor

Inframark Monthly Manager's Report

Amenities & Entertainment
2005 Pan Am Circle
Tampa Fl 33607

Operations/Maintenance Updates: 5/11/26

Everyday Tasks

- Worked hard on overseeing daily operation.
- Cleaning and upkeep of the club house grounds.
- Watering plants.
- Greeting residents.
- Booking and filing events.
- Making key cards and updating old key cards.
- Checking cameras for abnormalities.
- Meeting with vendors and the pool and land scaping.
- Making the pool area ready for the reopening.
- Assembled outside chairs.
- Updated codes and locks.
- Field report.
- Interviewing for pool monitors.

Projects

Operations/Maintenance Updates

Operation Report

- This month we have updated all locks and have put the office back in order. We are still looking for the right fit of an on-site manager as well as a pool monitor.

Fire Safety & Compliance

- Updated locks and keys.

1. **Facility Maintenance & Security:**

- Pool has been fixed and cleaned daily.

2. **Landscaping:**

- grass has been cut, trash picked up.

Rentals Access Cards and Event Fees.

Rentals	1		
Access Cards			
Special Meeting			
Deposit			
Total			
Refunded			

**MINUTES OF MEETING
SHELL POINT
COMMUNITY DEVELOPMENT DISTRICT**

1 The regular meeting of the Board of Supervisors of Shell Point Community Development
2 District was held on Tuesday, April 14, 2026, at 6:00 p.m. at the Shell Point Clubhouse, located
3 at 1155 7th Avenue NW, Ruskin, Florida 33570.

4
5 Present and constituting a quorum were:

6		
7	Brittany Schwartzbauer	Chairperson
8	Vincent Orlando	Vice Chairperson
9	Angela Davis	Assistant Secretary
10	Cheryl Hammond	Assistant Secretary
11	Elaine Pennington	Assistant Secretary (<i>via telephone</i>)

12
13 Also present either in person or via TEAMS Video Communications, were:

14		
15	Kristee Cole	District Manager, Inframark
16	Epi Carvajal	Representative, Pine Lake
17	CJ Greene	Representative, CrossCreek Environmental

18
19
20
21 *This is not a certified or verbatim transcript but rather represents the context and summary of*
22 *the meeting. The full meeting is available in audio format upon request. Contact the District*
23 *Office for any related costs for an audio copy.*

24
25
26
27 **FIRST ORDER OF BUSINESS**

Call to Order/Roll Call

28 The meeting was called to order, and a quorum was established.

29
30

On MOTION by Mr. Orlando, second by Ms. Schwartzbauer, the 31 Board allowed Ms. Pennington to appear via telephone and vote. 5-0

32
33 **SECOND ORDER OF BUSINESS**

Audience Comments

34 There were no audience comments.

35
36 **THIRD ORDER OF BUSINESS**

Motion to Approve the Agenda

37
38

On MOTION by Ms. Hammond, second by Ms. Schwartzbauer, the 39 Board approved the agenda. 5-0

43 **FOURTH ORDER OF BUSINESS** **Staff Reports**

44 **A. Accountant**

45 **1. Consideration of Operation and Maintenance for March 2026**

46 On MOTION by Ms. Schwartzbauer, second by Ms. Hammond, with
47 all in favor, the Operation and Maintenance for March 2026, was
48 accepted as presented. 5-0

49
50 **2. Presentation of FY 2027 Budget**

51 Ms. Cole presented the proposed FY 2027 Budget to the Board. Discussion
52 ensued regarding potential fee reductions; however, most of the Board expressed
53 a preference to keep fees flat for the next several years in order to continue
54 building reserve funds and avoid the need for future borrowing. Ms. Cole advised
55 that the proposed budget would be considered for approval at the May 2026
56 meeting and requested the Board review the budget materials in full and provide
57 comments prior to the meeting, if possible.

58
59 **3. Discussion regarding opening a Reserve Account**

60
61 On MOTION by Mr. Orlando, second by Ms. Hammond, with all in
62 favor, the establishment of a separate reserve account with Valley
63 Bank was approved as presented. 5-0

64
65 **B. Landscape**

66 Mr. Carvajal updated the Board regarding leaning trees throughout the community
67 and noted that trash within the community has decreased since Pine lake assumed
68 services.

69 **1. Consideration of Mulch Proposal**

70 On MOTION by Ms. Hammond, second by Ms. Schwartzbauer, with
71 all in favor, the Mulch Proposal was accepted as presented. 5-0

72
73 **2. Consideration of Re-Landscape the Monuments Enhancement Proposal**

74 The item was not discussed and was deferred to the next meeting.

75 **C. District Counsel**

76 **1. Discussion regarding Posting on Social Media**

77 There being no report, the next item followed.

78 **D. District Engineer**

79 There being no report, the next item followed.

80 **E. District Manager**

- 81 • Ms. Cole announced the next proposed Budget Meeting will be on Tuesday, May 12,
82 2026, at 6:00 p.m.

83 **F. Onsite Manager**

84 Mr. Hoefle presented his report to the Board. Mr. Hoefle submitted his resignation in
85 connection with his retirement.

86 On MOTION by Ms. Hammond, second by Ms. Schwartzbauer, with
87 all in favor, the Board approved the termination of Mr. Hoefle
88 effective immediately and authorized staff to proceed with the
89 proposed Inframark replacement employee. 5-0

90
91 Ms. Cole presented, Under Separate Cover, a proposal for sealing the pool pavers.
92 The Board requested additional proposals, however, the Board determined to proceed
93 with an amount not-to-exceed \$6,500 for the pool paver sealing project.

94
95 On MOTION by Ms. Hammond, second by Ms. Pennington, with all
96 in favor, the proposal for sealing the pool pavers was approved as
97 presented. 5-0

98
99

100 **FIFTH ORDER OF BUSINESS** **Business Administration**

101 **A. Consideration of Regular Meeting Minutes for March 10, 2026**

102 On MOTION by Ms. Hammond, second by Ms. Davis all in favor
103 except with Mr. Orlando, voted no, the Regular Meeting Minutes for
104 March 10, 2026 was accepted as presented. 4-1

105
106

107 **SIXTH ORDER OF BUSINESS** **Business Items**

108 **A. Consideration of Pond Maintenance Proposals**

109 Mr. Greene presented the proposal from CrossCreek Environmental. It was noted that
110 CrossCreek would include 500 to 700 plants annually or perform erosion repairs, as needed, at
111 no additional cost.

On MOTION by Ms. Hammond, second by Ms. Schwartzbauer, with all in favor, the proceeding with CrossCreek Environmental for Pond Maintenance services and authorized termination of Aquatic Weed was approved as presented. 5-0

B. Discussion regarding the Ponds

Ms. Hammond stated that the petition was located at the clubhouse; however, it was inaccessible as it had been locked in Mr. Hoefle’s office. She advised that she would be available to meet with residents regarding the petition in an effort to obtain grant funding for plantings around the ponds. Ms. Hammond also requested patience and understanding as she is currently undergoing medical treatments.

C. Discussion of Social Media Communication

Discussion ensued regarding social media postings by Board Members. Concerns were expressed regarding recent posts made by a Board Member.

Ms. Cole reminded the Board to refrain from posting matters related to Board business on social media, as such communications could constitute a violation of Sunshine Law requirements. She further advised that if any social media posts were made, comments should be disabled. Ms. Davis expressed her disappointment in Mr. Orlando.

SEVENTH ORDER OF BUSINESS

**Board of Supervisors’ Requests and
Comments**

Ms. Helena updated the Board regarding Mr. Hoefle’s departure and advised that she would work on obtaining access to the cameras.

Ms. Pennington requested that an e-blast be sent to the community regarding the disposal of trash along the ponds.

Mr. Orlando stated that he was disappointed with the actions of the Board.

EIGHTH ORDER OF BUSINESS

Audience comments

Audience comments were received regarding pool conditions, speed bumps and incomplete HOA requests.

145 **NINTH ORDER OF BUSINESS**

Adjournment

146

147

148

On MOTION by Ms. Davis seconded Mr. Orlando by with all in favor,
the meeting was adjourned at 7:28 p.m. 5-0

149

150

151

152

153

154 _____
Kristee Cole
155 District Manager

Brittany Schwartzbauer
Chairperson

RESOLUTION 2026-06

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE SHELL POINT COMMUNITY DEVELOPMENT DISTRICT APPROVING A PROPOSED OPERATION AND MAINTENANCE BUDGET FOR FISCAL YEAR 2026/2027; SETTING A PUBLIC HEARING THEREON PURSUANT TO FLORIDA LAW; ADDRESSING TRANSMITTAL, POSTING, AND PUBLICATION REQUIREMENTS; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, the District Manager prepared and submitted to the Board of Supervisors (“**Board**”) of the Shell Point Community Development District (“**District**”) prior to June 15, 2026, a proposed operation and maintenance budget for the fiscal year beginning October 1, 2026, and ending September 30, 2027 (“**Proposed Budget**”); and

WHEREAS, the Board has considered the Proposed Budget and desires to approve the Proposed Budget and set the required public hearing thereon.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF THE DISTRICT:

- 1. Proposed Budget Approved.** The Proposed Budget, including any modifications made by the Board, attached hereto as **Exhibit A** is hereby approved as the basis for conducting a public hearing to adopt said Proposed Budget.
- 2. Setting a Public Hearing.** The public hearing on said Proposed Budget is hereby declared and set for Tuesday, August 11, 2026, at 6:00 p.m. at the Shell Point Clubhouse located at 1155 7th Ave NW, Ruskin, Florida 33570.
- 3. Transmittal of Proposed Budget to Local General Purpose Government.** The District Manager is hereby directed to submit a copy of the Proposed Budget to Hillsborough County at least 60 days prior to the hearing set above.
- 4. Posting of Proposed Budget.** In accordance with Section 189.016, Florida Statutes, the District’s Secretary is further directed to post the Proposed Budget on the District’s website at least 2 days before the budget hearing date and shall remain on the website for at least 45 days.
- 5. Publication of Notice.** Notice of this public hearing shall be published in the manner prescribed by Florida law.
- 6. Effective Date.** This Resolution shall take effect immediately upon adoption.

Passed and Adopted on May 19, 2026.

Attested By:

**Shell Point
Community Development District**

Print Name: _____
Secretary/Assistant Secretary

Print Name: _____
Chair/Vice Chair of the Board of Supervisors

Exhibit A: Proposed Budget for Fiscal Year 2026/2027



Shell Point
Community Development District

FISCAL YEAR 2027
PROPOSED BUDGET

CLEAR PARTNERSHIPS



COLLABORATION



LEADERSHIP



EXCELLENCE



ACCOUNTABILITY



RESPECT



Shell Point

Community Development District

Budget Overview

FY 2027





Shell Point

Community Development District

Operating Budget

FY 2027



OPERATING BUDGET

General Fund

Summary of Revenues, Expenditures and Changes in Fund Balances

Exhibit A - Allocation of Fund Balances

Budget Narrative

DEBT SERVICE BUDGETS

Series 2019

Summary of Revenues, Expenditures and Changes in Fund Balances

Amortization Schedules

Budget Narrative

SUPPORTING BUDGET SCHEDULES

Non-Ad Valorem Assessment Summary

Summary of Revenues Expenditures and Changes in Fund Balance

Fiscal Year 2027 Budget

General Fund

ACCOUNT DESCRIPTION	ADOPTED	ACTUAL	PROJECTED	TOTAL	ANNUAL	PROJECTIONS
	BUDGET	THRU	April-	PROJECTED	BUDGET	BASED ON
	FY 2026	3/31/2026	9/30/2026	FY 2026	FY 2027	
REVENUES						
Interest - Investments	\$0.00	\$13,663.00	\$0.00	\$13,663.00	\$0.00	Budget
Special Assmnts- Tax Collector	\$851,955.00	\$834,951.00	-\$17,004.00	\$817,947.00	\$906,333.98	Budget
Special Assmnts- Discounts	\$0.00	\$2,740.00	\$0.00	\$2,740.00	-\$36,253.36	Budget
Developer Contributions	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	Budget
Rental Income	\$0.00	\$1,450.00	\$0.00	\$1,450.00	\$0.00	Budget
Other Misc. Revenues	\$0.00	\$1,162.00	\$0.00	\$1,162.00	\$0.00	Budget
TOTAL REVENUES	\$851,955.00	\$853,966.00	-\$17,004.00	\$836,962.00	\$870,080.62	
EXPENDITURES						
<i>Financial and Administrative</i>						
Supervisor Fees	\$24,000.00	\$6,800.00	\$17,200.00	\$24,000.00	\$18,000.00	Budget
Onsite Staff	\$88,000.00	\$44,000.00	\$44,000.00	\$88,000.00	\$101,700.00	Budget
District Management	\$37,080.00	\$12,360.00	\$24,720.00	\$37,080.00	\$40,047.00	Budget
Field Management	\$0.00	\$0.00	\$0.00	\$0.00	\$12,000.00	Budget
Website Admin Services	\$1,552.00	\$1,613.00	\$0.00	\$1,613.00	\$1,662.00	Budget
District Engineer	\$10,000.00	\$8,002.00	\$1,998.00	\$10,000.00	\$15,000.00	Budget
District Counsel	\$20,000.00	\$7,778.00	\$12,222.00	\$20,000.00	\$20,000.00	Budget
Trustees Fees	\$4,500.00	\$0.00	\$4,500.00	\$4,500.00	\$4,500.00	Budget
Auditing Services	\$5,200.00	\$0.00	\$5,200.00	\$5,200.00	\$5,200.00	Budget
Postage, Phone, Faxes, Copies	\$500.00	\$191.00	\$309.00	\$500.00	\$350.00	Budget
Legal Advertising	\$5,000.00	\$147.00	\$4,853.00	\$5,000.00	\$3,000.00	Budget
Bank Fees	\$250.00	\$0.00	\$250.00	\$250.00	\$250.00	Budget
Dues, Licenses & Fees	\$300.00	\$175.00	\$125.00	\$300.00	\$300.00	Budget
Onsite Office Supplies	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	Budget
Disclosure Report	\$5,000.00	\$2,500.00	\$2,500.00	\$5,000.00	\$5,000.00	Budget
Email Hosting Vendor	\$600.00	\$0.00	\$600.00	\$600.00	\$600.00	Budget
Line of Credit	\$50,000.00	\$4,155.00	\$45,845.00	\$50,000.00	\$0.00	Budget
Misc-Assessment Collection Cost	\$0.00	\$8,992.00	\$0.00	\$8,992.00	\$18,126.68	Budget
Payroll Services	\$0.00	\$69.00	\$0.00	\$69.00	\$300.00	Budget
Total Financial and Administrative	\$251,982.00	\$96,782.00	\$164,322.00	\$261,104.00	\$246,035.68	
<i>Insurance</i>						
Public Officials Insurance	\$3,356.00	\$2,983.00	\$0.00	\$2,983.00	\$3,478.00	Specific Value
Property, Casualty, and General Liability Insurance	\$28,177.00	\$26,421.00	\$0.00	\$26,421.00	\$25,510.00	Specific Value
Total Insurance	\$31,533.00	\$29,404.00	\$0.00	\$29,404.00	\$28,988.00	
<i>Utility Services</i>						
Water/Waste	\$3,000.00	\$1,607.00	\$1,393.00	\$3,000.00	\$3,150.00	Budget

ACCOUNT DESCRIPTION	ADOPTED	ACTUAL	PROJECTED	TOTAL	ANNUAL	PROJECTIONS
	BUDGET	THRU	April-	PROJECTED	BUDGET	BASED ON
	FY 2026	3/31/2026	9/30/2026	FY 2026	FY 2027	
Electric Utility Services	\$110,000.00	\$41,778.00	\$68,222.00	\$110,000.00	\$110,000.00	Budget
Total Utility Services	\$113,000.00	\$43,385.00	\$69,615.00	\$113,000.00	\$113,150.00	Budget

Shell Point
Community Development District

General Fund

ACCOUNT DESCRIPTION	ADOPTED	ACTUAL	PROJECTED	TOTAL	ANNUAL	PROJECTIONS
	BUDGET FY 2026	THRU 3/31/2026	April- 9/30/2026	PROJECTED FY 2026	BUDGET FY 2027	BASED ON
Amenity						
Janitorial - Supplies/Other	\$2,500.00	\$300.00	\$2,200.00	\$2,500.00	\$1,500.00	Budget
Amenity Pest Control	\$1,500.00	\$0.00	\$1,500.00	\$1,500.00	\$1,500.00	Budget
Amenity R&M	\$25,000.00	\$12,144.00	\$12,856.00	\$25,000.00	\$25,000.00	Budget
Dog Waste Station Service and Supplies	\$0.00	\$0.00	\$0.00	\$0.00	\$4,475.00	Budget
Pool Maintenance - Contract	\$23,940.00	\$12,095.00	\$11,845.00	\$23,940.00	\$24,000.00	Budget
Pool Treatments & Other R&M	\$2,000.00	\$0.00	\$2,000.00	\$2,000.00	\$2,000.00	Budget
Security Monitoring Services	\$8,000.00	-\$1,650.00	\$9,650.00	\$8,000.00	\$8,000.00	Budget
Special Events	\$0.00	\$0.00	\$0.00	\$0.00	\$5,000.00	Budget
Total Amenity	\$74,940.00	\$22,889.00	\$52,051.00	\$74,940.00	\$71,475.00	
Landscape and Pond Maintenance						
Landscape Maintenance - Contract	\$185,000.00	\$75,891.00	\$109,109.00	\$185,000.00	\$159,200.00	Budget
Landscaping - Mulch	\$18,000.00	\$0.00	\$18,000.00	\$18,000.00	\$56,231.94	Budget
Landscaping - Plant Replacement Program	\$5,000.00	\$0.00	\$5,000.00	\$5,000.00	\$10,000.00	Budget
Irrigation Maintenance	\$2,500.00	\$4,501.00	\$0.00	\$4,501.00	\$5,000.00	Budget
Aquatics - Plant Replacement	\$0.00	\$0.00	\$0.00	\$0.00	\$5,000.00	Budget
Waterway Management Program	\$20,000.00	\$10,803.00	\$9,197.00	\$20,000.00	\$20,000.00	Budget
Debris Cleanup	\$0.00	\$0.00	\$0.00	\$0.00	\$5,000.00	Budget
Total Landscape and Pond Maintenance	\$230,500.00	\$91,195.00	\$141,306.00	\$232,501.00	\$260,431.94	
Reserves						
Current Reserves	\$150,000.00	\$58,420.00	\$91,580.00	\$150,000.00	\$150,000.00	
Total Reserves	\$150,000.00	\$58,420.00	\$91,580.00	\$150,000.00	\$150,000.00	
TOTAL EXPENDITURES	\$851,955.00	\$342,075.00	\$518,874.00	\$860,949.00	\$870,080.62	
Excess (deficiency) of revenues						
Over (under) expenditures	\$0.00	\$511,891.00	-\$535,878.00	-\$23,987.00	\$0.00	
OTHER FINANCING SOURCES (USES)						
Contribution to (Use of) Fund Balance		\$0.00	\$0.00	\$0.00	\$0.00	
TOTAL OTHER SOURCES (USES)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Net change in fund balance		\$511,891.00	-\$535,878.00	-\$23,987.00	\$0.00	
FUND BALANCE, BEGINNING	\$122,327.00	\$185,984.00	\$0.00	\$122,327.00	\$98,340.00	
FUND BALANCE, ENDING	\$122,327.00	\$697,875.00	-\$535,878.00	\$98,340.00	\$98,340.00	

Exhibit "A"
Allocation of Fund Balances

FISCAL YEAR 2026 RESERVE FUND ANALYSIS

Beginning Fund Balance - Carry Forward Surplus as of 10/1/2025	\$122,327.00
Less: Forecasted Surplus/(Deficit) as of 9/30/2026	\$122,327.00
Estimated Funds Available - 9/30/2026	\$244,654.00

FISCAL YEAR 2027 RESERVE FUND ANALYSIS

Beginning Fund Balance - Carry Forward Surplus as of 10/1/2026 (1)	\$244,654.00
Less: First Quarter Operating Reserve	-\$217,520.15
Less: Designated Reserves for Capital Projects	\$0.00
Less: Forecasted Surplus/(Deficit) as of 9/30/2027	\$0.00
Estimated Remaining Undesignated Cash as of 9/30/2027	\$27,133.85

Notes

(1) Represents approximately 3 months of operating expenditures

Summary of Revenues Expenditures and Changes in Fund Balance
Fiscal Year 2027 Budget
Series 2019 Bonds

ACCOUNT DESCRIPTION	ADOPTED	ACTUAL	PROJECTED	TOTAL	% +/-) Budget	ANNUAL
	BUDGET FY 2026	THRU 3/31/2026	April- 9/30/2026	PROJECTED FY 2026		BUDGET FY 2027
REVENUES						
Interest - Investments	\$0.00	\$0.00	\$0.00	\$0.00	0%	\$0.00
Special Assmnts- Tax Collector	\$0.00	\$0.00	\$0.00	\$0.00	0%	\$1,012,981.00
Special Assmnts- Discounts	\$0.00	\$0.00	\$0.00	\$0.00	0%	-\$40,519.24
Special Assmnts- Prepayment	\$0.00	\$0.00	\$0.00	\$0.00	0%	\$0.00
TOTAL REVENUES	\$0.00	\$0.00	\$0.00	\$0.00	0%	\$972,461.76
EXPENDITURES						
Financial and Administrative						
Misc-Assessment Collection Cost	\$0.00	\$0.00	\$0.00	\$0.00	0%	\$20,259.62
	\$0.00	\$0.00	\$0.00	\$0.00	0%	\$0.00
Total	\$0.00	\$0.00	\$0.00	\$0.00	0%	\$20,259.62
Debt Service						
Principal Debt Retirement	\$0.00	\$0.00	\$0.00	\$0.00	0%	\$295,000.00
Principal Debt Retirement - Special Call	\$0.00	\$0.00	\$0.00	\$0.00	0%	\$0.00
Interest Expense	\$0.00	\$0.00	\$0.00	\$0.00	0%	\$659,881.26
	\$0.00	\$0.00	\$0.00	\$0.00	0%	\$0.00
Total Debt Service	\$0.00	\$0.00	\$0.00	\$0.00	0%	\$954,881.26
TOTAL EXPENDITURES	\$0.00	\$0.00	\$0.00	\$0.00		\$975,140.88
Excess (deficiency) of revenues						
Over (under) expenditures	\$0.00	\$0.00	\$0.00	\$0.00	0%	-\$2,679.12
OTHER FINANCING SOURCES (USES)						
Contribution to (Use of) Fund Balance		\$0.00	\$0.00	\$0.00	0%	\$0.00
TOTAL OTHER SOURCES (USES)	\$0.00	\$0.00	\$0.00	\$0.00		\$0.00
Net change in fund balance		\$0.00	\$0.00	\$0.00	0%	-\$2,679.12
FUND BALANCE, BEGINNING		\$0.00	\$0.00	\$0.00	0%	\$0.00
FUND BALANCE, ENDING	\$0.00	\$0.00	\$0.00	\$0.00	0%	-\$2,679.12

PAR VALUE OF BONDS AFTER ANNUAL PRINCIPAL PAYMENT			
	11/1/2024	11/1/2025	11/1/2026
			11/1/2027



Shell Point

Community Development District

Debt Service Budget

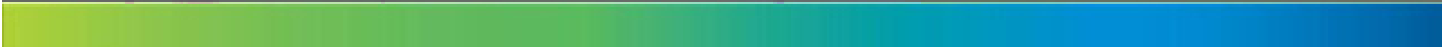
FY 2027



Special Assessment Revenue Refunding Bond, Series 2019

Date	Outstanding Balance	Principal	Rate	Interest	Total
11/1/2022	\$13,470,000.00	\$0.00	4.000%	\$0.00	\$0.00
5/1/2023	\$13,470,000.00			\$349,365.63	\$349,365.63
11/1/2023	\$13,470,000.00	\$250,000.00	4.000%	\$349,365.63	\$599,365.63
5/1/2024	\$13,220,000.00			\$344,365.63	\$344,365.63
11/1/2024	\$13,220,000.00	\$260,000.00	4.000%	\$344,365.63	\$604,365.63
5/1/2025	\$12,960,000.00			\$339,165.63	\$339,165.63
11/1/2025	\$12,960,000.00	\$270,000.00	4.500%	\$339,165.63	\$609,165.63
5/1/2026	\$12,690,000.00			\$333,090.63	\$333,090.63
11/1/2026	\$12,690,000.00	\$280,000.00	4.500%	\$333,090.63	\$613,090.63
5/1/2027	\$12,410,000.00			\$326,790.63	\$326,790.63
11/1/2027	\$12,410,000.00	\$295,000.00	4.500%	\$326,790.63	\$621,790.63
5/1/2028	\$12,115,000.00			\$320,153.13	\$320,153.13
11/1/2028	\$12,115,000.00	\$310,000.00	4.500%	\$320,153.13	\$630,153.13
5/1/2029	\$11,805,000.00			\$313,178.13	\$313,178.13
11/1/2029	\$11,805,000.00	\$320,000.00	4.500%	\$313,178.13	\$633,178.13
5/1/2030	\$11,485,000.00			\$305,978.13	\$305,978.13
11/1/2030	\$11,485,000.00	\$335,000.00	5.250%	\$305,978.13	\$640,978.13
5/1/2031	\$11,150,000.00			\$297,184.38	\$297,184.38
11/1/2031	\$11,150,000.00	\$355,000.00	5.250%	\$297,184.38	\$652,184.38
5/1/2032	\$10,795,000.00			\$287,865.63	\$287,865.63
11/1/2032	\$10,795,000.00	\$375,000.00	5.250%	\$287,865.63	\$662,865.63
5/1/2033	\$10,420,000.00			\$278,021.88	\$278,021.88
11/1/2033	\$10,420,000.00	\$395,000.00	5.250%	\$278,021.88	\$673,021.88
5/1/2034	\$10,025,000.00			\$267,653.13	\$267,653.13
11/1/2034	\$10,025,000.00	\$415,000.00	5.250%	\$267,653.13	\$682,653.13
5/1/2035	\$9,610,000.00			\$256,759.38	\$256,759.38
11/1/2035	\$9,610,000.00	\$435,000.00	5.250%	\$256,759.38	\$691,759.38
5/1/2036	\$9,175,000.00			\$245,340.63	\$245,340.63
11/1/2036	\$9,175,000.00	\$460,000.00	5.250%	\$245,340.63	\$705,340.63
5/1/2037	\$8,715,000.00			\$233,265.63	\$233,265.63
11/1/2037	\$8,715,000.00	\$480,000.00	5.250%	\$233,265.63	\$713,265.63
5/1/2038	\$8,235,000.00			\$220,665.63	\$220,665.63
11/1/2038	\$8,235,000.00	\$505,000.00	5.250%	\$220,665.63	\$725,665.63
5/1/2039	\$7,730,000.00			\$207,409.38	\$207,409.38
11/1/2039	\$7,730,000.00	\$535,000.00	5.250%	\$207,409.38	\$742,409.38
5/1/2040	\$7,195,000.00			\$193,365.63	\$193,365.63
11/1/2040	\$7,195,000.00	\$560,000.00	5.375%	\$193,365.63	\$753,365.63
5/1/2041	\$6,635,000.00			\$178,315.63	\$178,315.63
11/1/2041	\$6,635,000.00	\$590,000.00	5.375%	\$178,315.63	\$768,315.63
5/1/2042	\$6,045,000.00			\$162,459.38	\$162,459.38
11/1/2042	\$6,045,000.00	\$625,000.00	5.375%	\$162,459.38	\$787,459.38

Date	Outstanding Balance	Principal	Rate	Interest	Total
11/1/2022	\$13,470,000.00	\$0.00	4.000%	\$0.00	\$0.00
5/1/2043	\$5,420,000.00			\$145,662.50	\$145,662.50
11/1/2043	\$5,420,000.00	\$660,000.00	5.375%	\$145,662.50	\$805,662.50
5/1/2044	\$4,760,000.00			\$127,925.00	\$127,925.00
11/1/2044	\$4,760,000.00	\$695,000.00	5.375%	\$127,925.00	\$822,925.00
5/1/2045	\$4,065,000.00			\$109,246.88	\$109,246.88
11/1/2045	\$4,065,000.00	\$730,000.00	5.375%	\$109,246.88	\$839,246.88
5/1/2046	\$3,335,000.00			\$89,628.13	\$89,628.13
11/1/2046	\$3,335,000.00	\$770,000.00	5.375%	\$89,628.13	\$859,628.13
5/1/2047	\$2,565,000.00			\$68,934.38	\$68,934.38
11/1/2047	\$2,565,000.00	\$810,000.00	5.375%	\$68,934.38	\$878,934.38
5/1/2048	\$1,755,000.00			\$47,165.63	\$47,165.63
11/1/2048	\$1,755,000.00	\$855,000.00	5.375%	\$47,165.63	\$902,165.63
5/1/2049	\$900,000.00			\$24,187.50	\$24,187.50
11/1/2049	\$900,000.00	\$900,000.00	5.375%	\$24,187.50	\$924,187.50
Totals		\$13,470,000.00		\$12,146,287.50	\$25,616,287.50



Shell Point

Community Development District

Supporting Budget Schedule

FY 2027



Assessment Summary
Fiscal Year 2027 vs. Fiscal Year 2026

ASSESSMENT ALLOCATION

Assessment Area One- Series 2019														
Product	Units	O&M Assessment					Debt Service Series 2019				Total Assessments per Unit			
		FY 2027	FY 2026	Dollar Change	Monthly Change	Percent Change	FY 2027	FY 2026	Dollar Change	Percent Change	FY 2027	FY 2026	Dollar Change	Percentage Change
Single Family 40'	241	\$1,140.40	\$1,140.40	\$0.00	\$0.00	0.00%	\$1,276.60	\$1,276.60	\$0.00	0.0%	\$2,417.00	\$2,417.00	\$0.00	0.00%
Single Family 50'	311	\$1,425.50	\$1,425.50	\$0.00	\$0.00	0.00%	\$1,595.75	\$1,595.75	\$0.00	0.0%	\$3,021.25	\$3,021.25	\$0.00	0.00%
Single Family 60'	110	\$1,710.60	\$1,710.60	\$0.00	\$0.00	0.00%	\$1,914.89	\$1,914.89	\$0.00	0.0%	\$3,625.49	\$3,625.49	\$0.00	0.00%
	662													

RESOLUTION 2026-07

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE SHELL POINT COMMUNITY DEVELOPMENT DISTRICT DESIGNATING A DATE, TIME, AND LOCATION FOR A LANDOWNERS' MEETING FOR THE PURPOSE OF ELECTING ONE (1) MEMBER OF THE BOARD; PROVIDING FOR PUBLICATION; PROVIDING SAMPLE NOTICE, INSTRUCTIONS, PROXY, AND BALLOTS; AND PROVIDING FOR AN EFFECTIVE DATE.

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

WHEREAS, the District was established on November 15, 2018, by Ordinance No. 18-34 of the Hillsborough County Board of County Commissioners;

WHEREAS, the Board of Supervisors of the District (the “**Board**”) previously amended the terms of office for Board seats to align with the general elections held in November during even years;

WHEREAS, the term for Board **Seat 3**, is set to expire in November 2026; and

WHEREAS, the District is statutorily required to announce a meeting of the landowners of the District for the purpose of electing one (1) member of the Board.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD:

Section 1. In accordance with Section 190.006(2)(b), Florida Statutes the landowners’ meeting to elect one (1) member of the Board, to Board **Seat 3**, will be held on **Tuesday, November 10, 2026, at 6:00 p.m.** at the **Shell Point Clubhouse located at 1155 7th Ave NW Ruskin, FL 33570.**

Section 2. The District’s Secretary is hereby directed to publish notice of this landowners’ meeting in accordance with the requirements of Section 190.006(2)(a), Florida Statutes.

Section 3. Pursuant to Section 190.006(2)(b), Florida Statutes, a sample notice of landowners’ meeting and election, instructions on how all landowners may participate in the election, a sample proxy, and sample ballot forms are attached hereto as **Exhibit A**. Copies of such documents can be obtained from the District Manager’s office.

Section 4. This Resolution shall become effective immediately upon its adoption.

Passed and Adopted on May 19, 2026.

Attest:

**Shell Point
Community Development District**

Print Name: _____
Title: Secretary/ Assistant Secretary

Name: _____
Title: Chair/ Vice Chair of the Board of Supervisors

**Notice of Landowners' Meeting and Election and
Meeting of the Board of Supervisors of the
Shell Point Community Development District**

Notice is hereby given to the public and all landowners within the Belmond Reserve Community Development District (the "**District**"), comprised of approximately 212.884 acres in Hillsborough County, advising that a landowners' meeting will be held for the purpose of electing one (1) member of the Board of Supervisors of the District. Immediately following the landowners' meeting there will be convened a meeting of the Board of Supervisors for the purpose of considering certain matters of the Board to include election of certain District officers, and other such business which may properly come before the Board.

Date: Tuesday, November 10, 2026

Time: 6:00 p.m.

Place: Shell Point Clubhouse

1155 7th Ave NW

Ruskin, Florida 33570

Each landowner may vote in person or authorize a proxy holder to vote in person on their behalf. Proxy forms and instructions relating to landowners' meeting may be obtained upon request at the office of the District Manager located at 2005 Pan Am Circle, Suite 300, Tampa, Florida 33607. A copy of the agenda for these meetings may be obtained from the District Manager at the above address.

The landowners' meeting and the Board of Supervisors meeting are open to the public and will be conducted in accordance with the provisions of Florida law. One or both of the meetings may be continued to a date, time, and place to be specified on the record at such meeting. There may be an occasion where one or more supervisors will participate by telephone.

Pursuant to the Americans with Disabilities Act, any person requiring special accommodations to participate in these meetings is asked to contact the District Manager at (813) 873-7300, at least 48 hours before the hearing. If you are hearing or speech impaired, please contact the Florida Relay Service at 711 for aid in contacting the District Manager.

A person who decides to appeal any decision made by the Board with respect to any matter considered at the meeting is advised that such person will need a record of the proceedings and that accordingly, the person may need to ensure that a verbatim record of the proceedings is made, including the testimony and evidence upon which the appeal is to be based.

Kristee Cole, District Manager

Run Date(s): October 16., 2026, and October 23, 2026

**Instructions Relating to Landowners' Meeting
of the Shell Point Community Development District
for the Election of Members of the Board of Supervisors**

Date: Tuesday, November 10, 2026
Time: 6:00 p.m.
Location: Shell Point Clubhouse
1155 7th Ave NW
Ruskin, Florida 33570

Pursuant to Chapter 190, Florida Statutes, and after a community development district (the “**District**”) has been established and the landowners have held their initial election, there shall be subsequent landowners’ meeting for the purpose of electing members of the Board of Supervisors of the District (the “**Board**”) every 2 years until the District qualifies to have its board members elected by the qualified electors of the District. The following instructions on how all landowners may participate in the election are intended to comply with Section 190.006(2)(b), Florida Statutes.

A landowner within the District may vote in person at the landowners’ meeting or the landowner may nominate a proxy holder to vote in person at the meeting in place of the landowner. Landowners or proxy holders need to bring a government issued ID for verification purposes.

Whether in person or by proxy, each landowner shall be entitled to cast 1 vote per un-platted acre of land owned by him or her and located within the District, for each seat on the Board that is open for election for the upcoming term. A fraction of an acre shall be treated as 1 acre, entitling the landowner to 1 vote with respect thereto. Please note that a particular parcel of real property is entitled to only 1 vote for each eligible acre of land or fraction thereof; therefore, 2 or more people who own real property in common, that is 1 acre or less, are together entitled to only 1 vote for that real property. Platted lots shall be counted individually and entitled to 1 vote. The acreage of platted lots shall not be aggregated for determining the number of voting units held by a landowner or a landowner’s proxy.

At the landowners’ meeting, the landowners will elect a chair to conduct the meeting. The meeting chair can be any person present at the meeting and does not need to be a landowner. If the meeting chair is a landowner or proxy holder of a landowner, they may also nominate candidates, make or second motions, and participate in the voting process. Candidates must be nominated and then shall be elected by a vote of the landowners. Mailed in ballots or proxies are not accepted because the landowners or proxy holders nominate candidates first for each seat in the election and then the ballots are casted. Furthermore, the District does not have the ability to verify the signatures of mailed in ballots or request clarification if there is an issue with any ballot or proxy.

This year, one (1) seat on the Board will be up for election by landowners. The one (1) candidate receiving the highest number of votes will receive a 4-year term. The term of office for the successful candidate shall commence upon election.

A proxy is available upon request. To be valid, each proxy must be signed by 1 of the legal owners of the property for which the vote is cast and must contain the typed or printed name of the individual who signed the proxy; the street address, legal description of the property, or tax parcel identification number; and the number of authorized votes. If the proxy authorizes more than 1 vote, each property must be listed and the number of un-platted acres of each property must be included. The signature on a proxy does not need to be notarized. Electronic signatures are not accepted because the integrity and security control processes required by Sections 668.001-.006, Florida Statutes are not feasible for the District at this time.

Landowner Proxy

Shell Point Community Development District Landowners' Meeting – November 10, 2026

KNOW ALL MEN BY THESE PRESENTS, that the undersigned, the fee simple owner of the lands described herein, hereby constitutes and appoints _____ (the “Proxy Holder”) for and on behalf of the undersigned, to vote as proxy at the meeting of the landowners of the Shell Point Community Development District to be held at the Shell Point Clubhouse located at 1155 7th Ave NW, Ruskin, Florida 33570, and at any adjournments thereof, according to the number of un-platted acres of land and/or platted lots owned by the undersigned landowner that the undersigned would be entitled to vote if then personally present, upon any question, proposition, or resolution or any other matter or thing that may be considered at said meeting including, but not limited to, the election of members of the Board of Supervisors. Said Proxy Holder may vote in accordance with his or her discretion on all matters not known or determined at the time of solicitation of this proxy, which may legally be considered at said meeting.

Any proxy heretofore given by the undersigned for said meeting is hereby revoked. This proxy is to continue in full force and effect from the date hereof until the conclusion of the landowners' meeting and any adjournment or adjournments thereof, but may be revoked at any time by written notice of such revocation presented at the landowners' meeting prior to the Proxy Holder's exercising the voting rights conferred herein.

Printed Name of Legal Owner Signature of Legal Owner Date

Address/Legal/or Parcel ID #	# of Un-platted Acreage/ or # of Platted Lots	Authorized Votes

[Insert above the street address of each parcel, the legal description of each parcel, or the tax parcel identification number of each parcel. If more space is needed, identification of parcels owned may be incorporated by reference to an attachment hereto.]

Total Number of Authorized Votes: _____

NOTES:

1. Pursuant to Section 190.006(2)(b), Florida Statutes, a fraction of an acre is treated as 1 acre entitling the landowner to 1 vote with respect thereto.
2. 2 or more persons who own real property in common that is 1 acre or less are together entitled to only 1 vote for that real property.
3. If the fee simple landowner is not an individual, and is instead a corporation, limited liability company, limited partnership or other entity, evidence that the individual signing on behalf of the entity has the authority to do so should be attached hereto (e.g., bylaws, corporate resolution, etc.).
4. Electronic signatures are not accepted because the integrity and security control processes required by Sections 668.001-.006, Florida Statutes are not feasible for the District at this time.

Official Ballot for Landowners

Shell Point Community Development District Landowners' Meeting – November 10, 2026 (Election of 1 Supervisor)

The undersigned certifies that he/she/it is a fee simple owner of land located within the Shell Point Community Development District and described as follows:

Address/Legal/or Parcel ID #	# of Un-platted Acreage/ or # of Platted Lots	Authorized Votes
_____	_____	_____
_____	_____	_____
_____	_____	_____

[Insert above the street address of each parcel, the legal description of each parcel, or the tax parcel identification number of each parcel. If more space is needed, identification of parcels owned may be incorporated by reference to an attachment hereto.]

Total Number of Authorized Votes: _____

I do cast my votes as a Landowner as follows:

	Name of Candidate	Number of Votes
Seat 3	_____	_____

Date: _____

Signature: _____

Printed Name: _____

Official Ballot for Proxy Holders

Shell Point Community Development District

Landowners' Meeting – November 10, 2026

(Election of 1 Supervisor)

The undersigned certifies that he/she/it is the proxy holder for fee simple owners of land located within the Shell Point Community Development District and described in the attached proxies.

Information in the dotted line below is to be filled out by District Staff prior to being returned to the proxy holder for casting the ballot:

Total Number of Proxies _____

Total Number of Un-platted Acreage _____

Total Number of Platted Lots _____

Total Number of Authorized Votes _____

I do cast my votes, in my capacity as a proxy holder for certain Landowners, as follows:

	Name of Candidate	Number of Votes
Seat 3	_____	_____

Date: _____

Signature: _____

Printed Name: _____



Craig Latimer
Supervisor of Elections

Our Vision: To be the best place in America to vote

GOVERNOR'S STERLING
AWARD RECIPIENT

April 20, 2026

To whom it may concern,

As per F.S. 190.006, you'll find the number of qualified registered electors for your Community Development District as of April 15, 2026, listed below.

Community Development District	Number of Registered Electors
Shell Point CDD	1205

We ask that you respond to our office with a current list of CDD office holders by **June 1st** and that you update us throughout the year if there are changes. This will enable us to provide accurate information to potential candidates during filing and qualifying periods.

Please note it is the responsibility of each district to keep our office updated with current district information. If you have any questions, please do not hesitate to contact me at (813) 367-8829 or pthomas@votehillsborough.gov.

Respectfully,

Patricia "Patti" Thomas
Administrative Assistant/Candidate Services

VoteHillsborough.gov



(813) 744 - 5900

Fred B. Karl County Center
601 E. Kennedy Blvd., 16th Floor, Tampa, FL 33602

Robert L. Gilder Elections Service Center
2514 N. Falkenburg Rd., Tampa, FL 33619

See website for regional office locations.

**SHELL POINT
COMMUNITY DEVELOPMENT DISTRICT
HILLSBOROUGH COUNTY, FLORIDA
FINANCIAL REPORT
FOR THE FISCAL YEAR ENDED
SEPTEMBER 30, 2025**

**SHELL POINT COMMUNITY DEVELOPMENT DISTRICT
HILLSBOROUGH COUNTY, FLORIDA**

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INDEPENDENT AUDITOR'S REPORT

To the Board of Supervisors
Shell Point Community Development District
Hillsborough County, Florida

Report on the Audit of the Financial Statements

Opinions

We have audited the accompanying financial statements of the governmental activities and each major fund of Shell Point Community Development District, Hillsborough County, Florida ("District") as of and for the fiscal year ended September 30, 2025, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, and each major fund of the District as of September 30, 2025, and the respective changes in financial position for the fiscal year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the District and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibilities of Management for the Financial Statements

The District's management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America; and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the District's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the District's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control–related matters that we identified during the audit.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and budgetary comparison information be presented to supplement the basic financial statements. Such information is the responsibility of management and, 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. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about 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 do 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.

Other Information Included in the Financial Report

Management is responsible for the other information included in the financial report. The other information comprises the information for compliance with FL Statute 218.39 (3) (c) but does not include the financial statements and our auditor's report thereon. Our opinions on the financial statements do not cover the other information, and we do not express an opinion or any form of assurance thereon. In connection with our audit of the financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated May 11, 2026, on our consideration of the District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the District's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control over financial reporting and compliance.

May 11, 2026

MANAGEMENT'S DISCUSSION AND ANALYSIS

Our discussion and analysis of Shell Point Community Development District, Hillsborough County, Florida ("District") provides a narrative overview of the District's financial activities for the fiscal year ended September 30, 2025. Please read it in conjunction with the District's Independent Auditor's Report, basic financial statements, accompanying notes and supplementary information to the basic financial statements.

FINANCIAL HIGHLIGHTS

- The assets of the District exceeded its liabilities at the close of the most recent fiscal year resulting in a net position balance of \$4,912,732.
- The change in the District's total net position in comparison with the prior fiscal year was (\$192,807), a decrease. The key components of the District's net position and change in net position are reflected in the table in the government-wide financial analysis section.
- At September 30, 2025, the District's governmental funds reported combined ending fund balances of \$1,451,238, an increase of \$57,150 in comparison with the prior fiscal year. The total fund balance is restricted for debt service, non-spendable for prepaid items and deposits, and the remainder is unassigned fund balance which is available for spending at the District's discretion.

OVERVIEW OF FINANCIAL STATEMENTS

This discussion and analysis are intended to serve as the introduction to the District's basic financial statements. The District's basic financial statements are comprised of three components: 1) government-wide financial statements, 2) fund financial statements, and 3) notes to the financial statements. This report also contains other supplementary information in addition to the basic financial statements themselves.

Government-Wide Financial Statements

The government-wide financial statements are designed to provide readers with a broad overview of the District's finances, in a manner similar to a private-sector business.

The statement of net position presents information on all the District's assets, deferred outflows of resources, liabilities, and deferred inflows of resources with the residual amount being reported as net position. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the District is improving or deteriorating.

The statement of activities presents information showing how the government's net position changed during the most recent fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods.

The government-wide financial statements include all governmental activities that are principally supported by special assessment revenues. The District does not have any business-type activities. The governmental activities of the District include general government (management), physical environment, and recreational functions.

Fund Financial Statements

A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The District, like other states and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. The District has one fund category: governmental funds.

OVERVIEW OF FINANCIAL STATEMENTS (Continued)

Governmental Funds

Governmental funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on near-term inflows and outflows of spendable resources, as well as on balances of spendable resources available at the end of the fiscal year. Such information may be useful in evaluating a District's near-term financing requirements.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the District's near-term financing decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balance provide a reconciliation to facilitate this comparison between governmental funds and governmental activities.

The District maintains three governmental funds for external reporting. Information is presented separately in the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balances for the general fund, debt service fund, and capital projects fund, all of which are considered major funds.

The District adopts an annual appropriated budget for its general fund. A budgetary comparison schedule has been provided for the general fund to demonstrate compliance with the budget.

Notes to the Financial Statements

The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements.

GOVERNMENT-WIDE FINANCIAL ANALYSIS

As noted earlier, net position may serve over time as a useful indicator of an entity's financial position. In the case of the District, assets exceeded liabilities at the close of the most recent fiscal year.

Key components of the District's net position are reflected in the following table:

	NET POSITION	
	SEPTEMBER 30,	
	2025	2024
Current and other assets	\$ 1,491,968	\$ 1,490,302
Capital assets, net of depreciation	16,669,797	17,180,989
Total assets	18,161,765	18,671,291
Current liabilities	323,368	381,518
Long-term liabilities	12,925,665	13,184,234
Total liabilities	13,249,033	13,565,752
Net Position		
Net investment in capital assets	3,744,132	3,996,796
Restricted	984,931	927,489
Unrestricted	183,669	181,254
Total net position	\$ 4,912,732	\$ 5,105,539

GOVERNMENT-WIDE FINANCIAL ANALYSIS (Continued)

A portion of the District's net position reflects its investment in capital assets (e.g. land, land improvements, and infrastructure), less any related debt used to acquire those assets that is still outstanding. These assets are used to provide services to residents; consequently, these assets are not available for future spending. Although the District's investment in capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

The restricted portion of the District's net position represents resources that are subject to external restrictions on how they may be used. The remaining balance of unrestricted net position may be used to meet the District's other obligations.

The District's net position decreased during the most recent fiscal year. The majority of the decrease represents the extent to which the cost of operations and depreciation expense exceeded ongoing program revenues.

Key elements of the change in net position are reflected in the following table:

	CHANGES IN NET POSITION FOR THE FISCAL YEAR ENDED SEPTEMBER 30,	
	2025	2024
Revenues:		
Program revenues		
Charges for services	\$ 1,484,396	\$ 1,507,402
Operating grants and contributions	94,552	69,031
General revenues	15,344	2,210
Total revenues	<u>1,594,292</u>	<u>1,578,643</u>
Expenses:		
General government	110,700	114,600
Physical environment	869,635	806,591
Parks and recreation	124,468	110,584
Interest	682,296	693,494
Total expenses	<u>1,787,099</u>	<u>1,725,269</u>
Change in net position	(192,807)	(146,626)
Net position - beginning	<u>5,105,539</u>	<u>5,252,165</u>
Net position - ending	<u>\$ 4,912,732</u>	<u>\$ 5,105,539</u>

As noted above and in the statement of activities, the cost of all governmental activities for the fiscal year ended September 30, 2025, was \$1,787,099. The costs of the District's activities were funded by program revenues. Program revenues of the District are comprised primarily of assessments for the current fiscal year. In total, expenses increased from the prior fiscal year as a result of an increase in maintenance costs.

GENERAL BUDGETING HIGHLIGHTS

An operating budget was adopted and maintained by the governing board for the District pursuant to the requirements of Florida Statutes. The budget is adopted using the same basis of accounting that is used in preparation of the fund financial statements. The legal level of budgetary control, the level at which expenditures may not exceed budget, is in the aggregate. Any budget amendments that increase the aggregate budgeted appropriations must be approved by the Board of Supervisors. The general fund budget for the fiscal year ended September 30, 2025 was amended to increase appropriations by \$65,600.

CAPITAL ASSETS AND DEBT ADMINISTRATION

Capital Assets

At September 30, 2025, the District had \$19,225,757 invested in capital assets for its governmental activities. In the government-wide financial statements depreciation of \$2,555,960 has been taken, which resulted in a net book value of \$16,669,797. More detailed information about the District's capital assets is presented in the notes of the financial statements.

Capital Debt

At September 30, 2025, the District had \$12,960,000 in Bonds outstanding for its governmental activities. More detailed information about the District's capital debt is presented in the notes of the financial statements.

ECONOMIC FACTORS AND NEXT YEAR'S BUDGET

The District has increased assessments for the subsequent fiscal year in order to set aside funds for capital reserves.

CONTACTING THE DISTRICT'S FINANCIAL MANAGEMENT

This financial report is designed to provide our citizens, landowners, taxpayers, customers, investors and creditors with a general overview of the District's finances and to demonstrate the District's accountability for the financial resources it manages and the stewardship of the facilities it maintains. If you have questions about this report or need additional financial information, contact the Shell Point Community Development District's Finance Department at 2005 Pan Am Circle, Suite 300 Tampa, FL 33607.

**SHELL POINT COMMUNITY DEVELOPMENT DISTRICT
HILLSBOROUGH COUNTY, FLORIDA
STATEMENT OF NET POSITION
SEPTEMBER 30, 2025**

	Governmental Activities
ASSETS	
Cash	\$ 191,534
Accounts receivable	1,078
Prepaid items	29,404
Deposits	684
Restricted assets:	
Investments	1,269,268
Capital assets:	
Nondepreciable	3,890,000
Depreciable, net	12,779,797
Total assets	18,161,765
 LIABILITIES	
Accounts payable and accrued liabilities	40,730
Accrued interest payable	282,638
Non-current liabilities:	
Due within one year	270,000
Due in more than one year	12,655,665
Total liabilities	13,249,033
 NET POSITION	
Net investment in capital assets	3,744,132
Restricted for debt service	984,931
Unrestricted	183,669
Total net position	\$ 4,912,732

See notes to the financial statements

**SHELL POINT COMMUNITY DEVELOPMENT DISTRICT
HILLSBOROUGH COUNTY, FLORIDA
STATEMENT OF ACTIVITIES
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2025**

<u>Functions/Programs</u>	Program Revenues			Net (Expense) Revenue and Changes in Net Position
Expenses	Charges for Services	Operating Grants and Contributions	Governmental Activities	
Primary government:				
Governmental activities:				
General government	\$ 110,700	\$ 110,700	\$ 42,196	\$ 42,196
Physical environment	869,635	427,786	-	(441,849)
Parks and recreation	124,468	-	-	(124,468)
Interest on long-term debt	682,296	945,910	52,356	315,970
Total governmental activities	1,787,099	1,484,396	94,552	(208,151)
General revenues:				
Unrestricted investment earnings				11,444
Miscellaneous revenue				3,900
Total general revenues				15,344
Change in net position				(192,807)
Net position - beginning				5,105,539
Net position - ending				\$ 4,912,732

See notes to the financial statements

**SHELL POINT COMMUNITY DEVELOPMENT DISTRICT
HILLSBOROUGH COUNTY, FLORIDA
BALANCE SHEET
GOVERNMENTAL FUNDS
SEPTEMBER 30, 2025**

	Major Funds			Total Governmental Funds
	General	Debt Service	Capital Projects	
ASSETS				
Cash	\$ 191,534	\$ -	\$ -	\$ 191,534
Investments	-	1,269,268	-	1,269,268
Assessments receivable	1,078	-	-	1,078
Due from other funds	1,699	-	-	1,699
Prepaid items	29,404	-	-	29,404
Deposits	684	-	-	684
Total assets	<u>\$ 224,399</u>	<u>\$ 1,269,268</u>	<u>\$ -</u>	<u>\$ 1,493,667</u>
LIABILITIES AND FUND BALANCES				
Liabilities:				
Accounts payable and accrued liabilities	\$ 40,730	\$ -	\$ -	\$ 40,730
Due to other funds	-	1,699	-	1,699
Total liabilities	<u>40,730</u>	<u>1,699</u>	<u>-</u>	<u>42,429</u>
Fund balances:				
Nonspendable:				
Prepaid items and deposits	30,088	-	-	30,088
Restricted for:				
Debt service	-	1,267,569	-	1,267,569
Unassigned	153,581	-	-	153,581
Total fund balances	<u>183,669</u>	<u>1,267,569</u>	<u>-</u>	<u>1,451,238</u>
Total liabilities and fund balances	<u>\$ 224,399</u>	<u>\$ 1,269,268</u>	<u>\$ -</u>	<u>\$ 1,493,667</u>

See notes to the financial statements

**SHELL POINT COMMUNITY DEVELOPMENT DISTRICT
HILLSBOROUGH COUNTY, FLORIDA
RECONCILIATION OF THE BALANCE SHEET –
GOVERNMENTAL FUNDS TO THE STATEMENT OF NET POSITION
SEPTEMBER 30, 2025**

Total fund balances - governmental funds \$ 1,451,238

Amounts reported for governmental activities in the statement of net position are different because:

Capital assets used in governmental activities are not financial resources and, therefore, are not reported as assets in the governmental funds. The statement of net position includes those capital assets, net of any accumulated depreciation, in the net position of the government as a whole.

Cost of capital assets	19,225,757	
Accumulated depreciation	(2,555,960)	16,669,797

Liabilities not due and payable from current available resources are not reported as liabilities in the governmental fund statements. All liabilities, both current and long-term, are reported in the government-wide financial statements.

Accrued interest payable	(282,638)	
Unamortized discount on bonds	34,335	
Bonds payable	(12,960,000)	(13,208,303)
Net position of governmental activities		\$ 4,912,732

See notes to the financial statements

**SHELL POINT COMMUNITY DEVELOPMENT DISTRICT
HILLSBOROUGH COUNTY, FLORIDA
STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2025**

	Major Funds			Total Governmental Funds
	General	Debt Service	Capital Projects	
REVENUES				
Assessments	\$ 538,486	\$ 945,910	\$ -	\$ 1,484,396
Developer contributions	42,196	-	-	42,196
Miscellaneous revenue	3,900	-	-	3,900
Interest earnings	11,444	52,356	-	63,800
Total revenues	<u>596,026</u>	<u>998,266</u>	<u>-</u>	<u>1,594,292</u>
EXPENDITURES				
Current:				
General government	110,700	-	-	110,700
Physical environment	469,027	-	-	469,027
Parks and recreation	13,884	-	-	13,884
Debt Service:				
Principal	-	260,000	-	260,000
Interest	-	683,531	-	683,531
Total expenditures	<u>593,611</u>	<u>943,531</u>	<u>-</u>	<u>1,537,142</u>
Excess (deficiency) of revenues over (under) expenditures	2,415	54,735	-	57,150
OTHER FINANCING SOURCES (USES)				
Transfer in (out)	-	41	(41)	-
Total other financing sources (uses)	<u>-</u>	<u>41</u>	<u>(41)</u>	<u>-</u>
Net change in fund balances	2,415	54,776	(41)	57,150
Fund balances - beginning	<u>181,254</u>	<u>1,212,793</u>	<u>41</u>	<u>1,394,088</u>
Fund balances - ending	<u>\$ 183,669</u>	<u>\$ 1,267,569</u>	<u>\$ -</u>	<u>\$ 1,451,238</u>

See notes to the financial statements

**SHELL POINT COMMUNITY DEVELOPMENT DISTRICT
HILLSBOROUGH COUNTY, FLORIDA
RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCES OF GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2025**

Net change in fund balances - total governmental funds	\$ 57,150
Amounts reported for governmental activities in the statement of activities are different because:	
Depreciation of capital assets is not recognized in the governmental fund financial statements, but is reported as an expense in the statement of activities.	(511,192)
Repayments of long-term liabilities are reported as expenditures in the governmental fund financial statements, but such repayments reduce liabilities in the statement of net position and are eliminated in the statement of activities.	260,000
Amortization of Bond discounts/premiums is not recognized in the governmental fund financial statements, but is reported as an expense in the statement of activities.	(1,431)
The change in accrued interest on long-term liabilities between the current and prior fiscal year recorded in the statement of activities but not in the governmental fund financial statements.	<u>2,666</u>
Change in net position of governmental activities	<u><u>\$ (192,807)</u></u>

See notes to the financial statements

**SHELL POINT COMMUNITY DEVELOPMENT DISTRICT
HILLSBOROUGH COUNTY, FLORIDA
NOTES TO FINANCIAL STATEMENTS**

NOTE 1 – NATURE OF ORGANIZATION AND REPORTING ENTITY

Shell Point Community Development District ("District") was established on November 15, 2018, by Ordinance 18-34 of Hillsborough County, Florida, pursuant to the Uniform Community Development District Act of 1980, otherwise known as Chapter 190, Florida Statutes. The Act provides among other things, the power to manage basic services for community development, power to borrow money and issue bonds, and to levy and assess non-ad valorem assessments for the financing and delivery of capital infrastructure.

The District was established for the purposes of financing and managing the acquisition, construction, maintenance and operation of a portion of the infrastructure necessary for community development within the District.

The District is governed by the Board of Supervisors ("Board"), which is composed of five members. The Supervisors are elected by the owners of the property within the District. The Board of Supervisors of the District exercise all powers granted to the District pursuant to Chapter 190, Florida Statutes.

The Board has the final responsibility for:

1. Assessing and levying assessments.
2. Approving budgets.
3. Exercising control over facilities and properties.
4. Controlling the use of funds generated by the District.
5. Approving the hiring and firing of key personnel.
6. Financing improvements.

The financial statements were prepared in accordance with Governmental Accounting Standards Board ("GASB") Statements. Under the provisions of those standards, the financial reporting entity consists of the primary government, organizations for which the District is considered to be financially accountable, and other organizations for which the nature and significance of their relationship with the District are such that, if excluded, the financial statements of the District would be considered incomplete or misleading. There are no entities considered to be component units of the District; therefore, the financial statements include only the operations of the District.

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Government-Wide and Fund Financial Statements

The basic financial statements include both government-wide and fund financial statements.

The government-wide financial statements (i.e., the statement of net position and the statement of activities) report information on all of the non-fiduciary activities of the primary government. For the most part, the effect of interfund activity has been removed from these statements.

The statement of activities demonstrates the degree to which the direct expenses of a given function or segment is offset by program revenues. *Direct expenses* are those that are clearly identifiable with a specific function or segment. *Program revenues* include 1) charges to customers who purchase, use or directly benefit from goods, services or privileges provided by a given function or segment; operating-type special assessments for maintenance and debt service are treated as charges for services and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Other items not included among program revenues are reported instead as *general revenues*.

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Measurement Focus, Basis of Accounting and Financial Statement Presentation

The government-wide financial statements are reported using the *economic resources measurement* focus and the *accrual basis of accounting*. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Assessments are recognized as revenues in the year for which they are levied. Grants and similar items are to be recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

Governmental fund financial statements are reported using the *current financial resources measurement focus* and the *modified accrual basis of accounting*. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be *available* when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the government considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures are recorded only when payment is due.

Assessments

Assessments are non-ad valorem assessments on all platted lots within the District. Assessments are levied each November 1 on property as of the previous January 1 to pay for the operations and maintenance of the District. The fiscal year for which annual assessments are levied begins on October 1 with discounts available for payments through February 28 and become delinquent on April 1. For debt service assessments, amounts collected as advance payments are used to prepay a portion of the Bonds outstanding. Otherwise, assessments are collected annually to provide funds for the debt service on the portion of the Bonds which are not paid with prepaid assessments.

Assessments and interest associated with the current fiscal period are all considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal period. Only the portion of assessments receivable due within the current fiscal period is considered to be susceptible to accrual as revenue of the current period.

The District reports the following major governmental funds:

General Fund

The general fund is the general operating fund of the District. It is used to account for all financial resources except those required to be accounted for in another fund.

Debt Service Fund

The debt service fund is used to account for the accumulation of resources for the annual payment of principal and interest on long-term debt.

Capital Projects Fund

This fund accounts for the financial resources to be used for the acquisition or construction of major infrastructure within the District.

As a general rule, the effect of interfund activity has been eliminated from the government-wide financial statements.

When both restricted and unrestricted resources are available for use, it is the District's policy to use restricted resources first for qualifying expenditures, then unrestricted resources as they are needed.

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Assets, Liabilities and Net Position or Equity

Restricted Assets

These assets represent cash and investments set aside pursuant to Bond covenants or other contractual restrictions.

Deposits and Investments

The District's cash and cash equivalents are considered to be cash on hand and demand deposits (interest and non-interest bearing).

The District has elected to proceed under the Alternative Investment Guidelines as set forth in Section 218.415 (17) Florida Statutes. The District may invest any surplus public funds in the following:

- a) The Local Government Surplus Trust Funds, or any intergovernmental investment pool authorized pursuant to the Florida Interlocal Cooperation Act;
- b) Securities and Exchange Commission registered money market funds with the highest credit quality rating from a nationally recognized rating agency;
- c) Interest bearing time deposits or savings accounts in qualified public depositories;
- d) Direct obligations of the U.S. Treasury.

Securities listed in paragraphs' c and d shall be invested to provide sufficient liquidity to pay obligations as they come due. In addition, unspent Bond proceeds are required to be held in investments as specified by the Bond Indenture.

The District records all interest revenue related to investment activities in the respective funds. Investments are measured at amortized cost or reported at fair value as required by generally accepted accounting principles.

Prepaid Items

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items in both government-wide and fund financial statements.

Capital Assets

Capital assets which include property, plant and equipment, and infrastructure assets (e.g., roads, sidewalks and similar items) are reported in the governmental activities' columns in the government-wide financial statements. Capital assets are defined by the government as assets with an initial, individual cost of more than \$5,000 (amount not rounded) and an estimated useful life in excess of two years. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at acquisition value at the date of donation.

The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend assets' lives are not capitalized. Major outlays for capital assets and improvements are capitalized as projects are constructed.

Property, plant and equipment of the District are depreciated using the straight-line method over the following estimated useful lives:

<u>Assets</u>	<u>Years</u>
Amenity/landscape/hardscape	30
Water management	30

In the governmental fund financial statements, amounts incurred for the acquisition of capital assets are reported as fund expenditures. Depreciation expense is not reported in the governmental fund financial statements.

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Assets, Liabilities and Net Position or Equity (Continued)

Unearned Revenue

Governmental funds report unearned revenue in connection with resources that have been received, but not yet earned.

Long-Term Obligations

In the government-wide financial statements long-term debt and other long-term obligations are reported as liabilities in the statement of net position. Bond premiums and discounts are deferred and amortized over the life of the Bond. Bonds payable are reported net of the applicable premium or discounts. Bond issuance costs are expensed when incurred.

In the fund financial statements, governmental fund types recognize premiums and discounts, as well as issuance costs, during the period of issuance. The face amount of debt issued is reported as other financing sources. Premiums received on debt issuances are reported as other financing sources while discounts on debt issuances are reported as other financing uses. Issuance costs, whether or not withheld from the actual debt proceeds received, are reported as capital projects fund expenditures.

Deferred Outflows/Inflows of Resources

In addition to assets, the statement of financial position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, deferred outflows of resources, represents a consumption of net position that applies to a future period(s) and so will not be recognized as an outflow of resources (expense/expenditure) until then.

In addition to liabilities, the statement of financial position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents an acquisition of net position that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time.

Fund Equity/Net Position

In the fund financial statements, governmental funds report nonspendable and restricted fund balance for amounts that are not available for appropriation or are legally restricted by outside parties for use for a specific purpose. Assignments of fund balance represent tentative management plans that are subject to change.

The District can establish limitations on the use of fund balance as follows:

Committed fund balance – Amounts that can be used only for the specific purposes determined by a formal action (resolution) of the Board of Supervisors. Commitments may be changed or lifted only by the Board of Supervisors taking the same formal action (resolution) that imposed the constraint originally. Resources accumulated pursuant to stabilization arrangements sometimes are reported in this category.

Assigned fund balance – Includes spendable fund balance amounts that are intended to be used for specific purposes that are neither considered restricted nor committed. The Board may also assign fund balance as it does when appropriating fund balance to cover differences in estimated revenue and appropriations in the subsequent year's appropriated budget. Assignments are generally temporary and normally the same formal action need not be taken to remove the assignment.

The District first uses committed fund balance, followed by assigned fund balance and then unassigned fund balance when expenditures are incurred for purposes for which amounts in any of the unrestricted fund balance classifications could be used.

Net position is the difference between assets and deferred outflows of resources less liabilities and deferred inflows of resources. Net position in the government-wide financial statements is categorized as net investment in capital assets, restricted or unrestricted. Net investment in capital assets represents net position related to infrastructure and property, plant and equipment. Restricted net position represents the assets restricted by the District's Bond covenants or other contractual restrictions. Unrestricted net position consists of the net position not meeting the definition of either of the other two components.

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Other Disclosures

Use of Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities, and disclosure of contingent assets and liabilities at the date of the financial statements, and the reported amounts of revenues and expenditures during the reporting period. Actual results could differ from those estimates.

NOTE 3 – BUDGETARY INFORMATION

The District is required to establish a budgetary system and an approved Annual Budget. Annual Budgets are adopted on a basis consistent with generally accepted accounting principles for the general fund. All annual appropriations lapse at fiscal year-end.

The District follows these procedures in establishing the budgetary data reflected in the financial statements.

- a) Each year the District Manager submits to the District Board a proposed operating budget for the fiscal year commencing the following October 1.
- b) Public hearings are conducted to obtain comments.
- c) Prior to October 1, the budget is legally adopted by the District Board.
- d) All budget changes must be approved by the District Board.
- e) The budgets are adopted on a basis consistent with generally accepted accounting principles.
- f) Unused appropriation for annually budgeted funds lapse at the end of the year.

NOTE 4 – DEPOSITS AND INVESTMENTS

Deposits

The District's cash balances were entirely covered by federal depository insurance or by a collateral pool pledged to the State Treasurer. Florida Statutes Chapter 280, "Florida Security for Public Deposits Act", requires all qualified depositories to deposit with the Treasurer or another banking institution eligible collateral equal to various percentages of the average daily balance for each month of all public deposits in excess of any applicable deposit insurance held. The percentage of eligible collateral (generally, U.S. Governmental and agency securities, state or local government debt, or corporate bonds) to public deposits is dependent upon the depository's financial history and its compliance with Chapter 280. In the event of a failure of a qualified public depository, the remaining public depositories would be responsible for covering any resulting losses.

Investments

The District's investments were held as follows at September 30, 2025:

	Amortized Cost	Credit Risk	Maturities
US Bank Money Market	\$ 1,269,268	N/A	Not available
	<u>\$ 1,269,268</u>		

Credit risk – For investments, credit risk is generally the risk that an issuer of an investment will not fulfill its obligation to the holder of the investment. This is measured by the assignment of a rating by a nationally recognized statistical rating organization. Investment ratings by investment type are included in the preceding summary of investments.

Concentration risk – The District places no limit on the amount the District may invest in any one issuer.

Interest rate risk – The District does not have a formal policy that limits investment maturities as a means of managing exposure to fair value losses arising from increasing interest rates.

However, the Bond Indenture limits the type of investments held using unspent proceeds.

NOTE 4 – DEPOSITS AND INVESTMENTS (Continued)

Investments (Continued)

Fair Value Measurement – When applicable, the District measures and records its investments using fair value measurement guidelines established in accordance with GASB Statements. The framework for measuring fair value provides a fair value hierarchy that prioritizes the inputs to valuation techniques.

These guidelines recognize a three-tiered fair value hierarchy, in order of highest priority, as follows:

- *Level 1: Investments* whose values are based on unadjusted quoted prices for identical investments in active markets that the District has the ability to access;
- *Level 2:* Investments whose inputs - other than quoted market prices - are observable either directly or indirectly; and,
- *Level 3:* Investments whose inputs are unobservable.

The fair value measurement level within the fair value hierarchy is based on the lowest level of any input that is significant to the entire fair value measurement. Valuation techniques used should maximize the use of observable inputs and minimize the use of unobservable inputs.

Money market investments that have a maturity at the time of purchase of one year or less and are held by governments other than external investment pools should be measured at amortized cost. Accordingly, the District's investments have been reported at amortized cost above.

NOTE 5 – CAPITAL ASSETS

Capital asset activity for the fiscal year ended September 30, 2025, was as follows:

	Beginning Balance	Additions	Reductions	Ending Balance
<u>Governmental activities</u>				
Capital assets, not being depreciated				
Land	\$ 3,890,000	\$ -	\$ -	\$ 3,890,000
Total capital assets, not being depreciated	3,890,000	-	-	3,890,000
Capital assets, being depreciated				
Amenity/landscape/hardscape	3,317,530	-	-	3,317,530
Water management & control	12,018,227	-	-	12,018,227
Total capital assets, being depreciated	15,335,757	-	-	15,335,757
Less accumulated depreciation for:				
Amenity/landscape/hardscape	442,336	110,584	-	552,920
Water management & control	1,602,432	400,608	-	2,003,040
Total accumulated depreciation	2,044,768	511,192	-	2,555,960
Total capital assets, being depreciated, net	13,290,989	(511,192)	-	12,779,797
Governmental activities capital assets, net	\$ 17,180,989	\$ (511,192)	\$ -	\$ 16,669,797

Depreciation expense was charged to function/programs as follows:

Physical environment	\$ 400,608
Parks and recreation	110,584
Total	<u>\$ 511,192</u>

NOTE 6 – LONG TERM LIABILITIES

Series 2019

In February 2019, the District issued \$14,205,000 of Special Assessment Revenue Refunding Bonds, Series 2019 consisting of Term Bonds with fixed interest rates ranging from 4.0% to 5.375% and due dates from November 1, 2024 through November 1, 2049. The Bonds were issued to refund the Series 2018 BAN and to finance the acquisition and construction of certain improvements for the benefit of the District. Interest is to be paid semiannually on each May 1 and November 1, commencing November 1, 2019. Principal on the Bonds is to be paid serially commencing November 1, 2020, through November 1, 2049.

The Series 2019 Bonds are subject to redemption at the option of the District prior to their maturity. The Bonds are subject to extraordinary mandatory redemption prior to their selected maturity in the manner determined by the Bond Registrar if certain events occurred as outlined in the Bond Indenture.

The Bond Indenture established a debt service reserve requirement as well as other restrictions and requirements relating principally to the use of proceeds to pay for the infrastructure improvements and the procedures to be followed by the District on assessments to property owners. The District agrees to levy special assessments in annual amounts adequate to provide payment of debt service and to meet the reserve requirements. The District was in compliance with the requirements at September 30, 2025.

Long-term Debt Activity

Changes in long-term liability activity for the fiscal year ended September 30, 2025, were as follows:

	Beginning Balance	Additions	Reductions	Ending Balance	Due Within One Year
<u>Governmental activities</u>					
Bonds payable:					
Series 2019	\$ 13,220,000	\$ -	\$ 260,000	\$ 12,960,000	\$ 270,000
Less: original discount	35,766	-	1,431	34,335	-
Total	<u>\$ 13,184,234</u>	<u>\$ -</u>	<u>\$ 258,569</u>	<u>\$ 12,925,665</u>	<u>\$ 270,000</u>

At September 30, 2025, the scheduled debt service requirements on the long-term debt were as follows:

Year ending September 30:	Governmental Activities		
	Principal	Interest	Total
2026	\$ 270,000	\$ 672,256	\$ 942,256
2027	280,000	659,882	939,882
2028	295,000	646,944	941,944
2029	310,000	633,331	943,331
2030	325,000	619,156	944,156
2031-2035	1,875,000	2,567,428	4,442,428
2036-2040	2,415,000	2,326,882	4,741,882
2041-2045	3,130,000	1,615,458	4,745,458
2046-2050	4,060,000	678,326	4,738,326
Total	<u>\$ 12,960,000</u>	<u>\$ 10,419,663</u>	<u>\$ 23,379,663</u>

NOTE 7 – MANAGEMENT COMPANY

The District has contracted with a management company to perform management advisory services, which include financial and accounting services. Certain employees of the management company also serve as officers (Board appointed non-voting positions) of the District. Under the agreement, the District compensates the management company for management, accounting, financial reporting, and other administrative costs.

NOTE 8 – RISK MANAGEMENT

The District is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; and natural disasters. The District has obtained commercial insurance from independent third parties to mitigate the costs of these risks; coverage may not extend to all situations. There were no settled claims during the past three years.

**SHELL POINT COMMUNITY DEVELOPMENT DISTRICT
HILLSBOROUGH COUNTY, FLORIDA
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE - BUDGET AND ACTUAL – GENERAL FUND
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2025**

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES				
Assessments	\$ 537,887	\$ 537,887	\$ 538,486	\$ 599
Interest	-	-	11,444	11,444
Developer contributions	-	-	42,196	42,196
Miscellaneous revenue	-	-	3,900	3,900
Total revenues	537,887	537,887	596,026	58,139
EXPENDITURES				
Current:				
General government	131,550	155,110	110,700	44,410
Physical environment	339,337	381,377	469,027	(87,650)
Parks and recreation	67,000	67,000	13,884	53,116
Total expenditures	537,887	603,487	593,611	9,876
Excess (deficiency) of revenues over (under) expenditures	-	(65,600)	2,415	68,015
OTHER FINANCING SOURCES (USES)				
Carry forward	-	65,600	-	(65,600)
Total other financing sources (uses)	-	65,600	-	(65,600)
Net change in fund balance	\$ -	\$ -	2,415	\$ 2,415
Fund balance - beginning			181,254	
Fund balance - ending			\$ 183,669	

See notes to required supplementary information

**SHELL POINT COMMUNITY DEVELOPMENT DISTRICT
HILLSBOROUGH COUNTY, FLORIDA
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION**

The District is required to establish a budgetary system and an approved Annual Budget for the General Fund. The District's budgeting process is based on estimates of cash receipts and cash expenditures which are approved by the Board. The budget approximates a basis consistent with accounting principles generally accepted in the United States of America (generally accepted accounting principles).

The legal level of budgetary control, the level at which expenditures may not exceed budget, is in the aggregate. Any budget amendments that increase the aggregate budgeted appropriations must be approved by the Board of Supervisors. The general fund budget for the fiscal year ended September 30, 2025 was amended to increase appropriations by \$65,600.

**SHELL POINT COMMUNITY DEVELOPMENT DISTRICT
HILLSBOROUGH COUNTY, FLORIDA
OTHER INFORMATION – DATA ELEMENTS
REQUIRED BY FL STATUTE 218.39(3)(C)
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2025
UNAUDITED**

<u>Element</u>	<u>Comments</u>
Number of District employees compensated in the last pay period of the District's fiscal year being reported.	0
Number of independent contractors compensated to whom nonemployee compensation was paid in the last month of the District's fiscal year being reported.	6
Employee compensation	\$0
Independent contractor compensation	\$25,860
Construction projects to begin on or after October 1; (>\$65K)	Not applicable
Budget variance report	See the Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual - General Fund
Ad Valorem taxes;	Not applicable
Non ad valorem special assessments;	
Special assessment rate	Operations and maintenance - \$720.00 - \$1,080.00 Debt service - \$1,276.60 - \$1,914.89
Special assessments collected	\$1,484,396
Outstanding Bonds:	
Series 2019, due November 1, 2049	\$12,960,000



INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

To the Board of Supervisors
Shell Point Community Development District
Hillsborough County, Florida

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities and each major fund of Shell Point Community Development District, Hillsborough County, Florida ("District") as of and for the fiscal year ended September 30, 2025, and the related notes to the financial statements, which collectively comprise the District's basic financial statements, and have issued our opinion thereon dated May 11, 2026.

Report on Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the District's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, we do not express an opinion on the effectiveness of the District's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or, significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses or significant deficiencies may exist that were not identified.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the District's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

May 11, 2026



**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH THE
REQUIREMENTS OF SECTION 218.415, FLORIDA STATUTES, REQUIRED BY
RULE 10.556(10) OF THE AUDITOR GENERAL OF THE STATE OF FLORIDA**

To the Board of Supervisors
Shell Point Community Development District
Hillsborough County, Florida

We have examined Shell Point Community Development District, Hillsborough County, Florida's ("District") compliance with the requirements of Section 218.415, Florida Statutes, in accordance with Rule 10.556(10) of the Auditor General of the State of Florida for the fiscal year ended September 30, 2025. Management is responsible for the District's compliance with those requirements. Our responsibility is to express an opinion on the District's compliance based on our examination.

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. Those standards require that we plan and perform the examination to obtain reasonable assurance about whether the District complied, in all material respects, with the specified requirements referenced in Section 218.415, Florida Statutes. An examination involves performing procedures to obtain evidence about whether the District complied with the specified requirements. The nature, timing, and extent of the procedures selected depend on our judgment, including an assessment of the risks of material noncompliance, whether due to fraud or error. We believe that the evidence we obtained is sufficient and appropriate to provide a reasonable basis for our opinion. Our examination does not provide a legal determination on the District's compliance with specified requirements.

We are required to be independent and to meet our other ethical responsibilities in accordance with relevant ethical requirements relating to the examination engagement.

In our opinion, the District complied, in all material respects, with the aforementioned requirements for the fiscal year ended September 30, 2025.

This report is intended solely for the information and use of the Legislative Auditing Committee, members of the Florida Senate and the Florida House of Representatives, the Florida Auditor General, management, and the Board of Supervisors of Shell Point Community Development District, Hillsborough County, Florida and is not intended to be and should not be used by anyone other than these specified parties.

May 11, 2026



**MANAGEMENT LETTER PURSUANT TO THE RULES OF
THE AUDITOR GENERAL FOR THE STATE OF FLORIDA**

To the Board of Supervisors
Shell Point Community Development District
Hillsborough County, Florida

Report on the Financial Statements

We have audited the accompanying basic financial statements of Shell Point Community Development District, Hillsborough County, Florida ("District") as of and for the fiscal year ended September 30, 2025, and have issued our report thereon dated May 11, 2026.

Auditor's Responsibility

We conducted our audit in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and Chapter 10.550, Rules of the Auditor General.

Other Reporting Requirements

We have issued our Independent Auditor's Report on Internal Control over Financial Reporting and on Compliance and Other Matters based on an audit of the financial statements performed in accordance with *Government Auditing Standards*; and Independent Auditor's Report on an examination conducted in accordance with *AICPA Professional Standards*, AT-C Section 315, regarding compliance requirements in accordance with Chapter 10.550, Rules of the Auditor General. Disclosures in those reports, which are dated May 11, 2026, should be considered in conjunction with this management letter.

Purpose of this Letter

The purpose of this letter is to comment on those matters required by Chapter 10.550 of the Rules of the Auditor General for the State of Florida. Accordingly, in connection with our audit of the financial statements of the District, as described in the first paragraph, we report the following:

- I. Current year findings and recommendations.**
- II. Status of prior year findings and recommendations.**
- III. Compliance with the Provisions of the Auditor General of the State of Florida.**

Our management letter is intended solely for the information and use of the Legislative Auditing Committee, members of the Florida Senate and the Florida House of Representatives, the Florida Auditor General, Federal and other granting agencies, as applicable, management, and the Board of Supervisors of Shell Point Community Development District, Hillsborough County, Florida and is not intended to be and should not be used by anyone other than these specified parties.

We wish to thank Shell Point Community Development District, Hillsborough County, Florida and the personnel associated with it, for the opportunity to be of service to them in this endeavor as well as future engagements, and the courtesies extended to us.

May 11, 2026

REPORT TO MANAGEMENT

I. CURRENT YEAR FINDINGS AND RECOMMENDATIONS

None

II. PRIOR YEAR FINDINGS AND RECOMMENDATIONS

None

III. COMPLIANCE WITH THE PROVISIONS OF THE AUDITOR GENERAL OF THE STATE OF FLORIDA

Unless otherwise required to be reported in the auditor's report on compliance and internal controls, the management letter shall include, but not be limited to the following:

1. A statement as to whether or not corrective actions have been taken to address findings and recommendations made in the preceding annual financial audit report.

There were no significant findings and recommendations made in the preceding annual financial audit report for the fiscal year ended September 30, 2024.

2. Any recommendations to improve the local governmental entity's financial management.

There were no such matters discovered by, or that came to the attention of, the auditor, to be reported for the fiscal year ended September 30, 2025.

3. Noncompliance with provisions of contracts or grant agreements, or abuse, that have occurred, or are likely to have occurred, that have an effect on the financial statements that is less than material, but which warrants the attention of those charged with governance.

There were no such matters discovered by, or that came to the attention of, the auditor, to be reported, for the fiscal year ended September 30, 2025.

4. The name or official title and legal authority of the District are disclosed in the notes to the financial statements.
5. The District has not met one or more of the financial emergency conditions described in Section 218.503(1), Florida Statutes.
6. We applied financial condition assessment procedures, and no deteriorating financial conditions were noted. It is management's responsibility to monitor financial condition, and our financial condition assessment was based in part on representations made by management and the review of financial information provided by same.
7. Management has provided the specific information required by Section 218.39(3)(c) in the Other Information section of the financial statements on page 22.

QTY**Item****Items I didn't see**

- 1 Wind Screen for fence
- 1.25 PG Vent Mesh (8X100)
- 1 Pool Pole holder
- 2 1/2 Bottles Insect Spray
- 3 1/4 Bottle Hornet Spray
- 1 1/4 Bottle Matte Black Spray Paint
- 1 1/2 Bottle Primer Sp-ray Paint
- 1 Bottle White Spray Paint
- 1 Bottle Behr Aged Gray Spray Paint
- 2 Bottles Behr Dark Truffle Spray Paint
- 1 Bottle Behr Inked Spray Paint
- 1 2.5 Inch Angled Paint Brush
- 1 3in Flat Paint brush
- 1 Cutter Backyard Fogger for pest
- 1 10 Count box Fly ribbons
- 1 Large Pumic Stone
- 9 9v Batteries
- 40 AA Batteries
- 2 Small Eagle Wind Chimes
- 5 Alpine Soap Dispensers
- 20 Clothes
- 1 5ft Indoor Extension cord
- 1 Pressurewasher hose attachment
- 4 U Hooks
- 15 24 inch Zip ties
- 10 12 inch Zip ties
- 1 Small Wire Brush
- 1 Long Master lock with keys
- 1 Medium Master Lock with key
- 1 Combo Master Lock (Code 1959) 3
- Pressure hose attachments
- 1 Package Split Shot Fishing weights
- 1 Pool Hours Sign
- 1 Pool Closed Sign
- 1 Warning Sign Surveillance
- 2 Plastic Sign covers
- 3 Predator Pool lights
- 3 Fishing Catch and release stickers
- 3 Door handles
- 4 Dead bolts
- 8 Pinwheels
- 1 1/2 Fishing line
- 1 Fob

- Several various cans of paint new and old

Pressure washer

Wheelbarrow

- 1 Swingset Seat
- 1 Christmas Tree
- 2 Boxed of ornaments
- 1 Inflatable Snowman
- 1 Infaltable Santa Claus
- 1 1/2 bottle wood glue
- 1 1/4 Bottle Superglue
- Various cleaning supplies
- 2 Mops
- 2 Brooms
- 1 Vacuum
- 1 Basketball hoop
- 10 Gray outdoor tables
- 10 Blue outdoor tables
- 1 Small step stool
- 2 Boxes mini blinds
- 12 Sidewalk Chalk