



Rizzetta & Company

Southaven Community Development District

**Board of Supervisors' Meeting
May 4, 2022**

**District Office:
St Augustine, Florida
(904) 436-6270**

www.southavencdd.org

SOUTHAVEN COMMUNITY DEVELOPMENT DISTRICT

Rizzetta & Company, Inc., 2806 North Fifth Street, Unit 403, St. Augustine, FL 32084

Board of Supervisors	Walter O'Shea	Chairman
	Kevin Jund	Vice Chairman
	Roger Giddens	Assistant Secretary
	Richard Fetter	Assistant Secretary
	Vacant	Assistant Secretary
District Manager	Melissa Dobbins	Rizzetta & Company, Inc.
District Counsel	Jonathan Johnson	Kutak Rock, LLP
	Katie Buchanan	Kutak Rock, LLP
Interim Engineer	Scott Lockwood	England, Thims & Miller

All cellular phones must be placed on mute while in the meeting room.

The first section of the meeting is called Audience Comments, which is the portion of the agenda where individuals may make comments on Agenda Items. The final section of the meeting will provide an additional opportunity for Audience Comments on other matters of concern that were not addressed during the meeting. Individuals are limited to a total of three (3) minutes to make comments during these times.

Pursuant to provisions of the Americans with Disabilities Act, any person requiring special accommodations to participate in this meeting/hearing/workshop is asked to advise the District Office at least forty-eight (48) hours before the meeting/hearing/workshop by contacting the District Manager at (904) 436-6270. If you are hearing or speech impaired, please contact the Florida Relay Service by dialing 7-1-1, or 1-800-955-8771 (TTY) 1-800-955-8770 (Voice), who can aid you in contacting the District Office.

A person who decides to appeal any decision made at the meeting/hearing/workshop with respect to any matter considered at the meeting/hearing/workshop is advised that 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.

SOUTHAVEN COMMUNITY DEVELOPMENT DISTRICT

District Office · St. Augustine, Florida · (904) 436-6270
Mailing Address · 3434 Colwell Avenue, Suite 200, Tampa, Florida 33614
www.southavencdd.org

April 27, 2022

**Board of Supervisors
Southaven Community
Development District**

AGENDA

Dear Board Members:

The regular meeting of the Board of Supervisors of the Southaven Community Development District will be held on **Wednesday, May 4, 2022 at 10:00 a.m.** at the Markland Amenity Center located at 61 Clarissa Lane St. Augustine, FL 32095. The following is the agenda for this regular meeting:

- 1. CALL TO ORDER/ROLL CALL**
- 2. AUDIENCE COMMENTS ON AGENDA ITEMS**
- 3. BUSINESS ADMINISTRATION**
 - A. Consideration of the Minutes of the Board of Supervisors' Meeting held on February 2, 2022..... Tab 1
 - B. Consideration of the Minutes of the Workshop held on April 19, 2022. Tab 2
 - C. Ratification of the Operations and Maintenance Expenditures for the Months of January, February and March 2022..... Tab 3
 - D. Acceptance of Audit for Fiscal Year End September 30, 2021 as Prepared by McDirmit Davis Tab 4
 - E. Consideration of Resignation of Board Supervisor Guy Kindig Tab 5
 - F. Appoint of Board Supervisor to Fill Seat 2
 - G. Consideration of Resolution 2022-05, Reassigning Assistant Secretary of the District Tab 6
- 4. STAFF REPORTS**
 - A. District Counsel
 - B. District Engineer
 1. Consideration of Work Authorization No. 14, General Engineering Services..... Tab 7
 2. Update on Stormwater Analysis Report
 3. Update on 2022 Annual District Engineer Report
 - C. Landscape and Maintenance
 1. Consideration of Warden L Pocket Park Enhancement Tab 8
 - D. Amenity Management Tab 9
 1. Discussion Regarding Fitness Rower
 - E. Field Management..... Tab 10
 - F. District Manager
 1. Presentation of Registered Voter Count Tab 11

5. BUSINESS ITEMS

- A. Consideration of Additional Staffing/Janitorial Services Tab 12
- B. Consideration of MacClellan Dumpster Pad Proposal..... Tab 13
- C. Presentation of Proposed Budget for Fiscal Year 2022/2023. Tab 14
 - 1. Consideration of Resolution 2022-06, Approving a
Proposed Budget and Setting a Public Hearing
Thereon Tab 15
- D. Discussion of Rental Policies and Rates Tab 16
- E. Consideration of Sunbelt Gate Access Systems of Florida
Proposal for LED Gate Arms Tab 17
- F. Consideration of POA Marquee Sign Request Tab 18

6. AUDIENCE COMMENTS AND SUPERVISOR REQUESTS

7. ADJOURNMENT

We look forward to seeing you at the meeting. In the meantime, if you have any questions, please do not hesitate to call us at 904-436-6270.

Very truly yours,

Melissa Dobbins

Melissa Dobbins
District Manager

Tab 1

MINUTES OF MEETING

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

**SOUTHAVEN
COMMUNITY DEVELOPMENT DISTRICT**

The **regular** meeting of the Board of Supervisors of Southaven Community Development District was held **Wednesday, February 2, 2022 at 10:00 a.m.** held at the Markland Amenity Center located at 61 Clarissa Lane, St. Augustine, Florida 32095. Following is the agenda for the meeting.

Present and constituting a quorum:

Walter O'Shea	Board Supervisor, Chairman
Richard Fetter	Board Supervisor, Assistant Secretary
Guy Kindig	Board Supervisor, Assistant Secretary
Roger Giddens	Board Supervisor, Assistant Secretary

Also present were:

Melissa Dobbins	District Manager, Rizzetta & Company, Inc.
Katie Buchanan	District Counsel, Kutak Rock, LLC (via speakerphone)
Scott Lockwood	District Engineer, ETM (via speakerphone)
April Day-Wolff	Construction Administrator, Hines
Dan Fagen	Director of Facility Operations, Vesta
Lisa Licata	Amenity Manager, Vesta
Johnnie Verdell	Field Manager, Vesta
Cheyne Solesbee	Representative, Yellowstone Landscaping
Michael Scuncio	Representative, Yellowstone Landscaping

Audience in attendance.

FIRST ORDER OF BUSINESS**Call to Order**

Ms. Dobbins called the meeting to order at 10:01 a.m. and read roll call.

SECOND ORDER OF BUSINESS**Audience Comments on Agenda Items**

No audience comments on agenda items.

THIRD ORDER OF BUSINESS**Consideration of the Minutes of the
Regular Meeting held on December 1,
2021**

On a motion by Mr. O'Shea, seconded by Mr. Kindig, with all in favor, the Board approved the Minutes of the Regular Meeting held on December 1, 2021 for Southaven Community Development District.

FOURTH ORDER OF BUSINESS**Ratification of the Operations and
Maintenance Expenditures for
November 2021 and December 2021**

Mr. O'Shea noted that the September Hopping Green & Sams invoice in the November O&M package may have a charge that is meant for another District. The time is .10 of an hour charge. The District Manager will further review with District Counsel.

On a motion by Mr. O'Shea, seconded by Mr. Kindig, with all in favor, the Board ratified Operations and Maintenance Expenditures, subject to review of Hopping Green & Sams invoice for possible credit, for November 2021 in the amount of \$54,793.41 and December 2021 in the amount of \$34,300.84 for Southaven Community Development District.

FIFTH ORDER OF BUSINESS**Consideration of LLS, Tax Solutions,
Bond Series 2015 Arbitrage Services
Proposal**

On a motion by Mr. Kindig, seconded by Mr. Fetter, with all in favor, the Board approved LLS, Tax Solutions proposal for a three (3) year term (2023-2025) in the amount of \$500/per annual report for Southaven Community Development District.

SIXTH ORDER OF BUSINESS**Consideration of Resolution 2022-03,
Conducting General Election**

On a motion by Mr. Kindig, seconded by Mr. O'Shea, with all in favor, the Board adopted Resolution 2022-03, Regarding the General Election for Southaven Community Development District.

SEVENTH ORDER OF BUSINESS**Consideration of Resolution 2022-04,
Prompt Payment Policy**

On a motion by Mr. O'Shea, seconded by Mr. Giddens, with all in favor, the Board adopted Resolution 2022-04, Regarding the General Election for Southaven Community Development District.

EIGHTH ORDER OF BUSINESS**STAFF REPORTS**

A. District Counsel

No report

B. District Engineer

1.) Consideration of EMT WA #13 – Stormwater Need Analysis

On a motion by Mr. O'Shea, seconded by Mr. Fetter, with all in favor, the Board approved ETM's WA #13, not to exceed \$10,000 for the Stormwater Analysis Report for Southaven Community Development District.

C. Landscape Report

1.) Yellowstone Landscape Report, December 1, 2021

Mr. Scunio reviewed update on current landscape conditions and maintenance.

D. Amenity Report and Field Maintenance

1.) Amenity Manager Report, February 2022

2.) Field Service Manager Report, January 2022

Ms. Licata reviewed her report and noted that the swim team lessons will start May 1st, which will be for residents ONLY. She informed the Board that the POA would like to install a marquee sign in the common area. The Board requested more information on the type of sign and exact location to then review at a future meeting.

Ms. Licata updated the Board there has been lots of discussion regarding short term rentals within the Community and reminded the Board that the current Amenity Policies only cover the transfer of privileges to a tenant, but not the number of times the privileges can be transferred. Discussions ensued and the Board opened it up for public comment.

On a motion by Mr. O'Shea, seconded by Mr. Giddens, with all in favor, the Board amended the Amenity Policies to limit the number of times a property owner can transfer their amenity privileges to a tenant to twice a year, unless authorized by the Board, for Southaven Community Development District.

Mr. Verdell reviewed his field report and updated the Board that he will also be replacing the pool shower.

F. District Manager Report

Ms. Dobbins updated the Board regarding the latest financials and administrative updates. She also noted that the reserve study inspection will be scheduled in February and that she had worked on a credit with Yellowstone since their monthly fee included annual mulch, which may or may not be installed by them.

She also stated that the Quick Catch's agreement was terminated effective

December 31st and the Sunbelt Entrance Gate Preventative Maintenance agreement was executed and paid.

NINTH ORDER OF BUSINESS**Consideration of Landscape & Irrigation Maintenance Proposals**

Discussions ensued regarding proposals the board received from the last meeting.

On a motion by Mr. Kindig, seconded by Mr. Fetter, with all in favor, the Board approved BrightView's three (3) year proposal effective March 1, 2022 for Southaven Community Development District.

TENTH ORDER OF BUSINESS**Consideration of Snake Mesh Fencing Proposals**

On a motion by Mr. Fetter, seconded by Mr. Kindig, with all in favor, the Board approved St. Augustine Fencing in the amount of \$3,048.00 for Southaven Community Development District.

ELEVENTH ORDER OF BUSINESS**Consideration of Proposal for Painting at Manor House**

The Board took no action at this time on proposals for painting at Manor House.

TWELFTH ORDER OF BUSINESS**Consideration of Addendum to Vesta Agreement, Regarding District Purchases (Under Separate Cover)**

After discussions, the Board amended the Amenity Manager debit card account limit term within the agreement to \$2,500 and kept the Field Manager at \$1,000.00.

On a motion by Mr. O'Shea, seconded by Mr. Fetter, with all in favor, the Board approved Vesta Addendum for a District Debit Card Account, as amended, for Southaven Community Development District.

THIRTEENTH ORDER OF BUSINESS**Consideration of Kutak Rock, LLC Retention and Fee Agreement**

Ms. Buchanan reviewed Kutak Rock's retention agreement noting terms are consistent with Hopping's terms. Mr. Fetter requested that a termination clause be added so that each party has the right to terminate with a 30-day notice.

On a motion by Mr. O'Shea, seconded by Mr. Kindig, with all in favor, the Board approved Kutak Rock, LLC Retention and Fee Agreement, as amended, for Southaven Community

Development District.

FOURTEENTH ORDER OF BUSINESS**Audience Comments and Supervisor Requests**

Audience members had comments and questions regarding the need of a police reports when damage is done to District property. Both Staff and the Board agreed that one would be made when there is evidence of who had done the damage.

Audience members had comments and questions regarding sidewalk damage. Ms. Day-Wolff noted that she is working with Lennar's construction manager to have areas fixed on Lennar's dime for ones they were responsible for during construction and others locations that the CDD needs to fix will hopefully be scheduled at that time.

The Board discussed entry iron gate hours and directed staff to keep them open from 6:00 a.m. to 8:00 p.m. to help with wear and tear.

The Board also requested cost information on the installation of LED lights on the gate arms.

FIFTEENTH ORDER OF BUSINESS**Adjournment**

On a motion by Mr. Kindig, seconded by Mr. Giddens, with all in favor, the Board adjourned the Board of Supervisors' Meeting at 12:11 p.m. for Southaven Community Development District.

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Secretary/Assistant Secretary

Chairman/Vice Chairman

Tab 2

MINUTES OF WORKSHOP

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

**SOUTHAVEN
COMMUNITY DEVELOPMENT DISTRICT**

The **Workshop** of the Southaven Community Development District was held **Tuesday, April 19, 2022 at 12:00 p.m.** held at the Markland Amenity Center located at 61 Clarissa Lane, St. Augustine, Florida 32095.

Present:

Walter O'Shea	Board Supervisor, Chairman
Kevin Jund	Board Supervisor, Vice Chairman (via speakerphone)
Roger Giddens	Board Supervisor, Assistant Secretary
Richard Fetter	Board Supervisor, Assistant Secretary

Melissa Dobbins	District Manager, Rizzetta & Company, Inc.
Lisa Licata	Amenity Manager, Vesta
Johnnie Verdell	Field Manager, Vesta
Dan Fagen	Director of Operations, Vesta
Katie Buchanan	District Counsel, Kutak Rock LLP (via speakerphone)

Audience present.

FIRST ORDER OF BUSINESS**Call to Order**

Ms. Dobbins called the workshop to order at 12:00 p.m.

SECOND ORDER OF BUSINESS

Mr. Charles Sheppard, with Community Advisors, presented his Full Reserve Study for Southaven CDD.

Supervisor O'Shea noted the CDD has more finance options typically than an HOA when the larger ticket items need to be addressed. He noted, that the board could consider refinancing in a couple of years and taking out another bond.

The Board reviewed current concerns with roads and which builders will be responsible for repairing the curbs and roads before they are completely out of the community.

Ms. Dobbins reviewed her first draft of the FY 2023 Proposed Budget and year end projections. The board discussed possible items such as the new dumpster site and resodding of Park AA to

still be completed in FY 2022. Mr. Fagan reviewed the need for additional staffing hours in current fiscal year and next fiscal year. The board requested updated budget numbers from Vesta and possible janitorial options to consider.

The board took audience comments and questions.

THIRD ORDER OF BUSINESS

Adjournment

Mr. O'Shea adjourned the workshop at 2:20 p.m. for Southaven Community Development District.

DRAFT

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Secretary/Assistant Secretary

Chairman/Vice Chairman

DRAFT

Tab 3

SOUTHAVEN COMMUNITY DEVELOPMENT DISTRICT

DISTRICT OFFICE · ST. AUGUSTINE, FLORIDA 32084

MAILING ADDRESS · 3434 COLWELL AVENUE, SUITE 200 · TAMPA, FLORIDA 33614

WWW.SOUTHAVENCDD.ORG

Operation and Maintenance Expenditures

January 2022

Presented For Board Approval

Attached please find the check register listing the Operation and Maintenance expenditures paid from January 1, 2022 through January 31, 2022. This does not include expenditures previously approved by the Board.

The total items being presented: **\$60,410.93**

Approval of Expenditures:

_____ Chairperson

_____ Vice Chairperson

_____ Assistant Secretary

Southaven Community Development District

Paid Operation & Maintenance Expenditures

January 1, 2022 Through January 31, 2022

<u>Vendor Name</u>	<u>Check Number</u>	<u>Invoice Number</u>	<u>Invoice Description</u>	<u>Invoice Amount</u>
Atlantic Powder Coating	002495	4761	Restrap Chaise Lounges 12/21	\$ 2,165.00
Clear Waters, Inc.	002505	118437	Lake Management 11/21	\$ 803.50
Clear Waters, Inc.	002505	119211	Lake Management 12/21	\$ 803.50
Clear Waters, Inc.	002507	120228	Lake Management 01/22	\$ 803.50
Comcast	2022012522-1	8495741401210954 01/22	Wireless Telephone Services 01/22	\$ 354.26
Comcast	2022012522-1	8495741401213297 01/22	Wireless Telephone Services 01/22	\$ 665.23
Dawn Humphrey	002504	112621	Rental Deposit Refund 11/21	\$ 200.00
England-Thims & Miller, Inc.	002496	0200927	Engineering Services 12/21	\$ 70.00
Florida Power & Light	2022012522-2	FPL Summary 12/21	FPL Summary 12/21	\$ 2,820.16
Hallco Heating & Air LLC dba John D. Hall	002492	2021091712293023	2 New HVAC units Install 12/21	\$ 10,115.50
Hidden Eyes LLC dba Envera Systems	002497	710179	Add Res 12/21-01/22	\$ 108.00
Hidden Eyes LLC dba Envera Systems	002506	710649	Alarm Monitoring Services 02/22	\$ 3,962.62
Newagetutors LLC BBA Global Tech	002503	3481	Website ADA Compliance 01/22	\$ 300.00
Poolsure	002493	131295604196	Water Management 01/22	\$ 445.50

Southaven Community Development District

Paid Operation & Maintenance Expenditures

January 1, 2022 Through January 31, 2022

<u>Vendor Name</u>	<u>Check Number</u>	<u>Invoice Number</u>	<u>Invoice Description</u>	<u>Invoice Amount</u>
Rizzetta & Company, Inc.	002498	INV0000064549	District Management Fees 01/22	\$ 3,498.25
Rizzetta & Company, Inc.	002509	INV0000064825	Annual Dissemination Agent Fee FY 21/22	\$ 6,000.00
Smith Electrical, Inc.	002499	18518	Breaker Replacement 12/21	\$ 749.89
St Johns Utility Department	002500	SJC Utility Summary 12/21	St Johns County Utility Summary 12/21	\$ 3,371.26
Sunbelt Gated Access Systems of Florida, LLC.	002501	72453	Annual Repair 12/21	\$ 6,955.00
Turner Pest Control LLC	002510	8162431	Monthly Pest Control 01/22	\$ 77.18
Vesta Property Services, Inc.	002502	393222	Billable Expenses 11/21	\$ 1,398.86
Vesta Property Services, Inc.	002511	393324	Amenity Management / General Facility Maint / Pool	\$ 11,595.66
Vesta Property Services, Inc.	002502	394054	Billable Mileage 12/21	\$ 24.44
Vesta Property Services, Inc.	002511	394433	Reimburse Purchases 12/21	\$ 2,823.62
Wayne Automatic Fire Sprinklers, Inc.	002512	935920	Removal of Sprinkler Head from AC Closet 01/22	<u>\$ 300.00</u>
Report Total				<u>\$ 60,410.93</u>

SOUTHAVEN COMMUNITY DEVELOPMENT DISTRICT

DISTRICT OFFICE · ST. AUGUSTINE, FLORIDA 32084

MAILING ADDRESS · 3434 COLWELL AVENUE, SUITE 200 · TAMPA, FLORIDA 33614

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Operation and Maintenance Expenditures

February 2022

Presented For Board Approval

Attached please find the check register listing the Operation and Maintenance expenditures paid from February 1, 2022 through February 28, 2022. This does not include expenditures previously approved by the Board.

The total items being presented: **\$41,070.15**

Approval of Expenditures:

_____ Chairperson

_____ Vice Chairperson

_____ Assistant Secretary

Southaven Community Development District

Paid Operation & Maintenance Expenditures

February 1, 2022 Through February 28, 2022

<u>Vendor Name</u>	<u>Check Number</u>	<u>Invoice Number</u>	<u>Invoice Description</u>	<u>Invoice Amount</u>
Bob's Backflow & Plumbing Service, Inc	002536	80141	Backflow test 01/22	\$ 45.00
Clear Waters, Inc.	002528	120807	Lake Management 02/22	\$ 803.50
Comcast	2022022322-1	8495741401213297	Wireless Telephone Services 02/22	\$ 674.43
Dawn Humphrey	002521	012822	Rental Deposit Refund 01/22	\$ 500.00
Dog Waste Depot	002519	460830	Dog Waste Bags 01/22	\$ 129.59
Eileen Adams	002527	020622	Deposit Refund- E Adams	\$ 200.00
Florida Power & Light	2022022322-2	FPL Summary 01/22	FPL Summary 01/22	\$ 2,778.91
Hardwick Fence, LLC	002520	150946	Fence Repair 01/22	\$ 250.00
Hidden Eyes LLC dba Envera Systems	002537	00041729	Trouble Shoot Equipment 01/22	\$ 215.00
Hidden Eyes LLC dba Envera Systems	002513	711194	Alarm Monitoring Services 02/22	\$ 6.05
Kutak Rock, LLP	002538	2979645	Legal Services 12/21	\$ 1,206.00
LLS Tax Solutions Inc.	002522	002571	Arbitrage Rebate Calculation S2016A-1 & 2	\$ 500.00
Michelle Norton	002515	012322	Rental Deposit Refund 01/22	\$ 500.00
Newagetutors LLC BBA Global Tech	002543	3561	Website ADA Compliance 02/22	\$ 300.00

Southaven Community Development District

Paid Operation & Maintenance Expenditures

February 1, 2022 Through February 28, 2022

Vendor Name	Check Number	Invoice Number	Invoice Description	Invoice Amount
OnSight, Inc	002539	002-22-312414-1	New Signage 02/22	\$ 298.30
Poolsure	002516	131295604743	Water Management 02/22	\$ 445.50
Rizzetta & Company, Inc.	002517	INV0000065388	District Management Fees 02/22	\$ 3,498.25
Smith Electrical, Inc.	002523	18714	Repaired Light in Courtyard 02/22	\$ 220.00
Smith Electrical, Inc.	002532	18750	Install Lights/Posts 02/22	\$ 688.00
St Augustine Fence Inc dba St Augustine Fence & Outdoor Cont	002533	11565	Install Fence 02/22	\$ 1,524.00
St Johns County Tax Collector *	002541	Postage 2021	Postage Property Tax 2021	\$ 129.04
Dennis W. Hollingsworth	002518	SJC Utility Summary 01/22	St Johns County Utility Summary 01/22	\$ 2,917.50
St Johns Utility Department	002540	020522	Rental Deposit Refund 02/22	\$ 200.00
Stefani Schutska	002524	00000919	Gate Repair 01/22	\$ 902.00
Sunbelt Gated Access Systems of Florida, LLC.	002534	001-35	Live Entertainment 02/22	\$ 600.00
Thaddevs Jennings dba TAD Jennings Entertainment	002514	Ad #0003397790-01	Acct# 18938 Legal Advertising 01/22	\$ 89.75
The St. Augustine Record Dept 1261	002529	Ad #0003397790-01202022	Acct# 18938 Legal Advertising 01/22	\$ 89.75
The St. Augustine Record Dept 1261	002525	012922	Rental Deposit Refund 01/22	\$ 200.00
Tiffany VanZante				

Southaven Community Development District

Paid Operation & Maintenance Expenditures

February 1, 2022 Through February 28, 2022

<u>Vendor Name</u>	<u>Check Number</u>	<u>Invoice Number</u>	<u>Invoice Description</u>	<u>Invoice Amount</u>
Vesta Property Services, Inc.	002535	021022	Extra Staffing Fee	\$ 100.00
Vesta Property Services, Inc.	002542	395653	Reimburse Purchases 01/22	\$ 1,658.28
Yellowstone Landscape	002526	JAX 300777	Monthly Landscape Maintenance 12/21	\$ 11,368.32
Yellowstone Landscape	002526	JAX 315184	Monthly Landscape Maintenance 01/22	\$ 8,032.98
Report Total				<u>\$ 41,070.15</u>

SOUTHAVEN COMMUNITY DEVELOPMENT DISTRICT

DISTRICT OFFICE · ST. AUGUSTINE, FLORIDA 32084

MAILING ADDRESS · 3434 COLWELL AVENUE, SUITE 200 · TAMPA, FLORIDA 33614

WWW.SOUTHAVENCDD.ORG

Operation and Maintenance Expenditures

March 2022

Presented For Board Approval

Attached please find the check register listing the Operation and Maintenance expenditures paid from March 1, 2022 through March 31, 2022. This does not include expenditures previously approved by the Board.

The total items being presented: **\$53,912.15**

Approval of Expenditures:

_____ Chairperson

_____ Vice Chairperson

_____ Assistant Secretary

Southaven Community Development District

Paid Operation & Maintenance Expenditures

March 1, 2022 Through March 31, 2022

<u>Vendor Name</u>	<u>Check Number</u>	<u>Invoice Number</u>	<u>Invoice Description</u>	<u>Invoice Amount</u>
Alvin B Expedido	002566	031922	Rental Deposit Refund 03/22	\$ 500.00
Brenda Harris	002544	021922	Rental Deposit Refund 02/22	\$ 500.00
BrightView Landscape Services, Inc	002552	7798145	Monthly Exterior Maintenance 03/22	\$ 13,930.00
Clear Waters, Inc.	002553	121556	Lake Management 03/22	\$ 803.50
Comcast	2022032922-1	8495741401210954 03/22	Wireless Telephone Services 03/22	\$ 244.73
Comcast	2022032922-1	8495741401213297 03/22	Wireless Telephone Services 03/22	\$ 674.43
England-Thims & Miller, Inc.	002554	0201755	Engineering Services 02/22	\$ 280.00
First Coast Zerorez, LLC dba Zerorez of Jacksonville	002568	93278	Carpet Cleaning 03/22	\$ 365.00
Florida Power & Light	2022032922-2	FPL Summary 02/22	FPL Summary 02/22	\$ 2,833.60
Gloreatha Smith	002559	022722	Rental Deposit Refund 02/22	\$ 500.00
Hidden Eyes LLC dba Envera Systems	002549	711657	Alarm Monitoring Services 03/22	\$ 4,025.62
Hidden Eyes LLC dba Envera Systems	002555	712663	Alarm Monitoring Services 03/22	\$ 4,025.62

Southaven Community Development District

Paid Operation & Maintenance Expenditures

March 1, 2022 Through March 31, 2022

<u>Vendor Name</u>	<u>Check Number</u>	<u>Invoice Number</u>	<u>Invoice Description</u>	<u>Invoice Amount</u>
Hidden Eyes LLC dba Envera Systems	002565	713378	Add 4 additional homes 03/22	\$ 72.00
Kristina Head	002556	030522	Rental Deposit Refund 03/22	\$ 500.00
Kutak Rock, LLP	002557	3020388	Legal Services 01/22	\$ 104.00
Newagetutors LLC BBA Global Tech	002551	3632	ADA & WCAG Audits 03/22	\$ 400.00
Newagetutors LLC BBA Global Tech	002564	3646	Website ADA Compliance 03/22	\$ 300.00
Poolsure	002545	131295605317	Water Management 03/22	\$ 445.50
Poolsure	002550	131295605464	Water Management 02/22	\$ 67.60
Rizzetta & Company, Inc.	002546	INV0000066304	District Management Fees 03/22	\$ 3,498.25
Shaw's Tree Service, LLC	002558	27543	Tree Removal 02/22	\$ 2,100.00
St Augustine Fence Inc dba St Augustine Fence & Outdoor Cont	002560	11586	Install Fence 02/22	\$ 1,599.00
St Johns Utility Department	002547	SJC Utility Summary 02/22	St Johns County Utility Summary 02/22	\$ 2,635.86
Sunbelt Gated Access Systems of Florida, LLC.	002561	72507	Decals 02/22	\$ 1,219.50

Southaven Community Development District

Paid Operation & Maintenance Expenditures

March 1, 2022 Through March 31, 2022

<u>Vendor Name</u>	<u>Check Number</u>	<u>Invoice Number</u>	<u>Invoice Description</u>	<u>Invoice Amount</u>
Turner Pest Control LLC	002562	17393437	Monthly Pest Control 03/22	\$ 77.18
Turner Pest Control LLC	002548	8239586	Monthly Pest Control 02/22	\$ 77.18
Vesta Property Services, Inc.	002563	395934	Amenity Management / General Facility Maint / Pool	\$ 11,595.66
Vesta Property Services, Inc.	002567	396727	Reimburse Purchases 02/22	<u>\$ 537.92</u>
Report Total				<u>\$ 53,912.15</u>

Tab 4

Financial Report

Year Ended September 30, 2021

**Southaven Community
Development District**

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INDEPENDENT AUDITOR'S REPORT

To the Board of Supervisors
Southaven Community Development District

Report on the Audit of the Financial Statements

We have audited the accompanying financial statements of the governmental activities and each major fund of *Southaven Community Development District* (the "District"), as of and for the year ended September 30, 2021, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

Management's Responsibility 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.

Auditor's Responsibilities for the Audit of the Financial Statements

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with 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. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements 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 entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting principles used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Opinions

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, 2021, and the respective changes in financial position thereof and the respective budgetary comparison for the General Fund for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis starting on page 3, be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. 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 Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued a report dated March 30, 2022, on our consideration of the District's internal control over financial reporting and our tests of its compliance with certain provisions on laws, regulations, contracts, 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 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.

McDiarmid Davis

Orlando, Florida
March 30, 2022

Our discussion and analysis of *Southaven Community Development District*, St. Johns County, Florida's (the "District") financial accomplishments provide an overview of the District's financial activities for the year ended September 30, 2021. Please read it in conjunction with the District's Independent Auditor's Report, financial statements and accompanying notes.

This information is being presented to provide additional information regarding the activities of the District and to meet the disclosure requirements of Government Accounting Standards Board Statement (GASB) No. 34, *Basic Financial Statements - and Management's Discussion and Analysis - for State and Local Governments* issued June 1999.

Financial Highlights

- The assets of the District exceeded its liabilities at September 30, 2021 by \$9,514,907, an increase in net position of \$253,740 in comparison with the prior year.
- At September 30, 2021, the District's governmental funds reported fund balances of \$705,676, a decrease of \$195,687 in comparison with the prior year.

Overview of the Financial Statements

This discussion and analysis is intended to serve as an introduction to *Southaven Community Development District's* financial statements. The District's financial statements are comprised of three components: 1) government-wide financial statements, 2) fund financial statements and 3) notes to financial statements.

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 of the District's assets and liabilities, with the difference between the two 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 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, physical environment, public safety, and parks and recreation related 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 state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. The District has one fund category: 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.

Governmental Funds

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 government's near-term financing decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures and changes in fund balances provide a reconciliation to facilitate this comparison between governmental funds and governmental activities.

The District maintains three individual governmental funds. 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 to be 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 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

Statement of Net Position

The District's net position was \$9,514,907 at September 30, 2021. The analysis that follows focuses on the net position of the District's governmental activities.

	2021	2020
Assets, excluding capital assets	\$ 730,056	\$ 923,709
Capital assets, net of depreciation	15,635,473	15,686,880
Total assets	16,365,529	16,610,589
Liabilities, excluding long-term liabilities	193,197	203,170
Long-term liabilities	6,657,425	7,146,252
Total liabilities	6,850,622	7,349,422
Net Position:		
Net investment in capital assets	8,978,048	8,540,628
Restricted for debt service	418,455	622,737
Restricted for capital projects	4,260	4,235
Unrestricted	114,144	93,567
Total net position	\$ 9,514,907	\$ 9,261,167

The following is a summary of the District's governmental activities for the fiscal years ended September 30, 2021 and 2020.

	2021	2020
Revenues:		
Program revenues	\$ 1,387,709	\$ 2,003,566
General revenues	11,187	3,216
Total revenues	1,398,896	2,006,782
Expenses:		
General government	97,557	92,497
Maintenance and operations	362,118	346,781
Public safety	79,786	91,556
Parks and recreation	189,682	158,512
Interest on long-term debt	416,013	466,066
Total expenses	1,145,156	1,155,412
Change in net position	253,740	851,370
Net position, beginning	9,261,167	8,409,797
Net position, ending	\$ 9,514,907	\$ 9,261,167

As noted above and in the statement of activities, the cost of all governmental activities during the year ended September 30, 2021 was \$1,145,156. The majority of these costs are interest on long-term debt.

Financial Analysis of the Government's Funds

The District uses fund accounting to ensure and demonstrate compliance with finance related legal requirements. The focus of the District's governmental funds is to provide information on near-term inflows, outflows and balances of spendable resources. Such information is useful in assessing the District's financing requirements. In particular, unassigned fund balance may serve as a useful measure of a government's net resources available for spending at the end of the fiscal year. At September 30, 2021, the District's governmental funds reported combined ending fund balances of \$705,676. Of this total, \$31,253 is non-spendable, \$591,532 is restricted, and the remainder of \$82,891 is unassigned.

The general fund balance increased by \$20,577 due to transfers in from the debt service fund. The debt service fund balance decreased by \$216,289 due to incurring more expenditures than assessment revenue received. The capital projects fund balance did not change significantly.

General Fund Budgetary Highlights

An operating budget was adopted and maintained by the governing board for the District pursuant to the requirements of Florida Statutes. The budget to actual comparison for the general fund, including the original budget and final adopted budget, is shown on page 12. 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 is at the fund level.

Capital Asset and Debt Administration

Capital Assets

At September 30, 2021, the District had \$15,635,473 invested in infrastructure. More detailed information about the District's capital assets is presented in the notes to financial statements.

Capital Debt

At September 30, 2021, the District had \$6,685,000 in bonds outstanding. More detailed information about the District's capital debt is presented in the notes to financial statements.

Requests for Information

If you have questions about this report or need additional financial information, contact *Southaven Community Development District's* Finance Department at 3434 Colwell Ave., Suite 200, Tampa, Florida 33614.

FINANCIAL STATEMENTS

Southaven Community Development District
Statement of Net Position
September 30, 2021

	Governmental Activities
Assets:	
Cash	\$ 130,960
Accounts receivable	3,021
Prepaid costs	27,785
Deposits	3,468
Restricted Assets:	
Temporarily restricted investments	564,822
Capital Assets:	
Capital assets not being depreciated	13,861,047
Capital assets being depreciated, net	1,774,426
Total assets	16,365,529
Liabilities:	
Accounts payable and accrued expenses	24,380
Accrued interest payable	168,817
Noncurrent Liabilities:	
Due within one year	140,000
Due in more than one year	6,517,425
Total liabilities	6,850,622
Net Position:	
Net investment in capital assets	8,978,048
Restricted for debt service	418,455
Restricted for capital projects	4,260
Unrestricted	114,144
Total net position	\$ 9,514,907

Southaven Community Development District
Statement of Activities
Year Ended September 30, 2021

Functions/Programs	Expenses	Program Revenue		Capital Grants and Contributions	Net (Expense) Revenue and Changes in Net Position
		Charges for Services	Operating and Contributions		
Governmental Activities:					
General government	\$ 97,557	\$ 87,951	\$ -	\$ -	\$ (9,606)
Maintenance and operations	362,118	326,465	-	-	(35,653)
Public safety	79,786	71,931	-	-	(7,855)
Parks and recreation	189,682	171,007	-	-	(18,675)
Interest on long-term debt	416,013	730,169	185	1	314,342
Total governmental activities	\$ 1,145,156	\$ 1,387,523	\$ 185	\$ 1	242,553
General Revenues:					
Miscellaneous					
					11,187
Total general revenues					11,187
Change in net position					253,740
Net position, beginning					9,261,167
Net position, ending					\$ 9,514,907

Southaven Community Development District
Balance Sheet - Governmental Funds
September 30, 2021

	General	Debt Service	Capital Projects	Total Governmental Funds
Assets:				
Cash	\$ 130,960	\$ -	\$ -	\$ 130,960
Investments	-	560,562	4,260	564,822
Accounts receivables	1,633	1,388	-	3,021
Due from other funds	-	25,322	-	25,322
Prepaid costs	27,785	-	-	27,785
Deposits	3,468	-	-	3,468
Total assets	\$ 163,846	\$ 587,272	\$ 4,260	\$ 755,378
Liabilities and Fund Balances:				
Liabilities:				
Accounts payable and accrued expenses	\$ 24,380	\$ -	\$ -	\$ 24,380
Due to other funds	25,322	-	-	25,322
Total liabilities	49,702	-	-	49,702
Fund Balances:				
Nonspendable	31,253	-	-	31,253
Restricted for:				
Debt service	-	587,272	-	587,272
Capital projects	-	-	4,260	4,260
Unassigned	82,891	-	-	82,891
Total fund balances	114,144	587,272	4,260	705,676
Total liabilities and fund balances	\$ 163,846	\$ 587,272	\$ 4,260	

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 in the funds. 15,635,473

Long-term liabilities are not due and payable in the current period and therefore are not reported in the funds.

Accrued interest payable	(168,817)	
Bonds payable	(6,657,425)	(6,826,242)
Net Position of Governmental Activities		\$ 9,514,907

Southaven Community Development District
Statement of Revenues, Expenditures and Changes in Fund Balances
Governmental Funds
Year Ended September 30, 2021

	General	Debt Service	Capital Projects	Total Governmental Funds
Revenues				
Assessment revenue	\$ 657,354	\$ 556,807	\$ -	\$ 1,214,161
Special assessments, prepayments	-	173,362	-	173,362
Investment & miscellaneous income	11,187	185	1	11,373
Total revenues	<u>668,541</u>	<u>730,354</u>	<u>1</u>	<u>1,398,896</u>
Expenditures				
Current:				
General government	97,557	-	-	97,557
Public safety	79,786	-	-	79,786
Maintenance and operations	289,258	-	-	289,258
Parks and recreation	211,135	-	-	211,135
Debt Service:				
Interest	-	426,847	-	426,847
Principal	-	490,000	-	490,000
Total expenditures	<u>677,736</u>	<u>916,847</u>	<u>-</u>	<u>1,594,583</u>
Excess (Deficit) of Revenues Over Expenditures	<u>(9,195)</u>	<u>(186,493)</u>	<u>1</u>	<u>(195,687)</u>
Other Financing Sources (uses):				
Transfers in	29,772	-	24	29,796
Transfers out	-	(29,796)	-	(29,796)
Total other financing sources (uses)	<u>29,772</u>	<u>(29,796)</u>	<u>24</u>	<u>-</u>
Net change in fund balances	<u>20,577</u>	<u>(216,289)</u>	<u>25</u>	<u>(195,687)</u>
Fund balances, beginning of year	<u>93,567</u>	<u>803,561</u>	<u>4,235</u>	<u>901,363</u>
Fund balances, end of year	<u><u>\$ 114,144</u></u>	<u><u>\$ 587,272</u></u>	<u><u>\$ 4,260</u></u>	<u><u>\$ 705,676</u></u>

Southaven Community Development District
**Reconciliation of the Statement of Revenues, Expenditures and Changes in Fund Balances of
Governmental Funds to the Statements of Activities**
Year Ended September 30, 2021

Amounts reported for Governmental Activities in the Statement of Activities are different because:

Net Change in Fund Balances - total governmental funds	\$ (195,687)
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Governmental Funds report outlays for capital assets as expenditures because such outlays use current financial resources; however, in the statement of net position the cost of those assets is recorded as capital assets. Depreciation of capital assets is not recognized in the governmental fund statements but is reported as an expense in the statement of activities.

Capital outlay	21,453	
Depreciation expense	<u>(72,860)</u>	(51,407)

Repayments of long-term liabilities are reported as expenditures in governmental funds, while repayments reduce long-term liabilities in the statement of net position.	490,000
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Some expenses reported in the statement of activities do not require the use of current financial resources and, therefore, are not reported as expenditures in governmental funds.

Change in accrued interest	12,007	
Amortization of bond discount	<u>(1,173)</u>	10,834

Change in Net Position of Governmental Activities	<u><u>\$ 253,740</u></u>
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Southaven Community Development District
Statement of Revenues, Expenditures and Changes in Fund Balances
Budget and Actual - General Fund
Year Ended September 30, 2021

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Assessment revenue	\$ 651,637	\$ 651,637	\$ 657,354	\$ 5,717
Investment & miscellaneous income	-	-	11,187	11,187
Total revenues	651,637	651,637	668,541	16,904
Expenditures				
Current:				
General government	84,912	94,912	97,557	(2,645)
Public safety	90,550	100,550	79,786	20,764
Maintenance and operations	285,610	300,610	289,258	11,352
Parks and recreation	185,565	185,565	211,135	(25,570)
Capital outlay	5,000	40,000	-	40,000
Total expenditures	651,637	721,637	677,736	43,901
Excess (deficit) of revenues over expenditures	-	(70,000)	(9,195)	60,805
Other Financing Sources (Uses):				
Transfers in	-	-	29,772	29,772
Total other financing sources	-	-	29,772	29,772
Net change in fund balance	-	(70,000)	20,577	90,577
Fund balance, beginning	93,567	93,567	93,567	-
Fund balance, ending	\$ 93,567	\$ 23,567	\$ 114,144	\$ 90,577

NOTES TO FINANCIAL STATEMENTS

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Reporting Entity

Southaven Community Development District, (the "District") was established on May 13, 2014 by St. Johns County Ordinance 2014-22 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, the power to borrow money and issue bonds, and the power to levy and assess non-ad valorem assessments for the financing and delivery of capital infrastructure. The District was established for the purpose 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 (the "Board"), which is composed of five members. Ownership of land within the District entitles the owner to one vote per acre. The Board of Supervisors of the District exercises all powers granted to the District pursuant to Chapter 190, Florida Statutes. Two of the Board members were associated with Southaven Land Associates, LLC (the "Developer"). The District is economically dependent on the Developer.

The Board has final responsibility for:

1. Allocating 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 14, 39, and 61. Under the provisions of those standards, the financial reporting entity consists of the primary government, organizations for which the District Board of Supervisors 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.

Government-Wide and Fund Financial Statements

The 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, 2) grants, contributions and investment earnings that are restricted to meeting the operational or capital requirements of a particular function or segment and 3) operating-type special assessments that are treated as charges for services (including assessments for maintenance and debt service). Other items not included among program revenues are reported instead as *general revenues*.

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 recognized as revenues as soon as all eligibility requirements imposed by the provider have been met.

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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 District considers revenues to be available if they are collected within 60 days of the end of the current fiscal period, except for Developer receivables for retainage, which are collected from the Developer when the amount is due to the contractor. Expenditures are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures are recorded only when payment is due.

Assessments, including debt service assessments and operation and maintenance assessments, are non-ad valorem assessments imposed on all lands located within the District and benefited by the District's activities. Operation and maintenance special assessments are levied by the District prior to the start of the fiscal year which begins October 1st and ends on September 30th. These assessments are imposed upon all benefited lands located in the District. Debt service special assessments are imposed upon certain lots and lands as described in each resolution imposing the special assessment for each series of bonds issued by the District. Certain debt service assessments are collected upon the closing of those lots subject to short term debt and are used to prepay a portion of the bonds outstanding.

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. All other revenue items are considered to be measurable and available only when cash is received by the District.

The District reports the following major governmental funds:

General Fund - Is the District's primary operating fund. It is used to account for and report all financial resources not accounted for and reported in another fund.

Debt Service Fund - Accounts for the accumulation of resources for the annual payment of principal and interest on long-term debt.

Capital Project 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, then unrestricted resources as they are needed.

Assets, Liabilities, Deferred Outflows/Inflows of Resources and Net Position/Fund Balance

Restricted Assets

These assets represent cash and investments set aside pursuant to bond covenants.

Deposits and Investments

The District's cash and cash equivalents are considered to be cash on hand and demand deposits.

Investments of the District are reported at fair value and are categorized within the fair value hierarchy established in accordance with GASB Statement No. 72, *Fair Value Measurement and Application*. The District's investments consist of investments authorized in accordance with Section 218.415, Florida Statutes.

Prepaid Items

Inventory and prepaid items are recorded as expenditures when consumed rather than when purchased in both government-wide and fund financial statements.

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Capital Assets

Capital assets, which include property, plant, equipment and infrastructure assets (e.g., roads, sidewalks and similar items), are reported in the applicable governmental activities column in the government-wide financial statements. Capital assets are defined by the District as assets with an initial, individual cost of more than \$5,000 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>
Buildings and Other Structures	30
Equipment	5

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 bonds using the straight-line method. Bond issuance costs are reported as expenses. Bonds payable are reported net of premiums or discounts.

In the fund financial statements, governmental fund types recognize bond premiums and discounts, as well as bond issuance costs, during the current period. 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 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. The District does not have any item that qualifies for reporting in this category for the year ended September 30, 2021.

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. The District does not have any item that qualifies for reporting in this category for the year ended September 30, 2021.

Net Position Flow Assumption

Sometimes the District will fund outlays for a particular purpose from both restricted and unrestricted resources. In order to calculate the amounts to report as restricted net position and unrestricted net position in the government-wide financial statements, a flow assumption must be made about the order in which the resources are considered to be applied. It is the District's policy to consider restricted net position to have been depleted before unrestricted net position is applied.

Fund Balance Flow Assumptions

Sometimes the District will fund outlays for a particular purpose from both restricted and unrestricted resources (total of committed, assigned, and unassigned fund balance). In order to calculate the amounts to report as restricted, committed, assigned, and unassigned fund balance in the governmental fund financial statements, a flow assumption must be made about the order in which the resources are considered to be applied. It is the District's policy to consider restricted fund balance to have been depleted before using any of the components of unrestricted fund balance. Further, when the components of unrestricted fund balance can be used for the same purpose, committed fund balance is depleted first, followed by assigned fund balance. Unassigned fund balance is applied last.

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Fund Balance Policies

Fund balance of governmental funds is reported in various categories based on the nature of any limitations requiring the use of resources for specific purposes. The District itself can establish limitations on the use of resources through either commitment (committed fund balance) or an assignment (assigned fund balance).

The committed fund balance classification includes fund balance amounts that can be used only for the specific purposes determined by a formal action of the government's highest level of decision-making authority. The Board of Supervisors is the highest level of decision-making authority for the government that can, by adoption of an ordinance or resolution prior to the end of the fiscal year, commit fund balance. Once adopted, the limitation imposed by the ordinance or resolution remains in place until a similar action is taken to remove or revise the limitation.

Amounts in the assigned fund balance classification are intended to be used by the government for specific purposes but do not meet the criteria to be classified as committed. The Board of Supervisors has authorized the District Manager to assign amounts for specific purposes. The Board of Supervisors may also assign fund balance as it does when appropriating fund balance to cover a gap between estimated revenue and appropriations in the subsequent year's appropriated budget. Unlike commitments, assignments generally only exist temporarily. In other words, an additional action does not normally have to be taken for the removal of an assignment. Conversely, as discussed above, an additional action is essential to either remove or revise a commitment.

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.

New Accounting Standards Issued

In fiscal year 2021, the District has not implemented any new accounting standards with a material effect on the District's financial statements.

NOTE 2 STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY

Budgetary Information

The District is required to establish a budgetary system and an approved annual budget for the General Fund. Annual budgets are adopted on a basis consistent with accounting principles generally accepted in the United States of America. All annual appropriations lapse at the fiscal year end. The legal level of budgetary control is at the fund level. Any budget amendments that increase the aggregate budgeted appropriations, at the fund level, must be approved by the Board of Supervisors.

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

1. Each year the District Manager submits to the District Board a proposed operating budget for the fiscal year commencing the following October 1.
2. A public hearing is conducted to obtain comments.
3. Prior to October 1, the budget is legally adopted by the District Board.
4. All budget changes must be approved by the District Board.
5. The budgets are adopted on a basis consistent with accounting principles generally accepted in the United States of America.

NOTE 3 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 categorizes its fair value measurements within the fair value hierarchy established by generally accepted accounting principles. The fair value is the price that would be received to sell an asset, or paid to transfer a liability, in an orderly transaction between market participants at the measurement date. The hierarchy is based on the valuation inputs used to measure the fair value of the asset. The District uses a market approach in measuring fair value that uses prices and other relevant information generated by market transactions involving identical or similar assets, liabilities, or groups of assets and liabilities.

Under GASB 72, assets or liabilities are classified into one of three levels. Level 1 is the most reliable and is based on quoted price for identical assets, or liabilities, in an active market. Level 2 uses significant other observable inputs when obtaining quoted prices for identical or similar assets, or liabilities, in markets that are not active. Level 3 is the least reliable, and uses significant unobservable inputs that use the best information available under the circumstances, which includes the District's own data in measuring unobservable inputs.

The District has the following recurring fair value measurements as of September 30, 2021:

- Goldman Sachs Government Fund of \$564,822 are valued using Level 2 inputs.

Instead of establishing a written investment policy, the District elected to limit investments to those approved by Florida Statutes and the District Trust Indenture. Authorized District investments include, but are not limited to:

1. The Local Government Surplus Funds Trust Fund (SBA);
2. Securities and Exchange Commission registered money market funds with the highest credit quality rating from a nationally recognized rating agency;
3. Interest-bearing time deposits or savings accounts in qualified public depositories;
4. Direct obligations of the U.S. Treasury.

Investments made by the District at September 30, 2021 are summarized below. In accordance with GASB 31, investments are reported at fair value.

<u>Investment Type</u>	<u>Fair Value</u>	<u>Credit Rating</u>	<u>Weighted Average Maturity</u>
Goldman Sachs Government Fund	\$ 564,822	AAAm	6 days

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. Investments in U.S. Government securities and agencies must be backed by the full faith and credit of the United States Government. Short term bond funds shall be rated by a nationally recognized ratings agency and shall maintain the highest credit quality rating. Investment ratings by investment type are included in the preceding summary of investments.

NOTE 3 DEPOSITS AND INVESTMENTS (CONTINUED)

Custodial Credit Risk:

In the case of deposits, this is the risk that, in the event of a bank failure, the District's deposits may not be returned to it. The District's investment policy requires that bank deposits be secured as provided by Chapter 280, Florida Statutes. This law requires local governments to deposit funds only in financial institutions designated as qualified public depositories by the Chief Financial Officer of the State of Florida, and creates the Public Deposits Trust Fund, a multiple financial institution pool with the ability to assess its member financial institutions for collateral shortfalls if a default or insolvency has occurred. At September 30, 2021, all of the District's bank deposits were in qualified public depositories.

For an investment, this is the risk that, in the event of the failure of the counterparty, the government will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. At September 30, 2021, none of the investments listed are exposed to custodial credit risk because their existence is not evidenced by securities that exist in physical or book entry form.

Concentration of Credit 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. The District manages its exposure to declines in fair values by investing primarily in pooled investments that have a weighted average maturity of less than three months.

NOTE 4 CAPITAL ASSETS

Capital asset activity for the year ended September 30, 2021 was as follows:

	Beginning Balance	Additions	Disposals	Ending Balance
Governmental Activities:				
Capital assets not being depreciated:				
Improvements under construction	\$ 13,861,047	\$ -	\$ -	\$ 13,861,047
Total capital assets not being depreciated	<u>13,861,047</u>	<u>-</u>	<u>-</u>	<u>13,861,047</u>
Capital assets being depreciated:				
Building	2,100,000	-	-	2,100,000
Equipment	-	21,453	-	21,453
Total capital assets being depreciated	<u>2,100,000</u>	<u>21,453</u>	<u>-</u>	<u>2,121,453</u>
Less accumulated depreciation for:				
Building	(274,167)	(70,000)	-	(344,167)
Equipment	-	(2,860)	-	(2,860)
Total accumulated depreciation	<u>(274,167)</u>	<u>(72,860)</u>	<u>-</u>	<u>(347,027)</u>
Total capital assets being depreciated, net	<u>1,825,833</u>	<u>(51,407)</u>	<u>-</u>	<u>1,774,426</u>
Governmental activities capital assets, net	<u>\$ 15,686,880</u>	<u>\$ (51,407)</u>	<u>\$ -</u>	<u>\$ 15,635,473</u>

Depreciation expense for 2021 was charged to physical environment.

Total projected cost of the infrastructure improvements has been estimated at approximately \$19 million, which will be funded with Developer contributions and additional bond issues.

NOTE 5 LONG-TERM LIABILITIES

Series 2015 Special Assessment Bonds- Direct Borrowing

In March 2015, the District issued \$7,555,000 of Special Assessment Bonds, Series 2015. The Bonds consist of \$4,035,000 Series 2015A-1 (\$1,855,000 Term Bonds due May 1, 2035 with a fixed interest rate of 5.95% and \$2,180,000 Term Bonds due May 1, 2045 with a fixed interest rate of 6.0%) and \$3,520,000, Series 2015A-2 Term Bonds due May 1, 2045 with a fixed interest rate of 5.9%. The Bonds were issued to finance the acquisition and construction of certain improvements for the benefit of the property within the District. Interest is paid semiannually on each May 1 and November 1. Principal on the Bonds is to be paid serially commencing May 1, 2016 through May 1, 2045.

The Series 2015 Bonds are subject to redemption at the option of the District prior to maturity at a redemption price as set forth in the Bond Indenture. The Bonds are subject to extraordinary mandatory redemption prior to maturity in the manner determined by the Bond Indenture. In the event of default, all principal and interest of the Bonds will become immediately due and payable.

The Bond Indenture requires that the District maintain adequate funds in a reserve account to meet the debt service reserve requirements as defined in the Indenture. The requirement has been met at September 30, 2021.

The Bond Indenture has certain 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 agreed to levy special assessments in annual amounts adequate to provide payment of debt service. Payment of principal and interest on the 2015 Bonds is secured by a pledge of and a first lien upon the pledged special assessment revenue. The District is in compliance with the requirements of the Bond Indenture.

As of September 30, 2021, total principal and interest remaining on the Series 2015 Special Assessment Bonds was \$5,040,455. For the fiscal year ended September 30, 2021, principal and interest paid was \$316,724 and special assessment revenue pledged was \$244,973.

Series 2016 Special Assessment Bonds- Direct Borrowing

In November 2016, the District issued \$6,925,000 of Special Assessment Bonds, Series 2016. The Bonds consist of \$4,515,000 Series 2016A-1 (\$250,000 Term Bonds due May 1, 2021 with a fixed interest rate of 4.50%, \$400,000 Term Bonds due May 1, 2026 with a fixed interest rate of 5.35%, \$1,245,000 Term Bond due May 1, 2036 with a fixed interest rate of 6.1%, and \$2,620,000 Term Bonds due May 1, 2047 with a fixed interest rate of 6.25%) and \$2,410,000, Series 2016A-2 Term Bonds due November 1, 2023 with a fixed interest rate of 6.25%. The Bonds were issued to finance the acquisition and construction of certain improvements for the benefit of the property within the District. Interest is paid semiannually on each May 1 and November 1. Principal on the Bonds is to be paid serially commencing May 1, 2018 through May 1, 2047.

The Series 2016 Bonds are subject to redemption at the option of the District prior to maturity at a redemption price as set forth in the Bond Indenture. The Bonds are subject to extraordinary mandatory redemption prior to maturity in the manner determined by the Bond Indenture. In the event of default, all principal and interest of the Bonds will become immediately due and payable.

The Bond Indenture requires that the District maintain adequate funds in a reserve account to meet the debt service reserve requirements as defined in the Indenture. The requirement has been met at September 30, 2021.

The Bond Indenture has certain 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 agreed to levy special assessments in annual amounts adequate to provide payment of debt service. Payment of principal and interest on the 2016 Bonds is secured by a pledge of and a first lien upon the pledged special assessment revenue. The District is in compliance with the requirements of the Bond Indenture.

NOTE 5 LONG-TERM LIABILITIES (CONTINUED)

As of September 30, 2021, total principal and interest remaining on the Series 2016 Special Assessment Bonds was \$7,939,031. For the fiscal year ended September 30, 2021, principal and interest paid was \$600,123 and special assessment revenue pledged was \$485,196.

Long-term liability activity for the year ended September 30, 2021 was as follows:

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Reductions</u>	<u>Ending Balance</u>	<u>Due Within One Year</u>
Governmental Activities:					
Bonds Payable:					
Series 2015	\$ 2,905,000	\$ -	\$ (145,000)	\$ 2,760,000	\$ 70,000
Less: Discount	(28,748)	-	1,173	(27,575)	-
Series 2016	<u>4,270,000</u>	<u>-</u>	<u>(345,000)</u>	<u>3,925,000</u>	<u>70,000</u>
Governmental activity long-term liabilities	<u><u>\$ 7,146,252</u></u>	<u><u>\$ -</u></u>	<u><u>\$ (488,827)</u></u>	<u><u>\$ 6,657,425</u></u>	<u><u>\$ 140,000</u></u>

At September 30, 2021, the scheduled debt service requirements on the bonds payable were as follows:

<u>Year Ending September 30,</u>	<u>Governmental Activities</u>	
	<u>Principal</u>	<u>Interest</u>
2022	\$ 140,000	\$ 405,161
2023	150,000	397,251
2024	160,000	388,775
2025	170,000	379,735
2026	150,000	370,111
2027-2031	1,055,000	1,688,546
2032-2036	1,215,000	1,332,431
2037-2041	1,600,000	938,575
2042-2046	1,910,000	385,463
2047-2050	<u>135,000</u>	<u>8,438</u>
	<u><u>\$ 6,685,000</u></u>	<u><u>\$ 6,294,486</u></u>

NOTE 6 MANAGEMENT COMPANY

The District has contracted with a management company to perform management 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 agreements, the District compensates the management company for management, accounting, financial reporting and other administrative costs.

NOTE 7 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. These risks are covered by commercial insurance from independent third parties. The District has filed one claim totaling \$3,038 under this commercial coverage during the last three years.

NOTE 8 COMMITMENTS

Construction Commitments:

As of September 30, 2021, the District had construction commitments totaling \$222,887.

COMPLIANCE SECTION

**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
Southaven Community Development District

We have audited, in accordance with 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 *Southaven Community Development District* (the "District") as of and for the year ended September 30, 2021 and the related notes to the financial statements, which collectively comprise the District's basic financial statements, and have issued our report thereon dated March 30, 2022.

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) as a basis for designing 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 may exist that have not been identified.

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 grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statements. 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 District'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 District's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

McDermitt Davis

Orlando, Florida
March 30, 2022

MANAGEMENT LETTER

Board of Supervisors
Southaven Community Development District

Report on the Financial Statements

We have audited the financial statements of *Southaven Community Development District*, (the "District") as of and for the fiscal year ended September 30, 2021, and have issued our report thereon dated March 30, 2022.

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 Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with *Government Auditing Standards* and Independent Accountant'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 March 30, 2022, should be considered in conjunction with this management letter.

Prior Audit Findings

Section 10.554(1)(i)1., Rules of the Auditor General, requires that we determine whether or not corrective actions have been taken to address findings and recommendations made in the preceding annual financial audit report. There were no findings or recommendations made in the preceding annual financial audit report.

Official Title and Legal Authority

Section 10.554(1)(i)4., Rules of the Auditor General, requires that the name or official title and legal authority for the primary government and each component unit of the reporting entity be disclosed in this management letter, unless disclosed in the notes to financial statements. This information has been disclosed in the notes to financial statements.

Financial Condition and Management

Section 10.554(1)(i)5.a. and 10.556(7), Rules of the Auditor General, require us to apply appropriate procedures and communicate the results of our determination as to whether or not the District has met one or more of the conditions described in Section 218.503(1), Florida Statutes, and to identify the specific condition(s) met. In connection with our audit, we determined that the District did not meet any of the conditions described in Section 218.503(1), Florida Statutes.

Pursuant to Sections 10.554(1)(i)5.b. and 10.556(8), Rules of the Auditor General, we applied financial condition assessment procedures for the District. It is management's responsibility to monitor the District's 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.

Section 10.554(1)(i)2., Rules of the Auditor General, requires that we communicate any recommendations to improve financial management. In connection with our audit, we did not have any such recommendations.

Specific Information

As required by Section 218.39(3)(c), Florida Statutes, and Section 10.554(1)(i)6, Rules of the Auditor General, the District reported:

- a. The total number of district employees compensated in the last pay period of the district fiscal year as none.
- b. The total number of independent contractors to whom nonemployee compensation was paid in the last month of the district's financial year as 3.
- c. All compensation earned by or awarded to employees, whether paid or accrued, regardless of contingency as none.
- d. All compensation earned by or awarded to nonemployee independent contractors, whether paid or accrued, regardless of contingency as \$77,944.

- e. Each construction project with a total cost of at least \$65,000 approved by the district that is scheduled to begin on or after October 1 of the fiscal year being reported, together with the total expenditures for such project as none.
- f. A budget variance based on the budget adopted under Section 189.016(4), Florida Statutes, before the beginning of the fiscal year being reported if the district amends a final budget under Section 189.016(6), Florida Statutes, see page 12.

As required by Section 218.39(3)(c), Florida Statutes, and Section 10.554(1)(j)7, Rules of the Auditor General, the district reported:

a. The rate or rates of non-ad valorem special assessments imposed by the district as the following:		
Lot Size	O&M Assessment	Debt Service Assessment
Single Family 58'	\$1,867.95	\$1,800
Single Family 63'	\$1,893.09	\$1,800
Single Family 73'	\$1,940.57	\$1,800
Single Family 83'	\$1,988.06	\$2,100
Single Family 93'	\$2,035.54	\$2,100

- b. The total amount of special assessments collected by or on behalf of the district as \$1,213,117.
- c. The total amount of outstanding bonds issued by the district and the terms of such bonds as disclosed in the notes to financial statements.

Additional Matters

Section 10.554(1)(j)3., Rules of the Auditor General, requires us to communicate 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. In connection with our audit, we did not note any such findings.

Purpose of this Letter

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, and applicable management, the Board of Supervisors, and is not intended to be and should not be used by anyone other than these specified parties.

McDermitt Davis

Orlando, Florida
March 30, 2022



934 North Magnolia Avenue, Suite 100
Orlando, Florida 32803
407-843-5406
www.mcdermittdavis.com

**INDEPENDENT ACCOUNTANT'S REPORT ON COMPLIANCE WITH THE
REQUIREMENTS OF SECTION 218.415, FLORIDA STATUTES**

To the Board of Supervisors
Southaven Community Development District

We have examined *Southaven Community Development District's* (the "District") compliance with the requirements of Section 218.415, Florida Statutes, during the year ended September 30, 2021. Management is responsible for the District's compliance with those requirements. Our responsibility is to express an opinion on 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 and the standards applicable to attestation engagements contained in *Government Auditing Standards issued by the Comptroller General of the United States*, and, accordingly, included examining, on a test basis, evidence about the District's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our examination provides a reasonable basis for our opinion. Our examination does not provide a legal determination on the District's compliance with specified requirements.

In our opinion, the District complied, in all material respects, with the aforementioned requirements for the year ended September 30, 2021.

McDermitt Davis

Orlando, Florida
March 30, 2022

Tab 5

From: Guy Kindig <gmarkcdd@gmail.com>

Sent: Tuesday, April 5, 2022 11:36 AM

To: Melissa Dobbins <MDobbins@rizzetta.com>

Subject: Re: [EXTERNAL]Seat 2 - Resignation Date & Completion of State Form 1F

Hi Melissa

I resign from the Markland CDD Board as of April 30, 2022

Best regards

Guy Kindig

Tab 6

RESOLUTION 2022-05

**A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE
SOUTHAVEN COMMUNITY DEVELOPMENT DISTRICT
REDESIGNATING AN ASSISTANT SECRETARY OF THE DISTRICT,
AND PROVIDING FOR AN EFFECTIVE DATE**

WHEREAS, The Southaven Community Development District (hereinafter the “District”) is a local unit of special-purpose government created and existing pursuant to Chapter 190, Florida Statutes, being situated entirely within St. Johns County, Florida; and

WHEREAS, the Board of Supervisors (hereinafter the “Board”) previously designated Guy Kindig as an Assistant Secretary pursuant to Resolution 2021-03; and

WHEREAS, the Board now desires to re-designate the Assistant Secretary.

**NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF SUPERVISORS
OF THE SOUTHAVEN COMMUNITY DEVELOPMENT DISTRICT:**

Section 1. _____
is hereby appointed as Assistant Secretary.

Section 2. This Resolution shall become effective immediately upon its adoption.

PASSED AND ADOPTED THIS 4th DAY OF MAY, 2022.

**THE SOUTHAVEN COMMUNITY
DEVELOPMENT DISTRICT**

CHAIRMAN

ATTEST:

ASSISTANT SECRETARY

Tab 7

WORK AUTHORIZATION NO. 14

GENERAL ENGINEERING SERVICES

SOUTHAVEN COMMUNITY DEVELOPMENT DISTRICT

SCOPE OF WORK

England-Thims & Miller, Inc., shall provide general engineering consultation services for the Southaven Community Development District (CDD). Services shall include, but not be limited to:

1. Attend meetings and provide coordination with district staff
2. Coordination with utility providers
3. Coordination with contractors
4. Permitting
5. Engineering Services
6. Project Management
7. Annual Engineering Report
8. Coordination with Engineers, Surveyors, Architects and other consultants
9. Requisition processing

FEE.....**HOURLY**
(Not to Exceed - \$30,000.00)

Costs such as final printing, telephone, delivery service, mileage and travel shall be invoiced at direct cost.

ENGLAND-THIMS & MILLER, INC. HOURLY FEE SCHEDULE – 2022

CEO/CSO.....	\$375.00/Hr.
President.....	\$330.00/Hr.
Executive Vice President.....	\$320.00/Hr.
Vice President	\$257.00/Hr.
Senior Engineer/ Senior Project Manager.....	\$205.00/Hr.
Project Manager	\$190.00/Hr.
Director.....	\$175.00/Hr.
Engineer.....	\$165.00/Hr.
Assistant Project Manager	\$155.00/Hr.
Senior Planner /Planning Manager.....	\$190.00/Hr.
Planner.....	\$155.00/Hr.
CEI Project Manager.....	\$175.00/Hr.
CEI Senior Inspector.....	\$155.00/Hr.
CEI Inspector	\$125.00/Hr.

Senior Landscape Architect.....	\$175.00/Hr.
Landscape Architect.....	\$160.00/Hr.
Senior Technician.....	\$155.00/Hr.
GIS Developer / Senior Analyst.....	\$170.00/Hr.
GIS Analyst	\$140.00/Hr.
Senior Engineering Designer / Senior LA Designer.....	\$160.00/Hr.
Engineering Intern	\$140.00/Hr.
Engineering/Landscape Designer.....	\$140.00/Hr.
CADD/GIS Technician.....	\$125.00/Hr.
Administrative Support.....	\$90.00/Hr.

The outlined services shall be performed on a time and material basis at the currently approved rate and expense schedule and in accordance with consultant's District Engineer's agreement.

APPROVAL

Submitted by: 
England-Thims & Miller, Inc.

Date: 4-21-2022

Approved by: _____
Southaven Community Development District

Date: _____

Tab 8

Proposal for Extra Work at Southaven CDD

Property Name	Southaven CDD	Contact	Johnnie Verdell
Property Address	61 Clarissa Lane St. Augustine, FL 32095	To Billing Address	Rizzetta & Company Inc 2806 N Fifth St Unit 403 St. Augustine, FL 32084
Project Name	South Haven CDD-Warden Ln Pocket Park 4-19-22		
Project Description	Enhancement		

Scope of Work

QTY	UoM/Size	Material/Description	Total
Warden Ln Pocket Park Zoysia Replacement			\$20,354.22
1.00	LUMP SUM	Mobilization, labor to remove turf with sod cutter, rough grade, and labor to roll newly installed Zoysia.	
12,800.00	SQUARE FEET	Zoysia sod installed	
10.00	SQUARE YARD	Yard sand installed	
1.00	DAY	36" Ride-On Roller - Daily Rate	
1.00	LUMP SUM	Debris removal pick up fee	
1.00	LUMP SUM	Irrigation Modifications and Adjustments	

For internal use only

SO# 7792184
JOB# 460800009
Service Line 130

Total Price \$20,354.22

THIS IS NOT AN INVOICE

This proposal is valid for 60 days unless otherwise approved by BrightView Landscape Services, Inc.
2270 Dobbs Rd, St Augustine, FL 32086 ph. fax

TERMS & CONDITIONS

1. The Contractor shall recognize and perform in accordance with written terms, written specifications and drawings only, contained or referred to herein. All materials shall conform to bid specifications.
2. **Work Force:** Contractor shall designate a qualified representative with experience in landscape maintenance/construction upgrades or when applicable in tree management. The workforce shall be competent and qualified, and shall be legally authorized to work in the U.S.
3. **License and Permits:** Contractor shall maintain a Landscape Contractor's license, if required by State or local law, and will comply with all other license and permit requirements of the City, State and Federal Governments, as well as all other requirements of law.
4. **Taxes:** Contractor agrees to pay all applicable taxes, including sales tax where applicable on material supplied.
5. **Insurance:** Contractor agrees to provide General Liability Insurance, Automotive Liability Insurance, Worker's Compensation Insurance, and any other insurance required by law or Client/Owner, as specified in writing prior to commencement of work. If not specified, Contractor will furnish insurance with \$1,000,000 limit of liability.
6. **Liability:** Contractor shall indemnify the Client/Owner and its agents and employees from and against any third party liabilities that arise out of Contractor's work to the extent such liabilities are adjudicated to have been caused by Contractor's negligence or willful misconduct. Contractor shall not be liable for any damage that occurs from Acts of God are defined as those caused by windstorm, hail, fire, flood, earthquake, hurricane and freezing, etc. Under these circumstances, Contractor shall have the right to renegotiate the terms and prices of this agreement within sixty (60) days. Any illegal trespass, claims and/or damages resulting from work requested that is not on property owned by Client/Owner or not under Client/Owner management and control shall be the sole responsibility of the Client/Owner.
7. **Subcontractors:** Contractor reserves the right to hire qualified subcontractors to perform specialized functions or work requiring specialized equipment.
8. **Additional Services:** Any additional work not shown in the above specifications involving extra costs will be executed only upon signed written orders, and will become an extra charge over and above the estimate.
9. **Access to Jobsite:** Client/Owner shall provide all utilities to perform the work. Client/Owner shall furnish access to all parts of jobsite where Contractor is to perform work as required by the Contract or other functions related thereto, during normal business hours and other reasonable periods of time. Contractor will perform the work as reasonably practical after the owner makes the site available for performance of the work.
10. **Invoicing:** Client/Owner shall make payment to Contractor within fifteen (15) days upon receipt of invoice. In the event the schedule for the completion of the work shall require more than thirty (30) days, a progress bill will be presented by month end and shall be paid within fifteen (15) days upon receipt of invoice.
11. **Termination:** This Work Order may be terminated by the either party with or without cause, upon seven (7) work days advance written notice. Client/Owner will be required to pay for all materials purchased and work completed to the date of termination and reasonable charges incurred in demobilizing.
12. **Assignment:** The Owner/Client and the Contractor respectively, bind themselves, their partners, successors, assignees and legal representative to the other party with respect to all covenants of this Agreement. Neither the Owner/Client nor the Contractor shall assign or transfer any interest in this Agreement without the written consent of the other provided, however, that consent shall not be required to assign this Agreement to any company which controls, is controlled by, or is under common control with Contractor or in connection with assignment to an affiliate or pursuant to a merger, sale of all or substantially all of its assets or equity securities, consolidation, change of control or corporate reorganization.
13. **Disclaimer:** This proposal was estimated and priced based upon a site visit and visual inspection from ground level using ordinary means, at or about the time this proposal was prepared. The price quoted in this proposal for the work described, is the result of that ground level visual inspection and therefore our company will not be liable for any additional costs or damages for additional work not described herein, or liable for any incidents/accidents resulting from conditions, that were not ascertainable by said ground level visual inspection by ordinary means at the time said inspection was performed. Contractor cannot be held responsible for unknown or otherwise hidden defects. Any corrective work proposed herein cannot guarantee exact results. Professional engineering, architectural, and/or landscape design services ("Design Services") are not included in this Agreement and shall not be provided by the Contractor. Any design defects in the Contract Documents are the sole responsibility of the Owner. If the Client/Owner must engage a licensed engineer, architect and/or landscape design professional, any costs concerning these Design Services are to be paid by the Client/Owner directly to the designer involved.

14. **Cancellation:** Notice of Cancellation of work must be received in writing before the crew is dispatched to their location or Client/Owner will be liable for a minimum travel charge of \$150.00 and billed to Client/Owner.

The following sections shall apply where Contractor provides Customer with tree care services:

15. **Tree & Stump Removal:** Trees removed will be cut as close to the ground as possible based on conditions to or next to the bottom of the tree trunk. Additional charges will be levied for unseen hazards such as, but not limited to concrete brick filled trunks, metal rods, etc. If requested mechanical grinding of visible tree stump will be done to a defined width and depth below ground level at an additional charge to the Client/Owner. Defined backfill and landscape material may be specified. Client/Owner shall be responsible for contacting Underground Service Alert to locate underground utility lines prior to start of work. Contractor is not responsible damage done to underground utilities such as but not limited to, cables, wires, pipes, and irrigation parts. Contractor will repair damaged irrigation lines at the Client/Owner's expense.
16. **Waiver of Liability:** Requests for crown thinning in excess of twenty-five percent (25%) or work not in accordance with ISA (international Society of Arboricultural) standards will require a signed waiver of liability.

Acceptance of this Contract

Contractor is authorized to perform the work stated on the face of this Contract. Payment will be 100% due at time of billing. If payment has not been received by BrightView within fifteen (15) days after billing, BrightView shall be entitled to all costs of collection, including reasonable attorneys' fees and it shall be relieved of any obligation to continue performance under this or any other Contract with Client/Owner. Interest at a per annum rate of 1.5% per month (18% per year), or the highest rate permitted by law, may be charged on unpaid balance 30 days after billing.

NOTICE: FAILURE TO MAKE PAYMENT WHEN DUE FOR COMPLETED WORK ON CONSTRUCTION JOBS, MAY RESULT IN A MECHANIC'S LIEN ON THE TITLE TO YOUR PROPERTY

Customer

Field Operations Manager

Signature

Title

Johnnie Verdell

April 25, 2022

Printed Name

Date

BrightView Landscape Services, Inc. "BrightView"

Account Manager

Signature

Title

Steve McAvoy

April 25, 2022

Printed Name

Date

Job #: 460800009

Proposed Price: \$20,354.22

SO #: 7792184

Tab 9



Amenity Manager Report
Southaven CDD Meeting
May 4th, 2022

Date of Report: May 4th , 2022

Submitted by: Lisa Licata

○ ***Upcoming Events***

- Friday, May 6th- Fiesta Friday
- Saturday, June 25th- Blood Drive
- Sunday, July 3rd- Golf Cart Parade

○ ***Concluded Event***

- Saturday, February 12th- Blood Drive
- Friday, February 18th- Fire Pit Friday
- Friday, March 18th-Fire Pit Friday
- Saturday, April 9th- Blood Drive
- Saturday, April 16th- Easter Event

○ ***Amenity Center***

- I have 340 families registered at the Manor House of which 339 are living in Markland.
- Carpets in Meeting room and Gym were steam cleaned in March
- Office hours will be changing to Monday, Tuesday, Thursday, Friday and Saturday from 9-5 after board approval
- Discussion of benches being moved to the lakefront: possible options: One from Bronson Park, two from over the bridge, one from Latrobe Park- cement pad add to dumpster corral estimate

Tab 10



Name: Johnnie Verdell

Email: jverdell@vestapropertyservices.com

Markland Field Report 05/04/2022



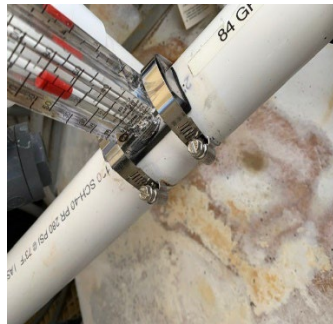
Broken dog station



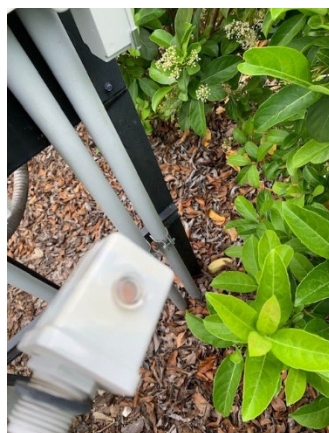
Replaced broken dog station



Leaking flow meter on pool equipment



Replaced flow meter on pool equipment



Broken photo cell



Replaced photo cell



Name: Johnnie Verdell

Email: jverdell@vestapropertyservices.com

Markland Field Report 05/04/2022



Dirty pool tile



Clean pool tile



Damaged fence



Repaired fence



Torn wind screen



Replaced wind screen



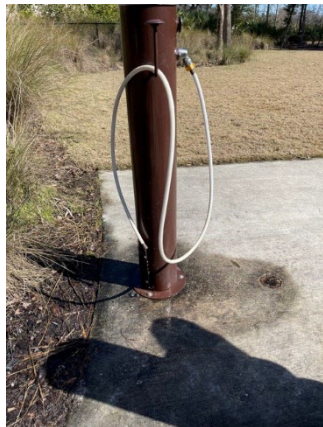
Name: Johnnie Verdell
Email: jverdell@vestapropertyservices.com
Markland Field Report 05/04/2022



Irrigation main line break



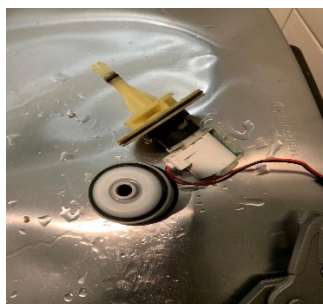
Contacted St. Johns County Utilities-repair was made



Dog fountain valve leaking



Replaced leaking valve



Men's bathroom on pool deck toilet valve not flushing



Repaired toilet flush valve



Name: Johnnie Verdell
Email: jverdell@vestapropertyservices.com
Markland Field Report 05/04/2022



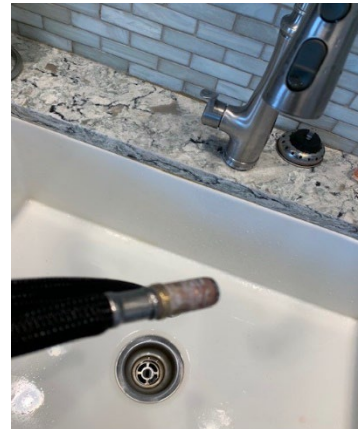
Scheduled tree trimming



Complete



Broken spray hose in kitchen



Replaced spray hose in kitchen



Tree house in Preserve



Removed tree house



Name: Johnnie Verdell
Email: jverdell@vestapropertyservices.com
Markland Field Report 05/04/2022



Broken landscape lighting



Repaired landscape lighting



Electrical conduit left by contractor



Removed per resident request





Name: Johnnie Verdell

Email: iverdell@vestapropertyservices.com

Markland Field Report 05/04/2022



Railing at Manor House Porch needs repaired



Basketball goal post cushion needs to be replaced



Replaced chlorine tubing on pool system complete



Main line break at Manor House-contacted St. Johns County
Utilities-repair complete



Replaced 3 strainer baskets on pool pumps



Replaced basketball rim per resident request

Notes:

- *Contacted Brightview for tree removal at 263 Aspinwall Parkway
- *Requested proposal from Brightview for sod replacement for Park AA
- *Requested proposal from Brightview for removal of dead plant material and re-sod at cul de sac at Aspinwall Parkway
- *Requested proposal from Brightview for Westcott area plant replacement
- *Recommended proposal from Brightview for removal aeration enhancement for all Zoysia areas
- *Received est from MacClellan Construction, LLC for construction of dumpster corral

Tab 11

April 27, 2022

Southaven CDD
Attn: Melissa Dobbins, District Manager
c/o Rizzetta & Company, Inc.
3434 Colwell Ave, Suite 200
Tampa, FL 33614

Dear Ms. Dobbins:

In response to your request regarding Section 190.006(3)(a)(2)(d), Florida Statutes, the following information is applicable for:

Southaven CDD

708 registered voters in St. Johns County

This number is based on the streets within the legal description on file with this office as of April 15, 2022.

Please contact us if we may be of further assistance.

Sincerely,



Vicky C. Oakes
Supervisor of Elections

VO/ew

Tab 12

Vesta FY'22 Budget Discussion

Outline 4/19/2022

Current Maintenance Duties and Responsibilities

- Clean pool, deck, cabanas and restrooms
- Janitorial duties
- Complete cleaning and upkeep of Manor House interior and exterior
- Regular cleaning and maintenance of all amenities including courts, playground, dog park, event lawn, kayak launch etc
- Removal of debris in common grounds
- Service dog stations
- Oversight of all common grounds
- Management of onsite district service providers

See attached contract for complete list

Recent projects completed outside of current contract:

Project	Subbed Price	Vesta
Interior patch work and painting of Manor House	\$1,500	\$200
Painted front entrance and columns of Manor House	\$1,200	\$50
Asphalt repair of roads and curbing	\$2,000	\$150
Multiple repairs to toilets and sinks	\$1,500	\$150
Fire Pit Replacement	\$3,000	\$500
Total	\$6,200	\$1,050

Request for Additional Part Time Maintenance Assistant

- 20 hours
 - Interior cleaning of Manor House
 - Service dog stations
 - Pick up garbage and debris in and around Amenity Center and common grounds
 - Straighten and blow off pool deck and walkways
 - Clean high visibility areas
 - Assist Johnnie with various duties

Beginning May through the remainder of FY'22 for the above part time maintenance role
\$14,450

Tailored and prepared for:



Service is our Statement. Clean is our mission.

As the global leader in the commercial cleaning industry, our success has stemmed from our steadfast commitment to our customers. We're proud to deliver unrivaled cleaning services each and every day. Your satisfaction is extremely important to us. We pride ourselves in becoming the best cleaning business and for you that means perfect results every time.

Jani-King's quality control system mandates that all cleaning services are scrutinized through routine inspections, ensuring accountability at all times. Jani-King's commitment to being the best cleaning business makes us your premier choice for janitorial services.

Every hour of every day, we strive to:

- Provide our customers a level of service unequalled in the cleaning industry.
- Commit to every cleaning project with 100 percent dedication.
- Create a cooperative atmosphere that reflects the personality of a successful, vibrant and enthusiastic company.
- Provide every Jani-King Franchisee the opportunity to be successful.
- Develop an organization that will encourage all people to prosper and grow to their full potential.

Jani-King of Jacksonville
5700 St. Augustine Road
Jacksonville, Florida 32207
(904) 346-3000
Fax: (904) 346-3105

United States

Albuquerque • Atlanta
Austin • Baltimore
Baton Rouge
Birmingham • Boston
Buffalo • Charleston
Charlotte • Chicago
Cincinnati • Cleveland
Colton • Columbia
Columbus • Dallas
Dayton • Denver
Detroit • Fort Worth
Greensboro
Greenville/Spartanburg
Hampton Roads
Hartford • Hawaii
Houston • Indianapolis
Jackson • Jacksonville
Kansas City
Knoxville • Las Vegas
Los Angeles • Louisville
Madison • Memphis
Miami • Milwaukee
Minneapolis • Mobile
Nashville • New Jersey
New Orleans
New York • Oakland
Oklahoma City
Orlando
Philadelphia
Phoenix • Pittsburgh
Portland
Raleigh/Durham
Rhode Island • Richmond
Sacramento
Salt Lake City
San Antonio • San Diego
San Francisco
Seattle • St. Louis
Tampa Bay • Tucson
Tulsa • Washington, D.C.

Argentina

Australia

Brazil

Canada

France

Great Britain

Hong Kong

Korea

Malaysia

Mexico

New Zealand

Singapore

Spain

Taiwan

Turkey



COMMERCIAL CLEANING SERVICES

April 12, 2022



Lisa Licata
61 Clarissa Ln
St. Augustine, FL 32095

Dear Lisa,

Thank you very much for the time and interest you have afforded Jani King regarding your janitorial needs. We appreciate the opportunity.

Enclosed is our completed proposal for a customized professional cleaning program including our Cleaning Schedule designed specifically to address the complex needs of your facility.

The total monthly charge represents your only cost, and is inclusive of:

- All labor
- All supervision
- All material for cleaning
- All equipment for cleaning
- All payroll, payroll taxes, insurance, etc.

Our **JANI-KING** franchisee is fully covered by an insurance program that protects you in several ways. The General Liability, Workers' Compensation coverage and Employee Dishonesty Policy provide protection to our customers for claims due to loss of property or personal injuries that are the result of actions by **JANI-KING** personnel.

Please do not hesitate to contact me for any additional information you deem necessary in assessing our proposal. I can be reached at **(904) 346-3000**.

Trusting we may be of service,

Len Stewartson

Len Stewartson
Senior Account Executive



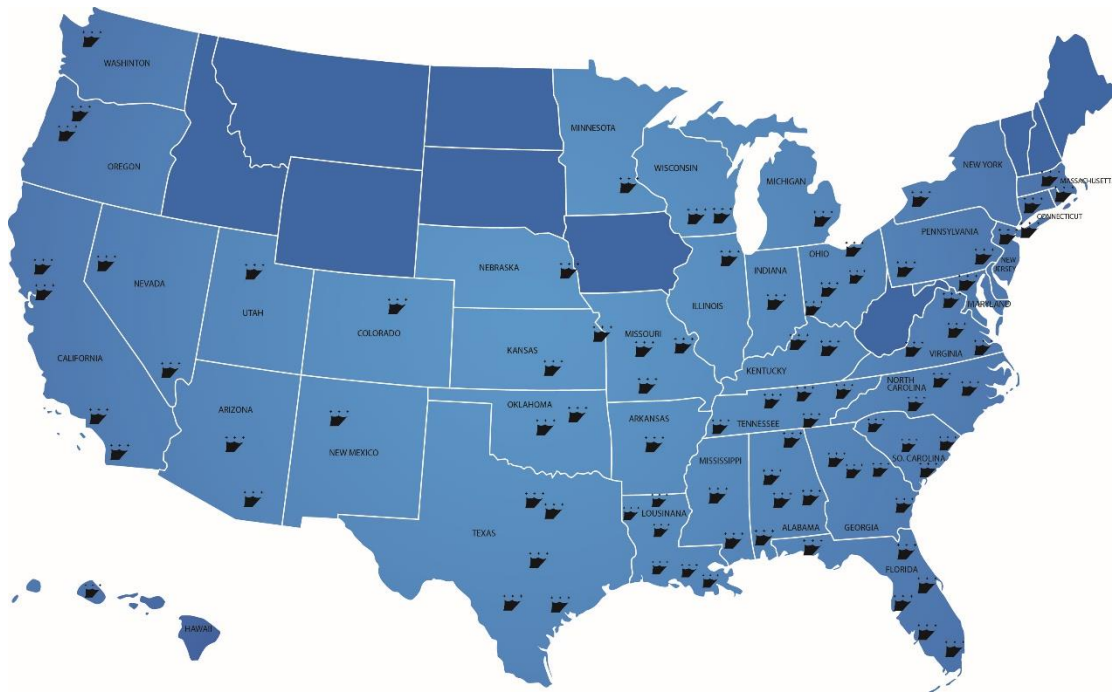
The Jani-King Difference

Experience

- Jani-King introduced its franchise concept to the commercial cleaning industry in 1969.
- With over 9,000 franchise owners and 60,000 customers, Jani-King is the largest and most respected franchised commercial cleaning company in the world.

The Jani-King Franchise Concept

- We bring your organization the “best of both worlds.” You benefit from Jani-King’s national/international expertise paired with the pride and dedication of a local franchise owner.
- At Jani-King, we know that the quality of service you receive depends on the motivation of the custodian on the job site. That’s why we operate through a network of authorized and trained franchise owners – independent entrepreneurs whose success is directly tied to your satisfaction.
- A financial investment in a business of their own ensures that Jani-King franchise owners have a genuine concern for a job well done.



Regional Office Support

- Help is always just one phone call away!
- Although our franchise owners are motivated, flexible, and responsive to your needs, you may require additional support from time to time. A highly qualified staff of experts at our local Regional Office is available to support our franchise owners whenever necessary.
- Regional personnel make certain that our franchise owners have the training, equipment, insurance, and support necessary to provide you with consistent, quality janitorial services.



The Jani-King Difference

Professional Certifications

Our entire operations team is required to earn and maintain their RBSM certification (Registered Building Service Manager) through the Building Service Contractors Association International. As industry experts, they'll periodically inspect your facility and provide on-site training for the franchise owner to keep your facility always looking its best, ensuring the cleaning specifications and your expectations are consistently met or exceeded.

Communication

We understand the importance of good communication. Jani-King utilizes proactive communication tools to implement a continuous Quality Control Program that ensures your satisfaction.

- **Daily Communication** If you need special attention in a particular area, just leave us a note in the Customer Communication Logbook we provide. This logbook is the first thing checked each night. Also, we'll report any maintenance or repair problem to you in this logbook.
- **Inspections** To make sure that all areas are being cleaned as specified in your Maintenance Agreement, we will routinely inspect your facility.
- **Feedback** We contact you regularly, via phone or email/online surveys, to get feedback on our performance. No matter how small the concern, a Customer Service Representative from our local Regional Office will contact you and coordinate any corrective actions with the franchise owner.

Risk Management

Jani-King and our customers are protected by one of the most comprehensive insurance programs in the commercial cleaning industry.

Supporting our Veterans

Veterans are graduates of one of the best business school in the world - the military. They've learned intangible skills even the best colleges and universities can't teach - leadership, teamwork, discipline, and a never-quit attitude. Jani-King recognizes the value of these intangibles and we offer discounts to encourage veterans to join our team.





Industry Leader

We are the Industry Leader

Having achieved numerous successes and built relationships with many of the world's most trusted organizations over the last four decades, **Jani-King is considered a leading expert in the commercial cleaning industry.**

- *Entrepreneur* magazine has rated Jani-King the #1 Commercial Cleaning Franchise more than 20 times and ranked Jani-King as one of the top-10 Best Performing Franchises of all-time!
- Jani-King has been recognized as an "Inc. 500" member 4 times.
- Because of our reputation, Jani-King attracts quality franchise owners and has gained the trust of some of the world's most prestigious companies and organizations.

Some of Our Customers & Sponsorships





Maintenance Agreement

This Maintenance Agreement ("Agreement") is made as of the Effective Date below by and between **Jani-King of Jacksonville** ("Jani-King") and **Markland Amenity Center** (Client). In consideration of the mutual covenants and obligations set out in the Agreement, the parties hereby agree as follows:

1. PERFORMANCE OF SERVICES

- a. Performance of the services scheduled shall begin the _____ day of _____, 2022.
- b. The services shall be performed at the following location: 61 Clarissa Lane, St. Augustine, FL 32095
- c. The premises making up the working area under this Agreement will be known further in the Agreement as the "Named Areas", which are defined as: **Lobby-Conference Rooms-Offices- Gym- Rest Rooms-Hallways-Lunch Rooms-Elevator.**
- d. Jani-King agrees to service the Named Areas as scheduled: **Two** days (2) per week (Wednesday and Friday). Between the hours of 6:00 PM – 6:00A.M. Jani-King agrees to service the Named Areas as scheduled: **Three** days (3) per week (Monday Wednesday and Friday). Between the hours of 6:00 PM – 6:00A.M.
- e. Jani-King agrees to furnish all equipment, tools, and paraphernalia necessary to maintain the Named Areas in a neat, clean and orderly condition as outlined in the Cleaning Schedule attached and made a part of this Agreement.

2. PAYMENT OF SERVICES

- a. Client agrees to pay to Jani-King each month the total minimum sum stated in the attached Pricing Schedule, on or before the last day of each month in which services are rendered. Additionally, Client also agrees to pay any sales or use tax levied by a taxing authority on the value of the services provided or supplies purchased. Client agrees that all payments due and owing Jani-King, for any reason, shall be properly credited only when delivered to JANI-KING OF JACKSONVILLE, 5700 St. Augustine Road, Jacksonville, FL 32207.
- b. Credits for holidays recognized by Client were pre-determined as part of the monthly charge herein. No other adjustments will be made for those holidays.
- c. The amount to be paid by Client may be increased or decreased to reflect an increase or decrease in the area of space serviced and the kind, amount or frequency of service to be rendered. Such modifications shall be binding only if in writing and signed by both parties.
- d. In the event payment for services is not received within thirty (30) days from the due date Jani-King may suspend services to Client until such payment is received. Suspension of services by Jani-King under this Section shall not deprive Jani-King of any of its remedies or action for payment of services or other rights.

3. INDEPENDENT BUSINESS RELATIONSHIP

- a. It is agreed that Jani-King will select and designate all personnel to perform its obligations under this Agreement.
- b. It is agreed that Jani-King and any of its personnel are not, and shall not be employees of Client but are independent contractors; and in this regard, such Jani-King authorized personnel will not be within the protection or coverage of Client's Workers' Compensation Insurance and no withholding of Social Security, Federal or State Income Tax or other deductions shall be made from the sums agreed to be paid to Jani-King herein, the same being contract payments and not wages.

Customer Initials_____



Maintenance Agreement

- c. Client agrees during the term of this Agreement and within one hundred and eighty (180) days after termination that it will not employ any employees, agents, representatives, or franchisees of Jani-King without the express written consent of Jani-King. Jani-King agrees during the term of this Agreement and within one hundred and eighty (180) days after termination it will not employ any employees, agents or representatives of Client without the express written consent of Client.

4. TERM OF AGREEMENT

- a. The term of this Agreement shall be for a one-year basis from the date services are scheduled to begin, as stated in Section 1a, and shall be automatically renewed on each anniversary date on the same terms and conditions, unless either party shall give written notice of termination at least thirty (30) days prior to such anniversary date. If timely notice is given for termination, this Agreement shall expire at midnight of the anniversary date. Otherwise, this Agreement may only be terminated for non-performance as set out below.
- b. Non-performance is defined as the failure, neglect, or refusal to perform any act outlined in this Cleaning Schedule. Before any termination for non-performance is effective, the terminating party must give the other party written notice specifying in detail the nature of any defect or failure in performance. Upon the effective date of the receipt of notice of non-performance, Jani-King, at its election, shall have fifteen (15) days in which to cure the defect in performance to the reasonable satisfaction of Client. In the event the defect is not satisfactorily cured at the end of the fifteen (15th) day from the effective date, the terminating party shall provide written notification to the other party of the failure to satisfactorily cure the defect. This Agreement shall then terminate thirty (30) days from the date of the second notice.
- c. All notices between Client and Jani-King shall be in writing and deposited, postpaid and certified, with the United States Postal Service, or a recognized common parcel courier providing express, receipted delivery to the address as stated in this Agreement. All other notices, including notices personally delivered to individuals performing services under this Agreement, shall be ineffective.
- Time is of the essence for all notices required under the terms of this Agreement.

5. GENERAL PROVISIONS

- a. In the event it becomes necessary for either party to institute suit against the other to secure or protect its rights under this Agreement, the prevailing party shall be entitled to all associated costs of the suit, including reasonable attorney's fees, administrative fees, court costs and damages as part of any judgment entered in its favor.
- b. The terms of this Agreement shall be binding upon and inure to the benefit of Jani-King and Client and their respective heirs, representatives, successors and assigns, except as otherwise herein provided.
- c. Any waiver by either party to this Agreement of a breach of any term or condition of this Agreement shall not constitute a waiver of any subsequent breach of the same or any other term or condition of this Agreement.
- d. Both parties agree that they have fully reviewed and discussed the terms of this Agreement, with the attached Cleaning Schedule, and acknowledge that the terms reflect the entire Agreement of the parties, and it supersedes all prior representations and understandings of the parties.
- e. Any changes or modification to this Agreement must be in writing, signed by both parties and attached hereto.

Customer Initials_____



Initial Clean (Optional)

There will be a one-time charge to complete the items initialed with approval within thirty (30) days of the Start Date of this Agreement.

AREAS / TASKS	AMOUNT	INITIALS
WAXABLE FLOORS	\$	
Existing floor finish will be removed, then the floors will be rinsed with clean water and four (4) thin even coats of floor finish will be applied. All furniture will be returned to its original position.		
CARPETED FLOORS	\$	
Carpeting will be thoroughly shampooed, taking care to get into corners and along edges		
OFFICES, KITCHENS, GYMS, AND BREAKROOMS	\$275	
Vertical and horizontal surfaces, including desks, files, windowsills, tables, chairs, telephones, and doors will be thoroughly damp wiped		
Carpeting will be thoroughly vacuumed, taking care to get into corners and along edges		
Partitions and lobby glass will be washed		
Light fixtures, air diffusers, and door frames will be dusted		
Countertops, cabinets, and the exterior surfaces of appliances will be wiped with an all-purpose cleaner. Sinks will be washed with a non-abrasive cleaner and bright metal fixtures will be polished		
Microwave ovens will be cleaned inside and out		
RESTROOMS	\$200	
Basins, toilets, urinals, showers, and floors will be scrubbed with a germicidal disinfectant		
Bright work will be polished		
Partitions will be cleaned with disinfectant		
Trash receptacles will be cleaned with disinfectant		
STRIP AND WAX (TILE FLOORS)	\$	
Soil will be removed using a cleaning solution and power scrubber, then the floors will be rinsed with clean water to remove any residue. All furniture will be returned to its original position		
WINDOWS	\$	
Interior and exterior window surfaces will be washed with a cleaning solution. Corners/framework will be wiped to prevent runoff of water into framework		

Customer Initials_____



Cleaning Schedule

AREAS / TASKS	DLY	WK	MO	QTR	YR
GENERAL OFFICES-COPY ROOM, CONFERENCE ROOM-LOBBY					
Trash containers: empty containers and replace liners as needed (Liners to be furnished by Client)	X				
Horizontal furniture surfaces (reasonably clear of papers): dust	X				
Desktops: spot clean to remove bottle/cup rings	X				
Carpets: spot vacuum aisles (not responsible for removal of staples/paper clips)	X				
Small carpet stains (2" diameter max): spot clean	X				
Hard floors: dust mop or sweep	X				
Hard floors: spot mop to remove spills and stains	X				
Glass partitions and doors: spot clean to remove fingerprints/smudges	X				
Carpets: thoroughly vacuum (not responsible for removal of staples/paper clips)		X			
Hard floors: damp mop with neutral cleaner		X			
Wall-hung pictures: dust and straighten		X			
Baseboards and low vents: dust		X			
Wall surfaces around light switches: spot clean		X			
Ceiling vents and ledges that can be reached from the floor: dust			X		
Telephones: clean and sanitize			X		
Upholstered furniture: vacuum			X		
Blinds: dust		X			
RESTROOMS					
Toilets and urinals: clean with a germicidal disinfectant	X				
Sinks: clean with a non-abrasive cleaner and disinfectant	X				
Doorknobs/push plates: clean with a germicidal disinfectant	X				
Bright metal parts of fixtures: polish	X				
Mirrors: clean and polish	X				
Trash containers: empty containers and replace liners (Liners to be furnished by Client)	X				
Hand towel and soap dispensers: clean and replenish	X				
Walls: spot clean to remove soap splashes, fingerprints/smudges	X				
Partition tops: dust	X				
Partition walls: spot clean with a detergent disinfectant solution	X				
Hard floors: sweep then mop with a detergent disinfectant solution	X				
Tile walls and partitions: clean and disinfect		X			
Ceiling vents and ledges that can be reached from the floor: dust		X			
Hard floors: scrub with a detergent disinfectant solution and rinse thoroughly			X		
Floor drains: add water and enzymes			X		
Re-stock any paper products as required. (Paper products to be furnished by Client)	X				

Customer Initials_____



Cleaning Schedule

AREAS / TASKS	DLY	WK	MO	QTR	YR
COMMON AREAS-GYM-HALLWAY-ELEVATOR					
Trash containers: empty containers and replace liners as needed (Liners to be furnished by Client)	X				
Carpets: spot vacuum aisles (not responsible for removal of staples/paper clips)	X				
Small carpet stains (2" diameter max): spot clean	X				
Clean and straighten cabana chairs.\ Clean off pool lounge chairs	X				
Hard floors: dust mopped or swept. Hard floors: spot mop spills and stains	X				
Glass partitions and doors: spot clean to remove fingerprints/smudges	X				
Entryway metal and glass: spot clean to remove fingerprints/smudges	X				
Entrance mats: vacuum (carpet) or sweep (rubber/vinyl)	X				
Wall surfaces around light switches: spot clean	X				
Water fountains: clean with a disinfectant solution, then polish	X				
Carpets: thoroughly vacuum (not responsible for removal of staples/paper clips)		X			
Hard floors: damp mop with neutral cleaner		X			
Wall-hung pictures: dust and straighten/Dust and disinfect gym equipment		X			
Baseboards and low vents: dust		X			
Glass partitions and doors: thoroughly clean on both sides		X			
Entryway metal and glass: thoroughly clean		X			
Ceiling vents and ledges that can be reached from the floor: dust			X		
Upholstered furniture: vacuum			X		
Ledges and handrails: dust/			X		
			X		
KITCHENS-COFFEE BARS- LUNCHROOMS					
Trash containers: empty containers and replace liners (Liners to be furnished by Client). Police the area for trash.	X				
Trash containers and adjacent wall surfaces: wipe with all-purpose cleaner	X				
Countertops and cabinets: wipe with all-purpose cleaner	X				
Sinks: wash with non-abrasive cleaner and disinfect	X				
Bright metal parts of fixtures: polish.\Clean of any side tables	X				
Microwave ovens: clean inside and out	X				
Tables and chairs: wipe with all-purpose cleaner	X				
Hard floors: sweep and damp mop with neutral cleaner	X				
Exterior surface of refrigerator/appliances: wipe with all-purpose cleaner	X				
Wall surfaces around light switches: spot clean		X			
FLOOR MAINTENANCE PROGRAM					
Strip & Refinish all VCT flooring	N/A				
Carpet Extract all carpeted areas	N/A				
Buff all VCT Flooring	N/A				

Customer Initials_____



Service Agreement

CUSTOMER NAME & ADDRESS



Lisa Licata
61 Clarissa Ln
St. Augustine, FL 32095

JANI-KING NAME & ADDRESS

Jani-King of Jacksonville
5700 St Augustine Rd.
Jacksonville, FL 32207

SERVICE FREQUENCY / DESCRIPTION	MONTHLY CONTRACT AMOUNT
Jani-King agrees to service the Named Areas as scheduled: Two days (2) per week (Wednesday and Friday). Between the hours of 6:00 PM – 6:00A.M.	\$428.00 (Taxes not included)
Jani-King agrees to service the Named Areas as scheduled: 3 days (2) per week (Monday Wednesday and Friday). Between the hours of 6:00 PM – 6:00A.M.	\$545.00 (Taxes not included)

CUSTOMER

JANI-KING

Signature of Authorized Representative

Signature of Authorized Representative

Lenworth Stewartson, SAE

Print Name, Title

Print Name, Title

Date

Date

Account Payable Contact

Account Payable Phone Number

Account Payable Email Address

Billing Address City, State ZIP

Lisa, below you will find your quote for cleaning the property of Markland Manor, 61 Clarissa Lane 32095

The pricing reflects a discount given to Markland Manor; we can customize any of the cleans that fit the needs of the property. Our charges start and vary from \$100 per hour for a team of 2.

You would be a first arrival 8:30 – 9:00 a.m.

Monday's - 2 hour clean - \$168.00 per week – discounted from \$198

Cleaning consists of windowsills, blinds, kitchen, cabinets, surface dusting, 4 bathrooms, floors, mirrors, wiping down cardio equipment, taking out all trash, glass (exit and entry doors)

Wednesday's - 1 hour clean - \$88.00 per week – discounted from \$118

Cleaning consists of 4 bathrooms, mirrors, trash, and floors

Friday's - 1 hour clean - \$88.00 per week – discounted from \$118.00

Cleaning consists of 4 bathrooms, mirrors, trash, and floors

Cleaning total each week for Monday, Wednesday and Friday's will be \$344.00

Our schedule can accommodate your cleanings starting on Monday April 18th and would love to get that set up for you asap. Please give our office a call and we will be happy to assist you going forward.

TAB 13

MacClellan Construction LLC

393 PO Box
Hollister, FL 32147 US
+1 3869371661
brandin@macclellanconstruction.com



Estimate

ADDRESS

Lisa Licata
Markland Amenity Center
61 Clarissa Lane
Saint Augustine, Florida
32095

ESTIMATE 1035
DATE 04/18/2022
EXPIRATION DATE 05/03/2022

SERVICE	DESCRIPTION	QTY	RATE	AMOUNT
Sales	Engineering		1,500.00	1,500.00
Sales	Permit fee		1,000.00	1,000.00
Sales	Dumpster and sanitation duration of the job		750.00	750.00
Sales	12'x12' concrete pad		2,500.00	2,500.00
Sales	6' block walls		4,000.00	4,000.00
Sales	Pour lintels		1,700.00	1,700.00
Sales	Sand float stucco finish		3,000.00	3,000.00
Sales	Install 2 6' tall black aluminum panel gates		3,500.00	3,500.00
Sales	Paint to match building		1,080.00	1,080.00

New dumpster station preliminary price. Price includes all material and labor

TOTAL

\$19,030.00

Accepted By

Accepted Date

TAB 14



Rizzetta & Company

Southaven Community Development District

www.southavencdd.org

Proposed Budget for Fiscal Year 2022/2023

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Rizzetta & Company

Proposed Budget
Southaven Community Development District
General Fund
Fiscal Year 2022/2023

	Chart of Accounts Classification	Actual YTD through 03/31/22	Projected Annual Totals 2021/2022	Annual Budget for 2021/2022	Projected Budget variance for 2021/2022	Budget for 2022/2023	Budget Increase (Decrease) vs 2021/2022	Comments
1								
2	REVENUES							
3								
4	Special Assessments							
5	Tax Roll*	\$ 726,744	\$ 739,172	\$ 739,172	\$ -	\$ 770,132	\$ 30,960	All units on tax roll.
6	Other Miscellaneous Revenues							
7	Rentals, Access/Decals, Events	\$ 6,044	\$ 12,088	\$ -	\$ 12,088	\$ 12,000	\$ 12,000	(New Line)
8								
9	TOTAL REVENUES	\$ 732,788	\$ 751,260	\$ 739,172	\$ 12,088	\$ 782,132	\$ 42,960	
12								
13	EXPENDITURES - ADMINISTRATIVE							
14								
15	Financial & Administrative							
16	Administrative Services	\$ 2,754	\$ 5,508	\$ 5,508	\$ -	\$ 5,728	\$ 220	
17	District Management	\$ 7,650	\$ 15,300	\$ 15,300	\$ -	\$ 15,912	\$ 612	
18	District Engineer	\$ 805	\$ 8,000	\$ 2,000	\$ (6,000)	\$ 4,000	\$ 2,000	YTD Average; Projections include SW Analysis Report Est.
19	Disclosure Reports	\$ 6,000	\$ 6,000	\$ 6,000	\$ -	\$ 6,000	\$ -	2 Bonds
20	Trustees Fees	\$ 4,292	\$ 7,000	\$ 7,000	\$ -	\$ 7,000	\$ -	
21	Assessment Roll Certification	\$ 5,100	\$ 5,100	\$ 5,100	\$ -	\$ 5,304	\$ 204	
22	Financial & Revenue Collections	\$ 1,836	\$ 3,672	\$ 3,672	\$ -	\$ 3,819	\$ 147	
23	Accounting Services	\$ 7,700	\$ 15,399	\$ 15,399	\$ -	\$ 16,015	\$ 616	
24	Auditing Services	\$ 3,800	\$ 3,800	\$ 3,800	\$ -	\$ 3,800	\$ -	
25	Arbitrage Rebate Reports	\$ 500	\$ 1,000	\$ 1,000	\$ -	\$ 1,000	\$ -	2 Bonds
26	Public Officials Liability Insurance	\$ 2,664	\$ 2,664	\$ 2,800	\$ 136	\$ 3,200	\$ 400	
27	Legal Advertising	\$ 323	\$ 1,500	\$ 1,000	\$ (500)	\$ 1,500	\$ 500	YTD Average
28	Dues, Licenses & Fees	\$ 175	\$ 175	\$ 175	\$ -	\$ 175	\$ -	
29	Miscellaneous Fees	\$ 129	\$ 750	\$ 500	\$ (250)	\$ 500	\$ -	
30	Website Hosting, Maintenance, Backup (and Email)	\$ 3,650	\$ 6,760	\$ 6,760	\$ -	\$ 6,490	\$ (270)	
31	Legal Counsel							
32	District Counsel	\$ 4,133	\$ 12,000	\$ 15,000	\$ 3,000	\$ 15,000	\$ -	
33								
34	Administrative Subtotal	\$ 51,511	\$ 94,628	\$ 91,014	\$ (3,614)	\$ 95,443	\$ 4,429	
35								
36	EXPENDITURES - FIELD OPERATIONS							
37								
38	Security Operations							
39	Entry Gate Access System & Maintenance	\$ 24,204	\$ 48,408	\$ 50,183	\$ 1,775	\$ 50,183	\$ -	Based on 355 Homes
40	Gate Phone	\$ 1,295	\$ 2,590	\$ 1,800	\$ (790)	\$ 2,940	\$ 1,140	Per Upgraded Agreement
41	Guard House Access and Gate Maintenance and Repairs	\$ 10,891	\$ 12,000	\$ 11,000	\$ (1,000)	\$ 11,000	\$ -	Includes PM Service, Funds for Readers & Decals
42	Electric Utility Services							
43	Utility Services - Amenity, Gatehouse/Entry & Parks	\$ 6,750	\$ 13,500	\$ 14,000	\$ 500	\$ 14,000	\$ -	
44	Street Lights	\$ 9,632	\$ 19,264	\$ 19,500	\$ 236	\$ 20,000	\$ 500	Per FPL Est.
45	Garbage/Solid Waste Control Services							
46	Garbage - Recreation Facility	\$ 137	\$ 945	\$ 1,150	\$ 205	\$ 1,680	\$ 530	Per New Rate/Vendor; Projections included 4 month hold
47	Water-Sewer Combination Services							
48	Utility Services - Potable (Amenity, Gatehouse & Pool)	\$ 4,754	\$ 9,508	\$ 10,000	\$ 492	\$ 10,000	\$ -	
49	Water - Reuse Irrigation (Parks, Entry & Amenity)	\$ 13,929	\$ 27,858	\$ 30,500	\$ 2,642	\$ 30,500	\$ -	
50	Stormwater Control							
51	Aquatic Pond Maintenance	\$ 4,821	\$ 9,642	\$ 9,360	\$ (282)	\$ 9,642	\$ 282	Per Approved Increase
52	Other Physical Environment							
53	General Liability & Property Insurance	\$ 25,121	\$ 25,121	\$ 26,277	\$ 1,156	\$ 30,200	\$ 3,923	Inflationary Adjustment Est.
54	Entry & Walls Maintenance	\$ 3,011	\$ 3,500	\$ 2,500	\$ (1,000)	\$ 2,500	\$ -	
55	Landscape & Irrigation Maintenance Contract	\$ 70,775	\$ 154,352	\$ 170,000	\$ 15,648	\$ 167,160	\$ (2,840)	New Scope Includes Annual Grass Cutbacks & Mulch Removal

Proposed Budget
Southaven Community Development District
General Fund
Fiscal Year 2022/2023

	Chart of Accounts Classification	Actual YTD through 03/31/22	Projected Annual Totals 2021/2022	Annual Budget for 2021/2022	Projected Budget variance for 2021/2022	Budget for 2022/2023	Budget Increase (Decrease) vs 2021/2022	Comments
56	Landscape Replacement & Misc. Services	\$ 2,980	\$ 26,000	\$ 35,000	\$ 9,000	\$ 35,000	\$ -	Need More Drainage Repairs? Sod Replacement? Tree Removals?
57	Irrigation Repairs	\$ -	\$ -	\$ 2,000	\$ 2,000	\$ 2,000	\$ -	
58	Road & Street Facilities							
59	Street Light & Park Decorative Light Maintenance	\$ 2,008	\$ 4,016	\$ 1,000	\$ (3,016)	\$ 2,000	\$ 1,000	YTD Average
60	Roadway and Parking Lot Repair & Maintenance	\$ 55	\$ 500	\$ 1,000	\$ 500	\$ 1,000	\$ -	
61	Common Area Repair & Maintenance	\$ 59	\$ 1,500	\$ 4,000	\$ 2,500	\$ 2,500	\$ (1,500)	
62	Street Sign Repair & Maintenance	\$ 560	\$ 1,120	\$ 2,500	\$ 1,380	\$ 2,500	\$ -	
63	Parks & Recreation							
64	Amenity Management Staffing Contract (On-Site Management & Maintenance Services)	\$ 72,107	\$ 139,148	\$ 139,148	\$ -	\$ 171,184	\$ 32,036	Vesta Proposed Increase
65	Facility - Maintenance & Repair	\$ 4,132	\$ 8,264	\$ 10,000	\$ 1,736	\$ 10,000	\$ -	
66	Facility Office/Janitorial Supplies & Equipment	\$ 2,951	\$ 12,782	\$ 3,000	\$ (9,782)	\$ 13,000	\$ 10,000	Projection and Proposed - Include Additional Janitorial Service
67	Facility Furniture Repair & Replacement	\$ 3,529	\$ 4,000	\$ 3,000	\$ (1,000)	\$ 3,000	\$ -	
68	Facility HVAC Maintenance & Repair	\$ 10,402	\$ 10,402	\$ 13,000	\$ 2,598	\$ 3,000	\$ (10,000)	Projections Included 2 New Units
69	Pool Chemicals	\$ 2,675	\$ 5,350	\$ 4,950	\$ (400)	\$ 5,350	\$ 400	
70	Pool Permits	\$ -	\$ 350	\$ 350	\$ -	\$ 350	\$ -	
71	Elevator Maintenance & Permit	\$ -	\$ 1,900	\$ 3,000	\$ 1,100	\$ 3,000	\$ -	
72	Fitness - On Demand Subscription	\$ 1,400	\$ 2,400	\$ 2,400	\$ -	\$ 2,400	\$ -	
73	Fitness Equipment Maintenance & Repairs	\$ 85	\$ 2,500	\$ 2,500	\$ -	\$ 2,500	\$ -	
74	Amenity - Telephone, Internet & Cable	\$ 3,320	\$ 6,640	\$ 7,200	\$ 560	\$ 8,100	\$ 900	Per Upgraded Agreement
75	Pest & Termite Bond	\$ 1,377	\$ 2,754	\$ 3,840	\$ 1,086	\$ 1,500	\$ (2,340)	Removed Snake Treatment
76	Amenity Security Camera System - Maintenance & Repairs	\$ -	\$ 1,000	\$ 2,000	\$ 1,000	\$ 2,000	\$ -	
77	Access Control Supplies	\$ 140	\$ 500	\$ 500	\$ -	\$ -	\$ (500)	Included in Line 66
78	Tennis & Basketball Court Maintenance & Supplies	\$ 406	\$ 812	\$ 500	\$ (312)	\$ 500	\$ -	
79	Dog Waste Station Supplies	\$ 1,041	\$ 2,082	\$ 1,000	\$ (1,082)	\$ 2,000	\$ 1,000	YTD Actuals
80	Special Events							
81	Holiday Lights	\$ 4,887	\$ 4,887	\$ 5,000	\$ 113	\$ 5,000	\$ -	
82	Special Events	\$ 4,367	\$ 10,000	\$ 10,000	\$ -	\$ 4,000	\$ (6,000)	
83	Contingency							
84	Capital Improvements	\$ -	\$ 20,000	\$ 10,000	\$ (10,000)	\$ 20,000	\$ 10,000	Lite Up Gate Arms?/Park Upgrade?/Dumpster Site
85	Misc. Contingency	\$ 4,399	\$ 4,399	\$ 35,000	\$ 30,601	\$ 35,000	\$ -	Building Operating Reserves
88								
89	Field Operations Subtotal	\$ 298,200	\$ 599,994	\$ 648,158	\$ 48,164	\$ 686,689	\$ 38,531	
90								
93	TOTAL EXPENDITURES	\$ 349,711	\$ 694,622	\$ 739,172	\$ 44,550	\$ 782,132	\$ 42,960	
94								
95	EXCESS OF REVENUES OVER EXPENDITURES	\$ 383,077	\$ 56,638	\$ -	\$ 56,638	\$ -	\$ -	
96								

Southaven Community Development District
Debt Service
Fiscal Year 2022/2023

Chart of Accounts Classification	Series 2015A-1	Series 2016A-1	Budget for 2022/2023
REVENUES			
Special Assessments			
Net Special Assessments	\$223,703.42	\$308,488.32	\$ 532,191.74
TOTAL REVENUES	\$ 223,703.42	\$ 308,488.32	\$ 532,191.74
EXPENDITURES			
Administrative			
Financial & Administrative			
Debt Service Obligation	\$223,703.42	\$308,488.32	\$532,191.74
Administrative Subtotal	\$ 223,703.42	\$ 308,488.32	\$ 532,191.74
TOTAL EXPENDITURES	\$ 223,703.42	\$ 308,488.32	\$ 532,191.74
EXCESS OF REVENUES OVER EXPENDITURES	\$0.00	\$0.00	\$0.00

Collection and Discount % applicable to the county:

6.0%

Gross assessments

\$ 565,680.00

Notes:

Collection Costs for St. John's County and Early Payment Discount is 6.0% of Tax Roll. Budgeted net of tax roll assessments. See Assessment Table.

Southaven Community Development District

FISCAL YEAR 2022/2023 O&M & DEBT SERVICE ASSESSMENT SCHEDULE

2022/2023 O&M Budget		\$770,132.00
St. John's County Collection Cost:	2%	\$16,385.79
Early Payment Discounts:	4%	\$32,771.57
2022/2023 Total:		\$819,289.36

2021/2022 O&M Budget	\$739,172.00
2022/2023 O&M Budget	\$770,132.00

Total Difference:	\$30,960.00
-------------------	--------------------

	PER UNIT ANNUAL ASSESSMENT		Proposed Increase / Decrease	
	2021/2022	2022/2023	\$	%
Series 2015A-1 Debt Service - Single Family 58'	\$1,800.00	\$1,800.00	\$0.00	0.00%
Operations/Maintenance - Single Family 58'	\$2,145.04	\$2,236.82	\$91.78	4.28%
Total	\$3,945.04	\$4,036.82	\$91.78	2.33%
Series 2015A-1 Debt Service - Single Family 73'	\$1,800.00	\$1,800.00	\$0.00	0.00%
Operations/Maintenance - Single Family 73'	\$2,205.01	\$2,297.64	\$92.63	4.20%
Total	\$4,005.01	\$4,097.64	\$92.63	2.31%
Series 2015A-1 Debt Service - Single Family 73' Partial	\$1,080.00	\$1,080.00	\$0.00	0.00%
Operations/Maintenance - Single Family 73'	\$2,205.01	\$2,297.64	\$92.63	4.20%
Total	\$3,285.01	\$3,377.64	\$92.63	2.82%
Series 2015A-1 Debt Service - Single Family 93'	\$2,100.00	\$2,100.00	\$0.00	0.00%
Operations/Maintenance - Single Family 93'	\$2,283.43	\$2,377.17	\$93.74	4.11%
Total	\$4,383.43	\$4,477.17	\$93.74	2.14%
Series 2015A-1 Debt Service - Single Family 93' Partial	\$1,400.00	\$1,400.00	\$0.00	0.00%
Operations/Maintenance - Single Family 93'	\$2,283.43	\$2,377.17	\$93.74	4.11%
Total	\$3,683.43	\$3,777.17	\$93.74	2.54%
Series 2016A-1 Debt Service - Single Family 63'	\$1,800.00	\$1,800.00	\$0.00	0.00%
Operations/Maintenance - Single Family 63'	\$2,165.80	\$2,257.87	\$92.07	4.25%
Total	\$3,965.80	\$4,057.87	\$92.07	2.32%
Series 2016A-1 Debt Service - Single Family 73'	\$1,800.00	\$1,800.00	\$0.00	0.00%
Operations/Maintenance - Single Family 73'	\$2,205.01	\$2,297.64	\$92.63	4.20%
Total	\$4,005.01	\$4,097.64	\$92.63	2.31%
Series 2016A-1 Debt Service - Single Family 83'	\$2,100.00	\$2,100.00	\$0.00	0.00%
Operations/Maintenance - Single Family 83'	\$2,244.22	\$2,337.40	\$93.18	4.15%
Total	\$4,344.22	\$4,437.40	\$93.18	2.14%
Series 2016A-1 Debt Service - Single Family 93'	\$2,100.00	\$2,100.00	\$0.00	0.00%
Operations/Maintenance - Single Family 93'	\$2,283.43	\$2,377.17	\$93.74	4.11%
Total	\$4,383.43	\$4,477.17	\$93.74	2.14%

SOUTHAVEN COMMUNITY DEVELOPMENT DISTRICT

FISCAL YEAR 2022/2023 O&M & DEBT SERVICE ASSESSMENT SCHEDULE

TOTAL O&M BUDGET		\$770,132.00
COLLECTION COSTS @	2%	\$16,385.79
EARLY PAYMENT DISCOUNTS @	4%	<u>\$32,771.57</u>
TOTAL O&M ASSESSMENT		<u>\$819,289.36</u>

PLATTED	UNITS ASSESSED			\$101,535.11			\$609,493.62			\$108,260.64			PER LOT ANNUAL ASSESSMENT				
				ALLOCATION OF EQUALIZED ADMIN COSTS			ALLOCATION OF EQUALIZED FIELD COSTS			ALLOCATION OF STRATIFIED FIELD COSTS							
	LOT SIZE	O&M	SERIES 2015A-1 DEBT SERVICE ⁽¹⁾	SERIES 2016A-1 DEBT SERVICE ⁽¹⁾	EAU FACTOR	TOTAL BUDGET	PER UNIT ASSESSMENT	EAU FACTOR	TOTAL BUDGET	PER UNIT ASSESSMENT	EAU FACTOR	TOTAL BUDGET	PER UNIT ASSESSMENT	TOTAL O&M	2015A-1 DEBT SERVICE ⁽³⁾	2016A-1 DEBT SERVICE ⁽³⁾	TOTAL ⁽³⁾
Phase 1																	
Single Family 58'	28	28	0	1.00	\$8,008.40	\$286.01	1.00	\$48,072.74	\$1,716.88	1.00	\$6,549.91	\$233.93	\$2,236.82	\$1,800.00	\$0.00	\$4,036.82	
Single Family 73'	83	58	0	1.00	\$23,739.19	\$286.01	1.00	\$142,501.32	\$1,716.88	1.26	\$24,463.91	\$294.75	\$2,297.64	\$1,800.00	\$0.00	\$4,097.64	
Single Family 73' (Partial)	1	1	0	1.00	\$286.01	\$286.01	1.00	\$1,716.88	\$1,716.88	1.26	\$294.75	\$294.75	\$2,297.64	\$1,080.00	\$0.00	\$3,377.64	
Single Family 93'	49	37	0	1.00	\$14,014.70	\$286.01	1.00	\$84,127.29	\$1,716.88	1.60	\$18,339.75	\$374.28	\$2,377.17	\$2,100.00	\$0.00	\$4,477.17	
Single Family 93' (Partial)	3	3	0	1.00	\$858.04	\$286.01	1.00	\$5,150.65	\$1,716.88	1.60	\$1,122.84	\$374.28	\$2,377.17	\$1,400.00	\$0.00	\$3,777.17	
Phase 2																	
Single Family 63'	80	0	72	1.00	\$22,881.15	\$286.01	1.00	\$137,350.67	\$1,716.88	1.09	\$20,398.29	\$254.98	\$2,257.87	\$0.00	\$1,800.00	\$4,057.87	
Single Family 73'	39	0	32	1.00	\$11,154.56	\$286.01	1.00	\$66,958.45	\$1,716.88	1.26	\$11,495.09	\$294.75	\$2,297.64	\$0.00	\$1,800.00	\$4,097.64	
Single Family 83'	34	0	31	1.00	\$9,724.49	\$286.01	1.00	\$58,374.04	\$1,716.88	1.43	\$11,373.45	\$334.51	\$2,337.40	\$0.00	\$2,100.00	\$4,437.40	
Single Family 93'	38	0	36	1.00	\$10,868.55	\$286.01	1.00	\$65,241.57	\$1,716.88	1.60	\$14,222.66	\$374.28	\$2,377.17	\$0.00	\$2,100.00	\$4,477.17	
TOTAL COMMUNITY	355	127	171		\$101,535.11			\$609,493.62			\$108,260.64						
LESS: St. John's County Collection Costs (2%) and Early Payment Discount (4%) (\$6,092.11) (\$36,569.62) (\$6,495.64)																	
Net Revenue to be Collected					\$95,443.00			\$572,924.00			\$101,765.00						

⁽¹⁾ Reflects the number of total lots with Series 2015A-1 and 2016A-1 debt outstanding. There have been 37 (thirty-seven) Series 2015A-1 prepayments and 20 (twenty) Series 2016A-1 prepayments.

⁽²⁾ Annual debt service assessment per lot adopted in connection with the Series 2015A-1 and Series 2016A-1 bond issues. Annual assessment includes principal, interest, St. John's County collection costs and early payment discount costs.

⁽³⁾ Annual assessment that will appear on November 2022 St. John's County property tax bill. Amount shown includes all applicable collection costs. Property owner is eligible for a discount of up to 4% if paid early.

GENERAL FUND BUDGET ACCOUNT CATEGORY DESCRIPTION

The General Fund Budget Account Category Descriptions are subject to change at any time depending on its application to the District. Please note, not all General Fund Budget Account Category Descriptions are applicable to the District indicated above. Uses of the descriptions contained herein are intended for general reference.

REVENUES:

Interest Earnings: The District may earn interest on its monies in the various operating accounts.

Tax Roll: The District levies Non-Ad Valorem Special Assessments on all of the assessable property within the District to pay for operating expenditures incurred during the Fiscal Year. The assessments may be collected in two ways. The first is by placing them on the County's Tax Roll, to be collected with the County's Annual Property Tax Billing. This method is only available to land properly platted within the time limits prescribed by the County.

Off Roll: For lands not on the tax roll and that is by way of a direct bill from the District to the appropriate property owner.

Developer Contributions: The District may enter into a funding agreement and receive certain prescribed dollars from the Developer to off-set expenditures of the District.

Event Rental: The District may receive monies for event rentals for such things as weddings, birthday parties, etc.

Miscellaneous Revenues: The District may receive monies for the sale or provision of electronic access cards, entry decals etc.

Facilities Rentals: The District may receive monies for the rental of certain facilities by outside sources, for such items as office space, snack bar/restaurants etc.



EXPENDITURES – ADMINISTRATIVE:

Supervisor Fees: The District may compensate its supervisors within the appropriate statutory limits of \$200.00 maximum per meeting within an annual cap of \$4,800.00 per supervisor.

Administrative Services: The District will incur expenditures for the day to today operation of District matters. These services include support for the District Management function, recording and preparation of meeting minutes, records retention and maintenance in accordance with Chapter 119, Florida Statutes, and the District's adopted Rules of Procedure, preparation and delivery of agenda, overnight deliveries, facsimiles and phone calls.

District Management: The District as required by statute, will contract with a firm to provide for management and administration of the District's day to day needs. These service include the conducting of board meetings, workshops, overall administration of District functions, all required state and local filings, preparation of annual budget, purchasing, risk management, preparing various resolutions and all other secretarial duties requested by the District throughout the year is also reflected in this amount.

District Engineer: The District's engineer provides general engineering services to the District. Among these services are attendance at and preparation for monthly board meetings, review of construction invoices and all other engineering services requested by the district throughout the year.

Disclosure Report: The District is required to file quarterly and annual disclosure reports, as required in the District's Trust Indenture, with the specified repositories. This is contracted out to a third party in compliance with the Trust Indenture.

Trustee's Fees: The District will incur annual trustee's fees upon the issuance of bonds for the oversight of the various accounts relating to the bond issues.

Assessment Roll: The District will contract with a firm to prepare, maintain and certify the assessment roll(s) and annually levy a non-ad valorem assessment for operating and debt service expenses.

Financial & Revenue Collections: Services of the Collection Agent include all functions necessary for the timely billing and collection and reporting of District assessments in order to ensure adequate funds to meet the District's debt service and operations and maintenance obligations. The Collection Agent also maintains and updates the District's lien book(s) annually and provides for the release of liens on property after the full collection of bond debt levied on particular properties.

Accounting Services: Services include the preparation and delivery of the District's financial statements in accordance with Governmental Accounting Standards, accounts payable and accounts receivable functions, asset tracking, investment tracking, capital program administration and requisition processing, filing of annual reports required by the State of Florida and monitoring of trust account activity.

Auditing Services: The District is required annually to conduct an audit of its financial records by an Independent Certified Public Accounting firm, once it reaches certain revenue and expenditure levels, or has issued bonds and incurred debt.



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Arbitrage Rebate Calculation: The District is required to calculate the interest earned from bond proceeds each year pursuant to the Internal Revenue Code of 1986. The Rebate Analyst is required to verify that the District has not received earnings higher than the yield of the bonds.

Travel: Each Board Supervisor and the District Staff are entitled to reimbursement for travel expenses per Florida Statutes 190.006(8).

Public Officials Liability Insurance: The District will incur expenditures for public officials' liability insurance for the Board and Staff.

Legal Advertising: The District will incur expenditures related to legal advertising. The items for which the District will advertise include, but are not limited to meeting schedules, special meeting notices, and public hearings, bidding etc. for the District based on statutory guidelines

Bank Fees: The District will incur bank service charges during the year.

Dues, Licenses & Fees: The District is required to pay an annual fee to the Department of Economic Opportunity, along with other items which may require licenses or permits, etc.

Miscellaneous Fees: The District could incur miscellaneous throughout the year, which may not fit into any standard categories.

Website Hosting, Maintenance and Email: The District may incur fees as they relate to the development and ongoing maintenance of its own website along with possible email services if requested.

District Counsel: The District's legal counsel provides general legal services to the District. Among these services are attendance at and preparation for monthly board meetings, review of operating and maintenance contracts and all other legal services requested by the district throughout the year.

EXPENDITURES - FIELD OPERATIONS:

Deputy Services: The District may wish to contract with the local police agency to provide security for the District.

Security Services and Patrols: The District may wish to contract with a private company to provide security for the District.

Electric Utility Services: The District will incur electric utility expenditures for general purposes such as irrigation timers, lift station pumps, fountains, etc.

Street Lights: The District may have expenditures relating to street lights throughout the community. These may be restricted to main arterial roads or in some cases to all street lights within the District's boundaries.



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Utility - Recreation Facility: The District may budget separately for its recreation and or amenity electric separately.

Gas Utility Services: The District may incur gas utility expenditures related to district operations at its facilities such as pool heat etc.

Garbage - Recreation Facility: The District will incur expenditures related to the removal of garbage and solid waste.

Solid Waste Assessment Fee: The District may have an assessment levied by another local government for solid waste, etc.

Water-Sewer Utility Services: The District will incur water/sewer utility expenditures related to district operations.

Utility - Reclaimed: The District may incur expenses related to the use of reclaimed water for irrigation.

Aquatic Maintenance: Expenses related to the care and maintenance of the lakes and ponds for the control of nuisance plant and algae species.

Fountain Service Repairs & Maintenance: The District may incur expenses related to maintaining the fountains within throughout the Parks & Recreational areas

Lake/Pond Bank Maintenance: The District may incur expenditures to maintain lake banks, etc. for the ponds and lakes within the District's boundaries, along with planting of beneficial aquatic plants, stocking of fish, mowing and landscaping of the banks as the District determines necessary.

Wetland Monitoring & Maintenance: The District may be required to provide for certain types of monitoring and maintenance activities for various wetlands and waterways by other governmental entities.

Mitigation Area Monitoring & Maintenance: The District may be required to provide for certain types of monitoring and maintenance activities for various mitigation areas by other governmental entities.

Aquatic Plant Replacement: The expenses related to replacing beneficial aquatic plants, which may or may not have been required by other governmental entities.

General Liability Insurance: The District will incur fees to insure items owned by the District for its general liability needs

Property Insurance: The District will incur fees to insure items owned by the District for its property needs

Entry and Walls Maintenance: The District will incur expenditures to maintain the entry monuments and the fencing.



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Landscape Maintenance: The District will incur expenditures to maintain the rights-of-way, median strips, recreational facilities including pond banks, entryways, and similar planting areas within the District. These services include but are not limited to monthly landscape maintenance, fertilizer, pesticides, annuals, mulch, and irrigation repairs.

Irrigation Maintenance: The District will incur expenditures related to the maintenance of the irrigation systems.

Irrigation Repairs: The District will incur expenditures related to repairs of the irrigation systems.

Landscape Replacement: Expenditures related to replacement of turf, trees, shrubs etc.

Field Services: The District may contract for field management services to provide landscape maintenance oversight.

Miscellaneous Fees: The District may incur miscellaneous expenses that do not readily fit into defined categories in field operations.

Gate Phone: The District will incur telephone expenses if the District has gates that are to be opened and closed.

Street/Parking Lot Sweeping: The District may incur expenses related to street sweeping for roadways it owns or are owned by another governmental entity, for which it elects to maintain.

Gate Facility Maintenance: Expenses related to the ongoing repairs and maintenance of gates owned by the District if any.

Sidewalk Repair & Maintenance: Expenses related to sidewalks located in the right of way of streets the District may own if any.

Roadway Repair & Maintenance: Expenses related to the repair and maintenance of roadways owned by the District if any.

Employees - Salaries: The District may incur expenses for employees/staff members needed for the recreational facilities such as Clubhouse Staff.

Employees - P/R Taxes: This is the employer's portion of employment taxes such as FICA etc.

Employee - Workers' Comp: Fees related to obtaining workers compensation insurance.

Management Contract: The District may contract with a firm to provide for the oversight of its recreation facilities.

Maintenance & Repair: The District may incur expenses to maintain its recreation facilities.

Facility Supplies: The District may have facilities that required various supplies to operate.



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Gate Maintenance & Repairs: Any ongoing gate repairs and maintenance would be included in this line item.

Telephone, Fax, Internet: The District may incur telephone, fax and internet expenses related to the recreational facilities.

Office Supplies: The District may have an office in its facilities which require various office related supplies.

Clubhouse - Facility Janitorial Service: Expenses related to the cleaning of the facility and related supplies.

Pool Service Contract: Expenses related to the maintenance of swimming pools and other water features.

Pool Repairs: Expenses related to the repair of swimming pools and other water features.

Security System Monitoring & Maintenance: The District may wish to install a security system for the clubhouse

Clubhouse Miscellaneous Expense: Expenses which may not fit into a defined category in this section of the budget

Athletic/Park Court/Field Repairs: Expense related to any facilities such as tennis, basketball etc.

Trail/Bike Path Maintenance: Expenses related to various types of trail or pathway systems the District may own, from hard surface to natural surfaces.

Special Events: Expenses related to functions such as holiday events for the public enjoyment

Miscellaneous Fees: Monies collected and allocated for fees that the District could incur throughout the year, which may not fit into any standard categories.

Miscellaneous Contingency: Monies collected and allocated for expenses that the District could incur throughout the year, which may not fit into any standard categories.

Capital Outlay: Monies collected and allocated for various projects as they relate to public improvements.



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RESERVE FUND BUDGET ACCOUNT CATEGORY DESCRIPTION

The Reserve Fund Budget Account Category Descriptions are subject to change at any time depending on its application to the District. Please note, not all Reserve Fund Budget Account Category Descriptions are applicable to the District indicated above. Uses of the descriptions contained herein are intended for general reference.

REVENUES:

Tax Roll: The District levies Non-Ad Valorem Special Assessments on all of the assessable property within the District to pay for operating expenditures incurred during the Fiscal Year. The assessments may be collected in two ways. The first is by placing them on the County's Tax Roll, to be collected with the County's Annual Property Tax Billing. This method is only available to land properly platted within the time limits prescribed by the County.

Off Roll: For lands not on the tax roll and that is by way of a direct bill from the District to the appropriate property owner.

Developer Contributions: The District may enter into a funding agreement and receive certain prescribed dollars from the Developer to off-set expenditures of the District.

Miscellaneous Revenues: The District may receive monies for the sale or provision of electronic access cards, entry decals etc.

EXPENDITURES:

Capital Reserve: Monies collected and allocated for the future repair and replacement of various capital improvements such as club facilities, swimming pools, athletic courts, roads, etc.

Capital Outlay: Monies collected and allocated for various projects as they relate to public improvements.



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DEBT SERVICE FUND BUDGET ACCOUNT CATEGORY DESCRIPTION

The Debt Service Fund Budget Account Category Descriptions are subject to change at any time depending on its application to the District. Please note, not all Debt Service Fund Budget Account Category Descriptions are applicable to the District indicated above. Uses of the descriptions contained herein are intended for general reference.

REVENUES:

Special Assessments: The District may levy special assessments to repay the debt incurred by the sale of bonds to raise working capital for certain public improvements. The assessments may be collected in the same fashion as described in the Operations and Maintenance Assessments.

EXPENDITURES – ADMINISTRATIVE:

Bank Fees: The District may incur bank service charges during the year.

Debt Service Obligation: This would be a combination of the principal and interest payment to satisfy the annual repayment of the bond issue debt.



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TAB 15

RESOLUTION 2022-06

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE SOUTHAVEN COMMUNITY DEVELOPMENT DISTRICT APPROVING PROPOSED BUDGETS FOR FISCAL YEAR 2022/2023 AND SETTING A PUBLIC HEARING THEREON PURSUANT TO FLORIDA LAW; ADDRESSING TRANSMITTAL, POSTING AND PUBLICATION REQUIREMENTS; ADDRESSING SEVERABILITY; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, the District Manager has heretofore prepared and submitted to the Board of Supervisors ("**Board**") of the Southaven Community Development District ("**District**") prior to June 15, 2022, proposed budgets ("**Proposed Budget**") for the fiscal year beginning October 1, 2022 and ending September 30, 2023 ("**Fiscal Year 2022/2023**"); and

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

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

1. **PROPOSED BUDGET APPROVED.** The Proposed Budget prepared by the District Manager for Fiscal Year 2022/2023 attached hereto as **Exhibit A** is hereby approved as the basis for conducting a public hearing to adopt said Proposed Budget.

2. **SETTING A PUBLIC HEARING.** A public hearing on said approved Proposed Budget is hereby declared and set for the following date, hour and location:

DATE: August 3, 2022

HOUR: 10:00 a.m.

LOCATION: Markland Amenity Center
61 Clarissa Lane
St. Augustine, FL 32095

3. **TRANSMITTAL OF PROPOSED BUDGET TO LOCAL GENERAL PURPOSE GOVERNMENTS.** The District Manager is hereby directed to submit a copy of the Proposed Budget to St. Johns 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 approved Proposed Budget on the District's website at least two days before the budget hearing date as set forth in Section 2, and shall remain on the website for at least 45 days.

5. **PUBLICATION OF NOTICE.** Notice of this public hearing shall be published in the manner prescribed in Florida law.

6. **SEVERABILITY.** The invalidity or unenforceability of any one or more provisions of this Resolution shall not affect the validity or enforceability of the remaining portions of this Resolution, or any part thereof.

7. **EFFECTIVE DATE.** This Resolution shall take effect immediately upon adoption.

PASSED AND ADOPTED THIS 4th DAY OF May, 2022.

ATTEST:

**SOUTHAVEN COMMUNITY DEVELOPMENT
DISTRICT**

Secretary / Assistant Secretary

Chairperson/Vice Chairperson, Board of
Supervisors

Exhibit A: Proposed Budget

Exhibit A
Proposed Budget

Tab 16

Current Policy and Rates:

Social Room and Fire Pit Area - Fee \$100 (4-hour time block), deposit for both is \$500

Pool Pavilion Area - Fee \$50 (4-hour time block), deposit is \$100

Proposed Policy and Increase in Rental Rates:

Social Room/Meeting Room- 40 or less, \$150 rental fee, deposit \$500; 40 or more \$200 rental fee, deposit \$500

Fire pit area- 50 or less, \$150 rental fee, deposit \$500; 50 or more \$200 rental fee, deposit \$500. Do we want to put in a max capacity?

Pool Pavilion- \$100 rental fee, \$100 deposit.

Renting more than one location at a time, Manor house and fire pit area together. Charge both rental fees and double deposit.

Discussion: Can front social lawn be used as a venue (example – Wedding Event)? Rentable space- suggest same as social lawn fees. If a resident is interested in a wedding at Manor house- \$1000 rental fee, \$1000 deposit, \$300 cleaning fee. Pool cannot be used for a completely private rental and is never closed off to residents of Markland.

Staffing Policy Change: If the party is over 40, staff needs to be onsite. If there is alcohol, staff needs to be onsite. Any other party, resident is given cleaning checklist and responsible for all cleanup and putting items back where they belong. Staff will check the venue the next day and decide on deposit refund.

Tab 17

MARKLAND

Markland
60 Harkness Court
St. Augustine, FL 32095
Tel: 217-8732
Contact: Lisa Licata



**Sunbelt Gated Access
Systems of Florida**
9774 Florida Mining Blvd West
Ste 701
Jacksonville, FL 32257
United States
Tel: 904-354-7060
E-mail: service@sunbeltsys.com

Q231.3
Quote is Pending

QUOTE DETAILS

SCHEDULED	
CURRENT PRICE	\$1,889.00
JOB LEAD	CREW

PURCHASE ORDER #:

QUOTE DESCRIPTION

Install (1) one red/green lighted arm on (1) one existing barrier gate. Please indicate how many arms are needed/wanted. Proposal good for (1) one arm.
--

WORK DETAILS

TASKS

NAME	DESCRIPTION	UNIT PRICE	QTY	PRICE
REPAIR LABOR	Repair Labor			
DK-1601-235	Reverse Edge Hardware Kit for Octagonal Arm	\$524.00	1	\$524.00
DK-1601-555	Octagonal Arm Alum 14 Ft	\$390.00	1	\$390.00
DK-8080-096	Reverse Edge 12 Ft. + Red/Grn LED for Octagonal Arm	\$575.00	1	\$575.00
OSC-FIRSTCOAST	Base Charge for Onsite Service Call - Baker, Clay, Nassau or St Johns County; Covers Travel, Truck and First 1/2 Hour Labor on Site	\$160.00	1	\$160.00
REPAIR LABOR	Repair Labor Hour Charges	\$120.00	2	\$240.00
WARRANTY - 30	WARRANTY: Thirty (30) days from date of acceptance by owner or beginning of constructive use of equipment, whichever shall come first, parts & workmanship only. Warranty excludes acts of god, misuse and abuse.	\$0.00	1	\$0.00

\$1,889.00

Net:	\$1,889.00
Net Labor:	\$0.00
Tax:	\$0.00
Total:	\$1,889.00

By ordering any of our services, you agree to be bound by these terms & conditions: All work to be completed in a workmanlike manner according to standard practices; Estimates and/or proposals for work are valid for thirty (30) days from date of estimate; Contract acceptance requires a signed estimate and may require a deposit, otherwise payment terms are COD or due upon completion; Any alteration or deviation from the said specifications involving extra costs will be done only upon a written change order and the costs will become an extra charge over and above the original estimate; The estimate does not include additional labor which may be required should unforeseen problems arise after the work has started and Sunbelt Gated Access Systems reserves the right to amend any information without prior notice. WARRANTY: Thirty (30) days from date of acceptance by owner or beginning of constructive use of equipment, whichever shall come first, parts & workmanship only unless noted otherwise

FLORIDA CONTRACTORS LICENSE ES12000933

Tab 18

Melissa,

The Markland POA has approved the following sign and three locations for its potential placement. Please see attached photos to better help the CDD board members with their decision on approving the POA to purchase and placement on neighborhood common area. I will be at the May 4th meeting to discuss and answer any questions.

Sign specifics:

36" x 48" cabinet (locks) - Black frame and black felt interior.

2 metal posts with acorn finials - Black

Letter set (258 pieces)

Respectfully,

Bryan McGuinness







