

*South Village
Community Development District*

September 1, 2020

South Village

Community Development District

475 West Town Place, Suite 114
Phone: 904-940-5850 - Fax: 904-940-5899

August 26, 2020

Board of Supervisors
South Village Community
Development District

Dear Board Members:

The regular meeting of the Board of Supervisors of the South Village Community Development District will be held Tuesday, September 1, 2020 at 6:30 p.m. at the Eagle Landing Residents Club, 3975 Eagle Landing Parkway, Orange Park, Florida 32065.

Following is the advance agenda for this meeting:

- I. Roll Call
- II. Audience Comments
- III. Approval of Minutes of the August 4, 2020 Meeting
- IV. Update Regarding Open Items
 - A. State Attorney Investigation Regarding Fire Destruction of Trailer with Stored Pine Straw
 - B. Sidewalk Repairs/Completion
 - C. Additional Streetlights
 - D. Consideration of Proposals to Construct Replacement Weir
- V. Update Regarding Phase 6 Construction Matters
 - A. Update Regarding West Bank Construction
 - B. Consideration of Series 2019 Requisitions (74 & 75)
 - C. Consideration of Change Orders
- VI. Update Regarding Purchase of Cottages Parcel
- VII. Ratification of Agreement for Security Patrol Services
- VIII. Acceptance of Fiscal Year 2019 Audit Report
- IX. Staff Reports
 - A. General Manager - Report
 - B. District Counsel
 - C. District Manager
 - D. District Engineer
- X. Supervisor's Requests
- XI. Audience Comments
- XII. Financial Reports
 - A. Balance Sheet as of July 31, 2020 and Statement of Revenues and Expenses for the Period Ending July 31, 2020
 - B. Assessment Receipt Schedule
 - C. Approval of Check Register
- XIII. Next Scheduled Meeting: 10/06/20 @ 6:30 p.m. @ Eagle Landing Residents Club

XIV. Adjournment

Enclosed for your review and approval is a copy of the minutes from the August 4, 2020 meeting.

The fourth order of business is update regarding open items. Any support material will be sent under separate cover.

The fifth order of business is update regarding Phase 6 construction matters. Enclosed is a copy of Requisition No. 74 & No. 75.

The seventh order of business is ratification of agreement for Security Patrol Services, which is enclosed for your review.

The eighth order of business is acceptance of Fiscal Year 2019 audit report, which is enclosed for your review.

Enclosed under the General Manager's report is a memorandum.

Enclosed for your review and approval is a copy of the balance sheet and income statement, assessment receipt schedule and check register. A copy of the golf & recreation financials will be sent under separate cover.

The balance of the agenda is routine in nature and any additional support material will be presented and discussed at the meeting. If you have any questions, please feel free to contact me.

Sincerely,

James Oliver

James Oliver, District Manager

cc:	Katie Buchanan	Rachael Welch	Keith Hadden
	Jim Hahn	Bois Farrar	Batey McGraw
	Matt Biagetti	Gabriel McKee	Darrin Mossing

AGENDA

South Village Community Development District

Tuesday
September 1, 2020
6:30 p.m.

Eagle Landing Residents Club
3975 Eagle Landing Parkway
Orange Park, Florida 32065
Call In # 1-800-264-8432 Code 537347
www.SouthVillageCDD.com

- I. Roll Call
- II. Audience Comments
- III. Approval of Minutes of the August 4, 2020 Meeting
- IV. Update Regarding Open Items
 - A. State Attorney Investigation Regarding Fire Destruction of Trailer with Stored Pine Straw
 - B. Sidewalk Repairs/Completion
 - C. Additional Streetlights
 - D. Consideration of Proposals to Construct Replacement Weir
- V. Update Regarding Phase 6 Construction Matters
 - A. Update Regarding West Bank Construction
 - B. Consideration of Series 2019 Requisitions (74 & 75)
 - C. Consideration of Change Orders
- VI. Update Regarding Purchase of Cottages Parcel
- VII. Ratification of Agreement for Security Patrol Services
- VIII. Acceptance of Fiscal Year 2019 Audit Report
- IX. Staff Reports
 - A. General Manager - Report
 - B. District Counsel
 - C. District Manager

- D. District Engineer
- X. Supervisor's Requests
- XI. Audience Comments
- XII. Financial Reports
 - A. Balance Sheet as of July 31, 2020 and Statement of Revenues and Expenses for the Period Ending July 31, 2020
 - B. Assessment Receipt Schedule
 - C. Approval of Check Register
- XIII. Next Scheduled Meeting: 10/06/20 @ 6:30 p.m. @ Eagle Landing Residents Club
- XIV. Adjournment

Board Oversight

- A. *Chairman Payton* – Gym/Tennis
- B. *Vice Chairman Krueger* – Aquatics Center
- C. *Supervisor Hermening* - Golf
- D. *Supervisor Randy Smith* – Parks
- E. *Supervisor Rick Smith* – Landscape Maintenance

MINUTES

SOUTH VILLAGE
COMMUNITY DEVELOPMENT DISTRICT

The regular meeting of the Board of Supervisors of the South Village Community Development District was held Tuesday, August 4, 2020 at 6:30 p.m. at the Eagle Landing Residents Club, 3975 Eagle Landing Parkway, Orange Park, Florida

Present and constituting a quorum were:

Chris Payton	Chairman
Grant Krueger	Vice Chairman
Kelly Hermening	Supervisor
Randy Smith	Supervisor
Rick Smith	Supervisor

Also present were:

Jim Oliver	District Manager
Katie Buchanan	District Counsel (by telephone)
Keith Hadden	District Engineer
Jim Hahn	General Manager, Honours Golf
Matt Biagetti	Director of Operations, Honours Golf
Jason Merritt	Hopping Green & Sams (by telephone)
Emma Gregory	Hopping Green & Sams (by telephone)
Dean Vincent	East West

The following is a summary of the actions taken at the August 4, 2020 meeting. A copy of the proceedings can be obtained by contacting the District Manager.

FIRST ORDER OF BUSINESS

Roll Call

Mr. Oliver called the meeting to order at 6:30 p.m. and called the roll.

SECOND ORDER OF BUSINESS

Audience Comments

There being none, the next item followed.

THIRD ORDER OF BUSINESS

Affidavit of Publication

A copy of the affidavit of publication of the public hearing was included in the agenda package.

FOURTH ORDER OF BUSINESS

Approval of the Minutes of the July 7, 2020 Meeting

On MOTION by Mr. Payton seconded by Mr. Krueger with all in favor the minutes of the July 7, 2020 meeting were approved as presented.

FIFTH ORDER OF BUSINESS

Acceptance of Minutes of the July 7, 2019 Workshop

On MOTION by Mr. Payton seconded by Mr. Krueger with all in favor the minutes of the July 7, 2019 workshop were accepted.

SIXTH ORDER OF BUSINESS

Update Regarding Open Items

A. State Attorney Investigation Regarding Fire Destruction of Trailer with Stored Pine Straw

Mr. Hahn stated we have been in contact with Jason Kelley, who is handling the case in the state attorney's office and he informed us that they feel they have enough evidence to charge one of the individuals involved, not all four. He would not release any other information. He asked if we were asking for any restitution and I told him we thought about \$6,000 restitution, \$4,500 for the trailer and \$1,500 worth of pine straw. Just because they charged one and not all four that doesn't mean we can't take action against the other people involved if they are residents.

I have also asked the gentleman to remove his trailer and he was going to get back to me. I told him our goal was to get it out of here immediately.

B. Sidewalk Repair/Completion

Mr. Biagetti stated the AT&T box was moved out of the missing sidewalk section and Comcast drove by last night and they painted a little arrow from the box to move it closer to the road. I haven't heard back on the rest of them, but they are getting eyes on all of them.

Mr. Payton asked even if AT&T and Comcast moved the other boxes, who is going to pay to replace the sidewalks? It is not CDD property. I appreciate the effort, but then we are going to have holes in sidewalks that we caused and we don't have a plan to fix those holes. I think the board requested to have that one section that hasn't been filled on Autumn Pines. My understanding is that you have someone who will put in that portion of the sidewalk for free.

Mr. Hadden stated I'm going to talk to one of the contractors that we have worked with and ask that when they are doing work over here to do that, it is a 30-minute fix.

C. Additional Streetlights

Mr. Biagetti stated unfortunately the gentleman I was working with is out sick.

D. Oakmont Easement

Mr. Payton stated you and I both need to sign that and have it notarized and we can do that here in the office. Thanks for sharing that amendment, none of us have seen that in all the years we have lived here and all the easement encroachments we have approved, probably weren't necessary.

E. Storm Drains Cleanout

Mr. Hahn stated at the last meeting we were asked if there were any issues related to storm drain cleanout, is it an ongoing problem or have they been maintained over the years. We had a company come out and give a cost to blow out all the exits and entrances into our lakes and it is about \$8,000. We have Lake Doctors checking all our exit points on every lake and it is in their monthly report and they verify they are clear and there are no problems with any of those. Matt and Scott also check it on a monthly basis and other than one time we had a slow drain, we haven't had any issues. I don't think we need to have them all blown out.

F. Weir Repair Options

Mr. Hadden stated we will clean up the part of the weir that is still there and reconstruct the part that is blown out. I will put in a grid of concrete rebar and change the number of bleeddown pipes. Because it is such a small job I only received one proposal and it is very high. You can approve a not to exceed amount and authorize one supervisor to work with staff to negotiate the contract.

Mr. Payton stated I prefer to wait and talk to more contractors rather than approving a not to exceed amount.

Mr. Hadden will advertise and have bids available for consideration at the next meeting.

The next item taken out of order.

EIGHTH ORDER OF BUSINESS

Update Regarding Terms of Draft Agreement to Purchase Cottages Parcel

Ms. Buchanan stated earlier today we circulated an updated contract incorporating the March 1st closing date that we think is generally better for the district. I will go through the deal points and then we can talk about it and ask any questions.

This form of agreement contemplates that on March 1, 2021 we would close on the Cottage lots, which is the tract of land that you understand to be the Cottage lots but will also include the adjacent pond area. The purchase price is \$438,000. Initially it was offered for sale for \$638,000, which is roughly equal to \$370,000 based on the appraisal plus the approximate \$318,000 necessary to pay off the special assessments. They also contemplated that part of the purchase price could be comprised of \$200,000 contribution paid by the HOA to the CDD and from the CDD to the seller. This agreement does not provide for this flow of funds, but it does include a condition that unless at or before closing the HOA pays that \$200,000 to the developer, the developer is not obligated to sell the property to the CDD. Because the \$200,000 isn't included, the purchase price is reduced from the negotiated \$638,000 to \$438,000.

One of the additional clauses requested was a deposit of \$25,000 that would go to their closing agent, which is Mr. Tom Carr. At closing on March 1st, the CDD would pay \$300,000 against which the deposit would be credited. The reason for the March 1st closing is that it enables the CDD to be fully collected for the upcoming fiscal year, meaning you are going to have the bulk of your tax bill money in hand by March 1st and that will allow you to use the money you've previously set aside and the money you've allocated in next year's budget. The balance of the purchase price less the \$300,000 would be in the form of a note from the developer to the CDD so that the CDD would then owe the developer the balance of the purchase price and then an additional 5% interest on top of that balance. The 5% interest rate was proposed by East West. I informally spoke with a commercial lender and commercial real estate lawyer and neither found 5% to be an unreasonable interest rate.

The inspection period runs for 90 days and that will give the CDD the time to do the due diligence. The one thing I will point out is if we choose to terminate the contract during the inspection period then the CDD would be responsible for the due diligence costs. The only other point to add is the closing date of March 1st for the reasons we discussed, the conditions of closing in section 5 would include a warranty deed, execution of the assignment of and assumption of the

development rights, a title statement, the estoppel letters from the CDD relating to the assessments and how they are going to be divvied out, and representation and warranty with the seller that the contract. These are standard documents.

The last thing would be the conditions for closing: payment by the HOA of \$200,000 to the seller and a change to the due date for the debt service assessments on the Cottage lots. Your indenture requires that you collect your debt for assessments 30 days before debt service payments are required to be made to the trustee. The trustee requires that those payments are due on May 1st so we could move the debt service assessment due date to April 1st. The benefit to the Sellers is that is that they won't have to make an incremental annual debt service payment.

Mr. Merritt stated as currently drafted if the seller and HOA does not reach an agreement regarding the payment of the \$200,000 contribution the seller would have the right to terminate the contract, they would not be obligated to sell the property for the \$438,000. There would be out of pocket costs the CDD would have incurred and there currently is not a provision in the contract to refute those costs. There would be some exposure to the CDD for certain out of pocket costs.

Mr. Randy Smith asked would it be unusual to include those out of pocket costs if something doesn't come through between the HOA and the developer?

Mr. Merritt stated I don't think it would be unusual oftentimes when we have conditions like this there is a little bit of back and forth on the part of the parties, the seller would likely say this is something outside their control they don't want to be potentially on the hook for what they might regard as an excessive amount of costs.

Mr. Randy Smith asked is there an estimate of what that might be?

Mr. Merritt responded it may be in the range of \$15,000 to \$25,000.

Mr. Vincent stated understand I did not propose the \$200,000 as a structure, your attorney proposed to us from a standpoint that it would make it easy for you and I'm all about easy, but I don't like the direction are we going to structure the deal with the HOA. We presented this in the last week and said it would work better for you if you could get the \$200,000 directly from the HOA and I'm sitting here thinking we haven't even explored this. We have to go to the HOA and make a deal and we are more than willing to go to them and start to engage their counsel, but that is part of what a due diligence period is about. Due diligence from your side and due diligence

from our side. In terms of costs we have already done the survey, we presented the survey some time ago and we continue to resurvey and I have absorbed the cost of that. That is not going to cost you. Specifically your costs at this point is what you are going to spend on Phase 1, which is not a lot of money on a raw piece of land that has been out there for a long time. I pay for these all the time. You don't have to do a title search on it because you need to get clear title. Those two are the biggest expenses with whatever you choose to pay your corporate attorney to do their work. We have been providing this information all along and we would provide that information during the due diligence. We were asked to do this, we will engage with the HOA along this route. The second point I really have to make is we came to the \$638,000 prior to us making the O&M for 2019 and 50% at the end of last year and then the two installments this year. It is being suggested that the price goes down based on what we have already paid and we will talk about that. I have asked that the number be confirmed, but I'm not certain why the \$638,000 goes down only as a result of the outstanding debt service assessments.

Mr. Rick Smith stated I'm in favor of the HOA spending up to \$200,000 in projects and we would not spend that money so we would have that money to apply towards the purchase price.

Mr. Payton stated at the last board meeting the discussion between us and it was suggested by Grant that the HOA could reimburse them for the park, their activities in the park thereby reducing their costs to the park and reducing our costs here. I have spoken with a member of the HOA board so should the agreement between East West and the HOA fall through there is a backup plan that the HOA could directly give us \$200,000. The board voted to purchase the property for \$320,000 plus the payoff amount. We didn't agree to purchase it for \$638,000, we agreed to purchase it for \$320,000 plus the payoff.

Mr. Vincent stated to me that is not a deal breaker.

Mr. Oliver stated it has to change because the original closing date was set for December 1st because the deal was that East West was not going to make any assessment payments beyond FY 20, this current year and that is the way Katie has structured the latest version of the deal with no assessments to be collected before the March 31st closing so nothing has changed there at all. The debt payoff was always an estimate because you have to have a precise date because of interest earnings to know what the payoff is going to be. It didn't change at all the only thing is it has been solidified because we are honing on an exact date. This has not changed a bit.

Mr. Vincent stated if you look at the tax bill we have been paying for years, what this parcel and the pond are, is what I have sent you from the standpoint of the physical survey we have done but it also includes a lot of acreage in conservation easements. They have always been out there and it is the rest of our holdings and we are researching that in such a way to where that is deeded over to you as well. It is to clean up the whole tax situation. There is a lot of acreage so when you get this and we get through the due diligence that is the conservation easements that are still in place.

Mr. Payton asked does the board have any issue with the closing date? Is there any issue in paying \$25,000 in escrow to their closing agent? Any other issues with their response to the contract? What do we need to do regarding the contract since it seems we are in acceptance of their updates?

On MOTION by Mr. Payton seconded by Mr. Krueger with all in favor the purchase contract for the Cottages parcel was approved with a closing date of March 31, 2021, \$300,000 due at closing balance of approximately \$138,000 due March 31, 2022, seller to hold note at 5% interest rate, terms to include due diligence period.

SEVENTH ORDER OF BUSINESS

Update Regarding Phase 6 Construction Matters

A. Update Regarding West Bank Construction

Mr. Vincent updated the board on the Phase 6 subdivision construction, the large park and the pocket parks, landscape installation and monument signs.

B. Consideration of Series 2019 Requisitions

On MOTION by Mr. Payton seconded by Mr. Kreuger with all in favor Requisitions 70 - 73 were ratified.

C. Consideration of Change Orders

On MOTION by Mr. Payton seconded by Mr. Kreuger with all in favor change orders 8 and 9 with Baker Construction were approved.

NINTH ORDER OF BUSINESS**Ratification of Approval of Agreement for Security Patrol Services**

This item deferred.

TENTH ORDER OF BUSINESS**Consideration of Resolution 2020-09
Accepting Contribution in Lieu of Capital Assessments**

Ms. Buchanan stated the resolution in your agenda package goes through the history of those transactions on the Phase 5 property in the amount of \$1,990,000, that is the \$10,000 per lot assessment. The assessments were intended to fund a portion of the improvements related to Phase 5, specifically for the 5B improvements. To date Dream Finders has paid \$960,000 and the district has in turn used that money to partially fund the 5B improvements that Dream Finders is constructing. I feel very comfortable that \$1.8 million in infrastructure has been constructed in Phase 5B. Keith is in the process of evaluating whether there is an additional \$184,961 that would then completely eliminate the capital assessments. You can table this pending Keith's determination that the total amount has been contributed or you could approve it in the amount we feel comfortable at, which is approximately \$1.8 million, that would leave Dream Finders to continue to collect that \$10,000 at each lot closing until that deficit is made up. That being said we could come back with a supplemental resolution to acknowledge the other \$184,961. I assume Keith is not ready to make that determination yet.

Mr. Hadden stated correct. I am in the process but haven't finished it yet. I would love to hold 18 lots worth at \$10,000 per lot, that amount in the interim. I have no problem returning the other money.

Mr. Payton stated aside from signs, roadway improvements are complete except for the top layer of asphalt which goes in next year. It is not like they are not going to do that; the county requires that.

Mr. Hadden stated they had to post a bond for that.

Mr. Randy Smith stated I don't see why we wouldn't hold the \$180,000.

Mr. Payton stated we are going with that option, approve the \$1.8 million to release and continue to collect the rest for now.

Ms. Buchanan stated okay, the blanks will be filled in with \$1,805,039.

On MOTION by Mr. Payton seconded by Mr. Randy Smith with all in favor Resolution 2020-09 was approved as amended.

Ms. Buchanan stated one point of clarification if Keith is able to make a determination on the balance of the \$184,961 I would like the board to feel comfortable and understand that we will no longer need to collect that \$10,000 at closing even though we may not adopt another resolution until the next board meeting. I don't want us to over collect.

ELEVENTH ORDER OF BUSINESS

Public Hearing Adopting the Budget for Fiscal Year 2021

Mr. Oliver stated the budget is essentially the same budget you reviewed in June and July. The per unit assessments stay the same; we just have more units this year and more assessment funds to work with. The general fund budget stays essentially the same at \$182,000. Total expenditures and community appearance is up about \$36,000, due to maintenance of the additional common areas. The next page shows the assessment tables showing the assessment rates stay the same and platted lots increasing from 1,332 to 1,494. Following the general fund budget are line item descriptions and the various debt service funds for the series 2016 A1, A2 and A3 bonds and the Series 2019 bonds for West Bank. These fund the semi-annual interest payments and principal payment for each debt service funds. The last several pages are the budgets for the golf fund, recreation fund and the capital reserve fund. As Jim and Matt described at the previous meeting, both the golf fund and recreation fund are forecast to generate operating surpluses at the end of the Fiscal Year 2020/2021.

On MOTION by Mr. Payton seconded by Mr. Krueger with all in favor the public hearing was opened.

There being no comments or questions from the public on the budget, the board took the following actions.

On MOTION by Mr. Payton seconded by Mr. Krueger with all in favor the public hearing was closed.

A. Consideration of Resolution 2020-10 Relating to the Annual Appropriations and Adopting the Budget for Fiscal Year 2021

On MOTION by Mr. Payton seconded by Mr. Krueger with all in favor Resolution 2020-10 was approved.

B. Consideration of Resolution 2020-11 Imposing Special Assessments and Certifying an Assessment Roll for Fiscal Year 2021

On MOTION by Mr. Payton seconded by Mr. Krueger with all in favor Resolution 2020-11 was approved.

C. Consideration of Agreement for Direct Collection of Special Assessments for Fiscal Year 2020/2021

On MOTION by Mr. Payton seconded by Mr. Krueger with all in favor the direct collection agreement was approved.

TWELFTH ORDER OF BUSINESS

Staff Reports

A. General Manager - Report

A copy of the operations report was included as part of the agenda package and included the operations of the amenity center, athletic center, tennis facility, golf and clubhouse operations, common areas and retention ponds and landscaping.

B. District Counsel

There being none, the next item followed

C. District Manager – Discussion of Proposed Meeting Schedule for Fiscal Year 2021

On MOTION by Mr. Payton seconded by Mr. Krueger with all in favor the fiscal year 2021 meeting schedule reflecting meetings on the first Tuesday of the month at 6:30 p.m. was approved.

THIRTEENTH ORDER OF BUSINESS

Supervisor's Requests

The following issues were brought up and discussed: the rower in the athletic center is broken, retain same guest policies given the pandemic, irrigation line by the bathroom is not yet fixed, possibility of using range fee money on range improvements rather than capital reserve, reminder to residents of golf cart registration, classes for proper operation of golf carts, if trail sticker had a number there would no need for another registration sticker, shower heads drip, café to maintain normal schedule, Tuesday and Thursday program schedules, double billing issue taken care of, damage caused by army worms to #17 tee and other areas will be re-sodded with shade tolerant sod, the back range has not been cut as consistently as other tees, clean up #10, take better care of the bunkers, need better drainage between 1 tee box and 10, district counsel to prepare cost share agreement with Armstrong CDD for pond maintenance, possibility of creating tennis membership for non-residents in the future and an update on PGA certification process for staff, hydraulic leaks on golf course, golf course superintendent to prepare of list of equipment to be purchased, beverage cart.

FOURTEENTH ORDER OF BUSINESS Audience Comments

There being none, the next item followed.

FIFTEENTH ORDER OF BUSINESS Financial Reports

A. Balance Sheet as of June 30, 2020 and Statement of Revenues and Expenses for the Period Ending June 30, 2020

The balance sheet and income statement were included as part of the agenda package.

B. Assessment Receipt Schedule

The assessment receipt Schedule was included as part of the agenda package.

C. Approval of Check Register

On MOTION by Mr. Payton seconded by Mr. Randy Smith with all in favor the check register was approved.

SIXTEENTH ORDER OF BUSINESS

**Next Meeting Scheduled for Tuesday,
September 1, 2020 at 6:30 p.m. at Eagle
Landing Residents Club**

Mr. Oliver stated the nest meeting is scheduled for September 1, 2020 at 6:30 p.m.

On MOTION by Mr. Payton seconded by Mr. Krueger with all in favor the meeting adjourned at 9:24 p.m.
--

Secretary/Assistant Secretary

Chairman/Vice Chairman

FIFTH ORDER OF BUSINESS

B.

REQUISITION FORM

South Village CDD

2019 BONDS-CONSTRUCTION FUND

The undersigned, an Authorized Officer of South Village Community Development District (the "District") hereby submits the following requisition for disbursement under and pursuant to the terms of the Master Trust Indenture from the District to U.S. Bank National Association, Orlando, Florida, as trustee (the "Trustee"), dated as of January 1, 2005 (the "Master Indenture"), as amended and supplemented by the Second and Fourth Supplemental Indenture from the District to the Trustee, dated as of February 1, 2019 (the Master Indenture as amended and supplemented is hereinafter referred to as the "Indenture") (all capitalized terms used herein shall have the meaning ascribed to such term in the Indenture):

- (A) **Requisition No.:** **074**
- (B) **Payee:** **ETM**
- (C) **Amount Payable:** **\$4,113.79**
- (D) **Invoice:** **0194982**
- (E) **SVCDD Series 2019 CONSTRUCTION BONDS**

The undersigned hereby certifies that obligations in the stated amount set forth above have been incurred by the District, that each disbursement set forth above is a proper charge against the Districtwide Acquisition and Construction Account and the subaccount, if any, referenced above, that each disbursement set forth above was incurred in connection with the acquisition and construction of the Districtwide Project and each represents a Cost of the Districtwide Project, and has not previously been paid.

The undersigned hereby further certifies that there has not been filed with or served upon the District notice of any lien, right to lien, or attachment upon, or claim affecting the right to receive payment of, any of the moneys payable to the Payee set forth above, which has not been released or will not be released simultaneously with the payment hereof.

The undersigned hereby further certifies that such requisition contains no item representing payment on account of any retained percentage which the District is at the date of such certificate entitled to retain.

If this requisition is for a disbursement from other than the Costs of Issuance Account or for payment of capitalized interest, there shall be attached a resolution of the Governing Body of the District approving this requisition or the approving the specific contract with respect to which disbursements pursuant to this requisition are due and payable.

Attached hereto are originals of the invoice(s) from the vendor of the property acquired or services rendered with respect to which disbursement is hereby requested.

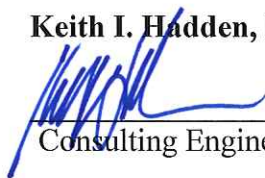
**SOUTH VILLAGE COMMUNITY
DEVELOPMENT DISTRICT**

By: _____
Authorized Officer

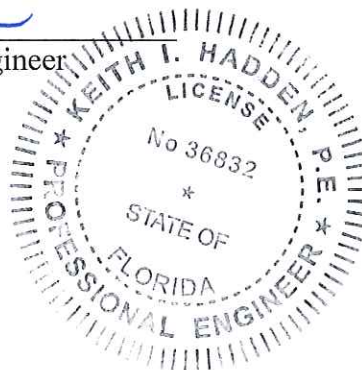
**CONSULTING ENGINEER'S APPROVAL FOR NON-COST OF ISSUANCE AND
CAPITALIZED INTEREST REQUESTS ONLY**

If this requisition is for a disbursement from other than Capitalized Interest or Costs of Issuance, the undersigned Consulting Engineer hereby certifies that this disbursement is for a Cost of the Districtwide Project and is consistent with: (i) the applicable acquisition or construction contract; (ii) the plans and specifications for the portion of the Districtwide Project with respect to which such disbursement is being made; and, (ii) the report of the Consulting Engineer attached as an Exhibit to the Second and Third Supplemental Indenture, as such report shall have been amended or modified on the date hereof.

Keith I. Hadden, P.E.



Consulting Engineer





30000 East Side Buds 6/2

10710-91130
Recomm. Pymd
WB Inval C.

South Village CDD
14700 Village Square Place
Midlothian, VA 23112

July 30, 2020
Project No: 17186.16000
Invoice No: 0194982

Project 17186.16000 Westbank Residential Phase 2 - CEI Services
Professional Services rendered through July 25, 2020

Professional Personnel

	Hours	Rate	Amount
Project Manager			
Donchez, James	4.00	123.97	495.88
Assistant Project Manager			
Brooks, Jeffrey	5.50	101.20	556.60
Sr. Inspector			
Hicks, Sommer	2.00	75.27	150.54
Inspector			
Palermo, Joseph	47.00	60.72	2,853.84
Totals	58.50		4,056.86
Total Labor			4,056.86

Expenses

Mileage			46.98
Wireless Telephone			2.52
Total Expenses	1.15 times	49.50	56.93

	Current	Prior	To-Date
Labor	4,056.86	28,055.63	32,112.49
Contract Limit			40,042.11
Remaining			7,929.62

Invoice Total this Period

\$4,113.79

Outstanding Invoices

Number	Date	Balance
0194729	7/2/2020	4,360.12
Total		4,360.12

Total Now Due \$8,473.91

England-Thims & Miller, Inc.

ENGINEERS • PLANNERS • SURVEYORS • GIS • LANDSCAPE ARCHITECTS
11113 Old St. Augustine Road • Jacksonville, Florida 32224 • Tel 904-642-8220 • Fax 904-645-9453
C10002341 10-000318

* Verify I if Included
in August CDD

Was Paid

REQUISITION FORM

South Village CDD **2019 BONDS-CONSTRUCTION FUND**

The undersigned, an Authorized Officer of South Village Community Development District (the "District") hereby submits the following requisition for disbursement under and pursuant to the terms of the Master Trust Indenture from the District to U.S. Bank National Association, Orlando, Florida, as trustee (the "Trustee"), dated as of January 1, 2005 (the "Master Indenture"), as amended and supplemented by the Second and Fourth Supplemental Indenture from the District to the Trustee, dated as of February 1, 2019 (the Master Indenture as amended and supplemented is hereinafter referred to as the "Indenture") (all capitalized terms used herein shall have the meaning ascribed to such term in the Indenture):

- (A) **Requisition No.:** 075
- (B) **Payee:** BAKER CONSTRUCTORS, INC.
- (C) **Amount Payable:** \$308,180.71
- (D) **Invoice:** PAY APP #10
- (E) **SVCDD Series 2019 CONSTRUCTION BONDS**

The undersigned hereby certifies that obligations in the stated amount set forth above have been incurred by the District, that each disbursement set forth above is a proper charge against the Districtwide Acquisition and Construction Account and the subaccount, if any, referenced above, that each disbursement set forth above was incurred in connection with the acquisition and construction of the Districtwide Project and each represents a Cost of the Districtwide Project, and has not previously been paid.

The undersigned hereby further certifies that there has not been filed with or served upon the District notice of any lien, right to lien, or attachment upon, or claim affecting the right to receive payment of, any of the moneys payable to the Payee set forth above, which has not been released or will not be released simultaneously with the payment hereof.

The undersigned hereby further certifies that such requisition contains no item representing payment on account of any retained percentage which the District is at the date of such certificate entitled to retain.

If this requisition is for a disbursement from other than the Costs of Issuance Account or for payment of capitalized interest, there shall be attached a resolution of the Governing Body of the District approving this requisition or the approving the specific contract with respect to which disbursements pursuant to this requisition are due and payable.

Attached hereto are originals of the invoice(s) from the vendor of the property acquired or services rendered with respect to which disbursement is hereby requested.

**SOUTH VILLAGE COMMUNITY
DEVELOPMENT DISTRICT**

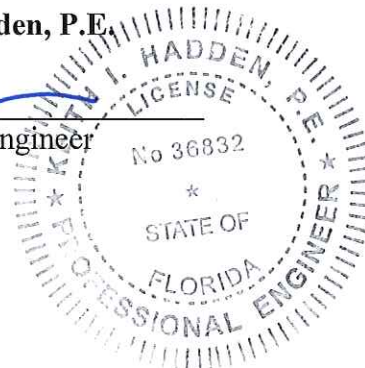
By: _____
Authorized Officer

**CONSULTING ENGINEER'S APPROVAL FOR NON-COST OF ISSUANCE AND
CAPITALIZED INTEREST REQUESTS ONLY**

If this requisition is for a disbursement from other than Capitalized Interest or Costs of Issuance, the undersigned Consulting Engineer hereby certifies that this disbursement is for a Cost of the Districtwide Project and is consistent with: (i) the applicable acquisition or construction contract; (ii) the plans and specifications for the portion of the Districtwide Project with respect to which such disbursement is being made; and, (ii) the report of the Consulting Engineer attached as an Exhibit to the Second and Third Supplemental Indenture, as such report shall have been amended or modified on the date hereof.

Keith I. Hadden, P.E.

Consulting Engineer



Page 2 of 5

Application No.: 10
Application Date: 08/26/20
To: 08/31/20
Architect's Project No.:

Contract : 19021. Eagle Landing - Infrastructure

A	B	C	D		E	F	G	H	I
Item No.	Description of Work	Scheduled Value	Work Completed From Previous Application (D+E)	This Period In Place	Materials Presently Stored (Not In D or E)	Total Completed and Stored To Date (D+E+F)	% (G / C)	Balance To Finish (C-G)	Retainage
100	Cleaning & Grubbing - Roadway Pricing	29,466.79	29,466.79	0.00	0.00	29,466.79	100.00%	0.00	2,946.68
101	Topsoil Cut - Haul & Dump in Rear Lots & Open Space	11,943.75	11,943.75	0.00	0.00	11,943.75	100.00%	0.00	1,194.38
102	Spread Onsite Fill Stockpile - Roadway Pricing	78,223.95	78,223.95	0.00	0.00	78,223.95	100.00%	0.00	7,822.39
103	Fine Grade RAW Green Area - Roadway Pricing	5,387.90	3,192.32	946.00	0.00	4,138.32	76.81%	1,249.58	413.83
104	Silt Fence - Perimeter Site - Roadway Pricing	11,891.00	11,891.00	0.00	0.00	11,891.00	100.00%	0.00	1,189.10
105	Construction Exit - Roadway Pricing	7,308.30	7,308.30	0.00	0.00	7,308.30	100.00%	0.00	730.83
106	Curb Inlet Protection - Roadway Pricing	1,734.24	1,734.24	0.00	0.00	1,734.24	100.00%	0.00	173.43
107	Outlet Protection - Roadway Pricing	325.17	325.17	0.00	0.00	325.17	100.00%	0.00	32.52
108	Stormwater Pollution Prevention Bid - Roadway Pricing	1,860.27	1,469.61	297.64	0.00	1,767.25	95.00%	93.02	176.71
109	Demo Existing Structures - Roadway Pricing	2,172.89	2,172.89	0.00	0.00	2,172.89	100.00%	0.00	217.29
110	32" Sod Strip Along BOC - Roadway Pricing	9,775.50	3,331.65	1,556.10	0.00	4,887.75	50.00%	4,887.75	488.78
111	Seed & Mutch - ROW - Roadway Pricing	2,923.20	858.98	638.00	0.00	1,496.98	51.21%	1,426.22	149.70
112	12" LBR40 Subgrade - Roadway Pricing	52,706.55	23,402.46	29,304.09	0.00	52,706.55	100.00%	0.00	5,270.66
113	6" Limestone Base - Roadway Pricing	74,136.15	32,799.63	41,336.52	0.00	74,136.15	100.00%	0.00	7,413.61
114	1" Asphalt SP - 9.5 (1st lift only) - Roadway Pricing	60,588.00	0.00	0.00	0.00	0.00	0.00%	60,588.00	0.00
115	18" Miami Cur & Gutter - Roadway Pricing	73,710.00	33,450.30	40,259.70	0.00	73,710.00	100.00%	0.00	7,371.00
116	Sidewalk at Common Areas - Roadway Pricing	5,148.00	0.00	1,469.60	0.00	1,469.60	28.55%	3,678.40	146.96
117	Sidewalk Ramps - Roadway Pricing	7,676.24	0.00	3,542.88	0.00	3,542.88	46.15%	4,133.36	354.29
118	Signage & Striping - Roadway Pricing	5,186.61	0.00	0.00	0.00	0.00	0.00%	5,186.61	0.00
119	Curb Inlet - Roadway Pricing	110,425.76	110,425.76	0.00	0.00	110,425.76	100.00%	0.00	11,042.57
120	Storm Manhole - Roadway Pricing	25,835.25	25,835.25	0.00	0.00	25,835.25	100.00%	0.00	2,583.53
121	36" MES - Roadway Pricing	3,946.97	3,946.97	0.00	0.00	3,946.97	100.00%	0.00	394.70
122	Connect 36" RCP to 36" RCP - Roadway Pricing	3,804.47	3,804.47	0.00	0.00	3,804.47	100.00%	0.00	380.45

CONTINUATION SHEET

Page 3 of 5

Application and Certification for Payment containing Contractor's signed certification is attached.
In tabulations below, amounts are stated to the nearest dollar.
Use Column I on Contracts where variable retainage for line items may apply.

Invoice #: 19021.10 Contract : 19021. Eagle Landing - Infrastructure

Application No.: 10
Application Date: 08/26/20
To: 08/31/20
Architect's Project No.:

A Item No.	B Description of Work	C Scheduled Value	D Work Completed		E In Place	F Materials Presently Stored (Not in D or E)	G Total Completed and Stored To Date (D+E+F)	H % (G / C)	I Balance To Finish (C-G)	J Retainage
			From Previous Application (D+E)	This Period						
123	Connect 30" RCP to Ex Structure - Roadway Pricing	5,171.94	5,171.94	0.00	0.00	0.00	5,171.94	100.00%	0.00	517.19
124	15" RCP - Roadway Pricing	15,303.90	15,303.90	0.00	0.00	0.00	15,303.90	100.00%	0.00	1,530.39
125	18" RCP - Roadway Pricing	61,832.43	61,832.43	0.00	0.00	0.00	61,832.43	100.00%	0.00	6,183.25
126	24" RCP - Roadway Pricing	30,798.65	30,798.65	0.00	0.00	0.00	30,798.65	100.00%	0.00	3,079.87
127	30" RCP - Roadway Pricing	30,624.48	30,624.48	0.00	0.00	0.00	30,624.48	100.00%	0.00	3,062.45
128	36" RCP - Roadway Pricing	12,050.69	12,050.69	0.00	0.00	0.00	12,050.69	100.00%	0.00	1,205.07
129	8" PVC - DR18 WMM - Roadway Pricing	86,110.50	57,621.06	28,489.44	0.00	0.00	86,110.50	100.00%	0.00	8,611.05
130	8" Gate Valve - WMM - Roadway Pricing	16,830.72	13,090.56	3,740.16	0.00	0.00	16,830.72	100.00%	0.00	1,683.08
131	8" Te-In - WMM - Roadway Pricing	7,410.90	3,705.45	3,705.45	0.00	0.00	7,410.90	100.00%	0.00	741.10
132	8" Conflict Crossing - WMM - Roadway Pricing	7,138.62	4,759.08	2,379.54	0.00	0.00	7,138.62	100.00%	0.00	713.85
133	Fire Hydrant Assembly - WMM - Roadway Pricing	21,248.25	12,748.95	8,499.30	0.00	0.00	21,248.25	100.00%	0.00	2,124.83
134	2" Flushing Hydrant - WMM - Roadway Pricing	3,201.90	3,201.90	0.00	0.00	0.00	3,201.90	100.00%	0.00	320.19
135	Sample Point - WMM - Roadway Pricing	2,623.05	1,573.83	1,049.22	0.00	0.00	2,623.05	100.00%	0.00	262.30
136	Short Single Water Service - WMM - Roadway Pricing	8,876.00	3,550.40	5,325.60	0.00	0.00	8,876.00	100.00%	0.00	887.60
137	Short Double Water Service - WMM - Roadway Pricing	20,999.25	12,599.55	8,399.70	0.00	0.00	20,999.25	100.00%	0.00	2,099.93
138	Long Single Water Service - WMM - Roadway Pricing	4,194.06	1,398.02	2,796.04	0.00	0.00	4,194.06	100.00%	0.00	419.40
139	Long Double Water Service - WMM - Roadway Pricing	47,463.57	20,341.53	27,122.04	0.00	0.00	47,463.57	100.00%	0.00	4,746.35
140	8" PVC - DR18 Reuse - Roadway Pricing	88,342.40	61,403.78	26,938.62	0.00	0.00	88,342.40	100.00%	0.00	8,834.24
141	8" Gate Valve - Reuse - Roadway Pricing	16,830.72	11,220.48	5,610.24	0.00	0.00	16,830.72	100.00%	0.00	1,683.07
142	8" Te-In - Reuse - Roadway Pricing	7,410.90	3,705.45	3,705.45	0.00	0.00	7,410.90	100.00%	0.00	741.10
143	8" Conflict Crossing - Reuse - Roadway Pricing	7,100.85	4,733.90	2,366.95	0.00	0.00	7,100.85	100.00%	0.00	710.10
144	2" Flushing Hydrant - Reuse - Roadway Pricing	3,201.90	3,201.90	0.00	0.00	0.00	3,201.90	100.00%	0.00	320.19
145	Test Point - Reuse - Roadway Pricing	2,623.05	1,573.83	1,049.22	0.00	0.00	2,623.05	100.00%	0.00	262.30

CONTINUATION SHEET

Page 4 of 5

Application and Certification for Payment containing Contractor's signed certification is attached. In tabulations below, amounts are stated to the nearest dollar. Use Column I on Contracts where variable retainage for line items may apply.

Application No.: 10
Application Date: 08/26/20
To: 08/31/20
Architect's Project No.:

Invoice #: 19021.10 Contract: 19021. Eagle Landing - Infrastructure

A Item No.	B Description of Work	C Scheduled Value	D Work Completed		E In Place	F Master's Presently Stored	G Total Completed and Stored To Date	H % (G/C)	I Balance To Finish (C-G)	J Retainage
			From Previous Application (D+E)	This Period (D+E)						
146	Short Single Water Service - Reuse - Roadway Pricing	3,745.56	936.39	2,809.17	0.00	0.00	3,745.56	100.00%	0.00	374.56
147	Short Double Water Service - Reuse - Roadway Pricing	27,178.17	11,443.44	15,734.73	0.00	0.00	27,178.17	100.00%	0.00	2,717.82
148	Long Single Water Service - Reuse - Roadway Pricing	8,351.58	6,959.65	1,391.93	0.00	0.00	8,351.58	100.00%	0.00	835.16
149	Long Double Water Service - Reuse - Roadway Pricing	44,333.65	23,333.50	21,000.15	0.00	0.00	44,333.65	100.00%	0.00	4,433.37
150	8" DR-26 PVC - Roadway Pricing	21,273.12	21,273.12	0.00	0.00	0.00	21,273.12	100.00%	0.00	2,127.31
151	10" DR-26 PVC - Roadway Pricing	114,074.46	114,074.46	0.00	0.00	0.00	114,074.46	100.00%	0.00	11,407.45
152	Connect to Existing 10" Stud - Roadway Pricing	3,252.84	3,252.84	0.00	0.00	0.00	3,252.84	100.00%	0.00	325.28
153	Sanitary Sewer MH - Roadway Pricing	67,176.86	67,176.86	0.00	0.00	0.00	67,176.86	100.00%	0.00	6,717.68
154	6" Sanitary Sewer Service (CCUA) - Roadway Pricing	65,066.65	65,066.65	0.00	0.00	0.00	65,066.65	100.00%	0.00	6,506.67
155	Mobilization / General Conditions - Roadway Pricing	138,486.27	109,404.15	22,157.80	0.00	0.00	131,561.95	95.00%	6,924.32	13,156.21
156	Payment & Performance Bonds	24,508.16	24,508.16	0.00	0.00	0.00	24,508.16	100.00%	0.00	2,450.82
157	Two Year Warranty Bond	6,611.50	0.00	0.00	0.00	0.00	0.00	0.00%	6,611.50	0.00
158	Survey Stakeout	22,279.63	17,600.90	3,584.74	0.00	0.00	21,185.64	95.00%	1,113.99	2,116.57
159	Geotech Testing (Streets & Lots)	18,238.63	18,238.63	0.00	0.00	0.00	18,238.63	100.00%	0.00	1,823.87
160	Clay Engineering & CCUA-Builds	6,607.40	0.00	2,642.96	0.00	0.00	2,642.96	40.00%	3,964.44	264.30
200	Construction Exit - Amenity Area	3,654.15	3,654.15	0.00	0.00	0.00	3,654.15	100.00%	0.00	365.42
201	Fine Grade Green Areas - Amenity Area	25,083.20	25,083.20	0.00	0.00	0.00	25,083.20	100.00%	0.00	2,508.32
202	Site Cut to Fill - Amenity Area	48,067.65	48,067.65	0.00	0.00	0.00	48,067.65	100.00%	0.00	4,806.77
203	12" LBR40 Subgrade - Amenity Area	6,685.25	6,685.25	0.00	0.00	0.00	6,685.25	100.00%	0.00	668.53
204	6" Limerock Base - Amenity Area	7,624.50	7,624.50	0.00	0.00	0.00	7,624.50	100.00%	0.00	762.45
205	1.5" Asphalt SP-9.5 - Amenity Area	11,557.70	0.00	11,557.70	0.00	0.00	11,557.70	100.00%	0.00	1,155.77
206	Signage & Striping - Amenity Area	1,367.90	0.00	0.00	0.00	0.00	0.00	0.00%	1,367.90	0.00
207	6" DR-26 PVC Service - Amenity Area	5,726.32	5,726.32	0.00	0.00	0.00	5,726.32	100.00%	0.00	572.63
208	Long 1-1/2" Water Service - WM - Amenity Area	5,261.31	5,261.31	0.00	0.00	0.00	5,261.31	100.00%	0.00	526.13
209	Sidewalk - Amenity Area	45,540.00	45,540.00	0.00	0.00	0.00	45,540.00	100.00%	0.00	4,554.00
210	Sidewalk Ramps - Amenity Area	1,180.96	1,180.96	0.00	0.00	0.00	1,180.96	100.00%	0.00	118.10

late
back

CONTINUATION SHEET

Page 5 of 5

Application and Certification for Payment, containing Contractor's signed certification is attached.
In tabulations below, amounts are stated to the nearest dollar.
Use Column I on Contracts where variable retainage for line items may apply.

Application No.: 10
Application Date: 08/26/20
To: 08/31/20
Architect's Project No.:

Invoice #: 19021.10 Contract: 19021, Eagle Landing - Infrastructure

A Item No.	B Description of Work	C Scheduled Value	D Work Completed		F Materials Presently Stored	G Total Completed and Stored To Date (D+E+F)	H % (G / C)	I Balance To Finish (C-G)	J Retainage
			From Previous Application (D+E)	In This Period					
211	Seed & Mulch - Green Areas - Amenity Area	13,980.80	13,980.80	0.00	0.00	13,980.80	100.00%	0.00	1,388.08
212	12" HP - Amenity Area	6,022.50	6,022.50	0.00	0.00	6,022.50	100.00%	0.00	602.25
213	12" MES Aprons - Amenity Area	4,470.30	4,470.30	0.00	0.00	4,470.30	100.00%	0.00	447.04
214	Silt Fence - Perimeter Site - Boundary Swale - Amenity Area	2,820.00	2,820.00	0.00	0.00	2,820.00	100.00%	0.00	282.00
215	Fine Grade Swale - Boundary Swale - Amenity Area	1,521.00	1,521.00	0.00	0.00	1,521.00	100.00%	0.00	152.10
216	St. Augustine Sod - Boundary Swale - Amenity Area	2,565.00	2,565.00	0.00	0.00	2,565.00	100.00%	0.00	256.50
400	Fine Grade Pocket Park - Pocket Park (PN1)	1,320.80	1,320.80	0.00	0.00	1,320.80	100.00%	0.00	132.08
401	Seed & Mulch - Pocket Park (PN1)	863.60	863.60	0.00	0.00	863.60	100.00%	0.00	86.36
402	Clearing & Grubbing - Pocket Park (PN2)	1,128.52	1,128.52	0.00	0.00	1,128.52	100.00%	0.00	112.85
403	Topsoil Cut - Haul & Dump in Rear Lots & Open Space	455.00	455.00	0.00	0.00	455.00	100.00%	0.00	45.50
404	Spread Onsite Fill Stockpile - Pocket Park (PN2)	4,309.20	4,309.20	0.00	0.00	4,309.20	100.00%	0.00	430.92
405	Fine Grade Pocket Park - Pocket Park (PN2)	439.40	439.40	0.00	0.00	439.40	100.00%	0.00	43.94
406	Seed & Mulch - Pocket Park (PN2)	287.30	287.30	0.00	0.00	287.30	100.00%	0.00	28.73
500	Electrical Conduit	64,519.16	61,293.21	3,225.95	0.00	64,519.16	100.00%	0.00	6,451.93
600	2-1/2" AT & T Conduit Crossings	5,455.32	2,727.66	2,727.66	0.00	5,455.32	100.00%	0.00	545.54
700	CO #1 - Amenity Center Grassing Duct	-16,545.80	-16,545.80	0.00	0.00	-16,545.80	100.00%	0.00	-1,654.58
701	CO #2 - Storm Drain Changes	47,668.00	47,668.00	0.00	0.00	47,668.00	100.00%	0.00	4,766.80
702	CO #3 - Amenity Center Changes	22,474.86	22,474.86	0.00	0.00	22,474.86	100.00%	0.00	2,247.49
703	CO #4 - Plan Changes	50,827.13	45,744.41	5,082.72	0.00	50,827.13	100.00%	0.00	5,082.71
704	CO #6 - R&R Curb	3,046.00	3,046.00	0.00	0.00	3,046.00	100.00%	0.00	304.60
705	CO #7 - Existing Reuse Conflicts	34,977.41	34,977.41	0.00	0.00	34,977.41	100.00%	0.00	3,497.75
Grand Totals		2,079,104.61	1,635,456.51	342,423.01	0.00	1,977,879.52	95.13%	101,225.09	197,788.09

SEVENTH ORDER OF BUSINESS



SECURITY & PROTECTION AGENCY

1348 Beach Blvd
Box 50041
Jacksonville Beach, Florida 32240

Security Agreement – South Village CDD
475 West Town Place
Suite 114
St. Augustine, Florida 32092

Service Description

Viewpoint Security & Protection Agency LLC (Contractor) agrees to provide a Licensed Security Officer for guard services at Eagle Landing located at Eagle Landing Pkwy OakLeaf Plantation, FL 32065. This is a 1 year agreement beginning 8/10/2020 to 8/10/2021. Viewpoint security guard staff shall be employees of the Contractor, who shall be responsible for payment of all relevant taxes and insurances as applicable.

Scope of Duties

Provide security services to cover Property as agreed upon post orders direct.

Viewpoint recognizes the value of serving your guests and our priority is providing great customer service, while enforcing property rules.

Uniforms

The Contractor shall provide all necessary uniforms. Staff shall be appropriately dressed for their duties and properly groomed

Change Requests

The Contractor shall exercise its prerogatives as an independent contractor to direct and control its employees under this contract. The Owner may communicate its needs directly to Viewpoint management. All schedule changes must be coordinated together between the Manager and the Contractor two weeks prior to allow adequate time for staffing adjustments.

Insurance Requirement

Contractor shall carry general liability coverage of at least \$1,000,000, including employer's liability coverage of \$250,000.00, as well as professional liability insurance.

Non-Hire Agreement

In consideration of this contract Owner will not hire any employee of the Contractor directly or indirectly to compete with the business of the Contractor or its affiliated entities.

Service schedule details:

Friday-Sunday constant with a rotating weekday scheduled
Minimum of 24 service hrs per week

Fees

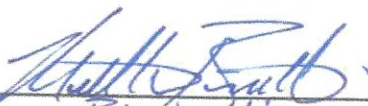
Owner agrees to pay \$28.75 per hour for Security Guard services and \$105 per week for Patrol Vehicle.

Payment Terms


Payment in full is due within 10 days of receipt. A \$50.00 dollar late fee will be assessed for each late payment not received within 10 business days.

Severability

Either party may cancel this agreement with 30 days notice, after 30 days has been allotted to remedy cause.

Accepted by:  Print Name:
Matthew Biagetti
Agent of South Village CDD

Date: 8.13.20

Accepted by:  Print Name:
Sam Scher
Viewpoint Security and Protection Agency LLC

Date: 8-15-2020

**ADDENDUM TO AGREEMENT ("AGREEMENT") BETWEEN THE SOUTH VILLAGE
COMMUNITY DEVELOPMENT DISTRICT ("DISTRICT") AND
VIEWPOINT SECURITY & PROTECTION AGENCY. ("CONTRACTOR")**

The following provisions govern the Agreement referenced above:

1. The Agreement shall be deemed effective as of 8/15/2020
2. Contractor shall use reasonable care in performing the services, and shall be responsible for any harm of any kind to persons or property resulting from Contractor's actions or inactions. Contractor shall defend, indemnify and hold harmless the District, and the District's officers, staff, representatives, and agents, from any and all liabilities, damages, claims, losses, costs, or harm of any kind, including, but not limited to, reasonable attorney's fees, paralegal fees and expert witness fees and costs, to the extent caused by any acts or omissions of the indemnifying party and persons employed or utilized by the indemnifying party in the performance of the Agreement.
3. The Contractor or any subcontractor performing the work described in this Agreement shall maintain throughout the term of this Agreement the following insurance:
 - a. Workers' Compensation Insurance in accordance with the laws of the State of Florida.
 - b. Commercial General Liability Insurance covering the Contractor's legal liability for bodily injuries, with limits of not less than \$1,000,000 combined single limit bodily injury and property damage liability, including Independent Contractors Coverage for bodily injury and property damage in connection with subcontractors' operation.
 - c. Automobile Liability Insurance for bodily injuries in limits of not less than \$1,000,000 combined single limit bodily injury and for property damage, providing coverage for any accident arising out of or resulting from the operation, maintenance, or use by the Contractor of any owned, non-owned, or hired automobiles, trailers, or other equipment required to be licensed.

The District, its staff, consultants, agents and supervisors shall be named as additional insureds and certificate holders. The Contractor shall furnish the District with the Certificate of Insurance evidencing compliance with this requirement. No certificate shall be acceptable to the District unless it provides that any change or termination within the policy periods of the insurance coverage, as certified, shall not be effective within thirty (30) days of prior written notice to the District. Insurance coverage shall be from a reputable insurance carrier, licensed to conduct business in the State of Florida.

If the Contractor fails to have secured and maintained the required insurance, the District has the right (without any obligation to do so, however), to secure such required insurance in which event, the Contractor shall pay the cost for that required insurance and shall furnish, upon demand, all information that may be required in connection with the District's obtaining the required insurance.

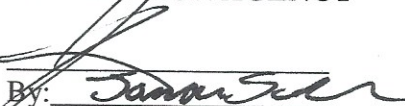

4. Contractor further agrees that nothing in the Agreement between the parties shall constitute or be construed as a waiver of the District's limitations on liability contained in Section 768.28, *Florida Statutes*, or other statute.

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

IF THE CONTRACTOR HAS QUESTIONS REGARDING THE APPLICATION OF CHAPTER 119, *FLORIDA STATUTES*, TO THE CONTRACTOR'S DUTY TO PROVIDE PUBLIC RECORDS RELATING TO THIS CONTRACT, CONTACT THE CUSTODIAN OF PUBLIC RECORDS AT (904) 940-5850, JOLIVER@GMSNF.COM, OR C/O GOVERNMENTAL MANAGEMENT SERVICES, LLC, 475 W. TOWN PLACE, SUITE 114, ST. AUGUSTINE, FLORIDA 32092.

6. To the extent any of the provisions of this Addendum are in conflict with the provisions of the Agreement, this Addendum controls.

**VIEWPOINT SECURITY &
PROTECTION AGENCY**

By: 
Its: 
Date: 8-15-2020

**SOUTH VILLAGE COMMUNITY
DEVELOPMENT DISTRICT**

By: Chris Payton
Its: District Chairman
Date: _____

EIGHTH ORDER OF BUSINESS

**South Village
Community Development District**

ANNUAL FINANCIAL REPORT

September 30, 2019

South Village Community Development District

ANNUAL FINANCIAL REPORT

September 30, 2019

TABLE OF CONTENTS

	<u>Page Number</u>
REPORT OF INDEPENDENT AUDITORS	1-2
MANAGEMENT’S DISCUSSION AND ANALYSIS	3-8
BASIC FINANCIAL STATEMENTS	
Government-wide Financial Statements	
Statement of Net Position	9
Statement of Activities	10
Fund Financial Statements	
Balance Sheet – Governmental Funds	11
Reconciliation of Total Governmental Fund Balances to Net Position of Governmental Activities	12
Statement of Revenues, Expenditures and Changes in Fund Balances – Governmental Funds	13
Reconciliation of the Statement of Revenues, Expenditures and Changes in Fund Balances of Governmental Funds to the Statement of Activities	14
Statement of Revenues, Expenditures and Changes in Fund Balances – Budget and Actual – General Fund	15
Statement of Revenues, Expenditures and Changes in Fund Balances – Budget and Actual – Recreation Fund	16
Statement of Fund Net Position – Enterprise Fund	17
Statement of Revenues, Expenses and Changes in Fund Net Position – Enterprise Fund	18
Statement of Cash Flows – Enterprise Fund	19
Notes to Financial Statements	20-37
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 <i>GOVERNMENT AUDITING STANDARDS</i>	38-39
MANAGEMENT LETTER	40-41
INDEPENDENT ACCOUNTANT’S REPORT/COMPLIANCE WITH SECTION 218.415, FLORIDA STATUTES	42



Berger, Toombs, Elam, Gaines & Frank

Certified Public Accountants PL

600 Citrus Avenue
Suite 200
Fort Pierce, Florida 34950

772/461-6120 // 461-1155
FAX: 772/468-9278

REPORT OF INDEPENDENT AUDITORS

To the Board of Supervisors
South Village Community Development District
Clay County, Florida

Report on the Financial Statements

We have audited the accompanying financial statements of South Village Community Development District as of and for the year ended September 30, 2019, and the related notes to 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

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes 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 Responsibility

Our responsibility is to express an opinion 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 Accounting 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 policies 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 opinion.

Fort Pierce / Stuart

- 1 -

Member AICPA

Member AICPA Division for CPA Firms
Private Companies practice Section

Member FICPA



To the Board of Supervisors
South Village Community Development District

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, business-type activities, and each major fund of the South Village Community Development District as of September 30, 2019, and the respective changes in financial position and cash flows for the Enterprise Fund and the budgetary comparison for the General and Special Revenue Funds for the year then ended in conformity 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 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by *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 in accordance with governmental auditing standards generally accepted in the United States of America, which consisted principally of inquires of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We 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 August 26, 2020 on our consideration of the District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations and contracts.

The purpose of that report is 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 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 South Village Community Development District's internal control over financial reporting and compliance.

Berger, Toombs, Elam, Gaines & Frank
Certified Public Accountants PL
Fort Pierce, Florida

August 26, 2020

**South Village Community Development District
MANAGEMENT'S DISCUSSION AND ANALYSIS
For the Year Ended September 30, 2019**

Management's discussion and analysis of South Village Community Development District's (the "District") financial performance provides an objective and easily readable analysis of the District's financial activities. The analysis provides summary financial information for the District and should be read in conjunction with the District's financial statements.

OVERVIEW OF THE FINANCIAL STATEMENTS

The District's basic financial statements comprise three components; 1) *Government-wide financial statements*, 2) *Fund financial statements*, and 3) *Notes to financial statements*. The *Government-wide financial statements* present an overall picture of the District's financial position and results of operations. The *Fund financial statements* present financial information for the District's major funds. The *Notes to financial statements* provide additional information concerning the District's finances.

The *Government-wide financial statements* are the **statement of net position** and the **statement of activities**. These statements use accounting methods similar to those used by private-sector companies. Emphasis is placed on the net position of governmental activities and business-type activities and the change in net position. Governmental activities are primarily supported by special assessments. Business-type activities are supported by charges to the users of those activities, such as golf course and restaurant service charges.

The **statement of net position** presents information on all assets and liabilities of the District, with the difference between assets and liabilities reported as net position. Net position is reported in three categories; 1) net investment in capital assets, 2) restricted and 3) unrestricted. Assets, liabilities, and net position are reported for all Governmental activities separate from the assets, liabilities, and net position of business-type activities.

The **statement of activities** presents information on all revenues and expenses of the District and the change in net position. Expenses are reported by major function and program revenues relating to those functions are reported, providing the net cost of all functions provided by the District. To assist in understanding the District's operations, expenses have been reported as governmental activities or business-type activities. Governmental activities financed by the District include general government, physical environment, culture/recreation, and debt service. Business-type activities financed by user charges include golf course and restaurant services.

Fund financial statements present financial information for governmental funds and the enterprise fund. These statements provide financial information for the major funds of the District. Governmental fund financial statements provide information on the current assets and liabilities of the funds, changes in current financial resources (revenues and expenditures), and current available resources. The enterprise fund financial statements provide information on all assets and liabilities of the funds, changes in the economic resources (revenues and expenses), and total economic resources.

**South Village Community Development District
MANAGEMENT'S DISCUSSION AND ANALYSIS
For the Year Ended September 30, 2019**

OVERVIEW OF THE FINANCIAL STATEMENTS (CONTINUED)

Fund financial statements include a **balance sheet** and a **statement of revenues, expenditures and changes in fund balances** for all governmental funds. A **statement of revenues, expenditures, and changes in fund balances – budget and actual** is provided for the District's General Fund and Special Revenue Fund. For the enterprise fund, a **statement of fund net position**, a **statement of revenues, expenses, and changes in fund net position**; and a **statement of cash flows** are presented. *Fund financial statements* provide more detailed information about the District's activities. Individual funds are established by the District to track revenues that are restricted to certain uses or to comply with legal requirements.

The *government-wide financial statements* and the *fund financial statements* provide different pictures of the District. The *government-wide financial statements* provide an overall picture of the District's financial standing, split between Governmental Activities and Business-type Activities. These statements are comparable to private-sector companies and give a good understanding of the District's overall financial health and how the District paid for the various activities, or functions, provided by the District. All assets of the District, including land and improvements are reported in the **statement of net position**. All liabilities, including principal outstanding on bonds are included. The **statement of activities** includes depreciation on all long lived assets of the District, but transactions between the different functions of the District have been eliminated in order to avoid "doubling up" the revenues and expenses. The *fund financial statements* provide a picture of the major funds of the District. In the case of governmental activities, outlays for long lived assets are reported as expenditures and long-term liabilities, such as general obligation bonds, are not included in the fund financial statements. To provide a link from the *fund financial statements* to the *government-wide financial statements*, a reconciliation is provided from the *fund financial statements* to the *government-wide financial statements*.

Notes to financial statements provide additional detail concerning the financial activities and financial balances of the District. Additional information about the accounting practices of the District, investments of the District, capital assets and long-term debt are some of the items included in the *notes to financial statements*.

Financial Highlights

The following are the highlights of financial activity for the year ended September 30, 2019:

- ◆ The District's total liabilities exceeded total assets by \$(7,815,725) (net position). Net investment in capital assets for Governmental Activities was \$(6,090,553). Net investment in capital assets for Business-type Activities was \$2,540,174. Unrestricted net position for Governmental Activities was \$(4,624,717) and for Business-type Activities was \$60,188. Restricted net position for Governmental Activities was \$299,183.

**South Village Community Development District
MANAGEMENT'S DISCUSSION AND ANALYSIS
For the Year Ended September 30, 2019**

OVERVIEW OF THE FINANCIAL STATEMENTS (CONTINUED)

Financial Highlights (Continued)

- ◆ Governmental activities revenues totaled \$4,872,817, while governmental activities expenses totaled \$3,920,404. Business-type Activities revenues totaled \$2,909,862 while Business-type Activities expenses totaled \$3,086,150.

Financial Analysis of the District

The following schedule provides a summary of the assets, liabilities and net position of the District and is presented by category for comparison purposes.

Net Position

	Governmental Activities		Business-type Activities		Total	
	2019	2018	2019	2018	2019	2018
Current assets	\$ 1,049,175	\$ 678,907	\$ 293,871	\$ 424,079	\$ 1,343,046	\$ 1,102,986
Restricted assets	5,170,531	2,223,160	-	-	5,170,531	2,223,160
Capital assets, net	13,899,800	11,561,514	2,540,174	2,602,958	16,439,974	14,164,472
Total Assets	<u>20,119,506</u>	<u>14,463,581</u>	<u>2,834,045</u>	<u>3,027,037</u>	<u>22,953,551</u>	<u>17,490,618</u>
Deferred outflows	<u>214,677</u>	<u>228,453</u>	<u>-</u>	<u>-</u>	<u>214,677</u>	<u>228,453</u>
Current liabilities	2,452,486	1,379,656	233,683	250,387	2,686,169	1,630,043
Non-current liabilities	28,297,784	24,680,878	-	-	28,297,784	24,680,878
Total Liabilities	<u>30,750,270</u>	<u>26,060,534</u>	<u>233,683</u>	<u>250,387</u>	<u>30,983,953</u>	<u>26,310,921</u>
Net Position						
Net investment in capital assets	(6,090,553)	(5,376,233)	2,540,174	2,602,958	(3,550,379)	(2,773,275)
Restricted	299,183	1,071,152	-	-	299,183	1,071,152
Unrestricted	(4,604,717)	(7,063,419)	40,188	173,692	(4,564,529)	(6,889,727)
Total Net Position	<u>\$ (10,396,087)</u>	<u>\$ (11,368,500)</u>	<u>\$ 2,580,362</u>	<u>\$ 2,776,650</u>	<u>\$ (7,815,725)</u>	<u>\$ (8,591,850)</u>

The decrease in current assets for business-type activities is primarily related to the current year net loss.

The increase in current assets for governmental activities is primarily related to the increase in cash and investments related to the positive change in fund balance in the General Fund in the current year.

The increase in restricted assets for governmental activities is primarily related to the issuance of new debt in the current year.

The increase in current and non-current liabilities for governmental activities is primarily related to the new bonds issued in the current year.

**South Village Community Development District
MANAGEMENT'S DISCUSSION AND ANALYSIS
For the Year Ended September 30, 2019**

OVERVIEW OF THE FINANCIAL STATEMENTS (CONTINUED)

Financial Analysis of the District (Continued)

The following schedule provides a summary of the changes in net position of the District and is presented by category for comparison purposes.

Change in Net Position

	Governmental Activities		Business-type Activities		Total	
	2019	2018	2019	2018	2019	2018
<u>Program Revenues</u>						
Charges for services	\$ 4,743,394	\$ 4,271,360	\$ 2,886,999	\$ 2,689,060	\$ 7,630,393	\$ 6,960,420
<u>General Revenues</u>						
Investment earnings	100,422	28,411	-	-	100,422	28,411
Miscellaneous	29,001	16,983	22,863	2,969	51,864	19,952
Total Revenues	<u>4,872,817</u>	<u>4,316,754</u>	<u>2,909,862</u>	<u>2,692,029</u>	<u>7,782,679</u>	<u>7,008,783</u>
<u>Expenses</u>						
General government	143,566	182,869	-	-	143,566	182,869
Physical environment	734,276	626,149	-	-	734,276	626,149
Culture/recreation	1,526,641	1,317,816	-	-	1,526,641	1,317,816
Interest and other charges	1,515,921	1,093,652	-	-	1,515,921	1,093,652
Golf course	-	-	2,480,051	2,157,982	2,480,051	2,157,982
Restaurant	-	-	606,099	535,880	606,099	535,880
Total Expenses	<u>3,920,404</u>	<u>3,220,486</u>	<u>3,086,150</u>	<u>2,693,862</u>	<u>7,006,554</u>	<u>5,914,348</u>
Change in Net Position	952,413	1,096,268	(176,288)	(1,833)	776,125	1,094,435
Net Position - Beginning of Year	<u>(11,368,500)</u>	<u>(12,464,768)</u>	<u>2,776,650</u>	<u>2,778,483</u>	<u>(8,591,850)</u>	<u>(9,686,285)</u>
Net Position - End of Year	<u>\$ (10,416,087)</u>	<u>\$ (11,368,500)</u>	<u>\$ 2,600,362</u>	<u>\$ 2,776,650</u>	<u>\$ (7,815,725)</u>	<u>\$ (8,591,850)</u>

The increase in governmental activities charges for services is primarily the result of an increase in assessments and debt service prepayments at the fund level.

The increase in culture/recreation expenses is related to an increase in contract labor in the current year.

The increase in interest and other charges is related to the interest and other charges associated with the new debt in the current year.

The increase in business-type activities charges for services is related to increased greens fees and food sales.

The increase in golf course expenses is related to an increase in cost of goods sold and contract labor expenses.

**South Village Community Development District
MANAGEMENT'S DISCUSSION AND ANALYSIS
For the Year Ended September 30, 2019**

OVERVIEW OF THE FINANCIAL STATEMENTS (CONTINUED)

Capital Assets Activity

The following schedule provides a summary of the District's capital assets as of September 30, 2019.

Description	Governmental Activities	Business-Type Activities	Total
Land	\$ -	\$ 1,359,781	\$ 1,359,781
Construction in progress	2,901,502	2,040	2,903,542
Infrastructure	5,283,667	405,000	5,688,667
Recreation facilities	11,607,239	738,577	12,345,816
Equipment	197,945	219,973	417,918
Accumulated depreciation	<u>(6,090,553)</u>	<u>(185,197)</u>	<u>(6,275,750)</u>
Total Capital Assets (Net)	<u><u>\$ 13,899,800</u></u>	<u><u>\$ 2,540,174</u></u>	<u><u>\$ 16,439,974</u></u>

The governmental activities changes in the current year include depreciation of \$714,320, capital asset additions in construction in progress, \$2,901,502, and recreational facilities, \$151,104.

Business-type activities changes in the current year include depreciation of \$60,116.

General Fund Budgetary Highlights

The budget exceeded actual expenditures for the year mostly due to lower legal fees and utilities expenditures than were anticipated.

The budget was amended during the year to reduce personnel costs and establish transfers out.

**South Village Community Development District
MANAGEMENT'S DISCUSSION AND ANALYSIS
For the Year Ended September 30, 2019**

OVERVIEW OF THE FINANCIAL STATEMENTS (CONTINUED)

Debt Management

Governmental Activities debt includes the following:

- ◆ In June 2016, the District issued \$17,075,000 Capital Improvement Revenue and Refunding Bonds, Series 2016A-1, \$5,480,000 Capital Improvement Revenue and Refunding Bonds, Series 2016A-2, and \$5,530,000 Capital Improvement Revenue and Refunding Bonds, Series 2016A-3. These bonds were issued to finance the acquisition and construction of certain improvements for the benefit of the District and to refund the Series 2005A Bonds. The balance outstanding at September 30, 2019 was \$15,160,000 for the A-1 bond, \$4,895,000 for the A-2 bond and \$4,715,000 for the A-3 bond.
- ◆ In January 2019, the District issued \$3,255,000 Capital Improvement Revenue Bonds, Series 2019A and \$1,700,000 Capital Improvement Revenue Bonds, Series 2019B. The bonds were issued to finance the acquisition and construction of the Series 2019 Project. The balance outstanding at September 30, 2019 was \$3,255,000 for the Series 2019A Bonds and \$1,700,000 for the Series 2019B Bonds.

Economic Factors and Next Year's Budget

South Village Community Development District expects to continue the 2019 capital project in fiscal year 2020.

Request for Information

The financial report is designed to provide a general overview of South Village Community Development District's finances for all those with an interest. Questions concerning any of the information provided in this report or requests for additional information should be addressed to the South Village Community Development District, GMS-SF, LLC, 5385 N Nob Hill Road, Sunrise, Florida, 33351.

South Village Community Development District
STATEMENT OF NET POSITION
September 30, 2019

	Governmental Activities	Business-type Activities	Total
ASSETS			
Current Assets:			
Cash and equivalents	\$ 496,017	\$ 117,686	\$ 613,703
Investments	519,837	-	519,837
Accounts receivable, net	20,473	87,971	108,444
Inventory	9,199	76,276	85,475
Prepaid expenses	301	7,375	7,676
Deposits	-	6,403	6,403
Internal balances	3,348	(3,348)	-
Cash - restricted for customer deposits	-	1,508	1,508
Total Current Assets	<u>1,049,175</u>	<u>293,871</u>	<u>1,343,046</u>
Non-Current Assets:			
Restricted assets:			
Investments - debt service	1,812,677	-	1,812,677
Investments - capital projects	3,357,854	-	3,357,854
Capital assets not being depreciated:			
Land	-	1,359,781	1,359,781
Construction in progress	2,901,502	2,040	2,903,542
Capital assets being depreciated:			
Infrastructure	5,283,667	405,000	5,688,667
Recreation facilities	11,607,239	738,577	12,345,816
Equipment	197,945	219,973	417,918
Less: Accumulated depreciation	(6,090,553)	(185,197)	(6,275,750)
Total Non-Current Assets	<u>19,070,331</u>	<u>2,540,174</u>	<u>21,610,505</u>
Total Assets	<u>20,119,506</u>	<u>2,834,045</u>	<u>22,953,551</u>
DEFERRED OUTFLOWS OF RESOURCES			
Deferred amount on refunding	<u>214,677</u>	<u>-</u>	<u>214,677</u>
LIABILITIES			
Current Liabilities:			
Accounts payable and accrued expenses	430,584	180,559	611,143
Contracts/retainage payable	568,678	-	568,678
Unearned revenues	-	23,349	23,349
Accrued compensated absences	-	28,267	28,267
Customer deposits, payable from restricted assets	-	1,508	1,508
Accrued interest	523,224	-	523,224
Bonds payable	930,000	-	930,000
Total Current Liabilities	<u>2,452,486</u>	<u>233,683</u>	<u>2,686,169</u>
Non-Current Liabilities:			
Bonds payable, net	<u>28,297,784</u>	<u>-</u>	<u>28,297,784</u>
Total Liabilities	<u>30,750,270</u>	<u>233,683</u>	<u>30,983,953</u>
NET POSITION			
Net investment in capital assets	(6,090,553)	2,540,174	(3,550,379)
Restricted for debt service	237,859	-	237,859
Restricted for special revenue	61,324	-	61,324
Unrestricted	(4,624,717)	60,188	(4,564,529)
Total Net Position	<u>\$ (10,416,087)</u>	<u>\$ 2,600,362</u>	<u>\$ (7,815,725)</u>

See accompanying notes to financial statements.

South Village Community Development District
STATEMENT OF ACTIVITIES
For the Year Ended September 30, 2019

Functions/Programs	Expenses	Program Revenues Charges for Services	Net (Expense) Revenue and Changes in Net Position		
			Governmental Activities	Business-type Activities	Total
Governmental Activities					
General government	\$ (143,566)	\$ 208,479	\$ 64,913	\$ -	\$ 64,913
Physical environment	(734,276)	539,686	(194,590)	-	(194,590)
Culture/recreation	(1,526,641)	1,703,270	176,629	-	176,629
Interest and other charges	(1,515,921)	2,291,959	776,038	-	776,038
Total Governmental Activities	<u>(3,920,404)</u>	<u>4,743,394</u>	<u>822,990</u>	<u>-</u>	<u>822,990</u>
Business-type activities					
Golf course and restaurant	<u>(3,086,150)</u>	<u>2,886,999</u>	<u>-</u>	<u>(199,151)</u>	<u>(199,151)</u>
Total Primary Government	<u><u>\$ (7,006,554)</u></u>	<u><u>\$ 7,630,393</u></u>	<u><u>\$ 822,990</u></u>	<u><u>(199,151)</u></u>	<u><u>623,839</u></u>
General revenues:					
Investment earnings			100,422	-	100,422
Gain on sale of assets			-	332	332
Miscellaneous revenues			29,001	22,531	51,532
Total General Revenues			<u>129,423</u>	<u>22,863</u>	<u>152,286</u>
Change in Net Position			952,413	(176,288)	776,125
Net Position - October 1, 2018			<u>(11,368,500)</u>	<u>2,776,650</u>	<u>(8,591,850)</u>
Net Position - September 30, 2019			<u><u>\$ (10,416,087)</u></u>	<u><u>\$ 2,600,362</u></u>	<u><u>\$ (7,815,725)</u></u>

See accompanying notes to financial statements.

South Village Community Development District
BALANCE SHEET –
GOVERNMENTAL FUNDS
September 30, 2019

	General	Recreation	2016A-1/A-2 Debt Service	2016A-3 Debt Service	2,019 Debt Service	2016A-1/A2 Capital Projects	2016A-3 Capital Projects	2019 Capital Projects	Capital Reserve	Total Governmental Funds
ASSETS										
Cash	\$ 189,331	\$ 87,684	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 219,002	\$ 496,017
Investments	483,484	10,201	-	-	-	-	-	-	26,152	519,837
Due from other funds	43,699	52,983	-	-	-	-	-	-	-	96,682
Accounts receivable, net	-	20,473	-	-	-	-	-	-	-	20,473
Inventory	-	9,199	-	-	-	-	-	-	-	9,199
Prepaid expenses	-	301	-	-	-	-	-	-	-	301
Restricted assets:										
Investments, at fair value	-	-	1,177,210	378,603	256,864	18,946	742,517	2,596,391	-	5,170,531
Total Assets	<u>\$ 716,514</u>	<u>\$ 180,841</u>	<u>\$1,177,210</u>	<u>\$378,603</u>	<u>\$ 256,864</u>	<u>\$ 18,946</u>	<u>\$ 742,517</u>	<u>\$2,596,391</u>	<u>\$ 245,154</u>	<u>\$ 6,313,040</u>
LIABILITIES AND FUND BALANCES										
LIABILITIES										
Accounts payable and accrued expenses	\$ 33,842	\$ 49,948	\$ -	\$ -	\$ -	\$ -	\$ 321,780	\$ -	\$ 25,014	\$ 430,584
Contracts/retainage payable	-	-	-	-	-	-	157,752	410,926	-	568,678
Due to other funds	23,765	69,569	-	-	-	-	-	-	-	93,334
Total Liabilities	<u>57,607</u>	<u>119,517</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>479,532</u>	<u>410,926</u>	<u>25,014</u>	<u>1,092,596</u>
FUND BALANCES										
Nonspendable-prepays/inventory	-	9,500	-	-	-	-	-	-	-	9,500
Restricted for debt service	-	-	1,177,210	378,603	256,864	-	-	-	-	1,812,677
Restricted for capital projects	-	-	-	-	-	18,946	262,985	2,185,465	-	2,467,396
Committed recreation	-	51,824	-	-	-	-	-	-	220,140	271,964
Unassigned	658,907	-	-	-	-	-	-	-	-	658,907
Total Fund Balances	<u>658,907</u>	<u>61,324</u>	<u>1,177,210</u>	<u>378,603</u>	<u>256,864</u>	<u>18,946</u>	<u>262,985</u>	<u>2,185,465</u>	<u>220,140</u>	<u>5,220,444</u>
Total Liabilities and Fund Balances	<u>\$ 716,514</u>	<u>\$ 180,841</u>	<u>\$1,177,210</u>	<u>\$378,603</u>	<u>\$ 256,864</u>	<u>\$ 18,946</u>	<u>\$ 742,517</u>	<u>\$2,596,391</u>	<u>\$ 245,154</u>	<u>\$ 6,313,040</u>

See accompanying notes to financial statements.

**South Village Community Development District
RECONCILIATION OF TOTAL GOVERNMENTAL FUND BALANCES
TO NET POSITION OF GOVERNMENTAL ACTIVITIES
September 30, 2019**

Total Governmental Fund Balances	\$ 5,220,444
Amounts reported for governmental activities in the Statement of Net Position are different because:	
Capital assets, not being depreciated, construction in progress, used in governmental activities are not current financial resources and, therefore, are not reported at the fund level.	2,901,502
Capital assets being depreciated, infrastructure (\$5,283,667), recreation facilities (\$11,607,239), and equipment (\$197,945), net of accumulated depreciation (\$6,090,553) used in governmental activities are not current financial resources and, therefore, are not reported at the fund level.	10,998,298
Long-term liabilities, including bonds payable, (\$29,725,000)), net of bond discounts, net, (\$497,216) are not due and payable in the current period and therefore, are not reported at the fund level.	(29,227,784)
Deferred outflows of resources are not current financial resources and therefore, are not reported at the fund level.	214,677
Accrued interest expense for long-term debt is not a current financial use and; therefore, is not reported at the fund level.	<u>(523,224)</u>
Net Position of Governmental Activities	<u><u>\$ (10,416,087)</u></u>

See accompanying notes to financial statements.

South Village Community Development District
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES –
GOVERNMENTAL FUNDS
For the Year Ended September 30, 2019

	General	Recreation	2016A-1/A-2 Debt Service	2016A-3 Debt Service	2019 Debt Service	2016A-1/A2 Capital Projects	2016A-3 Capital Projects	2019 Capital Projects	Capital Reserve	Total Governmental Funds
Revenues:										
Special assessments	\$ 746,898	\$ 736,145	\$ 1,563,174	\$ 569,716	\$ 62,964	\$ -	\$ 400,000	\$ -	\$ 252,441	\$ 4,331,338
Direct assessments	1,267	-	24,874	71,231	-	-	-	-	-	97,372
Swim and tennis revenues	-	314,684	-	-	-	-	-	-	-	314,684
Miscellaneous revenues	29,001	-	-	-	-	-	-	-	-	29,001
Investment earnings	5,370	-	28,858	7,870	2,430	861	11,501	42,881	651	100,422
Total Revenues	<u>782,536</u>	<u>1,050,829</u>	<u>1,616,906</u>	<u>648,817</u>	<u>65,394</u>	<u>861</u>	<u>411,501</u>	<u>42,881</u>	<u>253,092</u>	<u>4,872,817</u>
Expenditures:										
Current										
General government	143,265	-	-	-	-	-	-	-	301	143,566
Physical environment	370,868	-	-	-	-	-	-	-	-	370,868
Culture/recreation	-	1,090,694	-	-	-	-	-	-	85,035	1,175,729
Capital outlay	-	-	-	-	-	49,188	634,083	2,267,419	101,916	3,052,606
Debt service										
Principal	-	-	880,000	435,000	-	-	-	-	-	1,315,000
Interest	-	-	744,909	277,156	63,252	-	-	-	-	1,085,317
Other debt service	-	-	-	-	-	-	-	290,275	-	290,275
Total Expenditures	<u>514,133</u>	<u>1,090,694</u>	<u>1,624,909</u>	<u>712,156</u>	<u>63,252</u>	<u>49,188</u>	<u>634,083</u>	<u>2,557,694</u>	<u>187,252</u>	<u>7,433,361</u>
Excess of revenues over (under) expenditures	<u>268,403</u>	<u>(39,865)</u>	<u>(8,003)</u>	<u>(63,339)</u>	<u>2,142</u>	<u>(48,327)</u>	<u>(222,582)</u>	<u>(2,514,813)</u>	<u>65,840</u>	<u>(2,560,544)</u>
Other Financing Sources/(Uses)										
Issuance of long-term debt	-	-	-	-	254,722	-	-	4,700,278	-	4,955,000
Net Change in Fund Balances	268,403	(39,865)	(8,003)	(63,339)	256,864	(48,327)	(222,582)	2,185,465	65,840	2,394,456
Fund Balances - October 1, 2018	390,504	101,189	1,185,213	441,942	-	67,273	485,567	-	154,300	2,825,988
Fund Balances - September 30, 2019	<u>\$ 658,907</u>	<u>\$ 61,324</u>	<u>\$ 1,177,210</u>	<u>\$ 378,603</u>	<u>\$ 256,864</u>	<u>\$ 18,946</u>	<u>\$ 262,985</u>	<u>\$ 2,185,465</u>	<u>\$ 220,140</u>	<u>\$ 5,220,444</u>

See accompanying notes to financial statements.

South Village Community Development District
RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS TO THE
STATEMENT OF ACTIVITIES
For the Year Ended September 30, 2019

Net Change in Fund Balances - Total Governmental Funds	\$ 2,394,456
--	--------------

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

Governmental funds report capital outlays as expenditures. However, in the Statement of Activities, the cost of those assets is allocated over their estimated useful lives as depreciation. This is the amount capital outlay (\$3,052,606) exceeded depreciation (\$714,320) in the current period.	2,338,286
---	-----------

Governmental funds report bond proceeds as an other financing source but the net proceeds increase long-term liabilities at the government-wide level.	(4,955,000)
--	-------------

Principal payments are reported as expenditures in the governmental funds, but are reported as reductions of liabilities in the Statement of Net Position.	1,315,000
--	-----------

Deferred outflows of resources for refunding debt is recognized as a component of interest on long-term debt in the Statement of Activities, but not in the governmental funds. This is the amount of interest in the current year.	(13,776)
---	----------

Amortization of bond discount reported in the Statement of Activities does not require the use of current financial resources and therefore, is not reported as an expenditure in governmental funds.	(31,906)
---	----------

In the Statement of Activities, interest is accrued on outstanding bonds; whereas in governmental funds, interest expenditures are reported when due. This is the change in accrued interest during the current period.	(94,647)
---	----------

Change in Net Position of Governmental Activities	<u><u>\$ 952,413</u></u>
---	--------------------------

See accompanying notes to financial statements.

**South Village Community Development District
STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES – BUDGET AND ACTUAL –
GENERAL FUND**

For the Year Ended September 30, 2019

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues				
Special assessments	\$ 740,954	\$ 740,954	\$ 746,898	\$ 5,944
Direct assessments	1,267	1,267	1,267	-
Miscellaneous revenues	-	-	29,001	29,001
Investment earnings	-	-	5,370	5,370
Total Revenues	<u>742,221</u>	<u>742,221</u>	<u>782,536</u>	<u>40,315</u>
Expenditures				
Current				
General government	157,172	157,172	143,265	13,907
Physical environment	585,049	445,439	370,868	74,571
Total Expenditures	<u>742,221</u>	<u>602,611</u>	<u>514,133</u>	<u>88,478</u>
Excess of revenues over/(under) expenditures	<u>-</u>	<u>139,610</u>	<u>268,403</u>	<u>128,793</u>
Other Financing Sources/(Uses)				
Transfers out	<u>-</u>	<u>(139,610)</u>	<u>-</u>	<u>139,610</u>
Net Change in Fund Balances	-	-	268,403	268,403
Fund Balances - October 1, 2018	<u>-</u>	<u>-</u>	<u>390,504</u>	<u>390,504</u>
Fund Balances - September 30, 2019	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 658,907</u>	<u>\$ 658,907</u>

See accompanying notes to financial statements.

**South Village Community Development District
STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES – BUDGET AND ACTUAL –
RECREATION FUND
For the Year Ended September 30, 2019**

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues				
Special assessments	\$ 864,989	\$ 730,240	\$ 736,145	\$ 5,905
Swim and tennis revenues	254,670	254,670	314,684	60,014
Total Revenues	<u>1,119,659</u>	<u>984,910</u>	<u>1,050,829</u>	<u>65,919</u>
Expenditures				
Current				
Culture/recreation	<u>961,883</u>	<u>1,050,203</u>	<u>1,090,694</u>	<u>(40,491)</u>
Excess of revenues over/(under) expenditures	157,776	(65,293)	(39,865)	25,428
Other Financing Sources/(Uses)				
Transfers in	<u>-</u>	<u>88,320</u>	<u>-</u>	<u>(88,320)</u>
Net Change in Fund Balances	157,776	23,027	(39,865)	(62,892)
Fund Balances - October 1, 2018	<u>-</u>	<u>-</u>	<u>101,189</u>	<u>101,189</u>
Fund Balances - September 30, 2019	<u><u>\$ 157,776</u></u>	<u><u>\$ 23,027</u></u>	<u><u>\$ 61,324</u></u>	<u><u>\$ 38,297</u></u>

See accompanying notes to financial statements.

South Village Community Development District
STATEMENT OF FUND NET POSITION – ENTERPRISE FUND
September 30, 2019

ASSETS

Current Assets

Cash and equivalents	\$ 117,686
Accounts receivable	87,971
Due from other funds	45,870
Prepaid expenses	7,375
Inventories	76,276
Deposits	6,403
Cash restricted for customer deposits	1,508
Total Current Assets	<u>343,089</u>

Non-Current Assets

Construction in progress	2,040
Land	1,359,781
Infrastructure	405,000
Recreation facilities	738,577
Equipment	219,973
Less: Accumulated depreciation	<u>(185,197)</u>
Total Non-Current Assets	<u>2,540,174</u>
Total Assets	<u>2,883,263</u>

LIABILITIES

Current Liabilities

Accounts payable and accrued expenses	180,559
Customer deposits payable from restricted assets	1,508
Due to other funds	49,218
Accrued compensated absences	28,267
Unearned revenues	23,349
Total Current Liabilities	<u>282,901</u>

NET POSITION

Net investment in capital assets	2,540,174
Unrestricted	<u>60,188</u>
Total Net Position	<u><u>\$ 2,600,362</u></u>

See accompanying notes to financial statements.

South Village Community Development District
STATEMENT OF REVENUES, EXPENSES AND CHANGES
IN FUND NET POSITION – ENTERPRISE FUND
For the Year Ended September 30, 2019

Operating Revenues:

Charges for services	\$ 2,562,858
Miscellaneous revenues	22,531
Special assessments	324,141
Total Operating Revenues	<u>2,909,530</u>

Operating Expenses:

Personal services	1,362,637
Contractual and professional services	345,703
Supplies and expenses	921,572
Repairs and maintenance	75,931
Utilities	135,482
Rent and lease expense	184,709
Depreciation	60,116
Total Operating Expenses	<u>3,086,150</u>

Operating Income(Loss)	(176,620)
------------------------	-----------

Other Income/(Expenses)

Gain on sale of assets	<u>332</u>
------------------------	------------

Change in net position	(176,288)
------------------------	-----------

Net Position - October 1, 2018	<u>2,776,650</u>
--------------------------------	------------------

Net Position - September 30, 2019	<u><u>\$ 2,600,362</u></u>
-----------------------------------	----------------------------

See accompanying notes to financial statements.

South Village Community Development District
STATEMENT OF CASH FLOWS – ENTERPRISE FUND
For the Year Ended September 30, 2019

CASH FLOWS FROM OPERATING ACTIVITIES

Receipts from customers	\$ 2,614,405
Receipts from other sources	346,672
Payments to suppliers for goods and services	(1,724,583)
Payments to employees for services	(1,334,370)
Net Cash Used by Operating Activities	<u>(97,876)</u>

CASH FLOWS FROM INVESTING ACTIVITIES

Proceeds from sale of capital asset	<u>3,000</u>
-------------------------------------	--------------

Net decrease in cash and cash equivalents (94,876)

Cash and equivalents - October 1, 2018 214,070

Cash and equivalents - September 30, 2019 \$ 119,194

**RECONCILIATION OF OPERATING INCOME TO NET
CASH PROVIDED BY OPERATING ACTIVITIES**

Operating income/(loss)	\$ (176,620)
Adjustments to reconcile operating income to net cash provided by operating activities:	
Depreciation expense	60,116
Decrease in accounts receivable	57,183
Increase in prepaid expenses	(3,649)
Increase in inventories	(20,954)
Increase in due from other funds	(43,304)
Decrease in accounts payable and accrued expenses	(39,335)
Decrease in customer deposits	(3,691)
Increase in accrued compensated absences	28,267
Increase in due to other funds	46,056
Decrease in unearned revenues	<u>(1,945)</u>

Net Cash Provided by Operating Activities \$ (97,876)

See accompanying notes to financial statements.

South Village Community Development District
NOTES TO FINANCIAL STATEMENTS
September 30, 2019

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The financial statements of the District have been prepared in conformity with generally accepted accounting principles (GAAP) as applied to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The District's more significant accounting policies are described below.

1. Reporting Entity

The District was established on April 28, 2003, pursuant the Uniform Community Development District Act of 1980, Chapter 190, Florida Statutes, as amended (the "Act") by Ordinances Number 2003-36 as amended by ordinance number 2004-67 of the Clay County Board of County Commissioners, as a Community Development District. The District was established for the purposes of financing and managing the acquisition, construction, maintenance and operation of the infrastructure necessary for community development within its jurisdiction. The District is authorized to issue bonds for the purpose, among others, of financing, funding, planning, establishing, acquiring, constructing or re-constructing, enlarging or extending, equipping, operating and maintaining water management, bridges or culverts, district roads, landscaping, street lights and other basic infrastructure projects within or without the boundaries of the South Village Community Development District. The District is governed by a five-member Board of Supervisors who are elected by qualified electors of the District for four year terms. The District operates within the criteria established by Chapter 190.

As required by GAAP, these financial statements present the South Village Community Development District (the primary government) as a stand-alone government. The reporting entity for the District includes all functions of government in which the District's Board exercises oversight responsibility including, but not limited to, financial interdependency, selection of governing authority, designation of management, significant ability to influence operations and accountability for fiscal matters.

Based upon the application of the above-mentioned criteria as set forth by the Governmental Accounting Standards Board, the District has identified no component units.

2. Measurement Focus and Basis of Accounting

The basic financial statements of the District are composed of the following:

- Government-wide financial statements
- Fund financial statements
- Notes to financial statements

South Village Community Development District
NOTES TO FINANCIAL STATEMENTS
September 30, 2019

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

2. Measurement Focus and Basis of Accounting (Continued)

a. Government-wide Financial Statements

Government-wide financial statements report all non-fiduciary information about the reporting government as a whole. These statements include separate columns for the governmental and business-type activities of the primary government. For the most part, the effect of interfund activity has been removed from these statements.

Governmental activities, which normally are supported by special assessments and interest, are reported separately from business-type activities. Program revenues include charges for services and grants and contribution. Program revenues are netted with program expenses in the Statement of Activities to present the net cost of each program.

Amounts paid to acquire capital assets are capitalized as assets, rather than reported as an expenditure. Proceeds of long-term debt are recorded as liabilities in the government-wide financial statements, rather than as an other financing source.

Amounts paid to reduce long-term indebtedness of the reporting government are reported as a reduction of the related liability, rather than as an expenditure.

b. Fund Financial Statements

The underlying accounting system of the District is organized and operated on the basis of separate funds, each of which is considered to be a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenues and expenditures or expenses, as appropriate. Governmental resources are allocated to and accounted for in individual funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled.

Fund financial statements for the primary government's governmental funds are presented after the government-wide financial statements. These statements display information about major funds individually.

Governmental Funds

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are considered to be available when they are collected within the current period or soon 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.

South Village Community Development District
NOTES TO FINANCIAL STATEMENTS
September 30, 2019

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

2. Measurement Focus and Basis of Accounting (Continued)

b. Fund Financial Statements (Continued)

Governmental Funds (Continued)

Expenditures generally are recorded when a liability is incurred, as under accrual accounting. Interest associated with the current fiscal period is considered to be an accrual item and so has been recognized as revenue of the current fiscal period.

Under the current financial resources measurement focus, only current assets and current liabilities are generally included on the balance sheet. The reported fund balance is considered to be a measure of “available spendable resources”. Governmental fund operating statements present increases (revenues and other financing sources) and decreases (expenditures and other financing uses) in net position. Accordingly, they are said to present a summary of sources and uses of “available spendable resources” during a period.

Because of their spending measurement focus, expenditure recognition for governmental fund types excludes amounts represented by non-current liabilities. Since they do not affect net current assets, such long-term amounts are not recognized as governmental fund type expenditures or fund liabilities.

Amounts expended to acquire capital assets are recorded as expenditures in the year that resources are expended, rather than as fund assets. The proceeds of long-term debt are recorded as other financing source rather than as a fund liability.

Debt service expenditures are recorded only when payment is due.

The District classifies fund balance according to Governmental Accounting Standards Board Statement 54 – *Fund Balance Reporting and Governmental Fund Type Definitions*. The Statement requires the fund balance for governmental funds to be reported in classifications that comprise a hierarchy based primarily on the extent to which the government is bound to honor constraints on the specific purposes for which amounts in those funds can be spent.

The District has various policies governing the fund balance classifications.

Nonspendable Fund Balance – This classification consists of amounts that cannot be spent because they are either not in spendable form or are legally or contractually required to be maintained intact.

Restricted Fund Balance – This classification includes amounts that can be spent only for specific purposes stipulated by constitution, external resource providers, or through enabling legislation.

Committed Fund Balance – This classification includes amounts for specific purposes adopted by the Board with a resolution or contractual obligations which require a formal approval from the Board and the funding has been set aside for the purpose. This type of fund balance can only be removed by the Board through the same approval process.

South Village Community Development District
NOTES TO FINANCIAL STATEMENTS
September 30, 2019

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

2. Measurement Focus and Basis of Accounting (Continued)

b. Fund Financial Statements (Continued)

Governmental Funds (Continued)

Assigned Fund Balance – This classification consists of the Board of Supervisors' intent to be used for specific purposes but are neither restricted nor committed. The assigned fund balances can also be assigned by the District's management company.

Unassigned Fund Balance – This classification is the residual classification for the government's general fund and includes all spendable amounts not contained in the other classifications. Unassigned fund balance is considered to be utilized first when an expenditure is incurred for purposes for which amounts in any of those unrestricted fund balance classifications could be used.

Fund Balance Spending Hierarchy – For all governmental funds except special revenue funds, when restricted, committed, assigned, and unassigned fund balances are combined in a fund, qualified expenditures are paid first from restricted or committed fund balance, as appropriate, then assigned and finally unassigned fund balances.

Enterprise Funds

In the fund financial statements, the enterprise fund is presented using the accrual basis of accounting. Revenues are recognized when they are earned and expenses are recognized when the related goods or services are delivered. In the fund financial statements, enterprise funds are presented using the economic resources measurement focus. This means that all assets and all liabilities (whether current or non-current) associated with their activity are included on their balance sheets. Enterprise fund operating statements present increases (revenues) and decreases (expenses) in total net position. The District applies all GASB pronouncements as well as FASB Statements and Interpretations, APB Opinions and Accounting Research Bulletins, issued on or before November 30, 1989, which do not conflict with, or contradict, GASB pronouncements.

3. Basis of Presentation

a. Governmental Major Funds

General Fund – The General Fund is the District's primary operating fund. It accounts for all financial resources of the general government, except those required to be accounted for in another fund.

Recreation Fund – The Recreation Fund is a special revenue fund established to account for the financial resources of the District's recreation areas.

South Village Community Development District
NOTES TO FINANCIAL STATEMENTS
September 30, 2019

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

3. Basis of Presentation (Continued)

a. Governmental Major Funds (Continued)

2016A-1/A-2 Debt Service Fund – The 2016A-1/A-2 Debt Service Fund accounts for debt service requirements to retire the capital improvement revenue and refunding bonds, Series 2016A-1 and Series 2016A-2.

2016A-3 Debt Service Fund – The 2016A-3 Debt Service Fund accounts for debt service requirements to retire the capital improvement revenue and refunding bonds, Series 2016A-3.

2019 Debt Service Fund – The 2019 Debt Service Fund accounts for debt service requirements to retire the capital improvement revenue, Series 2019A and 2019B.

2016A-1/A-2 Capital Projects Fund – The Capital Projects Fund accounts for the proceeds from Long-Term debt issued in 2016 through Series 2016 A-1 and A-2 Capital Improvement Revenue and Refunding Bonds for the acquisition or construction of major infrastructure within the District.

2016A-3 Capital Projects Fund – The Capital Projects Fund accounts for the proceeds from Long-Term debt issued in 2016 through Series 2016 A-3 Capital Improvement Revenue and Refunding Bonds for the acquisition or construction of major infrastructure within the District.

2019 Capital Projects Fund – The Capital Projects Fund accounts for the proceeds from long-term debt issued in 2019 for the acquisition or construction of major infrastructure within the District.

Capital Reserve Fund – The Capital Reserve Fund accounts for the funds set aside to ensure the District has adequate funding for ongoing and future projects.

b. Enterprise Major Fund

Enterprise Fund – The Enterprise Fund accounts for the operations of the Golf Course, Pro Shop and Restaurant, which are funded by proceeds from operations of these facilities, including green fees, cart fees and member dues in the form of annual special assessments.

c. Non-current Governmental Assets/Liabilities

GASB Statement 34 requires that non-current governmental assets, such as land and buildings, and non-current governmental liabilities, such as general obligation bonds, be reported in the governmental activities column in the government-wide Statement of Net Position.

South Village Community Development District
NOTES TO FINANCIAL STATEMENTS
September 30, 2019

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

4. Assets, Liabilities, and Net Position or Equity

a. Cash and Investments

Florida Statutes require state and local governmental units to deposit monies with financial institutions classified as "Qualified Public Depositories," a multiple financial institution pool whereby groups of securities pledged by the various financial institutions provide common collateral from their deposits of public funds. This pool is provided as additional insurance to the federal depository insurance and allows for additional assessments against the member institutions, providing full insurance for public deposits.

The District is authorized to invest in those financial instruments as established by Section 218.415, Florida Statutes. The authorized investments consist of:

1. Direct obligations of the United States Treasury;
2. The Local Government Surplus Funds Trust or any intergovernmental investment pool authorized pursuant to the Florida Interlocal Cooperative Act of 1969;
3. Interest-bearing time deposits or savings accounts in authorized qualified public depositories;
4. Securities and Exchange Commission, registered money market funds with the highest credit quality rating from a nationally recognized rating agency.

For purposes of the statement of cash flows, cash equivalents include time deposits, certificates of deposit and all highly liquid debt instruments with original maturities of three months or less and held in a qualified public depository as defined by Chapter 280.02, Florida Statutes.

b. Receivables and Payables

Activity between funds that are representative of lending/borrowing arrangements outstanding at the end of the fiscal year are referred to as "due to/from other funds". Any residual balances outstanding between the governmental activities and business-type activities are reported as "internal balances".

c. Inventories

Inventories are recorded at cost using the first in-first out basis and recognized as expenses as they are consumed.

d. Restricted Assets

Certain assets of the District and a corresponding liability or portion of net position is classified as restricted assets on the statement of net position because their use is limited either by law through constitutional provisions or enabling legislation; or by restrictions imposed externally by creditors. In a fund with both restricted and unrestricted assets, qualified expenses are considered to be paid first from restricted net position and then from unrestricted net position.

**South Village Community Development District
NOTES TO FINANCIAL STATEMENTS
September 30, 2019**

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

4. Assets, Liabilities, and Net Position or Equity (Continued)

e. Capital Assets

Capital assets, which include land, construction in progress, infrastructure, recreation facilities, and equipment, are reported in governmental activities.

The District defines capital assets as assets with an initial, individual cost of \$5,000 or more and an estimated useful life in excess of two years. The valuation basis for all assets is historical cost.

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

Depreciation of capital assets is computed and recorded by utilizing the straight-line method. Estimated useful lives of the various classes of depreciable capital assets are as follows:

Infrastructure and recreation facilities	30 years
Equipment	10 years

f. Budgets

Budgets are prepared and adopted after public hearings for the governmental funds, pursuant to Chapter 190, Florida Statutes. The District utilizes the same basis of accounting for budgets as it does for revenues and expenditures in its various funds. Formal budgets are adopted for the general fund. The legal level of budgetary control is at the fund level. As a result, deficits in the budget columns of the accompanying financial statements may occur. All budgeted appropriations lapse at year end.

g. Deferred Outflows of Resources

Deferred outflows of resources represent a consumption of net position that applies to future periods. The District reported a deferred amount on refunding on the Statement of Net Position. A deferred amount on refunding results from the difference in the carrying value of refunded debt and its reacquisition price. This amount is deferred and amortized over the shorter of the life of the refunded or refunding debt.

h. Unamortized Bond Discount

Bond discounts are presented on the government-wide financial statements. The costs are amortized over the life of the bonds. For financial reporting, the unamortized bond discount is netted against the applicable long-term debt.

South Village Community Development District
NOTES TO FINANCIAL STATEMENTS
September 30, 2019

NOTE B – RECONCILIATION OF GOVERNMENT-WIDE AND FUND FINANCIAL STATEMENTS

1. Explanation of Differences Between the Governmental Fund Balance Sheet and the Government-wide Statement of Net Position

“Total fund balances” of the District’s governmental funds (\$5,220,444) differs from “net position” of governmental activities (\$(10,416,087)) reported in the Statement of Net Position. This difference primarily results from the long-term economic focus of the Statement of Net Position versus the current financial resources focus of the Governmental Fund Balance Sheet. The effect of the differences is illustrated as follows:

Capital related items

When capital assets (that are to be used in governmental activities) are purchased or constructed, the cost of those assets is reported as expenditures in governmental funds. However, the Statement of Net Position included those capital assets among the assets of the District as a whole.

Construction in progress	\$ 2,901,502
Infrastructure	5,283,667
Recreation facilities	11,607,239
Equipment	197,945
Accumulated depreciation	<u>(6,090,553)</u>
Total	<u>\$ 13,899,800</u>

Long-term debt transactions

Long-term liabilities applicable to the District’s governmental activities are not due and payable in the current period and accordingly are not reported as fund liabilities. All liabilities (both current and long-term) are reported in the Statement of Net Position. Balances at September 30, 2019 were:

Bonds payable	\$ (29,725,000)
Bond discount, net	<u>497,216</u>
Total	<u>\$ (29,227,784)</u>

Deferred outflows of resources

Deferred outflows of resources applicable to the District's governmental activities are not financial resources and therefore, are not reported as fund deferred outflows of resources.

Deferred amount on refunding	<u>\$ 214,677</u>
------------------------------	-------------------

South Village Community Development District
NOTES TO FINANCIAL STATEMENTS
September 30, 2019

NOTE B – RECONCILIATION OF GOVERNMENT-WIDE AND FUND FINANCIAL STATEMENTS (CONTINUED)

1. Explanation of Differences Between the Governmental Fund Balance Sheet and the Government-wide Statement of Net Position (Continued)

Accrued interest

Accrued liabilities in the Statement of Net Position differ from the amount reported in governmental funds due to the accrued interest on bonds.

Accrued interest	\$ <u>(523,224)</u>
------------------	---------------------

2. Explanation of Differences Between the Governmental Fund Operating Statements and the Statement of Activities

The “net change in fund balances” for government funds (\$2,394,456) differs from the “change in net position” for governmental activities (\$952,413) reported in the Statement of Activities. The differences arise primarily from the long-term economic focus of the Statement of Activities versus the current financial resources focus of the governmental funds. The effect of the differences is illustrated below.

Capital related items

When capital assets that are to be used in governmental activities are purchased or constructed, the resources expended for those assets are reported as expenditures in governmental funds. However, in the Statement of Activities, the costs of those assets is allocated over their estimated useful lives and reported as depreciation. As a result, fund balances decrease by the amount of financial resources expended, whereas net position decrease by the amount of depreciation charged for the year.

Capital outlay	\$ 3,052,606
Depreciation	<u>(714,320)</u>
Net Change	<u>\$ 2,338,286</u>

Long-term debt transactions

Repayments of bond principal are reported as an expenditure in the governmental funds and, thus, have the effect of reducing fund balance because current financial resources have been used.

Bond principal payments	\$ 1,315,000
Issuance of long-term debt	(4,955,000)
Amortization of bond discount	<u>(31,906)</u>
Total	<u>\$ (3,671,906)</u>

South Village Community Development District
NOTES TO FINANCIAL STATEMENTS
September 30, 2019

NOTE B – RECONCILIATION OF GOVERNMENT-WIDE AND FUND FINANCIAL STATEMENTS (CONTINUED)

2. Explanation of Differences Between the Governmental Fund Operating Statements and the Statement of Activities (Continued)

Long-term debt transactions (Continued)

Some expenses reported in the Statement of Activities do not require the use of current financial resources, therefore, are not reported as expenditures in governmental funds.

Net change in accrued interest payable	\$ (94,647)
Decrease in deferred amount on refunding	<u>(13,776)</u>
Total	<u>\$ (108,423)</u>

NOTE C – CASH AND INVESTMENTS

All deposits are held in qualified public depositories and are included on the accompanying balance sheet as cash and investments.

Custodial Credit Risk – Deposits

Custodial credit risk is the risk that in the event of a bank failure, the District's deposits may not be returned to it. The District does not have a formal deposit policy for custodial credit risk, however, they follow the provisions of Chapter 280, Florida Statutes regarding deposits and investments. As of September 30, 2019, the District's bank balance was \$603,708 and the carrying value was \$615,211. Exposure to custodial credit risk was as follows. The District maintains all deposits in a qualified public depository in accordance with the provisions of Chapter 280, Florida Statutes, which means that all deposits are fully insured by Federal Depositors Insurance or collateralized under Chapter 280, Florida Statutes.

As of September 30, 2019, the District had the following investments and maturities:

<u>Investment</u>	<u>Maturities</u>	<u>Fair Value</u>
SBA Local Gov't Surplus Trust Fund		
Florida Prime	37 days *	\$ 519,837
First American Government		
Obligation Fund	24 days *	<u>5,170,531</u>
Total		<u>\$ 5,690,368</u>

* Weighted Average Maturity

South Village Community Development District
NOTES TO FINANCIAL STATEMENTS
September 30, 2019

NOTE C – CASH AND INVESTMENTS (CONTINUED)

The District categorizes its fair value measurements within the fair value hierarchy recently 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.

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 uses the best information available under the circumstances, which includes the District's own data in measuring unobservable inputs.

Based on the criteria in the preceding paragraph, the investment in First American Government Obligation Fund is a Level 1 asset.

Investments

The District's investment policy allows management to invest funds in investments permitted under Section 218.415, Florida Statutes.

Cash placed with the State Board of Administration represents the District's participation in the Local Government Surplus Trust Funds Investment Pool and is reported at fair value.

Interest Rate Risk

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

Credit Risk

The District's investments in are limited by state statutory requirements and bond compliance. The District has no investment policy that would further limit its investment choices. The Local Government Surplus Funds Trust is an authorized investment under Section 218.415, Florida Statutes. The District's investments in the state investment pool and government loans are limited by state statutory requirements and bond compliance. The District had monies invested with the Local Government Surplus Funds Trust Fund (Fund), at September 30, 2019. This fund met the requirements of a "2-7a like pool" as defined in Government Accounting Standards Board, Statement 31. As of September 30, 2019, the District's investments in the First American Government Obligation Fund Class Y and Local Government Surplus Funds were rated AAAM by Standard & Poor's.

South Village Community Development District
NOTES TO FINANCIAL STATEMENTS
September 30, 2019

NOTE C – CASH AND INVESTMENTS (CONTINUED)

Concentration of Credit Risk

The District places no limit on the amount it may invest in any one issuer. The investment in First American Government Obligation Funds represents 91% of the District's total investments and investment in Local Government Surplus Funds Trust represents 9% of the District's total investments.

The types of deposits and investments and their level of risk exposure as of September 30, 2019 were typical of these items during the fiscal year then ended. The District considers any decline in fair value to be temporary.

NOTE D – CAPITAL ASSETS

Capital Asset activity for the year ended September 30, 2019 was as follows:

	Balance 10/1/2018	Additions	Deletions	Balance 9/30/2019
<u>Governmental Activities:</u>				
Capital assets, not being depreciated				
Construction in progress	\$ -	\$ 2,901,502	\$ -	\$ 2,901,502
Capital assets, being depreciated:				
Infrastructure	5,283,667	-	-	5,283,667
Recreation facilities	11,456,135	151,104	-	11,607,239
Equipment	197,945	-	-	197,945
Total Capital Assets, Being Depreciated	16,937,747	151,104	-	17,088,851
Less accumulated depreciation for:				
Infrastructure	(1,372,561)	(243,719)	-	(1,616,280)
Recreation facilities	(3,920,135)	(435,947)	-	(4,356,082)
Equipment	(83,537)	(34,654)	-	(118,191)
Total Accumulated Depreciation	(5,376,233)	(714,320)	-	(6,090,553)
Total Capital Assets Depreciated, Net	11,561,514	(563,216)	-	10,998,298
Governmental Activities Capital Assets, Net	\$ 11,561,514	\$ 2,338,286	\$ -	\$ 13,899,800

The infrastructure intended to serve the District has been estimated at a total cost of approximately \$49 million. The infrastructure includes roadways, stormwater management system, water and sewer facilities, recreational facilities, and other related infrastructure. A portion of the project costs were financed with the proceeds from the Series 2005A Bonds while the remainder will be funded by additional bonds and the Developer. In a prior fiscal year, certain improvements were conveyed to other entities for ownership and maintenance responsibilities.

Depreciation was charged to physical environment, \$278,373, and culture/recreation, \$435,947.

South Village Community Development District
NOTES TO FINANCIAL STATEMENTS
September 30, 2019

NOTE D – CAPITAL ASSETS (CONTINUED)

The following is a summary of changes in the Business-type Activities capital assets for the year ended September 30, 2019.

	Balance 10/1/2018	Additions	Deletions	Balance 9/30/2019
Capital assets, not being depreciated:				
Land	\$ 1,359,781	\$ -	\$ -	\$ 1,359,781
Construction in progress	2,040	-	-	2,040
Total Capital Assets, Not Depreciated	<u>1,361,821</u>	<u>-</u>	<u>-</u>	<u>1,361,821</u>
Capital assets, being depreciated:				
Infrastructure	405,000	-	-	405,000
Recreation facilities	738,577	-	-	738,577
Equipment	223,973	-	(4,000)	219,973
Total Capital Assets, Being Depreciated	<u>1,367,550</u>	<u>-</u>	<u>(4,000)</u>	<u>1,363,550</u>
Less accumulated depreciation for:				
Infrastructure	(30,375)	(13,500)	-	(43,875)
Recreation facilities	(51,103)	(24,619)	-	(75,722)
Equipment	(44,935)	(21,997)	1,332	(65,600)
Total accumulated depreciation	<u>(126,413)</u>	<u>(60,116)</u>	<u>1,332</u>	<u>(185,197)</u>
Total capital assets depreciated, net	<u>1,241,137</u>	<u>(60,116)</u>	<u>(2,668)</u>	<u>1,178,353</u>
Business-Type Activities Capital Assets	<u>\$ 2,602,958</u>	<u>\$ (60,116)</u>	<u>\$ (2,668)</u>	<u>\$ 2,540,174</u>

Depreciation was charged to the golf course, \$35,497 and the restaurant, \$24,619.

NOTE E – INTERFUND BALANCES

Interfund balances at September 30, 2019, consisted of the following:

	Payable Fund			
Receivable Fund	General Fund	Recreation	Enterprise Fund	Total
General Fund	\$ -	\$ 43,699	\$ -	\$ 43,699
Recreation	3,765	-	49,218	52,983
Enterprise Fund	20,000	25,870	-	45,870
Total	<u>\$ 23,765</u>	<u>\$ 69,569</u>	<u>\$ 49,218</u>	<u>\$142,552</u>

Interfund balances are related to credit card usage, payroll and expenditures paid by one fund for another fund. The amounts will be repaid in the next fiscal year.

South Village Community Development District
NOTES TO FINANCIAL STATEMENTS
September 30, 2019

NOTE F – LONG-TERM DEBT

The following is a summary of debt activity for the District for the year ended September 30, 2019.

	Balance October 1, 2018	Additions	Deletions	Balance September 30, 2019
Capital Improvement Revenue and Refunding Bonds Series 2016A-1	\$ 15,840,000	\$ -	\$ 680,000	\$ 15,160,000
Capital Improvement Revenue and Refunding Bonds Series 2016A-2	5,095,000	-	200,000	4,895,000
Capital Improvement Revenue and Refunding Bonds Series 2016A-3	5,150,000	-	435,000	4,715,000
Capital Improvement Revenue Bonds Series 2019A	-	3,255,000	-	3,255,000
Capital Improvement Revenue Bonds Series 2019B	-	1,700,000	-	1,700,000
Bonds Payable	<u>\$ 26,085,000</u>	<u>\$ 4,955,000</u>	<u>\$ 1,315,000</u>	<u>\$ 29,725,000</u>

South Village Community Development District
NOTES TO FINANCIAL STATEMENTS
September 30, 2019

NOTE F – LONG-TERM DEBT (CONTINUED)

Long-term debt is comprised of the following:

Capital Improvement Revenue and Refunding Bonds

\$17,075,000 Series 2016A-1 Capital Improvement Revenue and Refunding Bonds due in annual principal installments beginning May 2017. Interest at various rates between 2.00% and 3.75% is due May and November beginning November 2017. Current portion is \$610,000.	\$ 15,160,000
\$5,480,000 Series 2016A-2 Capital Improvement Revenue and Refunding Bonds due in annual principal installments beginning May 2017. Interest at various rates between 4.35% and 5.00% is due May and November beginning November 2017. Current portion is \$175,000.	4,895,000
\$5,530,000 Series 2016A-3 Capital Improvement Revenue and Refunding Bonds due in annual principal installments beginning May 2017. Interest at various rates between 5.50% and 6.00% is due May and November beginning November 2017. Current portion is \$100,000.	4,715,000
\$3,255,000 Series 2019A Capital Improvement Revenue and Bonds due in annual principal installments beginning May 2020. Interest at various rates between 4.75% and 5.60% is due May and November beginning May 2019. Current portion is \$45,000.	3,255,000
\$1,700,000 Series 2019B Capital Improvement Revenue and Bonds due in annual principal installments beginning May 2020. Interest at a fixed rate of 5.60% is due May and November beginning May 2019.	<u>1,700,000</u>
Bonds payable	29,725,000
Bond discount, net	<u>(497,216)</u>
Bonds Payable, net	<u><u>\$ 29,227,784</u></u>

South Village Community Development District
NOTES TO FINANCIAL STATEMENTS
September 30, 2019

NOTE F – LONG-TERM DEBT (CONTINUED)

The annual requirements to amortize the principal and interest of bonded debt outstanding as of September 30, 2019 are as follows:

Year Ending September 30,	Principal	Interest	Total
2020	\$ 930,000	\$ 1,251,902	\$ 2,181,902
2021	965,000	1,222,565	2,187,565
2022	995,000	1,193,692	2,188,692
2023	1,025,000	1,163,016	2,188,016
2024	1,055,000	1,129,666	2,184,666
2025-2029	7,620,000	4,953,241	12,573,241
2030-2034	7,310,000	3,242,914	10,552,914
2035-2039	6,640,000	1,595,440	8,235,440
2040-2044	1,745,000	673,540	2,418,540
2045-2049	1,440,000	203,970	1,643,970
Totals	<u>\$ 29,725,000</u>	<u>\$ 16,629,946</u>	<u>\$ 46,354,946</u>

Summary of Significant Bonds Resolution Terms and Covenants

Depository Funds – The bond resolution establishes certain funds and determines the order in which revenues are to be deposited into these funds. A description of the significant funds, including their purposes, is as follows:

1. Reserve Fund – The Series 2016A-1 and 2016A-2 Capital Improvement Revenue and Refunding Bonds Reserve Accounts are funded from the proceeds of the Bonds in an amount equal to fifty percent of the Maximum Annual Debt Service Requirement for the respective bond. The Series 2016A-3 Capital Improvement Revenue and Refunding Bonds is funded from the proceeds of the Bonds in an amount equal to thirty-five percent of the Maximum Annual Debt Service Requirement for the Series 2016A-3 Bonds. The Series 2019A Capital Improvement Revenue Bonds is funded from the proceeds of the Bonds in an amount equal to twenty-five percent of the Maximum Annual Debt Service Requirement for the Series 2019A Bonds. Monies held in the reserve accounts will be used only for the purposes established in the Trust Indenture.

	Reserve Balance	Reserve Requirement
Series 2016A-1 Capital Improvement Revenue and Refunding Bond	\$ 555,752	\$ 534,071
Series 2016A-2 Capital Improvement Revenue and Refunding Bond	\$ 205,091	\$ 198,592
Series 2016A-3 Capital Improvement Revenue and Refunding Bond	\$ 143,837	\$ 126,648
Series 2019A Capital Improvement Revenue and Refunding Bond	\$ 56,199	\$ 55,930

South Village Community Development District
NOTES TO FINANCIAL STATEMENTS
September 30, 2019

NOTE G – OPERATING LEASES

The District leases golf carts and equipment under various operating lease agreements. The lease terms range from 42 to 60 months. During the year, golf cart and equipment lease payments totaled \$104,412. The future minimum payments on the leases are as follows:

<u>Year Ending September 30,</u>	<u>Business-type Activities</u>
2020	\$ 104,412
2021	46,936
2022	<u>34,291</u>
Total	<u>\$ 185,639</u>

NOTE H – SPECIAL ASSESSMENT REVENUES

Assessments are non-ad valorem assessments on benefitted property within the District. Operating and Maintenance Assessments are based upon adopted budget and levied annually at a public hearing of the District. Debt Service Assessments are levied when bonds are issued and collected annually. The District may collect assessments directly or utilize the uniform method of collection (Chapter 197.3632, Florida Statutes). Direct collected assessments are due as determined by annual assessment resolution adopted by the Board of Supervisors. Assessments collected under the uniform method are due and payable on November 1 or as soon as the assessment roll is certified and delivered to the Tax Collector. Per Section 197.162, Florida Statutes, discounts are allowed for early payment at the rate of 4% in November, 3% in December, 2% in January, and 1% in February. Taxes paid in March are without discount.

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 government.

NOTE I – INTERLOCAL AGREEMENTS

In January 2004, the District entered into a cost sharing agreement with Middle Village Community Development District ("Middle Village") for the maintenance of certain landscape improvements for which both Districts benefit. In accordance with the interlocal agreement, Middle Village will perform the required maintenance and the District will provide 31% of the costs incurred to perform the maintenance. For the fiscal year ended September 30, 2019, the costs related to the maintenance incurred by Middle Village was approximately \$115,784, of which \$35,754 was reimbursed to Middle Village by the District in connection with the agreement.

South Village Community Development District
NOTES TO FINANCIAL STATEMENTS
September 30, 2019

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The financial statements of the District have been prepared in conformity with generally accepted accounting principles (GAAP) as applied to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The District's more significant accounting policies are described below.

1. Reporting Entity

The District was established on April 28, 2003, pursuant the Uniform Community Development District Act of 1980, Chapter 190, Florida Statutes, as amended (the "Act") by Ordinances Number 2003-36 as amended by ordinance number 2004-67 of the Clay County Board of County Commissioners, as a Community Development District. The District was established for the purposes of financing and managing the acquisition, construction, maintenance and operation of the infrastructure necessary for community development within its jurisdiction. The District is authorized to issue bonds for the purpose, among others, of financing, funding, planning, establishing, acquiring, constructing or re-constructing, enlarging or extending, equipping, operating and maintaining water management, bridges or culverts, district roads, landscaping, street lights and other basic infrastructure projects within or without the boundaries of the South Village Community Development District. The District is governed by a five-member Board of Supervisors who are elected by qualified electors of the District for four year terms. The District operates within the criteria established by Chapter 190.

As required by GAAP, these financial statements present the South Village Community Development District (the primary government) as a stand-alone government. The reporting entity for the District includes all functions of government in which the District's Board exercises oversight responsibility including, but not limited to, financial interdependency, selection of governing authority, designation of management, significant ability to influence operations and accountability for fiscal matters.

Based upon the application of the above-mentioned criteria as set forth by the Governmental Accounting Standards Board, the District has identified no component units.

2. Measurement Focus and Basis of Accounting

The basic financial statements of the District are composed of the following:

- Government-wide financial statements
- Fund financial statements
- Notes to financial statements

South Village Community Development District
NOTES TO FINANCIAL STATEMENTS
September 30, 2019

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

2. Measurement Focus and Basis of Accounting (Continued)

a. Government-wide Financial Statements

Government-wide financial statements report all non-fiduciary information about the reporting government as a whole. These statements include separate columns for the governmental and business-type activities of the primary government. For the most part, the effect of interfund activity has been removed from these statements.

Governmental activities, which normally are supported by special assessments and interest, are reported separately from business-type activities. Program revenues include charges for services and grants and contribution. Program revenues are netted with program expenses in the Statement of Activities to present the net cost of each program.

Amounts paid to acquire capital assets are capitalized as assets, rather than reported as an expenditure. Proceeds of long-term debt are recorded as liabilities in the government-wide financial statements, rather than as an other financing source.

Amounts paid to reduce long-term indebtedness of the reporting government are reported as a reduction of the related liability, rather than as an expenditure.

b. Fund Financial Statements

The underlying accounting system of the District is organized and operated on the basis of separate funds, each of which is considered to be a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenues and expenditures or expenses, as appropriate. Governmental resources are allocated to and accounted for in individual funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled.

Fund financial statements for the primary government's governmental funds are presented after the government-wide financial statements. These statements display information about major funds individually.

Governmental Funds

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are considered to be available when they are collected within the current period or soon 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.

South Village Community Development District
NOTES TO FINANCIAL STATEMENTS
September 30, 2019

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

2. Measurement Focus and Basis of Accounting (Continued)

b. Fund Financial Statements (Continued)

Governmental Funds (Continued)

Expenditures generally are recorded when a liability is incurred, as under accrual accounting. Interest associated with the current fiscal period is considered to be an accrual item and so has been recognized as revenue of the current fiscal period.

Under the current financial resources measurement focus, only current assets and current liabilities are generally included on the balance sheet. The reported fund balance is considered to be a measure of “available spendable resources”. Governmental fund operating statements present increases (revenues and other financing sources) and decreases (expenditures and other financing uses) in net position. Accordingly, they are said to present a summary of sources and uses of “available spendable resources” during a period.

Because of their spending measurement focus, expenditure recognition for governmental fund types excludes amounts represented by non-current liabilities. Since they do not affect net current assets, such long-term amounts are not recognized as governmental fund type expenditures or fund liabilities.

Amounts expended to acquire capital assets are recorded as expenditures in the year that resources are expended, rather than as fund assets. The proceeds of long-term debt are recorded as other financing source rather than as a fund liability.

Debt service expenditures are recorded only when payment is due.

The District classifies fund balance according to Governmental Accounting Standards Board Statement 54 – *Fund Balance Reporting and Governmental Fund Type Definitions*. The Statement requires the fund balance for governmental funds to be reported in classifications that comprise a hierarchy based primarily on the extent to which the government is bound to honor constraints on the specific purposes for which amounts in those funds can be spent.

The District has various policies governing the fund balance classifications.

Nonspendable Fund Balance – This classification consists of amounts that cannot be spent because they are either not in spendable form or are legally or contractually required to be maintained intact.

Restricted Fund Balance – This classification includes amounts that can be spent only for specific purposes stipulated by constitution, external resource providers, or through enabling legislation.

Committed Fund Balance – This classification includes amounts for specific purposes adopted by the Board with a resolution or contractual obligations which require a formal approval from the Board and the funding has been set aside for the purpose. This type of fund balance can only be removed by the Board through the same approval process.

South Village Community Development District
NOTES TO FINANCIAL STATEMENTS
September 30, 2019

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

2. Measurement Focus and Basis of Accounting (Continued)

b. Fund Financial Statements (Continued)

Governmental Funds (Continued)

Assigned Fund Balance – This classification consists of the Board of Supervisors' intent to be used for specific purposes but are neither restricted nor committed. The assigned fund balances can also be assigned by the District's management company.

Unassigned Fund Balance – This classification is the residual classification for the government's general fund and includes all spendable amounts not contained in the other classifications. Unassigned fund balance is considered to be utilized first when an expenditure is incurred for purposes for which amounts in any of those unrestricted fund balance classifications could be used.

Fund Balance Spending Hierarchy – For all governmental funds except special revenue funds, when restricted, committed, assigned, and unassigned fund balances are combined in a fund, qualified expenditures are paid first from restricted or committed fund balance, as appropriate, then assigned and finally unassigned fund balances.

Enterprise Funds

In the fund financial statements, the enterprise fund is presented using the accrual basis of accounting. Revenues are recognized when they are earned and expenses are recognized when the related goods or services are delivered. In the fund financial statements, enterprise funds are presented using the economic resources measurement focus. This means that all assets and all liabilities (whether current or non-current) associated with their activity are included on their balance sheets. Enterprise fund operating statements present increases (revenues) and decreases (expenses) in total net position. The District applies all GASB pronouncements as well as FASB Statements and Interpretations, APB Opinions and Accounting Research Bulletins, issued on or before November 30, 1989, which do not conflict with, or contradict, GASB pronouncements.

3. Basis of Presentation

a. Governmental Major Funds

General Fund – The General Fund is the District's primary operating fund. It accounts for all financial resources of the general government, except those required to be accounted for in another fund.

Recreation Fund – The Recreation Fund is a special revenue fund established to account for the financial resources of the District's recreation areas.

South Village Community Development District
NOTES TO FINANCIAL STATEMENTS
September 30, 2019

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

3. Basis of Presentation (Continued)

a. Governmental Major Funds (Continued)

2016A-1/A-2 Debt Service Fund – The 2016A-1/A-2 Debt Service Fund accounts for debt service requirements to retire the capital improvement revenue and refunding bonds, Series 2016A-1 and Series 2016A-2.

2016A-3 Debt Service Fund – The 2016A-3 Debt Service Fund accounts for debt service requirements to retire the capital improvement revenue and refunding bonds, Series 2016A-3.

2019 Debt Service Fund – The 2019 Debt Service Fund accounts for debt service requirements to retire the capital improvement revenue, Series 2019A and 2019B.

2016A-1/A-2 Capital Projects Fund – The Capital Projects Fund accounts for the proceeds from Long-Term debt issued in 2016 through Series 2016 A-1 and A-2 Capital Improvement Revenue and Refunding Bonds for the acquisition or construction of major infrastructure within the District.

2016A-3 Capital Projects Fund – The Capital Projects Fund accounts for the proceeds from Long-Term debt issued in 2016 through Series 2016 A-3 Capital Improvement Revenue and Refunding Bonds for the acquisition or construction of major infrastructure within the District.

2019 Capital Projects Fund – The Capital Projects Fund accounts for the proceeds from long-term debt issued in 2019 for the acquisition or construction of major infrastructure within the District.

Capital Reserve Fund – The Capital Reserve Fund accounts for the funds set aside to ensure the District has adequate funding for ongoing and future projects.

b. Enterprise Major Fund

Enterprise Fund – The Enterprise Fund accounts for the operations of the Golf Course, Pro Shop and Restaurant, which are funded by proceeds from operations of these facilities, including green fees, cart fees and member dues in the form of annual special assessments.

c. Non-current Governmental Assets/Liabilities

GASB Statement 34 requires that non-current governmental assets, such as land and buildings, and non-current governmental liabilities, such as general obligation bonds, be reported in the governmental activities column in the government-wide Statement of Net Position.

South Village Community Development District
NOTES TO FINANCIAL STATEMENTS
September 30, 2019

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

4. Assets, Liabilities, and Net Position or Equity

a. Cash and Investments

Florida Statutes require state and local governmental units to deposit monies with financial institutions classified as "Qualified Public Depositories," a multiple financial institution pool whereby groups of securities pledged by the various financial institutions provide common collateral from their deposits of public funds. This pool is provided as additional insurance to the federal depository insurance and allows for additional assessments against the member institutions, providing full insurance for public deposits.

The District is authorized to invest in those financial instruments as established by Section 218.415, Florida Statutes. The authorized investments consist of:

1. Direct obligations of the United States Treasury;
2. The Local Government Surplus Funds Trust or any intergovernmental investment pool authorized pursuant to the Florida Interlocal Cooperative Act of 1969;
3. Interest-bearing time deposits or savings accounts in authorized qualified public depositories;
4. Securities and Exchange Commission, registered money market funds with the highest credit quality rating from a nationally recognized rating agency.

For purposes of the statement of cash flows, cash equivalents include time deposits, certificates of deposit and all highly liquid debt instruments with original maturities of three months or less and held in a qualified public depository as defined by Chapter 280.02, Florida Statutes.

b. Receivables and Payables

Activity between funds that are representative of lending/borrowing arrangements outstanding at the end of the fiscal year are referred to as "due to/from other funds". Any residual balances outstanding between the governmental activities and business-type activities are reported as "internal balances".

c. Inventories

Inventories are recorded at cost using the first in-first out basis and recognized as expenses as they are consumed.

d. Restricted Assets

Certain assets of the District and a corresponding liability or portion of net position is classified as restricted assets on the statement of net position because their use is limited either by law through constitutional provisions or enabling legislation; or by restrictions imposed externally by creditors. In a fund with both restricted and unrestricted assets, qualified expenses are considered to be paid first from restricted net position and then from unrestricted net position.

South Village Community Development District
NOTES TO FINANCIAL STATEMENTS
September 30, 2019

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

4. Assets, Liabilities, and Net Position or Equity (Continued)

e. Capital Assets

Capital assets, which include land, construction in progress, infrastructure, recreation facilities, and equipment, are reported in governmental activities.

The District defines capital assets as assets with an initial, individual cost of \$5,000 or more and an estimated useful life in excess of two years. The valuation basis for all assets is historical cost.

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

Depreciation of capital assets is computed and recorded by utilizing the straight-line method. Estimated useful lives of the various classes of depreciable capital assets are as follows:

Infrastructure and recreation facilities	30 years
Equipment	10 years

f. Budgets

Budgets are prepared and adopted after public hearings for the governmental funds, pursuant to Chapter 190, Florida Statutes. The District utilizes the same basis of accounting for budgets as it does for revenues and expenditures in its various funds. Formal budgets are adopted for the general fund. The legal level of budgetary control is at the fund level. As a result, deficits in the budget columns of the accompanying financial statements may occur. All budgeted appropriations lapse at year end.

g. Deferred Outflows of Resources

Deferred outflows of resources represent a consumption of net position that applies to future periods. The District reported a deferred amount on refunding on the Statement of Net Position. A deferred amount on refunding results from the difference in the carrying value of refunded debt and its reacquisition price. This amount is deferred and amortized over the shorter of the life of the refunded or refunding debt.

h. Unamortized Bond Discount

Bond discounts are presented on the government-wide financial statements. The costs are amortized over the life of the bonds. For financial reporting, the unamortized bond discount is netted against the applicable long-term debt.

South Village Community Development District
NOTES TO FINANCIAL STATEMENTS
September 30, 2019

NOTE B – RECONCILIATION OF GOVERNMENT-WIDE AND FUND FINANCIAL STATEMENTS

1. Explanation of Differences Between the Governmental Fund Balance Sheet and the Government-wide Statement of Net Position

“Total fund balances” of the District’s governmental funds (\$5,220,444) differs from “net position” of governmental activities (\$(10,416,087)) reported in the Statement of Net Position. This difference primarily results from the long-term economic focus of the Statement of Net Position versus the current financial resources focus of the Governmental Fund Balance Sheet. The effect of the differences is illustrated as follows:

Capital related items

When capital assets (that are to be used in governmental activities) are purchased or constructed, the cost of those assets is reported as expenditures in governmental funds. However, the Statement of Net Position included those capital assets among the assets of the District as a whole.

Construction in progress	\$ 2,901,502
Infrastructure	\$5,283,667
Recreation facilities	11,607,239
Equipment	197,945
Accumulated depreciation	<u>(6,090,553)</u>
Total	<u>\$ 13,899,800</u>

Long-term debt transactions

Long-term liabilities applicable to the District’s governmental activities are not due and payable in the current period and accordingly are not reported as fund liabilities. All liabilities (both current and long-term) are reported in the Statement of Net Position. Balances at September 30, 2019 were:

Bonds payable	\$ (\$29,725,000)
Bond discount, net	<u>497,216</u>
Total	<u>\$ (29,227,784)</u>

Deferred outflows of resources

Deferred outflows of resources applicable to the District's governmental activities are not financial resources and therefore, are not reported as fund deferred outflows of resources.

Deferred amount on refunding	<u>\$ 214,677</u>
------------------------------	-------------------

South Village Community Development District
NOTES TO FINANCIAL STATEMENTS
September 30, 2019

NOTE B – RECONCILIATION OF GOVERNMENT-WIDE AND FUND FINANCIAL STATEMENTS (CONTINUED)

1. Explanation of Differences Between the Governmental Fund Balance Sheet and the Government-wide Statement of Net Position (Continued)

Accrued interest

Accrued liabilities in the Statement of Net Position differ from the amount reported in governmental funds due to the accrued interest on bonds.

Accrued interest	\$ <u>(\$523,224)</u>
------------------	-----------------------

2. Explanation of Differences Between the Governmental Fund Operating Statements and the Statement of Activities

The “net change in fund balances” for government funds (\$2,394,456) differs from the “change in net position” for governmental activities (\$952,413) reported in the Statement of Activities. The differences arise primarily from the long-term economic focus of the Statement of Activities versus the current financial resources focus of the governmental funds. The effect of the differences is illustrated below.

Capital related items

When capital assets that are to be used in governmental activities are purchased or constructed, the resources expended for those assets are reported as expenditures in governmental funds. However, in the Statement of Activities, the costs of those assets is allocated over their estimated useful lives and reported as depreciation. As a result, fund balances decrease by the amount of financial resources expended, whereas net position decrease by the amount of depreciation charged for the year.

Capital outlay	\$ 3,052,606
Depreciation	<u>(714,320)</u>
Net Change	<u>\$ 2,338,286</u>

Long-term debt transactions

Repayments of bond principal are reported as an expenditure in the governmental funds and, thus, have the effect of reducing fund balance because current financial resources have been used.

Bond principal payments	\$ 1,315,000
Issuance of long-term debt	(4,955,000)
Amortization of bond discount	<u>(31,906)</u>
Total	<u>\$ (3,671,906)</u>

South Village Community Development District
NOTES TO FINANCIAL STATEMENTS
September 30, 2019

NOTE B – RECONCILIATION OF GOVERNMENT-WIDE AND FUND FINANCIAL STATEMENTS (CONTINUED)

2. Explanation of Differences Between the Governmental Fund Operating Statements and the Statement of Activities (Continued)

Long-term debt transactions (Continued)

Some expenses reported in the Statement of Activities do not require the use of current financial resources, therefore, are not reported as expenditures in governmental funds.

Net change in accrued interest payable	\$ (94,647)
Decrease in deferred amount on refunding	<u>(13,776)</u>
Total	<u>\$ (108,423)</u>

NOTE C – CASH AND INVESTMENTS

All deposits are held in qualified public depositories and are included on the accompanying balance sheet as cash and investments.

Custodial Credit Risk – Deposits

Custodial credit risk is the risk that in the event of a bank failure, the District's deposits may not be returned to it. The District does not have a formal deposit policy for custodial credit risk, however, they follow the provisions of Chapter 280, Florida Statutes regarding deposits and investments. As of September 30, 2019, the District's bank balance was \$603,708 and the carrying value was \$615,211. Exposure to custodial credit risk was as follows. The District maintains all deposits in a qualified public depository in accordance with the provisions of Chapter 280, Florida Statutes, which means that all deposits are fully insured by Federal Depositors Insurance or collateralized under Chapter 280, Florida Statutes.

As of September 30, 2019, the District had the following investments and maturities:

<u>Investment</u>	<u>Maturities</u>	<u>Fair Value</u>
SBA Local Gov't Surplus Trust Fund		
Florida Prime	37 days *	\$ 519,837
First American Government		
Obligation Fund	24 days *	<u>5,170,531</u>
Total		<u>\$ 5,690,368</u>

* Weighted Average Maturity

South Village Community Development District
NOTES TO FINANCIAL STATEMENTS
September 30, 2019

NOTE C – CASH AND INVESTMENTS (CONTINUED)

The District categorizes its fair value measurements within the fair value hierarchy recently 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.

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 uses the best information available under the circumstances, which includes the District's own data in measuring unobservable inputs.

Based on the criteria in the preceding paragraph, the investment in First American Government Obligation Fund is a Level 1 asset.

Investments

The District's investment policy allows management to invest funds in investments permitted under Section 218.415, Florida Statutes.

Cash placed with the State Board of Administration represents the District's participation in the Local Government Surplus Trust Funds Investment Pool and is reported at fair value.

Interest Rate Risk

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

Credit Risk

The District's investments in are limited by state statutory requirements and bond compliance. The District has no investment policy that would further limit its investment choices. The Local Government Surplus Funds Trust is an authorized investment under Section 218.415, Florida Statutes. The District's investments in the state investment pool and government loans are limited by state statutory requirements and bond compliance. The District had monies invested with the Local Government Surplus Funds Trust Fund (Fund), at September 30, 2019. This fund met the requirements of a "2-7a like pool" as defined in Government Accounting Standards Board, Statement 31. As of September 30, 2019, the District's investments in the First American Government Obligation Fund Class Y and Local Government Surplus Funds were rated AAAM by Standard & Poor's.

South Village Community Development District
NOTES TO FINANCIAL STATEMENTS
September 30, 2019

NOTE C – CASH AND INVESTMENTS (CONTINUED)

Concentration of Credit Risk

The District places no limit on the amount it may invest in any one issuer. The investment in First American Government Obligation Funds represents 91% of the District's total investments and investment in Local Government Surplus Funds Trust represents 9% of the District's total investments.

The types of deposits and investments and their level of risk exposure as of September 30, 2019 were typical of these items during the fiscal year then ended. The District considers any decline in fair value to be temporary.

NOTE D – CAPITAL ASSETS

Capital Asset activity for the year ended September 30, 2019 was as follows:

	Balance 10/1/2018	Additions	Deletions	Balance 9/30/2019
<u>Governmental Activities:</u>				
Capital assets, not being depreciated				
Construction in progress	\$ -	\$ 2,901,502	\$ -	\$ 2,901,502
Capital assets, being depreciated:				
Infrastructure	5,283,667	-	-	5,283,667
Recreation facilities	11,456,135	151,104	-	11,607,239
Equipment	197,945	-	-	197,945
Total Capital Assets, Being Depreciated	16,937,747	151,104	-	17,088,851
Less accumulated depreciation for:				
Infrastructure	(1,372,561)	(243,719)	-	(1,616,280)
Recreation facilities	(3,920,135)	(435,947)	-	(4,356,082)
Equipment	(83,537)	(34,654)	-	(118,191)
Total Accumulated Depreciation	(5,376,233)	(714,320)	-	(6,090,553)
Total Capital Assets Depreciated, Net	11,561,514	(563,216)	-	10,998,298
Governmental Activities Capital Assets, Net	\$ 11,561,514	\$ 2,338,286	\$ -	\$ 13,899,800

The infrastructure intended to serve the District has been estimated at a total cost of approximately \$49 million. The infrastructure includes roadways, stormwater management system, water and sewer facilities, recreational facilities, and other related infrastructure. A portion of the project costs were financed with the proceeds from the Series 2005A Bonds while the remainder will be funded by additional bonds and the Developer. In a prior fiscal year, certain improvements were conveyed to other entities for ownership and maintenance responsibilities.

Depreciation was charged to physical environment, \$278,373, and culture/recreation, \$435,947.

South Village Community Development District
NOTES TO FINANCIAL STATEMENTS
September 30, 2019

NOTE D – CAPITAL ASSETS (CONTINUED)

The following is a summary of changes in the Business-type Activities capital assets for the year ended September 30, 2019.

	Balance 10/1/2018	Additions	Deletions	Balance 9/30/2019
Capital assets, not being depreciated:				
Land	\$ 1,359,781	\$ -	\$ -	\$ 1,359,781
Construction in progress	2,040	-	-	2,040
Total Capital Assets, Not Depreciated	<u>1,361,821</u>	<u>-</u>	<u>-</u>	<u>1,361,821</u>
Capital assets, being depreciated:				
Infrastructure	405,000	-	-	405,000
Recreation facilities	738,577	-	-	738,577
Equipment	223,973	-	(4,000)	219,973
Total Capital Assets, Being Depreciated	<u>1,367,550</u>	<u>-</u>	<u>(4,000)</u>	<u>1,363,550</u>
Less accumulated depreciation for:				
Infrastructure	(30,375)	(13,500)	-	(43,875)
Recreation facilities	(51,103)	(24,619)	-	(75,722)
Equipment	(44,935)	(21,997)	1,332	(65,600)
Total accumulated depreciation	<u>(126,413)</u>	<u>(60,116)</u>	<u>1,332</u>	<u>(185,197)</u>
Total capital assets depreciated, net	<u>1,241,137</u>	<u>(60,116)</u>	<u>(2,668)</u>	<u>1,178,353</u>
Business-Type Activities Capital Assets	<u>\$ 2,602,958</u>	<u>\$ (60,116)</u>	<u>\$ (2,668)</u>	<u>\$ 2,540,174</u>

Depreciation was charged to the golf course, \$35,497 and the restaurant, \$24,619.

NOTE E – INTERFUND BALANCES

Interfund balances at September 30, 2019, consisted of the following:

	Payable Fund			
Receivable Fund	General Fund	Recreation	Enterprise Fund	Total
General Fund	\$ -	\$ 43,699	\$ -	\$ 43,699
Recreation	3,765	-	49,218	52,983
Enterprise Fund	20,000	25,870	-	45,870
Total	<u>\$ 23,765</u>	<u>\$ 69,569</u>	<u>\$ 49,218</u>	<u>\$142,552</u>

Interfund balances are related to credit card usage, payroll and expenditures paid by one fund for another fund. The amounts will be repaid in the next fiscal year.

South Village Community Development District
NOTES TO FINANCIAL STATEMENTS
September 30, 2019

NOTE F – LONG-TERM DEBT

The following is a summary of debt activity for the District for the year ended September 30, 2019.

	Balance October 1, 2018	Additions	Deletions	Balance September 30, 2019
Capital Improvement Revenue and Refunding Bonds Series 2016A-1	\$ 15,840,000	\$ -	\$ 680,000	\$ 15,160,000
Capital Improvement Revenue and Refunding Bonds Series 2016A-2	5,095,000	-	200,000	4,895,000
Capital Improvement Revenue and Refunding Bonds Series 2016A-3	5,150,000	-	435,000	4,715,000
Capital Improvement Revenue Bonds Series 2019A	-	3,255,000	-	3,255,000
Capital Improvement Revenue Bonds Series 2019B	-	1,700,000	-	1,700,000
Bonds Payable	<u>\$ 26,085,000</u>	<u>\$ 4,955,000</u>	<u>\$ 1,315,000</u>	<u>\$ 29,725,000</u>

South Village Community Development District
NOTES TO FINANCIAL STATEMENTS
September 30, 2019

NOTE F – LONG-TERM DEBT (CONTINUED)

Long-term debt is comprised of the following:

Capital Improvement Revenue and Refunding Bonds

\$17,075,000 Series 2016A-1 Capital Improvement Revenue and Refunding Bonds due in annual principal installments beginning May 2017. Interest at various rates between 2.00% and 3.75% is due May and November beginning November 2017. Current portion is \$610,000.	\$ 15,160,000
\$5,480,000 Series 2016A-2 Capital Improvement Revenue and Refunding Bonds due in annual principal installments beginning May 2017. Interest at various rates between 4.35% and 5.00% is due May and November beginning November 2017. Current portion is \$175,000.	4,895,000
\$5,530,000 Series 2016A-3 Capital Improvement Revenue and Refunding Bonds due in annual principal installments beginning May 2017. Interest at various rates between 5.50% and 6.00% is due May and November beginning November 2017. Current portion is \$100,000.	4,715,000
\$3,255,000 Series 2019A Capital Improvement Revenue and Bonds due in annual principal installments beginning May 2020. Interest at various rates between 4.75% and 5.60% is due May and November beginning May 2019. Current portion is \$45,000.	3,255,000
\$1,700,000 Series 2019B Capital Improvement Revenue and Bonds due in annual principal installments beginning May 2020. Interest at a fixed rate of 5.60% is due May and November beginning May 2019.	<u>1,700,000</u>
Bonds payable	29,725,000
Bond discount, net	<u>(497,216)</u>
Bonds Payable, net	<u>\$ 29,227,784</u>

South Village Community Development District
NOTES TO FINANCIAL STATEMENTS
September 30, 2019

NOTE F – LONG-TERM DEBT (CONTINUED)

The annual requirements to amortize the principal and interest of bonded debt outstanding as of September 30, 2019 are as follows:

Year Ending September 30,	Principal	Interest	Total
2020	\$ 930,000	\$ 1,251,902	\$ 2,181,902
2021	965,000	1,222,565	2,187,565
2022	995,000	1,193,692	2,188,692
2023	1,025,000	1,163,016	2,188,016
2024	1,055,000	1,129,666	2,184,666
2025-2029	7,620,000	4,953,241	12,573,241
2030-2034	7,310,000	3,242,914	10,552,914
2035-2039	6,640,000	1,595,440	8,235,440
2040-2044	1,745,000	673,540	2,418,540
2045-2049	1,440,000	203,970	1,643,970
Totals	<u>\$ 29,725,000</u>	<u>\$ 16,629,946</u>	<u>\$ 46,354,946</u>

Summary of Significant Bonds Resolution Terms and Covenants

Depository Funds – The bond resolution establishes certain funds and determines the order in which revenues are to be deposited into these funds. A description of the significant funds, including their purposes, is as follows:

1. Reserve Fund – The Series 2016A-1 and 2016A-2 Capital Improvement Revenue and Refunding Bonds Reserve Accounts are funded from the proceeds of the Bonds in an amount equal to fifty percent of the Maximum Annual Debt Service Requirement for the respective bond. The Series 2016A-3 Capital Improvement Revenue and Refunding Bonds is funded from the proceeds of the Bonds in an amount equal to thirty-five percent of the Maximum Annual Debt Service Requirement for the Series 2016A-3 Bonds. The Series 2019A Capital Improvement Revenue Bonds is funded from the proceeds of the Bonds in an amount equal to twenty-five percent of the Maximum Annual Debt Service Requirement for the Series 2019A Bonds. Monies held in the reserve accounts will be used only for the purposes established in the Trust Indenture.

	Reserve Balance	Reserve Requirement
Series 2016A-1 Capital Improvement Revenue and Refunding Bond	\$ 555,752	\$ 534,071
Series 2016A-2 Capital Improvement Revenue and Refunding Bond	\$ 205,091	\$ 198,592
Series 2016A-3 Capital Improvement Revenue and Refunding Bond	\$ 143,837	\$ 126,648
Series 2019A Capital Improvement Revenue and Refunding Bond	\$ 56,199	\$ 55,930

South Village Community Development District
NOTES TO FINANCIAL STATEMENTS
September 30, 2019

NOTE G – OPERATING LEASES

The District leases golf carts and equipment under various operating lease agreements. The lease terms range from 42 to 60 months. During the year, golf cart and equipment lease payments totaled \$104,412. The future minimum payments on the leases are as follows:

<u>Year Ending September 30,</u>	<u>Business-type Activities</u>
2020	\$ 104,412
2021	46,936
2022	<u>34,291</u>
Total	<u>\$ 185,639</u>

NOTE H – SPECIAL ASSESSMENT REVENUES

Assessments are non-ad valorem assessments on benefitted property within the District. Operating and Maintenance Assessments are based upon adopted budget and levied annually at a public hearing of the District. Debt Service Assessments are levied when bonds are issued and collected annually. The District may collect assessments directly or utilize the uniform method of collection (Chapter 197.3632, Florida Statutes). Direct collected assessments are due as determined by annual assessment resolution adopted by the Board of Supervisors. Assessments collected under the uniform method are due and payable on November 1 or as soon as the assessment roll is certified and delivered to the Tax Collector. Per Section 197.162, Florida Statutes, discounts are allowed for early payment at the rate of 4% in November, 3% in December, 2% in January, and 1% in February. Taxes paid in March are without discount.

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 government.

NOTE I – INTERLOCAL AGREEMENTS

In January 2004, the District entered into a cost sharing agreement with Middle Village Community Development District ("Middle Village") for the maintenance of certain landscape improvements for which both Districts benefit. In accordance with the interlocal agreement, Middle Village will perform the required maintenance and the District will provide 31% of the costs incurred to perform the maintenance. For the fiscal year ended September 30, 2019, the costs related to the maintenance incurred by Middle Village was approximately \$115,784, of which \$35,754 was reimbursed to Middle Village by the District in connection with the agreement.

South Village Community Development District
NOTES TO FINANCIAL STATEMENTS
September 30, 2019

NOTE J – DEVELOPER AGREEMENTS

The Developer owns a portion of the land within the District; therefore, assessment revenues in the general, recreation, and debt service funds include assessments levied on the Developer owned property.

NOTE K – MANAGEMENT AGREEMENTS

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 of the District.

The District has also contracted with an additional management company to perform management services, including managing, operating, maintaining, and supervising the recreation facilities and golf course of the District. Under these agreements, the District compensates the management company for management, accounting, financial reporting, computer and other administrative costs.

NOTE L – RISK MANAGEMENT

The government is exposed to various risks of loss related to torts; theft of, damage to and destruction of assets; errors and omissions; and natural disasters for which the government carries commercial insurance. Settled claims from these risks have not exceeded commercial insurance coverage over the past three years.

NOTE M – SUBSEQUENT EVENT

At various times subsequent to year end, the District made prepayments of \$30,000, \$10,000, and \$180,000 on the Series 2016 A-1, A-2 and A-3 Capital Improvement Revenue and Refunding Bonds, respectively.



Berger, Toombs, Elam, Gaines & Frank

Certified Public Accountants PL

600 Citrus Avenue
Suite 200
Fort Pierce, Florida 34950

772/461-6120 // 461-1155
FAX: 772/468-9278

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
South Village Community Development District
Clay County, Florida

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of South Village Community Development District, as of and for the year ended September 30, 2019, and the related notes to the financial statements, and have issued our report thereon dated August 26, 2020.

Internal Control Over Financial Reporting

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

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 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 over financial reporting 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.



Berger, Toombs, Elam,
Gaines & Frank
Certified Public Accountants PL

To the Board of Supervisors
South Village Community Development District
Clay County, Florida

Compliance and Other Matters

As part of obtaining reasonable assurance about whether South Village Community Development District's financial statements are free of 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 statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

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

*Berger Toombs Elam
Gaines & Frank*

Berger, Toombs, Elam, Gaines & Frank
Certified Public Accountants PL
Fort Pierce, Florida

August 26, 2020



Berger, Toombs, Elam, Gaines & Frank

Certified Public Accountants PL

600 Citrus Avenue
Suite 200
Fort Pierce, Florida 34950

772/461-6120 // 461-1155
FAX: 772/468-9278

MANAGEMENT LETTER

To the Board of Supervisors
South Village Community Development District
Clay County, Florida

Report on the Financial Statements

We have audited the financial statements of the South Village Community Development District as of and for the year ended September 30, 2019, and have issued our report thereon dated August 26, 2020.

Auditor's Responsibility

We conducted our audit in accordance with auditing standards generally accepted in the United States; 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 Florida Auditor General.

Other Reporting Requirements

We have issued our Independent Auditor's Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with *Government Auditing Standards* and our Independent Auditor's Report on an examination conducted in accordance with *AICPA Professionals 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 August 26, 2020, 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 financial audit report. There were no findings or recommendations in the preceding audit.

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 South Village Community Development District has met one or more of the conditions described in Section 218.503(1), Florida Statutes, and to identify the specific conditions met. In connection with our audit, we determined that South Village Community Development District did not meet any of the conditions described in Section 218.503(1) Florida Statutes.



To the Board of Supervisors
South Village Community Development District

Pursuant to Sections 10.554(1)(i)5.c. and 10.556(8), Rules of the Auditor General, we applied financial condition assessment procedures for South Village Community Development District. It is management's responsibility to monitor the South Village Community Development District's financial condition; our financial condition assessment was based in part on the representations made by management and the review of the financial information provided by the same as of September 30, 2019.

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.

Additional Matters

Section 10.554(1)(i)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 warrants the attention of those charged with governance. In connection with our audit, we did note the following finding.

Finding 19-01

Finding: The District did not submit the completed annual financial report by June 30, 2020 as required by Section 218.32 (d) Florida Statutes and Chapter 10.558 (3) Rules of the Auditor General.

Management Response: The special revenue and enterprise funds are maintained by a different management company and this causes delays in the year-end and audit processes.

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

Berger, Toombs, Elam, Gaines & Frank
Certified Public Accountants PL
Fort Pierce, Florida

August 26, 2020



**Berger, Toombs, Elam,
Gaines & Frank**

Certified Public Accountants PL

600 Citrus Avenue
Suite 200
Fort Pierce, Florida 34950

772/461-6120 // 461-1155
FAX: 772/468-9278

**INDEPENDENT ACCOUNTANT'S REPORT/COMPLIANCE
WITH SECTION 218.415, FLORIDA STATUTES**

To the Board of Supervisors
South Village Community Development District
Clay County, Florida

We have examined South Village Community Development District's compliance with Section 218.415, Florida Statutes during the year ended September 30, 2019. Management is responsible for South Village Community Development District's compliance with those requirements. Our responsibility is to express an opinion on South Village Community Development 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, accordingly, included examining, on a test basis, evidence about South Village Community Development 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 South Village Community Development District's compliance with the specified requirements.

In our opinion, South Village Community Development District complied, in all material respects, with the aforementioned requirements during the year ended September 30, 2019.

*Berger Toombs Elam
Gaines & Frank*

Berger, Toombs, Elam, Gaines & Frank
Certified Public Accountants PL
Fort Pierce, Florida

August 26, 2020

NINTH ORDER OF BUSINESS

A.

South Village Community Development District Operations Report

Date: August 2020
To: SVCDD, BOARD OF SUPERVISORS
From: Director of Operations, General Manager, Golf, F&B, Tennis
Re: Monthly Operations Report

Amenity Centers:

1. Aquatic Center/Kids Club/Cafe

- a. All team members have been actively engaged sanitizing all areas of the pool deck and buildings prior to opening and after we close. We have a full time dedicated sanitizer throughout the day.
- b. Pool traffic has been low overall to capacity limit of 275 total.
- c. Health Department has inspected the Swim Facilities. Positive results without issue. Karen and aquatics staff has done a great job maintaining the waters and deck area.
- d. Café/store has been doing good business with the limited amount of residents coming to the Swim Park. Revenues remain below budget. The Cabana bar remains closed with the executive order.
- e. Performed maintenance on playground. Working with Southern Recreation on proposals to bring to the October meeting for replacement of playground structure.
- f. Swim Park hours will return to close time of 7pm after Labor Day.

2. Athletic Center

- a. We have reopened the upstairs workout facility without issue. Staff has been sanitizing on the hour throughout the day and residents have been taking responsibility for their duty in cleaning the equipment and keeping their distance from one another.
- b. Fitness classes are being held virtually..
- c. Basketball court is being utilized for play. Guests are still prohibited keeping the space manageable.
- d. Pickleball has started back with limited play, TJ is leading the program.
- e. Southeast fitness has ordered the rower tank and scheduled to install today 8/25. Warranty does not cover it.

3. Activities

- a. Most all organized activities have been suspended for the month of August due to Covid-19.
- b. Karen hosted a small group for a painting class and was a great success.
- b. Rachael has been in contact with new residents and providing necessary documents for membership. 25 new resident households have met with Rachael for member setup.
- c. On average, 1456 email blasts continue to go out every week using the website services. Special emails and communications have gone out regarding facility openings and modified operations due to Covid-19 concerns and restrictions.
- d. Viewpoint Security will offer Golf Cart Safety and Info Class and can offer a "Town Hall" crime and safety event featuring Ken Jefferson. Plan is to conduct bi-annually. Proposal being prepared.

4. Tennis

- a. Remaining safe - All baskets, chairs, tables and other touch points sanitized multiple times a day.
- b. New challenger group programming has started on 8/24 with 8 players enrolled.
- c. Senior tennis clinics beginning September 2nd on Wednesday mornings at 10am.
- e. Club championship starting in October.

- f. Full fiscal year 21 tennis programming calendar of events is being finalized. We are looking forward to many new and exciting socials, clinics and events.
- g. Resurfacing four courts this week and next.
- h. Tennis and management staff focusing on revamping the lobby area into a tennis pro-shop to offer clothing, accessories, equipment and more drink and snack options.

Golf and Clubhouse Operations:

Golf Operations

- a. A busy month of August with 4800 rounds.
- b. Weekly member groups still had a great turnout in August. 1200 member rounds.
- c. Range activity was very good over the past month with 1,450 users and \$4,400 in revenue.
- d. Sales in the golf shop were busier this month with \$13,500 in sales.
- e. We are currently running a membership promotion. We have added 4 new memberships
- f. The golf professional staff has wrapped up the 2020 Club Championship. We had 50 players compete in four different flights. Richard Ames won the Club Championship. Men's Flight winner was Junius Hill, Senior flight winner was Randy Simmons, and Women's Champion is Erin Williams.

Clubhouse F&B

- a. We have adjusted to more normal operations concerning hours and schedules, and have returned to a more normal operation, with the Sanitizing remaining in place for covid-19.
- b. Golf's business remains strong, as does its impact on F&B
- c. We had solid results against the plan in July. The lack of our ability to do outside events however, do continue limit our sales potential. Trivia nights remain on hold, as we await the pandemic impacts to lessen. However, we have been able to do some very small family type events.
- d. The club championship was well received, with the round one steak lunch, as well as, the comfort areas we provided on the first and tenth tee box.
- e. The staffing continues to be "tweaked", and the addition of a couple of new staff members seem to be going well.
- f. We are optimistic about continuing to achieve positive results, a look forward to returning fully to normal operations, without restriction.

Golf Course Maintenance

- a. – Brad Stephens was hired as new Superintendent on July 20th. 8+ years' experience as a Troon Super at WGVR
 - New Assistant Super Carl Whitney from The Palencia Club hired and on board starting August 3rd
- b. Programs for August
 - Completed an irrigation audit. Identified several overgrown heads. Adjusted run times of some stations to improve efficiency.
 - Sprayed insecticide for cutworms and mole crickets, all bad areas are prior conditions
 - Treated many areas with application of Goose/Crabgrass, prior condition
 - Sprayed herbicides for broadleaf weeds, nutsedge and Bahia, prior condition
 - Applied growth regulator on tees and fairways to improve playing quality
- c. Repaired mainline breaks on #1 and #5. The break on #1 was caused by a lightning strike. #5 was a stress fracture in the pipe.
- d. Replaced or repaired irrigation heads on 10, 12, 14 and 18. Algae in the irrigation lake from stagnation is making its way into irrigation heads causing leaks. A diffuser to circulate the water would improve water quality.
- e. Projects
 - Enlarged coquina area on #18
 - Redo of area on both side of #17 Tee

- New coquina on backside of #15 green
- Cleaned up the members practice area
- New pine straw down in a few areas around the course
- Blowing off all grass clippings after mowing
- Trimmed around all trees all 18-holes
- Took care of two major irrigation repairs #1 and #5, big projects!
- Worked hard to get all bunker properly maintained and consistent
- Reviewed all equipment for needs moving forward
- Changed mowing practices for tees and fairways, now Mon-Wed-Fri based on clippings
- Ordered new chemicals needed to address various issues on the golf course

Common Areas & Retention Ponds:

1. All lakes have been treated and inspected by the Lake Doctors. Written reports are submitted after each treatment. Algae has been cyclical in many ponds but overall health has been good and steady. The Lake doctors continue to be responsive to our requests for additional treatments and adding dye where beneficial.
2. Landscape LED lighting replacements continue in the coming months for all facilities.
3. The waterfall vault has not changed and the suction baskets continue to be cleaned about once a month.
4. Webwatchdogs installed new camera stations in PH5 & 6. Upgraded existing station by amenities shows major improvement. Electrical permits received and have applied to have new meter service. Clay electric and T&M electric will pull new cabling and hookups for cameras.
5. District engineer is has put bid out for weir repair and will present at September CDD Meeting.
6. Construction of restroom building at PH 6 lake park has begun. Foundation has been poured and block walls and roof truss to follow. Concrete work will begin for site elements at lake and pocket parks in early September. Irrigation work at lake park scheduled for 2nd week of September.
7. Comcast and At&t have moved their boxes from where the sidewalk on Autumn Pines should be. Working with district engineer to hopefully get section poured at no cost, if not – seeking HOA funding.
8. Will be pouring a sidewalk section to complete and end into the cul-de-sac on Crooked Oak Dr.
9. Henshaw's Tree Service removed numerous dead trees from the golf course and ground down the stumps.

Landscaping:

1. Director of Operations confers with Tree Amigos Landscape on a weekly basis. Grounds are being maintained per the contract.
2. Maintenance services provided to Eagle Landing by Tree Amigos
August 1st thru August 31st.
 - a. Ongoing maintenance per schedule for mowing and detail operations.
 - b. August irrigation inspection and repairs completed the week of 8/17. With the rainfall we have had the last couple of weeks, the irrigation has been turned off. We will continue to watch rainfall and return to normal operations when needed.
 - c. Applied post-emergent herbicide to all turf areas for weeds.
 - d. Detailed and trimmed all plant material on Parkway and neighborhood signs.
 - e. Mowed down area at the Lake Park at Tynes.
 - f. Reported leak to CCUA on reuse water line coming into Eagle Landing from Plantation Pkwy on entrance side by #11 Tee along curb.
 - g. Completed application of Arena for chinch bugs on St. Augustine turf.

Misc:

1. Answered numerous phone calls, emails and visits from residents, contractors, vendors and other persons with inquiries. The subjects included, golf course maintenance, easement encroachments, alligators,

lake maintenance, directions, repairs, drainage (both County and CDD owned), dead trees, vandalism, security, etc

2. Facilities are inspected on a weekly basis
3. The parks and playgrounds are inspected weekly and required repairs are made.
4. Daily trash pickup along parkway, park sites and common areas.
5. Amenity and common area cameras reviewed frequently; recordings provided to CCSO.

Questions/Comments:

Should you have any questions or comments regarding the above information, please feel free to contact Matt Biagetti at matthew.biagetti@honourgolf.com , 904-637-0666.

TWELFTH ORDER OF BUSINESS

A.

SOUTH VILLAGE
COMMUNITY DEVELOPMENT DISTRICT
COMBINED BALANCE SHEET
July 31, 2020

	<u>Governmental Fund Types</u>			
	<u>General</u>	<u>Debt Service</u>	<u>Capital Projects</u>	<u>Totals</u>
<u>ASSETS:</u>				
Cash	\$99,387	----	----	\$99,387
Investments:				
State Board	\$688,378	---	---	\$688,378
<u>Series 2016 A1/A2</u>				
Reserve A1	----	\$548,022	----	\$548,022
Reserve A2	---	\$203,548	---	\$203,548
Revenue A1/A2	---	\$422,226	---	\$422,226
Prepayment A1	---	\$12,807	---	\$12,807
Prepayment A2	---	\$4,171	---	\$4,171
Construction	---	---	\$9,834	\$9,834
<u>Series 2016 A3</u>				
Reserve A3	---	\$140,664	---	\$140,664
Revenue A3	---	\$144,614	---	\$144,614
Prepayment A3	---	\$32,037	---	\$32,037
Dreamfinders Acquisition	---	---	\$64	\$64
Dreamfinders Supp. Constr.	---	---	\$100,280	\$100,280
<u>Series 2019A/B</u>				
Reserve A	----	\$56,606	----	\$56,606
Revenue A	----	\$91,424	----	\$91,424
Interest B	----	\$5,589	----	\$5,589
Prepayment B	---	\$253,705	---	\$253,705
Acquisition & Construction	---	---	\$743,829	\$743,829
Due from Golf Course	\$43,957	---	---	\$43,957
TOTAL ASSETS	\$831,722	\$1,915,412	\$854,007	\$3,601,141
<u>LIABILITIES:</u>				
Accounts Payable	\$0	---	---	\$0
Due to Other Funds	\$3,765	---	---	\$3,765
<u>FUND BALANCES:</u>				
Restricted for Debt Service	---	\$1,915,412	---	\$1,915,412
Restricted for Capital Projects	---	---	\$854,007	\$854,007
Unassigned	\$827,957	---	---	\$827,957
TOTAL LIABILITIES & FUND BALANCES	\$831,722	\$1,915,412	\$854,007	\$3,601,141

SOUTH VILLAGE
COMMUNITY DEVELOPMENT DISTRICT
GENERAL FUND

Statement of Revenues, Expenditures and Changes in Fund Balance
For the Period Ended July 31, 2020

DESCRIPTION	AMENDED BUDGET	PRORATED BUDGET THRU 07/31/20	ACTUAL THRU 07/31/20	VARIANCE
<u>REVENUES:</u>				
Maintenance Assessments - Tax Collector	\$691,517	\$691,517	\$702,520	\$11,004
Maintenance Assessments - Direct	\$7,250	\$7,250	\$7,250	\$0
Interest Income	\$0	\$0	\$4,894	\$4,894
Misc Income	\$0	\$0	\$10,545	\$10,545
TOTAL REVENUES	\$698,767	\$698,767	\$725,210	\$26,443
<u>EXPENDITURES:</u>				
<u>ADMINISTRATIVE:</u>				
Supervisor Fees	\$18,000	\$15,000	\$8,000	\$7,000
FICA Taxes	\$1,377	\$1,148	\$612	\$536
Engineering Fees	\$15,000	\$12,500	\$4,375	\$8,125
Arbitrage	\$1,800	\$1,500	\$0	\$1,500
Dissemination Agent	\$8,500	\$7,083	\$7,083	\$0
Assessment Roll	\$5,300	\$5,300	\$5,300	\$0
Attorney Fees	\$40,000	\$33,333	\$23,597	\$9,736
Annual Audit	\$7,000	\$0	\$0	\$0
Trustee Fees	\$15,000	\$4,041	\$4,041	\$0
Management Fees	\$49,000	\$40,833	\$40,833	\$0
Computer Time	\$1,000	\$833	\$833	\$0
Telephone	\$500	\$417	\$967	(\$551)
Postage	\$1,500	\$1,250	\$912	\$338
Printing & Binding	\$3,300	\$2,750	\$1,049	\$1,702
Insurance	\$7,200	\$7,200	\$7,200	\$0
Legal Advertising	\$5,000	\$4,167	\$1,695	\$2,472
Other Current Charges	\$1,200	\$1,000	\$2,167	(\$1,167)
Office Supplies	\$100	\$83	\$26	\$57
Dues, Licenses, Subscriptions	\$200	\$200	\$175	\$25
Contingency	\$572	\$477	\$0	\$477
TOTAL ADMINISTRATIVE	\$181,549	\$139,115	\$108,866	\$30,249
<u>COMMUNITY APPEARANCE</u>				
Utilities	\$95,000	\$79,167	\$60,389	\$18,778
Interlocal Agreement - MVCDD	\$36,000	\$28,466	\$28,466	\$0
Facility & Grounds Maintenance (Labor)	\$21,640	\$18,033	\$0	\$18,033
Landscape - Contract	\$155,518	\$129,598	\$116,261	\$13,338
Landscape - Contingency	\$30,000	\$25,000	\$7,182	\$17,818
Landscape - Irrigation Repairs	\$10,500	\$8,750	\$1,505	\$7,245
Lake - Contract	\$30,000	\$25,000	\$23,795	\$1,205
Phase 5&6 Maintenance	\$75,000	\$62,500	\$10,233	\$52,267
Miscellaneous - Direct Cost	\$10,000	\$8,333	\$9,078	(\$744)
Security	\$23,200	\$19,333	\$20,415	(\$1,082)
TOTAL COMMUNITY APPEARANCE	\$486,858	\$404,181	\$277,324	\$126,857
TOTAL EXPENDITURES	\$668,407	\$543,296	\$386,189	\$157,106

SOUTH VILLAGE
COMMUNITY DEVELOPMENT DISTRICT
GENERAL FUND

Statement of Revenues, Expenditures and Changes in Fund Balance
For the Period Ended July 31, 2020

DESCRIPTION	AMENDED BUDGET	PRORATED BUDGET THRU 07/31/20	ACTUAL THRU 07/31/20	VARIANCE
Excess (deficiency) of revenues over (under) expenditures	\$30,360	\$155,471	\$339,020	\$183,549
OTHER FINANCING SOURCES/(USES):				
Interfund Transfer Out - Rec Fund	(\$15,180)	(\$15,180)	(\$15,180)	\$0
Interfund Transfer Out - Golf Fund	(\$15,180)	(\$15,180)	(\$15,180)	\$0
OTHER FINANCING SOURCES/(USES):	(\$30,360)	(\$15,180)	(\$30,360)	\$0
NET CHANGE IN FUND BALANCE	\$0	\$140,291	\$308,660	\$183,549
FUND BALANCE - Beginning	\$0		\$519,297	
FUND BALANCE - Ending	\$0		\$827,957	

SOUTH VILLAGE
COMMUNITY DEVELOPMENT DISTRICT
DEBT SERVICE FUND

Series 2016A1/A2 Special Assessment Revenue and Refunding Bonds
Statement of Revenues, Expenditures and Changes in Fund Balance
For the Period Ended July 31, 2020

DESCRIPTION	ADOPTED BUDGET	PRORATED BUDGET THRU 07/31/20	ACTUAL THRU 07/31/20	VARIANCE
<u>REVENUES:</u>				
Assessments - Tax Collector	\$1,490,047	\$1,490,047	\$1,491,104	\$1,058
Assessments - Direct	\$24,874	\$24,874	\$24,874	\$1
Assessments - Prepayments	\$0	\$0	\$33,625	\$33,625
Interest Income	\$0	\$0	\$11,065	\$11,065
TOTAL REVENUES	\$1,514,920	\$1,514,920	\$1,560,668	\$45,748
<u>EXPENDITURES:</u>				
<u>Series 2016 A-1 Refunding Bonds</u>				
Interest Expense - 11/1	\$187,803	\$187,803	\$187,803	\$0
Special Call - 11/1	\$0	\$0	\$10,000	(\$10,000)
Interest Expense - 5/1	\$187,803	\$187,803	\$187,622	\$181
Principal Expense - 5/1	\$610,000	\$610,000	\$610,000	\$0
Special Call - 5/1	\$0	\$0	\$20,000	(\$20,000)
<u>Series 2016 A-1 Revenue Bonds</u>				
Interest Expense - 11/1	\$57,281	\$57,281	\$57,281	(\$0)
Interest Expense - 5/1	\$57,281	\$57,281	\$57,281	\$0
<u>Series 2016 A-2 Refunding Bonds</u>				
Interest Expense - 11/1	\$95,245	\$95,245	\$95,245	\$0
Principal Expense - 11/1	\$0	\$0	\$5,000	(\$5,000)
Principal Expense - 5/1	\$175,000	\$175,000	\$175,000	\$0
Interest Expense - 5/1	\$95,245	\$95,245	\$95,123	\$122
Special Call - 5/1	\$0	\$0	\$5,000	(\$5,000)
<u>Series 2016 A-2 Revenue Bonds</u>				
Interest Expense - 11/1	\$20,875	\$20,875	\$20,875	\$0
Interest Expense - 5/1	\$20,875	\$20,875	\$20,875	\$0
TOTAL EXPENDITURES	\$1,507,408	\$1,507,408	\$1,547,106	(\$39,698)
Excess (deficiency) of revenues over (under) expenditures	\$7,513	\$7,512	\$13,563	\$6,051
NET CHANGE IN FUND BALANCE	\$7,513	\$7,512	\$13,563	\$6,051
FUND BALANCE - Beginning	\$419,182		\$1,177,211	
FUND BALANCE - Ending	<u>\$426,694</u>		<u>\$1,190,773</u>	

SOUTH VILLAGE
COMMUNITY DEVELOPMENT DISTRICT
DEBT SERVICE FUND

Series 2016A3 Special Assessment Revenue and Refunding Bonds
Statement of Revenues, Expenditures and Changes in Fund Balance
For the Period Ended July 31, 2020

DESCRIPTION	ADOPTED BUDGET	PRORATED THRU 07/31/20	ACTUAL THRU 07/31/20	VARIANCE
<u>REVENUES:</u>				
Assessments - Tax Collector 2016A-3	\$352,610	\$352,610	\$354,895	\$2,285
Assessments - Prepayments	\$0	\$0	\$108,922	\$108,922
Interest Income	\$0	\$0	\$2,864	\$2,864
TOTAL REVENUES	\$352,610	\$352,610	\$466,681	\$114,071
<u>EXPENDITURES:</u>				
<u>Series 2016 A-3 Refunding Bonds</u>				
Interest Expense - 11/1	\$76,650	\$76,650	\$74,913	\$1,738
Special Call - 11/1	\$0	\$0	\$100,000	(\$100,000)
Interest Expense - 2/1	\$0	\$0	\$644	(\$644)
Special Call - 2/1	\$0	\$0	\$45,000	(\$45,000)
Interest Expense - 5/1	\$76,650	\$76,650	\$70,713	\$5,938
Principal Expense - 5/1	\$105,000	\$105,000	\$95,000	\$10,000
Special Call - 5/1	\$0	\$0	\$35,000	(\$35,000)
<u>Series 2016 A-3 Revenue Bonds</u>				
Interest Expense - 11/1	\$53,350	\$53,350	\$53,350	\$0
Interest Expense - 5/1	\$53,350	\$53,350	\$53,350	\$0
TOTAL EXPENDITURES	\$365,000	\$365,000	\$527,969	(\$162,969)
Excess (deficiency) of revenues over (under) expenditures	(\$12,390)	(\$12,390)	(\$61,288)	(\$48,898)
<u>OTHER FINANCING SOURCES/(USES):</u>				
FUND BALANCE - Beginning	\$184,535		\$378,603	
FUND BALANCE - Ending	<u>\$172,145</u>		<u>\$317,315</u>	

SOUTH VILLAGE
COMMUNITY DEVELOPMENT DISTRICT
DEBT SERVICE FUND

Series 2019A/B Capital Improvement Revenue Bonds
Statement of Revenues, Expenditures and Changes in Fund Balance
For the Period Ended July 31, 2020

DESCRIPTION	ADOPTED BUDGET	PRORATED THRU 07/31/20	ACTUAL THRU 07/31/20	VARIANCE
REVENUES:				
Assessments - Tax Collector (A)	\$106,332	\$106,332	\$107,022	\$690
Assessments - Direct (A)	\$117,384	\$117,384	\$117,384	\$0
Assessments - Direct (B)	\$95,200	\$47,600	\$40,600	(\$7,000)
Prepayments	\$0	\$0	\$447,793	\$447,793
Interest Income	\$0	\$0	\$1,930	\$1,930
TOTAL REVENUES	\$318,916	\$271,316	\$714,728	\$443,412
EXPENDITURES:				
<u>Series 2019A</u>				
Interest Expense - 11/1	\$87,940	\$87,940	\$87,940	\$0
Interest Expense - 5/1	\$87,405	\$87,405	\$87,940	(\$535)
Principal Expense - 5/1	\$45,000	\$45,000	\$45,000	\$0
<u>Series 2019B</u>				
Interest Expense - 11/1	\$47,600	\$47,600	\$47,600	\$0
Interest Expense - 2/1	\$0	\$0	\$2,660	(\$2,660)
Interest Expense - 5/1	\$47,600	\$40,600	\$40,600	\$0
Principal Expense - 11/1	\$0	\$0	\$60,000	(\$60,000)
Principal Expense - 2/1	\$0	\$0	\$190,000	(\$190,000)
TOTAL EXPENDITURES	\$315,545	\$308,545	\$561,740	(\$253,195)
Excess (deficiency) of revenues over (under) expenditures	\$3,371	(\$37,229)	\$152,988	\$190,217
OTHER FINANCING SOURCES/(USES):				
Interfund Transfer In/(Out)	\$0	\$0	(\$2,528)	(\$2,528)
OTHER FINANCING SOURCES/(USES):	\$0	\$0	(\$2,528)	(\$2,528)
NET CHANGE IN FUND BALANCE	\$3,371	(\$37,229)	\$150,460	\$187,689
FUND BALANCE - Beginning	\$147,030		\$256,864	
FUND BALANCE - Ending	<u>\$150,401</u>		<u>\$407,324</u>	

SOUTH VILLAGE
COMMUNITY DEVELOPMENT DISTRICT
CAPITAL PROJECTS FUND

Series 2016A1/A2 Special Assessment Revenue and Refunding Bonds
Statement of Revenues, Expenditures and Changes in Fund Balance
For the Period Ended July 31, 2020

DESCRIPTION	ADOPTED BUDGET	PRORATED THRU 07/31/20	ACTUAL THRU 07/31/20	VARIANCE
<u>REVENUES:</u>				
Interest Income	\$0	\$0	\$137	\$137
TOTAL REVENUES	<u>\$0</u>	<u>\$0</u>	<u>\$137</u>	<u>\$137</u>
<u>EXPENDITURES:</u>				
Capital Outlay	\$0	\$0	\$9,250	(\$9,250)
TOTAL EXPENDITURES	<u>\$0</u>	<u>\$0</u>	<u>\$9,250</u>	<u>(\$9,250)</u>
Excess (deficiency) of revenues over (under) expenditures	<u>\$0</u>	<u>\$0</u>	<u>(\$9,112)</u>	<u>(\$9,112)</u>
NET CHANGE IN FUND BALANCE	<u>\$0</u>	<u>\$0</u>	<u>(\$9,112)</u>	<u>(\$9,112)</u>
FUND BALANCE - Beginning	\$0		\$18,946	
FUND BALANCE - Ending	<u>\$0</u>		<u>\$9,834</u>	

SOUTH VILLAGE
COMMUNITY DEVELOPMENT DISTRICT
CAPITAL PROJECTS FUND

Series 2016A3 Special Assessment Revenue and Refunding Bonds
Statement of Revenues, Expenditures and Changes in Fund Balance
For the Period Ended July 31, 2020

DESCRIPTION	ADOPTED BUDGET	PRORATED THRU 07/31/20	ACTUAL THRU 07/31/20	VARIANCE
<u>REVENUES:</u>				
Interest Income	\$0	\$0	\$5,625	\$5,625
Capital Assessments	\$0	\$0	\$150,000	\$150,000
TOTAL REVENUES	\$0	\$0	\$155,625	\$155,625
<u>EXPENDITURES:</u>				
Capital Outlay	\$0	\$0	\$318,265	(\$318,265)
Cost of Issuance	\$0	\$0	\$0	\$0
TOTAL EXPENDITURES	\$0	\$0	\$318,265	(\$318,265)
Excess (deficiency) of revenues over (under) expenditures	\$0	\$0	(\$162,640)	(\$162,640)
NET CHANGE IN FUND BALANCE	\$0	\$0	(\$162,640)	(\$162,640)
FUND BALANCE - Beginning	\$0		\$262,984	
FUND BALANCE - Ending	\$0		\$100,344	

SOUTH VILLAGE
COMMUNITY DEVELOPMENT DISTRICT
CAPITAL PROJECTS FUND

Series 2019A/B Capital Improvement Revenue Bonds
Statement of Revenues, Expenditures and Changes in Fund Balance
For the Period Ended July 31, 2020

DESCRIPTION	ADOPTED BUDGET	PRORATED THRU 07/31/20	ACTUAL THRU 07/31/20	VARIANCE
<u>REVENUES:</u>				
Interest Income	\$0	\$0	\$17,003	\$17,003
TOTAL REVENUES	\$0	\$0	\$17,003	\$17,003
<u>EXPENDITURES:</u>				
Capital Outlay	\$0	\$0	\$1,461,167	(\$1,461,167)
Cost of Issuance	\$0	\$0	\$0	\$0
TOTAL EXPENDITURES	\$0	\$0	\$1,461,167	(\$1,461,167)
Excess (deficiency) of revenues over (under) expenditures	\$0	\$0	(\$1,444,164)	(\$1,444,164)
OTHER FINANCING SOURCES/(USES):				
Interfund Transfer In/(Out)	\$0	\$0	\$2,528	\$2,528
OTHER FINANCING SOURCES/(USES):	\$0	\$0	\$2,528	\$2,528
NET CHANGE IN FUND BALANCE	\$0	\$0	(\$1,441,636)	(\$1,441,636)
FUND BALANCE - Beginning	\$0		\$2,185,464	
FUND BALANCE - Ending	\$0		\$743,829	

SOUTH VILLAGE

COMMUNITY DEVELOPMENT DISTRICT

Bond Issue:	<u>Series 2016A1/A2/A3 Capital Improvement Revenue and Refunding Bonds</u>
Original Issue Amount:	\$28,085,000
Interest Rate:	2-5%
Maturity Date:	May 1, 2046

Bonds outstanding - 6/23/16	\$28,085,000
Less:	
11/1/16 A1	(\$30,000)
11/1/16 A2	(\$10,000)
5/1/17 A1	(\$595,000)
5/1/17 A2	(\$165,000)
5/1/17 A3	(\$100,000)
11/1/17 A1	(\$10,000)
11/1/17 A2	(\$5,000)
11/1/17 A3	(\$155,000)
5/1/18 A1	(\$585,000)
5/1/18 A2	(\$165,000)
5/1/18 A3	(\$105,000)
8/1/18 A3	(\$35,000)
11/1/18 A2	(\$35,000)
11/1/18 A3	(\$155,000)
2/1/19 A3	(\$40,000)
5/1/19 A1	(\$655,000)
5/1/19 A2	(\$190,000)
5/1/19 A3	(\$175,000)
11/1/19 A1	(\$10,000)
11/1/19 A2	(\$5,000)
11/1/19 A3	(\$100,000)
2/1/20 A3	(\$45,000)
5/1/20 A1	(\$630,000)
5/1/20 A2	(\$180,000)
5/1/20 A3	(\$130,000)

Current Bonds Outstanding:	\$23,775,000
----------------------------	--------------

Bond Issue:	<u>Series 2019A/B Capital Improvement Revenue Bonds</u>
Original Issue Amount:	\$4,955,000
Interest Rate:	4.75-5.6%
Maturity Date:	May 1, 2049
Reserve Fund Requirement:	25% of MADS

Bonds outstanding - 2/28/19	\$4,955,000
Less:	
11/1/19	(\$60,000)
2/1/20	(\$190,000)
5/1/20	(\$45,000)

Current Bonds Outstanding:	\$4,660,000
----------------------------	-------------

South Village Community Development District
General Fund - Income Statement By Month
For the Year Ending September 30, 2020

Amended Budget	Oct	Nov.	Dec.	Jan.	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Total
REVENUES:													
Maintenance Assessments - On Roll	\$691,517	\$0	\$139,449	\$436,912	\$32,366	\$5,472	\$18,215	\$6,175	\$55,020	\$0	\$0	\$0	\$702,520
Maintenance Assessments - Off Roll	\$7,250	\$0	\$0	\$3,625	\$0	\$1,813	\$0	\$1,813	\$0	\$0	\$0	\$0	\$7,250
Miscellaneous Income	\$0	\$744	\$439	\$461	\$438	\$793	\$0	\$537	\$450	\$253	\$0	\$0	\$4,894
Boundary Amendment	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3,076	\$0	\$0	\$10,545
Total Net Revenues	\$698,767	\$744	\$147,357	\$440,998	\$32,805	\$7,742	\$19,008	\$8,524	\$55,471	\$12,307	\$253	\$0	\$725,210

EXPENDITURES:													
ADMINISTRATIVE:													
Supervisor Fees	\$18,000	\$0	\$1,000	\$1,000	\$0	\$0	\$1,000	\$1,000	\$1,000	\$1,000	\$0	\$0	\$9,000
FICA Taxes	\$1,377	\$0	\$77	\$77	\$0	\$0	\$77	\$77	\$77	\$77	\$0	\$0	\$612
Engineering Fees	\$15,000	\$0	\$0	\$1,375	\$750	\$0	\$0	\$2,250	\$0	\$0	\$0	\$0	\$4,375
Arbitrage	\$1,800	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Dissemination Agent	\$8,500	\$708	\$708	\$708	\$708	\$708	\$708	\$708	\$708	\$708	\$0	\$0	\$7,083
Assessment Roll	\$5,300	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$5,300
Attorney Fees	\$40,000	\$5,300	\$1,500	\$3,253	\$1,502	\$3,382	\$1,810	\$4,924	\$3,731	\$3,495	\$0	\$0	\$23,597
Annual Audit	\$7,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Trustee Fees	\$15,000	\$0	\$0	\$0	\$0	\$0	\$4,041	\$0	\$0	\$0	\$0	\$0	\$4,041
Management Fees	\$49,000	\$4,083	\$4,083	\$4,083	\$4,083	\$4,083	\$4,083	\$4,083	\$4,083	\$4,083	\$0	\$0	\$40,833
Computer Time	\$1,000	\$83	\$83	\$83	\$83	\$83	\$83	\$83	\$83	\$83	\$0	\$0	\$633
Telephone	\$500	\$14	\$44	\$33	\$149	\$0	\$171	\$135	\$12	\$326	\$0	\$0	\$967
Postage	\$1,500	\$189	\$78	\$135	\$80	\$198	\$113	\$17	\$76	\$27	\$0	\$0	\$912
Printing & Binding	\$3,300	\$55	\$60	\$143	\$171	\$112	\$149	\$24	\$113	\$86	\$135	\$0	\$1,049
Insurance	\$7,200	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$7,200
Legal Advertising	\$5,000	\$61	\$0	\$597	\$207	\$443	\$0	\$112	\$276	\$0	\$0	\$0	\$1,695
Other Current Charges	\$1,200	\$510	\$342	\$314	\$18	\$3	\$487	\$60	\$61	\$311	\$61	\$0	\$2,167
Office Supplies	\$100	\$0	\$0	\$3	\$3	\$9	\$3	\$0	\$0	\$8	\$0	\$0	\$26
Dues, Licenses, Subscriptions	\$200	\$175	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$175
Contingency	\$572	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Administrative	\$181,549	\$18,380	\$7,975	\$11,804	\$8,831	\$9,022	\$12,724	\$13,473	\$10,221	\$9,935	\$6,502	\$0	\$108,866

COMMUNITY APPEARANCE													
Utilities	\$95,000	\$7,655	\$8,927	\$5,621	\$5,020	\$4,961	\$5,039	\$5,944	\$7,614	\$8,609	\$0	\$0	\$60,389
Interlocal Agreement - MV/CDD	\$36,000	\$0	\$0	\$0	\$28,466	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$28,466
Facility & Grounds Maintenance (Labor)	\$21,640	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Landscape - Contract	\$155,518	\$12,582	\$12,582	\$13,337	\$12,960	\$12,960	\$12,960	\$12,960	\$12,960	\$12,960	\$0	\$0	\$116,261
Landscape - Contingency	\$30,000	\$0	\$0	\$1,670	\$0	\$350	\$0	\$5,162	\$0	\$0	\$0	\$0	\$7,182
Landscape - Irrigation Repairs	\$10,500	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,505	\$0	\$0	\$0	\$1,505
Lake - Contract	\$30,000	\$2,210	\$2,210	\$2,210	\$2,210	\$2,210	\$2,210	\$3,905	\$2,210	\$2,210	\$0	\$0	\$23,795
Phase 5&6 Maintenance	\$75,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$7,760	\$2,473	\$0	\$0	\$10,233
Miscellaneous - Direct Cost	\$10,000	\$1,393	\$1,100	\$445	\$0	\$0	\$0	\$5,500	\$0	\$640	\$0	\$0	\$9,078
Security	\$23,200	\$2,225	\$2,015	\$2,575	\$2,560	\$1,925	\$2,575	\$2,365	\$1,125	\$2,000	\$1,050	\$0	\$20,415
Total Community Appearance	\$486,858	\$26,065	\$26,834	\$25,859	\$51,215	\$22,406	\$23,784	\$35,836	\$33,174	\$28,892	\$3,260	\$0	\$277,324
TOTAL EXPENDITURES	\$688,407	\$44,445	\$34,808	\$37,662	\$60,047	\$31,427	\$36,508	\$49,309	\$43,395	\$38,827	\$9,762	\$0	\$386,189

OTHER SOURCES(USES):													
Interfund Transfer Out - RF	(\$15,180)	\$0	\$0	\$0	\$0	(\$15,180)	\$0	\$0	\$0	\$0	\$0	\$0	(\$15,180)
Interfund Transfer Out - GC	(\$15,180)	\$0	\$0	\$0	\$0	(\$15,180)	\$0	\$0	\$0	\$0	\$0	\$0	(\$15,180)
TOTAL OTHER	\$30,360	\$0	\$0	\$0	\$0	\$30,360	\$0	\$0	\$0	\$0	\$0	\$0	\$30,360
Excess (deficiency) of revenues over (under) expenditures	\$0	(\$43,701)	\$112,549	\$403,336	(\$27,242)	(\$54,045)	(\$17,500)	(\$40,784)	\$12,076	(\$26,521)	(\$9,508)	\$0	\$308,660

South Village
Community Development District
Series 2019 Special Assessment Bonds

1. Recap of Capital Project Fund Activity Through July 31, 2020

Opening Balance in Construction Account Series 2019	\$4,700,278.00
Source of Funds:	
Interest Earned	\$59,879.44
Transfer In	\$2,528.46
Use of Funds:	
Disbursements:	
Design	(\$234,719.23)
Lake Park (Amenity Area)	(\$14,250.00)
Neighborhood Parks	\$0.00
Neighborhood Monuments (Signage)	(\$5,829.57)
Roads, Ponds, Stormwater System	(\$1,771,632.07)
Utilities	(\$1,377,036.87)
Contingency	\$0.00
Professional Fees (Soft Costs)	(\$325,117.78)
Cost of Issuance	(\$290,275.00)
Adjusted Balance in Construction Account at July 31, 2020	<u><u>\$743,825.38</u></u>

2. Funds Available For Construction at July 31, 2020

Book Balance of Construction Fund at July 31, 2020	\$ 743,825.38
Contracts in place at July 31, 2020	
Construction Funds available at July 31, 2020	<u><u>\$ 743,825.38</u></u>

3. Investments -U.S. Bank

July 31, 2020	<u>Type</u>	<u>Yield</u>	<u>Due</u>	<u>Maturity</u>	<u>Principal</u>
Construction Fund:	Overnight				\$743,825.38

ADJ: Outstanding Requisitions Series 2019	\$ -
Balance	<u><u>\$ 743,825.38</u></u>

B.

SOUTH VILLAGE COMMUNITY DEVELOPMENT DISTRICT
Fiscal Year 2019 Assessment Receipt Summary

ASSESSED	# UNITS ASSESSED	SERIES 2016A-1 DEBT SERVICE ASSESSED	SERIES 2016A-2 DEBT SERVICE ASSESSED	SERIES 2016A-3 DEBT SERVICE ASSESSED	SERIES 2019A DEBT SERVICE ASSESSED	FY20 O&M ASSESSED	TOTAL ASSESSED
EAGLE LANDING - UNITS (1)	18	18,088.02	6,786.00	-	-	1,267.00	26,141.02
WS WB HOLDINGS, LLC (WESTBANK)	85	-	-	-	117,383.95	5,983.06	123,367.01
TOTAL DIRECT BILLS ASSESSED	103	18,088.02	6,786.00	-	117,383.95	7,250.06	149,508.03
NET TAX ROLL ASSESSED	1,409	1,077,334.49	404,172.76	352,610.36	106,332.73	2,161,200.85	4,101,651.19
FUNDING AGREEMENT PER BUDGET		-				-	-
TOTAL ASSESSED	1,512	1,095,422.51	410,958.76	352,610.36	223,716.68	2,168,450.91	4,251,159.21

DUE / RECEIVED	BALANCE DUE	SERIES 2016A-1 DEBT SERVICE PAID	SERIES 2016A-2 DEBT SERVICE PAID	SERIES 2016A-3 DEBT SERVICE PAID	SERIES 2019A DEBT SERVICE PAID	O&M PAID	TOTAL PAID
EAGLE LANDING - UNITS (1)	-	18,088.02	6,786.00	-	-	1,267.00	26,141.02
WS WB HOLDINGS, LLC (WESTBANK)	-	-	-	-	117,383.95	5,983.06	123,367.01
DIRECT BILLS DUE / RECEIVED	-	18,088.02	6,786.00	-	117,383.95	7,250.06	149,508.03
TAX ROLL DUE / RECEIVED	(26,570.17)	1,084,313.37	406,790.96	354,894.53	107,021.55	2,175,200.95	4,128,221.36
FUNDING AGREEMENT RECEIVED	-	-				-	-
TOTAL DUE / RECEIVED	(26,570.17)	1,102,401.39	413,576.96	354,894.53	224,405.50	2,182,451.01	4,277,729.39

(1) Assessments are due 50% by 12/1/18, 25% by 2/1/19 and 25% by 5/1/19

SUMMARY OF TAX ROLL RECEIPTS							
CLAY COUNTY DISTRIBUTION	DATE RECEIVED	TOTAL RECEIVED	SERIES 2016A-1 DEBT RECEIPTS	SERIES 2016A-2 DEBT RECEIPTS	SERIES 2016A-3 DEBT RECEIPTS	SERIES 2019A DEBT RECEIPTS	O&M RECEIPTS
1	11/13/2019	56,904.48	14,946.46	5,607.31	4,891.96	1,475.21	29,983.54
2	11/21/2019	762,542.20	200,288.37	75,140.17	65,554.15	19,768.43	401,791.08
3	12/11/2019	2,567,424.91	674,356.56	252,991.58	220,716.14	66,558.88	1,352,801.75
4	12/18/2019	120,826.84	31,736.22	11,906.16	10,387.23	3,132.36	63,664.87
5	1/22/2020	69,367.90	18,220.08	6,835.45	5,963.41	1,798.32	36,550.64
6	2/21/2020	32,155.64	8,445.96	3,168.59	2,764.35	833.61	16,943.13
7	3/17/2020	107,037.71	28,114.39	10,547.39	9,201.81	2,774.89	56,399.23
8	4/17/2020	36,286.62	9,531.00	3,575.65	3,119.48	940.71	19,119.78
9	5/14/2020	323,316.89	84,922.00	31,859.34	27,794.88	8,381.79	170,358.88
10	6/11/2020	6,939.09	1,822.61	683.77	596.54	179.89	3,656.28
TAX CERTIFICATES	6/25/2020	45,419.08	11,929.72	4,475.55	3,904.58	1,177.46	23,931.77
		-	-	-	-	-	-
		-	-	-	-	-	-
		-	-	-	-	-	-
		-	-	-	-	-	-
		-	-	-	-	-	-
TOTAL RECEIVED TAX ROLL		4,128,221.36	1,084,313.37	406,790.96	354,894.53	107,021.55	2,175,200.95

PERCENT COLLECTED	TOTAL	SERIES 2016A1-1	SERIES 2016A1-2	SERIES 2016A-3	SERIES 2019A	O&M
% COLLECTED DIRECT BILL	100.00%	100.00%	100.00%	0.00%	100.00%	100.00%
% COLLECTED TAX ROLL	100.65%	100.65%	100.65%	100.65%	100.65%	100.65%
TOTAL PERCENT COLLECTED	100.63%	100.64%	100.64%	100.65%	100.31%	100.65%

C.

South Village Community Development District

Summary of Invoices

September 1, 2020

Fund	Date	Check No.s	Amount
<i>General Fund</i>	7/1-7/31	3048-3070	\$ 59,994.71
Total Invoices for Approval			\$ 59,994.71

***FedEx invoices are available by request*

CHECK DATE	VEND#	INVOICE DATE	INVOICE	EXPENSED TO...	YRMO	DPT	ACCT#	SUB	SUBCLASS	VENDOR NAME	STATUS	AMOUNTCHECK.... AMOUNT #
7/13/20	00130	7/10/20	093	DEPOSIT - BATHROOM	202007	300	13100	10000		BING BROTHERS CONSTRUCTION	*	14,250.00	14,250.00 003048
7/13/20	00109	6/15/20	67664	BACKFLOW TESTING	202006	320	57200	46000		BOB'S BACKFLOW & PLUMBING SERVICES	*	640.00	640.00 003049
7/13/20	00031	6/11/20	5875489	3935-1 EAG LND WATER FALL	202005	320	57200	43000		CLAY ELECTRIC COOPERATIVE, INC.	*	1,500.00	1,500.00 003050
7/13/20	00045	6/15/20	061520	SECURITY SVC - 6/1-6/15	202006	320	57200	34500			*	150.00	150.00 003051
7/13/20	00077	6/15/20	061520	SECURITY SVC - 6/1-6/15	202006	320	57200	34500			*	150.00	150.00 003052
7/13/20	00050	6/15/20	061520	SECURITY SVC - 6/1-6/15	202006	320	57200	34500			*	150.00	150.00 003053
7/13/20	00127	6/26/20	15	REVISED AMORT SCH	202006	310	51300	49000		JEFFREY DEESE	*	250.00	250.00 003054
7/13/20	00018	7/01/20	256	JUL 20 - MGMT FEES	202007	310	51300	34000		DISCLOSURE SERVICES, LLC	*	4,083.33	4,083.33 003055
7/13/20	00018	7/01/20	256	JUL 20 - MGMT FEES	202007	310	51300	35100			*	83.33	83.33 003056
7/13/20	00018	7/01/20	256	JUL 20 - IT	202007	310	51300	31300			*	708.33	708.33 003057
7/13/20	00018	7/01/20	256	JUL 20 - DISSEMINATION	202007	310	51300	51000			*	.60	.60 003058

SVIL SOUTH VILLAGE PPWERS

CHECK DATE	VEND#	INVOICE DATE	INVOICE	EXPENSED TO	YRMO	DPT	ACCT#	SUB	SUBCLASS	VENDOR NAME	STATUS	AMOUNT	CHECK AMOUNT	#
7/01/20	256	7/01/20	256	202007 310-51300-42000							*	27.12		
				JUL 20 - POSTAGE										
7/01/20	256	7/01/20	256	202007 310-51300-42500							*	134.55		
				JUL 20 - COPIES										
7/01/20	256	7/01/20	256	202007 310-51300-41000							*	326.45		
				JUL 20 - TELEPHONE										
7/13/20	00140	6/15/20	061520	202006 320-57200-34500						GOVERNMENTAL MANAGEMENT SERVICES	*	✓ 300.00	5,363.71	003055
				SECURITY SVC - 6/1-6/15										
7/13/20	00013	5/31/20	115689	202005 310-51300-31500						JEFFREY R HOLMES	*	3,495.49	300.00	003056
				MAY 20 - GENERAL COUNSEL										
7/13/20	00142	6/30/20	063020	202006 320-57200-34500						HOPPING GREEN & SAMS	*	✓ 150.00	3,495.49	003057
				SECURITY SVC - 6/16-6/30										
7/13/20	00063	7/01/20	514236	202007 320-57200-46800						RUDOLPH VALENTINO JACKSON, JR	*	2,210.00	150.00	003058
				JUL 20 - WATER MGMT										
7/13/20	00121	6/15/20	061520	202006 320-57200-34500						THE LAKE DOCTORS, INC.	*	✓ 300.00	2,210.00	003059
				SECURITY SVC - 6/1-6/15										
6/30/20			063020	202006 320-57200-34500							*	✓ 150.00		
				SECURITY SVC - 6/16-6/30										
7/13/20	00153	7/13/20	TAX REC	202007 300-20700-10300						RYAN LUNSFORD	*	3,760.17	450.00	003060
				TRANSFER TAX RECEIPTS										
7/13/20	00247	7/13/20	TAX REC	202007 300-20700-10400						SOUTH VILLAGE CDD - GOLF FUND	*	2,933.25	3,760.17	003061
				TRANSFER TAX RECEIPTS										
7/13/20	00076	6/11/20	13304	202006 320-57200-46600						SOUTH VILLAGE CDD - CAPITAL FUND	*	890.00	2,933.25	003062
				TREE REPLACEMENT										
6/29/20			13358	202006 320-57200-46200							*	12,959.81		
				JUN 20 - LANDSCAPE MAINT										
6/30/20			13395	202006 320-57200-46600							*	1,551.94		
				JUN 20 - TB EXT MAINT										
										TREE AMIGOS OUTDOOR SERVICES			15,401.75	003063
										SVIL SOUTH VILLAGE PPOWERS				

CHECK DATE	VEND#	INVOICE DATE	INVOICE DATE	EXPENSED TO... YRMO DPT ACCT# SUB	SUBCLASS	VENDOR NAME	STATUS	AMOUNTCHECK..... AMOUNT #
7/22/20	00038	6/30/20	JUN 20	202006 320-57200-43100		CLAY COUNTY UTILITY AUTHORITY	*	6,951.84	6,951.84 003064
7/22/20	00031	7/07/20	6474431	202006 320-57200-43000		CLAY COUNTY UTILITY AUTHORITY	*	55.00	55.00 003065
7/22/20	00045	7/15/20	071520	202007 320-57200-34500		CLAY COUNTY SHERIFF'S OFFICE	*	150.00	150.00 003066
7/22/20	00077	7/15/20	071520	202007 320-57200-34500		CLAY COUNTY SHERIFF'S OFFICE	*	150.00	150.00 003067
7/22/20	00050	7/15/20	071520	202007 320-57200-34500		MICHAEL CONNORS	*	300.00	300.00 003068
7/22/20	00142	7/15/20	071520	202007 320-57200-34500		JEFFREY DEESE	*	150.00	150.00 003069
7/22/20	00158	7/15/20	071520	202007 320-57200-34500		RUDOLPH VALENTINO JACKSON, JR	*	300.00	300.00 003070
7/22/20	00158	7/15/20	071520	202007 320-57200-34500		JUSTIN M. JOHNSON	*	300.00	300.00 003070

TOTAL FOR BANK A 59,994.71

TOTAL FOR REGISTER 59,994.71

SVIL SOUTH VILLAGE PPWERS



BING BROTHERS CONSTRUCTION INC 4066 Eagle Landing Pkwy
Orange Park, FL 32065-2561 United States | 904-334-4718
greg.bing@comcast.net

Invoice #093

Eagle Landing Bathroom

We appreciate your business.

Additional Recipients: Greg.Bing@comcast.net

Bill To

Matthew Biagetti
Eagle Landing Golf Club
matthew.biagetti@honoursgolf.com
904-637-0666
3989 Eagle Landing Parkway

Invoice Details

PDF created July 11, 2020
\$14,250.00

Payment

Due July 10, 2020
\$14,250.00

Item	Quantity	Price	Amount
Deposit for start of Bathroom	1	\$14,250.00	\$14,250.00
Subtotal			\$14,250.00

Total Due

\$14,250.00

To be reimbursed
from: SVCDD Series 2019 Construction Bonds
\$14,250.00

Matthew Biagetti
7.13.2020



Pay online

To pay your invoice go to <https://gosq.me/u/NKWR6Ywg>

Or open your camera on your mobile device, and place the code on the left within the camera's view.

Page 1 of 1

Bob's Backflow & Plumbing Services, Inc.4640 Subchaser Ct, Ste 113
Jacksonville, FL 32244

Phone # 904-268-8009 Fax # 904-292-4403

Invoice Date

6/15/2020

Invoice #

67664

Invoice**Bill To**Eagle Landing
c/o Governmental Management Services
475 West Town Place
Suite 114
St Augustine, FL 32092**Job At**Eagle Landing
4045-2 Eagle Landing Pkwy
Orange Park, FL 32065

Please make checks payable to Bob's Backflow

Please detach and return top portion with payment

Bob's Backflow & Plumbing Services, Inc.
4640 Subchaser Ct, Ste 113
Jacksonville, FL 32244

P.O. Number

Terms

Due Date

Net 30

7/15/2020

Serviced	Description	Quantity	Price Each	Amount
6/8/2020	Backflow Test: Backflow Test/ Certified and submitted to proper Water Utility Provider Potable: 1" Apollo RPLF4A Serial# 812845- Passed Potable: 1" Wilkins 975XL Serial# 2921409- Passed Potable: 1" Wilkins 975XL Serial# 1922872- Passed Potable: 1.5" Wilkins 975XL Serial# 2315410- Passed Potable: 1.5" Wilkins 975XL Serial# 2208910- Passed Irrigation: 1.5" Wilkins 975XL Serial# 2315415- Passed Potable: 1.5" Wilkins 975XL Serial# 2182692- Passed Potable: 2" Apollo RPLF4A Serial# 672358- Passed Potable: 1.5" Wilkins 975XL Serial# W254680- Passed Potable: 1.5" Wilkins 975XL Serial# 2208900- Passed Irrigation: 2" Wilkins 975XL Serial# 2116320- Passed Fire: 4" Wilkins 350ADA Serial# V04450- Passed Fire Bypass: 3/4" Wilkins 950XLD Serial# 2139308- Passed Fire: 6" Ames 3000SS Serial# 154274- Passed Fire Bypass: 3/4" Watts 007M1 Serial# 27207- Passed Potable: 1.5" Wilkins 975XL Serial# 1932370- Passed <i>Landscape - Contingency</i> <i>\$640.00</i> <i>[Signature]</i>	16	40.00	640.00

Thank you for your business. Please include Invoice # on check or call office to pay by Credit Card

Total	\$640.00
Payments/Credits	\$0.00
Balance Due	\$640.00

A 1.5% interest will be assessed on
unpaid balances after 30 days.



Clay Electric Cooperative, Inc.
 Orange Park District
 734 Blanding Blvd
 Orange Park FL 32065-5798
 904-272-2456 (800)224-4917

Statement Date: 06/11/2020

Trustee Dist 06

Web Address
 clayelectric.com

Automated Outage Reporting Line: (888) 434-9844

Account	Name	Service Address				Meter No	Multiplier	
9082354	SOUTH VILLAGE COMMUNITY	875 TYNES BLVD IRRIGATION				152055951	1	
Rate - GS	From	To	Approx Next Read Date	Previous	Present	KWH	Days	Daily KWH
GS Non-Demand	05/06/2020	06/08/2020	07/09/20	9	10	1	33	0

Previous Statement Balance

26.39

Previous Balance Due on 06/02/2020

\$ 26.39

Current Charges Billed 06/11/2020

06/09/2020 Late Fee

5.00

Energy

0.08

Access Charge

23.00

Power Cost Adjustment .01740 X 1 KWH

0.02

FLA Gross Receipts Tax

0.59

Florida State Sales Tax

1.65

Clay Co Public Ser Utility Tax

0.92

Clay County Sales Tax

0.24

Current Charges Due on 07/02/2020

\$ 31.50

Total Amount Due

\$ 57.89

Non-Taxable Fuel Amount @ .02902/KWH -\$.03

Government Taxes/Fees are not imposed by Clay Electric

\$ 3.40

If you are aware of an inoperative or malfunctioning outdoor light on Clay Electric lines, call 1-800-224-4917 or visit ClayElectric.com to report the problem. Read the June Power Line for more information.

6F
 Phase 56 Maintenance
 \$57.89

31.466

W. B. 6.18.20

Payments received after 3 pm will be credited to your account the following business day. Billings not paid in full will incur a late charge of \$5.00 or 5% of the delinquent amount (whichever is greater) that will be added to your account.

▼ Tear Here ▼

When Paying in Person: Bring entire bill with you.
 When Paying By Mail: Return this portion with your payment.

Clay Electric Cooperative, Inc.

P.O. Box 308

2738

Keystone Heights, Florida 32656-0308

Mailing Address Correction:

911 Emergency Address:

Account Number	I included an additional amount as a donation to Project Share to help those in need.
9082354	
Phone Number	
(904) 509-6445	\$
Phone Correction	
Return this coupon with your payment	Payment Amount
	Write Account Number on check and make payable to: Clay Electric Cooperative, Inc.

100195-12A*11*2738**AUTO**SCH 5-DIGIT 32065
 SOUTH VILLAGE COMMUNITY DEVELOPMENT DISTRICT
 3989 EAGLE LANDING PKWY
 ORANGE PARK FL 32065-2641

Previous Balance \$ 26.39
 Must be paid by 06/02/2020
 Current Charges \$ 31.50
 Due Date 07/02/2020
 Total Amount Due \$ 57.89

09082354

0000057893



Clay Electric Cooperative, Inc.
 Orange Park District
 734 Blanding Blvd
 Orange Park FL 32065-5798
 904-272-2456 (800)224-4917

Statement Date: 06/11/2020

Trustee Dist 06

Web Address
 clayelectric.com

Automated Outage Reporting Line: (888) 434-9844

Account	Name		Service Address			Meter No	Multiplier	
*5875489	EAGLE LANDING LIMITED PARTNSP		3935 EAGLE LANDING # 1 WATERFALL & LIGHTS			152191563	1	
Rate - GS	From	To	Approx Next Read Date	Previous	Present	KWH	Days	Daily KWH
GS Non-Demand	05/07/2020	06/08/2020	07/09/20	33429	46575 Jun 2019	13146 7612	32 32	411 238

Previous Statement Balance

956.00

06/08/2020 Payment Received - Thank You

956.00CR

Previous Balance

\$ 0.00

Current Charges Billed 06/11/2020

Energy

1,068.77

Access Charge

23.00

Power Cost Adjustment .01740 X 13146

228.74

FLA Gross Receipts Tax

33.84

Florida State Sales Tax

94.13

Clay Co Public Ser Utility Tax

37.56

Clay County Sales Tax

13.54

Operation Round Up

0.42

Current Charges Due on 07/02/2020

\$ 1,500.00

Total Amount Due

\$ 1,500.00

Non-Taxable Fuel Amount @ .02902/KWH -\$381.50

Government Taxes/Fees are not imposed by Clay Electric

\$ 179.07

If you are aware of an inoperative or malfunctioning outdoor light on Clay Electric lines, call 1-800-224-4917 or visit ClayElectric.com to report the problem. Read the June Power Line for more information.

Payments received after 3 pm will be credited to your account the following business day. Billings not paid in full will incur a late charge of \$5.00 or 5% of the delinquent amount (whichever is greater) that will be added to your account.

▼ Tear Here ▼

When Paying in Person: Bring entire bill with you.
 When Paying By Mail: Return this portion with your payment.

Clay Electric Cooperative, Inc.

P.O. Box 308

7171

Keystone Heights, Florida 32656-0308

Mailing Address Correction: _____

911 Emergency Address: _____

Account Number	I included an additional amount as a donation to Project Share to help those in need.
*5875489	
Phone Number	\$
(904) 637-0648	
Phone Correction	Payment Amount
Return this coupon with your payment	Write Account Number on check and make payable to: Clay Electric Cooperative, Inc.



100195-12A*29*7171*****SINGLE-PIECE
 EAGLE LANDING LIMITED PARTNSP
 5385 N NOB HILL RD CDD OFFICES
 SUNRISE FL 33351

Current Charges

\$ 1,500.00

Due Date 07/02/2020

Total Amount Due

\$ 1,500.00

05875489

0001500008

00015903



Clay Electric Cooperative, Inc.
 Orange Park District
 734 Blanding Blvd
 Orange Park FL 32065-5798
 904-272-2456 (800)224-4917

Statement Date: 06/11/2020

Trustee Dist 06

Web Address
 clayelectric.com

Automated Outage Reporting Line: (888) 434-9844

Account	Name	Service Address				Meter No	Multiplier	
5929377	EAGLE LANDING LIMITED PARTNSP	3935 EAGLE LANDING # 2 LANDSCAPE LIGHTS				152191565	1	
Rate - GS	From	To	Approx Next Read Date	Previous	Present	KWH	Days	Daily KWH
GS Non-Demand	05/07/2020	06/08/2020	07/09/20	7262	7934 Jun 2019	672 292	32 32	21 9

Previous Statement Balance

77.00

06/08/2020 Payment Received - Thank You

77.00CR

Previous Balance

\$ 0.00

Current Charges Billed 06/11/2020

Energy

54.63

Access Charge

23.00

Power Cost Adjustment .01740 X 672 KWH

11.69

FLA Gross Receipts Tax

2.29

Florida State Sales Tax

6.37

Clay Co Public Ser Utility Tax

2.79

Clay County Sales Tax

0.92

Operation Round Up

0.31

Current Charges Due on 07/02/2020

\$ 102.00

Total Amount Due

\$ 102.00

Non-Taxable Fuel Amount @ .02902/KWH -\$19.50

Government Taxes/Fees are not imposed by Clay Electric

\$ 12.37

If you are aware of an inoperative or malfunctioning outdoor light on Clay Electric lines, call 1-800-224-4917 or visit ClayElectric.com to report the problem. Read the June Power Line for more information.

Payments received after 3 pm will be credited to your account the following business day. Billings not paid in full will incur a late charge of \$5.00 or 5% of the delinquent amount (whichever is greater) that will be added to your account.

▼ Tear Here ▼

When Paying in Person: Bring entire bill with you.
 When Paying By Mail: Return this portion with your payment.

Clay Electric Cooperative, Inc.

P.O. Box 308

7171

Keystone Heights, Florida 32656-0308

Mailing Address Correction: _____

911 Emergency Address: _____

Account Number	I included an additional amount as a donation to Project Share to help those in need.
5929377	
Phone Number	\$
(904) 637-0648	
Phone Correction	Payment Amount
Return this coupon with your payment	Write Account Number on check and make payable to: Clay Electric Cooperative, Inc.

100195-12A*29*7171*****SINGLE-PIECE
 EAGLE LANDING LIMITED PARTNSP
 5385 N NOB HILL RD CDD OFFICES
 SUNRISE FL 33351

Current Charges

\$ 102.00

Due Date 07/02/2020

Total Amount Due

\$ 102.00

05929377

0000102004

Eagle Landing SECURITY INVOICE JUNE 1-15

06/15/20

LOCATION	DATE	START	END	HOURS	RATE	AMOUNT	DEPUTY	INDIVIDUAL TOTAL
Eagle Landing								
Eagle Landing								
Eagle Landing	06/05/20	1525	2025	5.00	\$30.00	\$150.00	✓ MICHAEL CONNORS	\$150.00
Eagle Landing	06/02/20	1800	2300	5.00	\$30.00	\$150.00	✓ RYAN LUNSFORD	\$150.00
	06/08/20	1800	2300	5.00	\$30.00	\$150.00	✓ RYAN LUNSFORD	\$150.00
Eagle Landing	06/01/20	1615	2115	5.00	\$30.00	\$150.00	✓ JEFFERY HOLMES	\$150.00
	06/10/20	1700	2200	5.00	\$30.00	\$150.00		\$150.00
Eagle Landing	06/09/20	1700	2200	5.00	\$30.00	\$150.00	✓ JEFFERY DEESE	\$150.00
Eagle Landing								
Clay County Sheriff's Office scheduling fee								\$900.00
Clay County Sheriff's Office admin fee				30.00	\$5.00		Clay County Sheriff's Office	\$150.00

Invoice total	1,350.00
---------------	----------

Make all checks payable to Deputy name and mail to the Sheriff's Office C/O ANGEL ALBRITTON

Eagle Landing
SECURITY INVOICE June 16-30 2020

07/01/20

LOCATION	DATE	START	END	HOURS	RATE	AMOUNT	DEPUTY	INDIVIDUAL TOTAL
Eagle Landing	06/19/20	1700	2200	5.00	\$30.00	\$150.00	✓ RUDOLPH JACKSON	\$150.00 42
Eagle Landing								
Eagle Landing	06/20/20	1130	1630	5.00	\$30.00	\$150.00	✓ MICHAEL CONNORS	\$150.00 71
Eagle Landing	06/25/20	1800	2300	5.00	\$30.00	\$150.00	✓ RYAN LUNSFORD	\$150.00 121
Eagle Landing								
Eagle Landing	06/23/20	0700	1200	5.00	\$30.00	\$150.00		
Eagle Landing	06/30/20	1700	2200	5.00	\$30.00	\$150.00	✓ JEFFERY DEESE	\$300.00 50
								\$750.00
Clay County Sheriff's Office scheduling fee				3	\$25.00	\$75.00		\$75.00
Clay County Sheriff's Office admin fee				25.00	\$5.00		Clay County Sheriff's Office	\$125.00 745

Invoice total	\$950.00
---------------	----------

Make all checks payable to Deputy name and mail to the Sheriff's Office C/O ANGEL ALBRITTON

Eagle Landing SECURITY INVOICE JULY 1-15 2020

07/15/20

LOCATION	DATE	START	END	HOURS	RATE	AMOUNT	DEPUTY	INDIVIDUAL TOTAL
Eagle Landing	07/02/20	1600	2100	5.00	\$30.00	\$150.00		
Eagle Landing	07/09/20	1700	2200	5.00	\$30.00	\$150.00	✓ JUSTIN JOHNSON	\$300.00 158
Eagle Landing	07/04/20	0700	1200	5.00	\$30.00	\$150.00		
							✓ MICHAEL CONNORS	\$150.00 71
Eagle Landing	07/07/20	1300	1630	5.00	\$30.00	\$150.00		
	07/08/20	1900	1400	5.00	\$30.00	\$150.00	✓ JEFFERY DEESE	\$300.00 50
Eagle Landing	07/15/20	1700	2200	5.00	\$30.00	\$150.00	✓ RUDY JACKSON	\$150.00 142
Eagle Landing								
Eagle Landing								
Clay County Sheriff's Office scheduling fee								\$900.00
Clay County Sheriff's Office admin fee				30.00	\$5.00		Clay County Sheriff's Office	\$150.00 48 ✓
Invoice total								1,350.00

Make all checks payable to Deputy name and mail to the Sheriff's Office C/O ANGEL ALBRITTON

7/16/20 9:23 AM

1005 Bradford Way
Kingston, TN 37763

Date	Invoice #
6/26/2020	15

Bill To
South Village CDD c/o GMS, LLC

Terms	Due Date
Net 30	7/26/2020

Description	Amount
<p>Amortization Schedule</p> <p>Series 2016-3 8-1-20 Prepay \$30,000</p> <p style="text-align: center;">127</p> <div style="border: 1px solid black; height: 100px; width: 100%; margin-top: 20px;"></div>	<p style="text-align: right;">250.00</p>

Total	\$250.00
Payments/Credits	\$0.00
Balance Due	\$250.00

Phone #
865-717-0976

E-mail
tcarter@disclosureservices.info

Governmental Management Services, LLC

1001 Bradford Way
Kingston, TN 37763

Invoice

Invoice #: 256
Invoice Date: 7/1/20
Due Date: 7/1/20
Case:
P.O. Number:

Bill To:

South Village CDD
475 West Town Place
Suite 114
St. Augustine, FL 32092

Description	Hours/Qty	Rate	Amount
Management Fees - July 2020		4,083.33	4,083.33
Information Technology - July 2020		83.33	83.33
Dissemination Agent Services - July 2020		708.33	708.33
Office Supplies		0.60	0.60
Postage		27.12	27.12
Copies		134.55	134.55
Telephone		326.45	326.45
18			
Total			\$5,363.71
Payments/Credits			\$0.00
Balance Due			\$5,363.71

Hopping Green & Sams

Attorneys and Counselors

119 S. Monroe Street, Ste. 300

P.O. Box 6526

Tallahassee, FL 32314

850.222.7500

===== STATEMENT =====

June 30, 2020

South Village Community Development District
c/o Jim Oliver, District Manager
GMS, LLC
475 West Town Place, Suite 114
St. Augustine, FL 32092

Bill Number 115689
Billed through 05/31/2020

General Counsel

SVCDD 00001 KSB

13

FOR PROFESSIONAL SERVICES RENDERED

04/30/20	LMG	Research and analyze impact of federal, state, and local orders regarding amenity closures and reopenings.	0.50 hrs
05/01/20	KSB	Prepare for and attend conference call relating to amenity facility reopening; review letter regarding neighborhood signs; review update to agenda package.	1.90 hrs
05/02/20	KEM	Research status of budget approval and election resolutions.	0.10 hrs
05/03/20	JJ	Follow up research regarding meeting protocols and notices during phase 1 of reopening plan.	0.10 hrs
05/04/20	KSB	Confer with Clay Electric representative regarding easement; prepare correspondence to board regarding easement; review agenda package.	1.20 hrs
05/05/20	KSB	Prepare for and attend board meeting; confer with district manager; review correspondence with builder; perform meeting follow up; review easement issue.	3.20 hrs
05/06/20	KSB	Perform meeting follow up; review Bovaird easement.	0.90 hrs
05/07/20	KSB	Review use of restricted funds.	0.30 hrs
05/08/20	KSB	Prepare revisions to CEC easement.	0.60 hrs
05/09/20	KSB	Confer with Biagetti regarding Clay County questions on amenity center capacity.	0.40 hrs
05/11/20	KSB	Review and edit meeting minutes.	0.40 hrs
05/12/20	KSB	Confer with Clay Electric representative.	0.20 hrs
05/13/20	KSB	Confer with district manager regarding extension of virtual meeting deadline.	0.10 hrs
05/18/20	JLK	Continued research on phase 1 and 2 opening regulations and issues: review summer camp and youth sports program parameters and ADA questions.	0.40 hrs
05/19/20	KSB	Confer with district manager; confer with CEC representative; review proposed	0.50 hrs

amenity facility reopening issues; review regulations relating to fitness center reopening; review insurance recommendations regarding same; confer with district managers.

05/22/20	KSB	Confer with amenity staff regarding guest policies.	0.30 hrs
05/26/20	KSB	Prepare for and attend agenda call; confer with Sigmon regarding Dreamfinders capital assessment.	1.40 hrs
05/26/20	EGRE	Prepare budget approval resolution.	0.30 hrs
Total fees for this matter			\$3,466.50

DISBURSEMENTS

Conference Calls	28.99
Total disbursements for this matter	\$28.99

MATTER SUMMARY

Gregory, Emma C.	0.30 hrs	225 /hr	\$67.50
Johnson, Jonathan T.	0.10 hrs	350 /hr	\$35.00
Kilinski, Jennifer L.	0.40 hrs	260 /hr	\$104.00
Ibarra, Katherine E. - Paralegal	0.10 hrs	125 /hr	\$12.50
Buchanan, Katie S.	11.40 hrs	275 /hr	\$3,135.00
Gentry, Lauren M.	0.50 hrs	225 /hr	\$112.50

TOTAL FEES	\$3,466.50
TOTAL DISBURSEMENTS	\$28.99

TOTAL CHARGES FOR THIS MATTER	\$3,495.49
--------------------------------------	-------------------

BILLING SUMMARY

Gregory, Emma C.	0.30 hrs	225 /hr	\$67.50
Johnson, Jonathan T.	0.10 hrs	350 /hr	\$35.00
Kilinski, Jennifer L.	0.40 hrs	260 /hr	\$104.00
Ibarra, Katherine E. - Paralegal	0.10 hrs	125 /hr	\$12.50
Buchanan, Katie S.	11.40 hrs	275 /hr	\$3,135.00
Gentry, Lauren M.	0.50 hrs	225 /hr	\$112.50

TOTAL FEES	\$3,466.50
TOTAL DISBURSEMENTS	\$28.99

TOTAL CHARGES FOR THIS BILL	\$3,495.49
------------------------------------	-------------------

Please include the bill number with your payment.



3543 State Road 419, Winter Springs, FL 32708
PH: 800-666-5253

INVOICE

Invoice #	514236
Account #	719371
Invoice Date	7/1/2020
Due Date	7/11/2020
Rep	MAS

Bill To
SOUTH VILLAGE CDD GMS 475 WEST TOWN PLACE SUITE 114 ST. AUGUSTINE, FL 32092

Invoice Questions: Lakes@lakedoctors.com Payment Questions: Payments@lakedoctors.com

Purchase Order Number	Terms	Invoice Date Reflects Month of Service Provided
	NET 10 DAYS	
Item	Description	Amount
	Monthly Water Mgmt Serv-R	2,210.00
<i>Lake-Contract #2,210.00</i> <i>63.32 6/68</i> <i>7.2.20</i> Customer Total Balance \$2,210.00		
Please confirm your bank bill payer amount matches your invoice amount if you use a bank bill payer service. Thank you!		Total Invoice \$2,210.00

To help ensure prompt and accurate credit to your account, please include your account number and invoice number on your check and always include your remittance stub with your payment.

Please visit www.lakedoctors.com for your local office contact information.

PLEASE DETACH & RETURN THIS PORTION WITH PAYMENT

Bill To
SOUTH VILLAGE CDD GMS 475 WEST TOWN PLACE SUITE 114 ST. AUGUSTINE, FL 32092

Amount Enclosed

Invoice #	514236
Account #	719371
Date	7/1/2020

Go Green! Contact us at Payments@lakedoctors.com to have your invoices emailed.

For address and contact updates, please email us at Frontdesk@lakedoctors.com.

The Lake Doctors, Inc.
3543 State Road 419
Winter Springs, FL 32708



IF PAYING BY CREDIT CARD, FILL OUT BELOW	
<input type="checkbox"/> Mastercard	<input type="checkbox"/> Visa <input type="checkbox"/> American Express
Card #	
Card Verification #	
Exp. Date #	
Print Name	
Billing Address:	<input type="checkbox"/> Check box if same as above
Signature	

South Village

Community Development District
Tax Collections
Fiscal Year Ending September 30, 2020

Date Received	Gross Tax Received	Commissions/ Discounts	Interest/ Penalties	Net Amount Received	Service Fund 2016A-1	Debt 2016A-1	Service Fund 2016A-2	Debt 2016A-2	Service Fund 2016A-3	Debt 2016A-3	Service Fund 2019	Debt 2019	General Fund	Capital Reserve	Swim & Tennis	Golf Course
11/13/19	\$ 60,583.24	\$ 3,678.76		\$ 56,904.48	\$ 14,946.46	\$ 5,607.31	\$ 4,891.96	\$ 4,891.96	\$ 1,475.21	\$ 9,683.72	\$ 3,674.99	\$ 11,913.79	\$ 4,711.03			
11/21/19	\$ 810,524.66	\$ 47,982.46		\$ 762,542.20	\$ 200,288.37	\$ 75,140.17	\$ 65,554.16	\$ 65,554.16	\$ 19,768.43	\$ 129,785.69	\$ 49,246.34	\$ 159,649.42	\$ 63,129.62			
12/11/19	\$ 2,728,979.17	\$ 161,554.26		\$ 2,567,424.91	\$ 674,356.56	\$ 252,991.58	\$ 220,716.14	\$ 220,716.14	\$ 66,558.88	\$ 436,911.76	\$ 165,808.91	\$ 537,528.16	\$ 212,552.91			
12/17/20	\$ 128,275.64	\$ 7,448.80		\$ 120,826.84	\$ 31,736.22	\$ 11,906.16	\$ 10,387.23	\$ 10,387.23	\$ 3,132.36	\$ 20,561.72	\$ 7,803.21	\$ 25,296.88	\$ 10,003.06			
1/21/20	\$ 72,972.75	\$ 3,604.85		\$ 69,367.90	\$ 18,220.08	\$ 6,835.45	\$ 5,963.41	\$ 5,963.41	\$ 1,798.32	\$ 11,804.69	\$ 4,479.90	\$ 14,523.19	\$ 5,742.88			
2/21/20	\$ 33,481.63	\$ 1,325.89		\$ 32,155.64	\$ 8,445.96	\$ 3,168.59	\$ 2,764.35	\$ 2,764.35	\$ 833.61	\$ 5,472.09	\$ 2,076.67	\$ 6,732.26	\$ 2,662.11			
3/17/20	\$ 110,914.81	\$ 3,877.10		\$ 107,037.71	\$ 28,114.39	\$ 10,547.39	\$ 9,201.81	\$ 9,201.81	\$ 2,774.89	\$ 18,215.15	\$ 6,912.69	\$ 22,409.92	\$ 8,861.48			
4/16/20	\$ 37,027.16	\$ 740.54		\$ 36,286.62	\$ 9,531.00	\$ 3,575.65	\$ 3,119.48	\$ 3,119.48	\$ 940.71	\$ 6,175.08	\$ 2,343.46	\$ 7,597.14	\$ 3,004.11			
5/14/20	\$ 329,729.09	\$ 6,598.30	\$ 186.10	\$ 323,316.89	\$ 84,922.00	\$ 31,859.34	\$ 27,794.88	\$ 27,794.88	\$ 8,381.79	\$ 55,020.48	\$ 20,880.39	\$ 67,691.15	\$ 26,766.88			
6/10/20	\$ 6,874.47	\$ 141.61	\$ 206.23	\$ 6,839.09	\$ 1,822.61	\$ 683.77	\$ 596.54	\$ 596.54	\$ 179.89	\$ 1,180.86	\$ 448.14	\$ 1,452.80	\$ 574.48			
6/25/20	\$ 44,096.19		\$ 1,322.89	\$ 45,419.08	\$ 11,929.72	\$ 4,475.55	\$ 3,904.58	\$ 3,904.58	\$ 1,177.46	\$ 7,729.20	\$ 2,933.25	\$ 9,509.15	\$ 3,760.17			
TOTALS	\$ 4,363,458.71	\$ 236,952.57	\$ 1,715.22	\$ 4,128,221.36	\$ 1,084,313.38	\$ 406,790.96	\$ 354,894.54	\$ 354,894.54	\$ 107,021.54	\$ 702,520.43	\$ 266,607.95	\$ 884,303.86	\$ 341,768.70			101%

1,491,104.34

\$

Direct Invoices:

Due Date	Invoiced		Received	
	O&M	Debt	O&M	Debt
ELLIP	12/1/19	\$ 633.50	\$ 633.50	\$ 12,437.01
	2/1/20	\$ 316.84	\$ 316.84	\$ 6,218.51
	5/1/20	\$ 316.84	\$ 316.84	\$ 6,218.51
	26,141.21	\$ 1,267.18	\$ 1,267.18	\$ 24,874.03
WB Holdings	12/1/19	\$ 2,991.53	\$ 2,991.53	\$ 58,691.98
	2/1/20	\$ 1,495.76	\$ 1,495.76	\$ 29,345.99
	5/1/20	\$ 1,495.77	\$ 1,495.76	\$ 29,345.99
	123,367.02	\$ 5,983.06	\$ 5,983.05	\$ 117,383.96
			\$ 7,250.23	\$ 142,257.99
	\$ 149,508.23			

On Roll:

	Due to RF		Due to CR		Due to GC	
	Wire Transfer	V#247	V#247	V#153		
	207.102	207.104	207.104	207.103		
31-Oct	\$ -				\$ 100,000.00	
19-Nov		\$ 218,730.25			\$ 180,393.56	
17-Dec	\$ 709,091.38					
3-Jan	\$ 25,296.87					
6-Jan		\$ 7,803.21			\$ 10,003.06	
23-Jan	\$ 14,523.19					
28-Jan		\$ 4,479.91			\$ 5,742.86	
2-Apr		\$ 8,989.35				
15-Jun	\$ 105,883.26					
17-Jun		\$ 23,671.98			\$ 41,869.05	
Balance Transfer	\$ 884,794.70	\$ 263,674.70	\$ 2,933.25	\$ 338,008.53	\$ 3,760.17	



Tree Amigos

Outdoor Services

Invoice

Invoice#: 13304

Date: 06/11/2020

Billed To: South Village CDD
3989 Eagle Landing Pkwy
Orange Park FL 32065

Project: Eagle Landing O/S
3989 Eagle Landing Parkway

Orange Park FL 32065

Description	Quantity	Price	Ext Price
Tree Replacement and Straightening of Trees			
2 2" caliper Live Oaks @ \$315.00 each	1.00	630.00	630.00
4 hrs labor @ \$65.00 per hour	1.00	260.00	260.00

Notes:

Invoice Total: \$890.00

GF
Phase 5 & 6 Maintenance
\$890.00

76.466

[Signature]
6.18.20



Invoice

Invoice#: 13358

Date: 06/29/2020

Billed To: South Village CDD
3989 Eagle Landing Pkwy
Orange Park FL 32065

Project: 20080
Eagle Landing
2105 Harbor Lake Drive

Fleming Island FL 32003

Description	Quantity	Price	Ext Price
June Monthly Landscaping Maintenance Services	1.00	12,959.81	12,959.81

Notes:

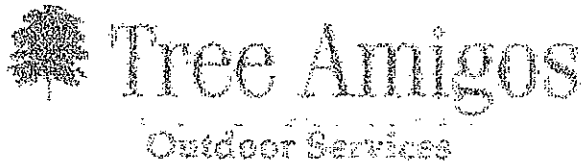
THANK YOU FOR YOUR BUSINESS!

Invoice Total: \$12,959.81

Landscape-Contract
\$12,959.81

76462

[Signature]
7.2.20



Invoice

Invoice#: 13395

Date: 06/30/2020

Billed To: South Village CDD
3989 Eagle Landing Pkwy
Orange Park FL 32065

Project: 20080
Eagle Landing
3989 Eagle Landing Parkway
Orange Park FL 32065

Description	Quantity	Price	Ext Price
June Maintenance Ammendment to New Tynes Blvd Extension	1.00	1,551.94	1,551.94

Notes:

Invoice Total: \$1,551.94

Phase 5 & 6 Maintenance
\$1,551.94 *76.466*
[Signature] *7.1.20*

South Village CDD

Utility Schedule

Clay County Utility Authority

Account #	Service Address		Jun-20
00213095	3924-1 Eagle Landing Pkwy	\$	550.67
00213119	3988-1 Eagle Landing Parkway	\$	124.76
00215602	3968-1 Eagle Landing Parkway	\$	178.58
00220803	3973 Eagle Landing Parkway	\$	118.44
00222067	3989 Eagle Landing Parkway	\$	1,199.02
00229064	3979-2 Eagle Landing Parkway	\$	3,361.05
00230632	3965-1 Eagle Landing Parkway	\$	121.34
00230638	3965-2 Eagle Landing Parkway	\$	306.35
00230640	3965-3 Eagle Landing Parkway	\$	74.06
00230641	3975 Eagle Landing Parkway	\$	283.18
00230642	3979 Eagle Landing Parkway	\$	194.14
00235500	4108-1 Eagle Landing Parkway Irr	\$	154.41
00233750	1433-1 Eagle Landing Parkway	\$	213.16
00502768	2180 Club Lake Drive Reclaimed Irr	\$	29.53
00556739	1294 Autumn Pines Drive	\$	43.15
	Vendor #38	\$	6,951.84
	001.320.57200.43100		

South Village CDD

Utility Schedule

Clay County Utility Authority

Account #	Service Address		Jun-20
00213095	3924-1 Eagle Landing Pkwy	\$	550.67
00213119	3988-1 Eagle Landing Parkway	\$	124.76
00215602	3968-1 Eagle Landing Parkway	\$	178.58
00220803	3973 Eagle Landing Parkway	\$	118.44
00222067	3989 Eagle Landing Parkway	\$	1,199.02
00229064	3979-2 Eagle Landing Parkway	\$	3,361.05
00230632	3965-1 Eagle Landing Parkway	\$	121.34
00230638	3965-2 Eagle Landing Parkway	\$	306.35
00230640	3965-3 Eagle Landing Parkway	\$	74.06
00230641	3975 Eagle Landing Parkway	\$	283.18
00230642	3979 Eagle Landing Parkway	\$	194.14
00235500	4108-1 Eagle Landing Parkway Irr	\$	154.41
00233750	1433-1 Eagle Landing Parkway	\$	213.16
00502768	2180 Club Lake Drive Reclaimed Irr	\$	29.53
00556739	1294 Autumn Pines Drive	\$	43.15
	Vendor #38	\$	6,951.84
	001.320.57200.43100		



3176 Old Jennings Road, Middleburg, Florida 32068
 Please visit us on the web at www.clayutility.org
 Hours: Monday - Friday, 8am-5pm Phone: 904-272-5999

Customer Name: SOUTH VILLAGE CDD

Bill Date: 07/08/2020

Customer #: 00502768

Service Address: 2180 Club Lake Drive Reclaimed Irrigation

Route #: MC05531542

Water

Meter Number	Meter Size	Read Date	Days Billed	Previous Reading	Current Reading	Current Usage
--------------	------------	-----------	-------------	------------------	-----------------	---------------

Base Charges (Prepaid)	07/08/20 to 08/05/20					\$0.00
Consumption Charges	Tier 1	0.0	X	0.00		\$0.00
Proration Factor: 0.0000	Tier 2	0.0	X	0.00		\$0.00
	Tier 3	0.0	X	0.00		\$0.00
	Tier 4	0.0	X	0.00		\$0.00

Alternative Water Supply Surcharge						\$0.00
------------------------------------	--	--	--	--	--	--------

Reuse

Base Charges (Prepaid)						\$0.00
Consumption Charges	0.0	X		0.00		\$0.00

Reuse

Meter Number	Meter Size	Read Date	Days Billed	Previous Reading	Current Reading	Current Usage
82790894	.625	07/06/20	34	499	516	17
Base Charges (Prepaid)						\$16.10
Consumption Charges	Tier 1	17.0	X	0.79		\$13.43
Proration Factor: 1.1333	Tier 2	0.0	X	1.56		\$0.00
	Tier 3	0.0	X	2.35		\$0.00

Other Charges

Administrative Fees (Prepaid)	\$0.00
Capacity Fees (Prepaid)	\$0.00
Deposit Interest Refund	\$0.00
Current Charges	\$29.53
Previous Balance	\$0.00
Late Charge (If Applicable)	\$0.00
TOTAL AMOUNT DUE	\$29.53

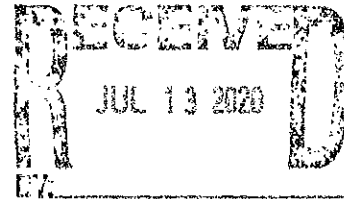
IMPORTANT NOTICE: Service disruptions will resume Tuesday, July 28, 2020. Delinquent balances must be paid or have active extensions to avoid service disruption.

Please call our customer service department to arrange payments before Friday, July 24, 2020 to avoid a scheduled disruption and additional fees. Call our Customer Service department at 904-272-5999.

Need assistance with your bill? Visit our website for a list of agencies available to assist you with your utility bill at https://www.clayutility.org/myservice/customer_assistance_program.aspx

Please pay \$29.53 by 7/29/2020 to avoid a \$3.00 late fee. Make checks payable to CLAY COUNTY UTILITY AUTHORITY.

Your last payment of \$25.58 was posted to your account on 06/24/2020.



Please return this portion with payment

Bill Summary

Bill Date	07/08/20
Current Charges	\$29.53
Current Charges Past Due After	07/29/20
Lend A Helping Hand (If Applicable)	\$0.00
Previous Balance	\$0.00
Total Amount Due	\$29.53



Clay County Utility Authority
 3176 Old Jennings Road
 Middleburg, Florida 32068

SOUTH VILLAGE CDD

Customer #:00502768

2180 Club Lake Drive Reclaimed Irrigation

Route #:MC05531542

Route Group:26

ADDRESSEE

AYC0707B 30297 1 MB 0.439
 7000030606 00.0074.0368 30297/1



SOUTH VILLAGE CDD
 5385 N NOB HILL ROAD
 SUNRISE FL 33351-4761

**MAIL PAYMENT TO**

CLAY COUNTY UTILITY AUTHORITY
 3176 OLD JENNINGS ROAD
 MIDDLEBURG, FL 32068





3176 Old Jennings Road, Middleburg, Florida 32068
 Please visit us on the web at www.clayutility.org
 Hours: Monday - Friday 8am-5pm Phone: 904-272-5999

Customer Name: SOUTH VILLAGE CDD

Bill Date: 07/08/2020

Customer #: 00556739

Service Address: 1294 Autumn Pines Drive

Route #: KS05553657

Water

Meter Number	Meter Size	Read Date	Days Billed	Previous Reading	Current Reading	Current Usage
Base Charges (Prepaid)		07/08/20 to 08/05/20				\$0.00
Consumption Charges		Tier 1	0.0	X	0.00	\$0.00
Proration Factor: 0.0000		Tier 2	0.0	X	0.00	\$0.00
		Tier 3	0.0	X	0.00	\$0.00
		Tier 4	0.0	X	0.00	\$0.00

Alternative Water Supply Surcharge \$0.00

SEWER

Base Charges (Prepaid)						\$0.00
Consumption Charges		0.0	X	0.00		\$0.00

Reuse

Meter Number	Meter Size	Read Date	Days Billed	Previous Reading	Current Reading	Current Usage
69806737	.75	07/06/20	34	431	455	24
Base Charges (Prepaid)						\$24.19
Consumption Charges		Tier 1	24.0	X	0.79	\$18.96
Proration Factor: 1.1333		Tier 2	0.0	X	1.56	\$0.00
		Tier 3	0.0	X	2.35	\$0.00

Other Charges

Administrative Fees (Prepaid)		\$0.00
Capacity Fees (Prepaid)		\$0.00
Deposit Interest Refund		\$0.00
Current Charges		\$43.15
Previous Balance		\$0.00
Late Charge (If Applicable)		\$0.00
TOTAL AMOUNT DUE		\$43.15

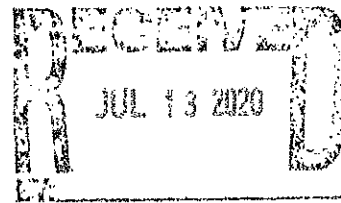
IMPORTANT NOTICE: Service disruptions will resume Tuesday, July 28, 2020. Delinquent balances must be paid or have active extensions to avoid service disruption.

Please call our customer service department to arrange payments before Friday, July 24, 2020 to avoid a scheduled disruption and additional fees. Call our Customer Service department at 904-272-5999.

Need assistance with your bill? Visit our website for a list of agencies available to assist you with your utility bill at https://www.clayutility.org/myservice/customer_assistance_program.aspx

Please pay \$43.15 by 7/29/2020 to avoid a \$3.00 late fee. Make checks payable to CLAY COUNTY UTILITY AUTHORITY.

Your last payment of \$36.04 was posted to your account on 06/24/2020.



Please return this portion with payment

Bill Summary

Bill Date	07/08/20
Current Charges	\$43.15
Current Charges Past Due After	07/29/20
Lend A Helping Hand (If Applicable)	\$0.00
Previous Balance	\$0.00
Total Amount Due	\$43.15



Clay County Utility Authority
 3176 Old Jennings Road
 Middleburg, Florida 32068

SOUTH VILLAGE CDD

Customer #:00556739

1294 Autumn Pines Drive

Route #:KS05553657

Route Group:27

ADDRESSEE

AYC0707B 30297 1 MB 0.439
 7000030607 00.0074.0368 30297/2

MAIL PAYMENT TO

SOUTH VILLAGE CDD
 5385 N. NOB HILL ROAD
 SUNRISE FL 33351-4761



CLAY COUNTY UTILITY AUTHORITY
 3176 OLD JENNINGS ROAD
 MIDDLEBURG, FL 32068



3176 Old Jennings Road, Middleburg, Florida 32068
Please visit us on the web at www.clayutility.org
Hours: Monday - Friday, 8am-5pm Phone: 904-272-5999

Customer Name: EAGLE LANDING LIMITED PARTNERSHIP

Bill Date: 07/08/2020

Customer #: 00233750

Service Address: 1433-1 Eagle Landing Parkway Reclaimed Irrigation

Route #: MC05530373

Water

Meter Number	Meter Size	Read Date	Days Billed	Previous Reading	Current Reading	Current Usage
Base Charges (Prepaid)		07/08/20 to 08/05/20				\$0.00
Consumption Charges		Tier 1	0.0	X	0.00	\$0.00
Proration Factor: 0.0000		Tier 2	0.0	X	0.00	\$0.00
		Tier 3	0.0	X	0.00	\$0.00
		Tier 4	0.0	X	0.00	\$0.00

Alternative Water Supply Surcharge \$0.00

Reuse

Meter Number	Meter Size	Read Date	Days Billed	Previous Reading	Current Reading	Current Usage
Base Charges (Prepaid)						\$0.00
Consumption Charges			0.0	X	0.00	\$0.00
Proration Factor: 1.1333		Tier 1	24.9	X	0.79	\$24.19
		Tier 2	9.1	X	1.56	\$19.67
		Tier 3	66.0	X	2.35	\$14.20
						\$155.10

Other Charges

Administrative Fees (Prepaid)	\$0.00
Capacity Fees (Prepaid)	\$0.00
Deposit Interest Refund	\$0.00
Current Charges	\$213.16
Previous Balance	\$0.00
Late Charge (If Applicable)	\$0.00
TOTAL AMOUNT DUE	\$213.16

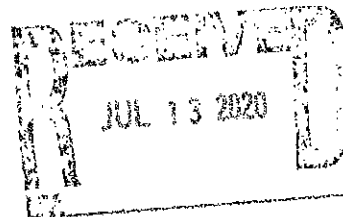
IMPORTANT NOTICE: Service disruptions will resume Tuesday, July 28, 2020. Delinquent balances must be paid or have active extensions to avoid service disruption.

Please call our customer service department to arrange payments before Friday, July 24, 2020 to avoid a scheduled disruption and additional fees. Call our Customer Service department at 904-272-5999.

Need assistance with your bill? Visit our website for a list of agencies available to assist you with your utility bill at https://www.clayutility.org/myservice/customer_assistance_program.aspx

Please pay \$213.16 by 7/29/2020 to avoid a \$3.00 late fee. Make checks payable to CLAY COUNTY UTILITY AUTHORITY.

Your last payment of \$151.73 was posted to your account on 06/24/2020.



Please return this portion with payment

Bill Summary

Bill Date	07/08/20
Current Charges	\$213.16
Current Charges Past Due After	07/29/20
Lend A Helping Hand (If Applicable)	\$0.00
Previous Balance	\$0.00
Total Amount Due	\$213.16



Clay County Utility Authority
3176 Old Jennings Road
Middleburg, Florida 32068

EAGLE LANDING LIMITED PARTNERSHIP

Customer #:00233750

1433-1 Eagle Landing Parkway Reclaimed Irrigation

Route #:MC05530373

Route Group:26

ADDRESSEE

AYC0707B 30300 1 MB 0.439
7000030610 00.0074.0371 30300/1



EAGLE LANDING LIMITED PARTNERSHIP
5385 N NOB HILL ROAD
SUNRISE FL 33351-4761



MAIL PAYMENT TO



CLAY COUNTY UTILITY AUTHORITY
3176 OLD JENNINGS ROAD
MIDDLEBURG, FL 32068





3176 Old Jennings Road, Middleburg, Florida 32068
Please visit us on the web at www.clayutility.org
Hours: Monday - Friday, 8am-5pm Phone: 904-272-5999

Customer Name: SOUTH VILLAGE COMMUNITY DEVELOPMENT
DISTRICT
Service Address: 3924-1 Eagle Landing Parkway Reclaimed Irrigation

Bill Date: 07/08/2020

Customer #: 00213095
Route #: MC05530000

Water

Meter Number	Meter Size	Read Date	Days Billed	Previous Reading	Current Reading	Current Usage
Base Charges (Prepaid)		07/08/20 to 08/05/20				\$0.00
Consumption Charges		Tier 1	0.0	X	0.00	\$0.00
Proration Factor: 0.0000		Tier 2	0.0	X	0.00	\$0.00
		Tier 3	0.0	X	0.00	\$0.00
		Tier 4	0.0	X	0.00	\$0.00
Alternative Water Supply Surcharge						\$0.00

Sewer

Base Charges (Prepaid)						\$0.00
Consumption Charges		0.0	X	0.00		\$0.00

Reuse

Meter Number	Meter Size	Read Date	Days Billed	Previous Reading	Current Reading	Current Usage
70785051	1.5	07/06/20	34	19122	19388	266
Base Charges (Prepaid)						\$80.52
Consumption Charges		Tier 1	85.0	X	0.79	\$67.15
Proration Factor: 1.1333		Tier 2	28.3	X	1.56	\$44.15
		Tier 3	152.7	X	2.35	\$358.86

Other Charges

Administrative Fees (Prepaid)		\$0.00
Capacity Fees (Prepaid)		\$0.00
Deposit Interest Refund		\$0.00
Current Charges		\$550.67
Previous Balance		\$0.00
Late Charge (If Applicable)		\$0.00
TOTAL AMOUNT DUE		\$550.67

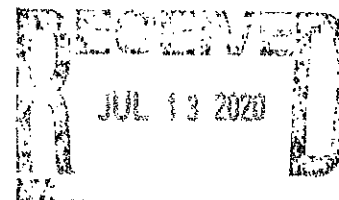
IMPORTANT NOTICE: Service disruptions will resume Tuesday, July 28, 2020. Delinquent balances must be paid or have active extensions to avoid service disruption.

Please call our customer service department to arrange payments before Friday, July 24, 2020 to avoid a scheduled disruption and additional fees. Call our Customer Service department at 904-272-5999.

Need assistance with your bill? Visit our website for a list of agencies available to assist you with your utility bill at https://www.clayutility.org/myservice/customer_assistance_program.aspx

Please pay \$550.67 by 7/29/2020 to avoid a \$3.00 late fee. Make checks payable to CLAY COUNTY UTILITY AUTHORITY.

Your last payment of \$500.56 was posted to your account on 06/24/2020.



Please return this portion with payment



Clay County Utility Authority
3176 Old Jennings Road
Middleburg, Florida 32068

SOUTH VILLAGE COMMUNITY DEVELOPMENT
DISTRICT
3924-1 Eagle Landing Parkway Reclaimed Irrigation

Customer #: 00213095
Route #: MC05530000
Route Group: 26

ADDRESSER

AYC0707B
2000000590 20/2

SOUTH VILLAGE COMMUNITY DEVELOPMENT
DISTRICT
5385 N NOB HILL ROAD
SUNRISE FL 33351-4761



MAIL PAYMENT TO



CLAY COUNTY UTILITY AUTHORITY
3176 OLD JENNINGS ROAD
MIDDLEBURG, FL 32068

Bill Date 07/08/20
Current Charges \$550.67
Current Charges Past Due After 07/29/20
Lend A Helping Hand (If Applicable) \$0.00
Previous Balance \$0.00
Total Amount Due \$550.67



3176 Old Jennings Road, Middleburg, Florida 32068
Please visit us on the web at www.clayutility.org
Hours: Monday - Friday, 8am-5pm Phone: 904-272-5999

Customer Name: SOUTH VILLAGE COMMUNITY DEVELOPMENT
DISTRICT
Service Address: 3988-1 Eagle Landing Parkway Reclaimed Irrigation

Bill Date: 07/08/2020

Customer #: 00213119

Route #: MC05530624

Water

Meter Number	Meter Size	Read Date	Days Billed	Previous Reading	Current Reading	Current Usage
--------------	------------	-----------	-------------	------------------	-----------------	---------------

Base Charges (Prepaid)	07/08/20 to 08/05/20					\$0.00
Consumption Charges	Tier 1	0.0	X	0.00	\$0.00	
Proration Factor: 0.0000	Tier 2	0.0	X	0.00	\$0.00	
	Tier 3	0.0	X	0.00	\$0.00	
	Tier 4	0.0	X	0.00	\$0.00	

Alternative Water Supply Surcharge	\$0.00
------------------------------------	--------

Sewer

Base Charges (Prepaid)	\$0.00
Consumption Charges	0.0 X 0.00 \$0.00

Reuse

Meter Number	Meter Size	Read Date	Days Billed	Previous Reading	Current Reading	Current Usage
56081900	1.5	07/06/20	34	11129	11185	56
Base Charges (Prepaid)						\$80.52
Consumption Charges	Tier 1	56.0	X	0.79	\$44.24	
Proration Factor: 1.1333	Tier 2	0.0	X	1.56	\$0.00	
	Tier 3	0.0	X	2.35	\$0.00	

Other Charges

Administrative Fees (Prepaid)	\$0.00
Capacity Fees (Prepaid)	\$0.00
Deposit Interest Refund	\$0.00
Current Charges	\$124.76
Previous Balance	\$0.00
Late Charge (If Applicable)	\$0.00
TOTAL AMOUNT DUE	\$124.76

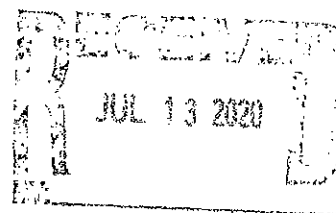
IMPORTANT NOTICE: Service disruptions will resume Tuesday, July 28, 2020. Delinquent balances must be paid or have active extensions to avoid service disruption.

Please call our customer service department to arrange payments before Friday, July 24, 2020 to avoid a scheduled disruption and additional fees. Call our Customer Service department at 904-272-5999.

Need assistance with your bill? Visit our website for a list of agencies available to assist you with your utility bill at https://www.clayutility.org/myservice/customer_assistance_program.aspx

Please pay \$124.76 by 7/29/2020 to avoid a \$3.00 late fee. Make checks payable to CLAY COUNTY UTILITY AUTHORITY.

Your last payment of \$130.29 was posted to your account on 06/24/2020.



Please return this portion with payment



Clay County Utility Authority
3176 Old Jennings Road
Middleburg, Florida 32068

SOUTH VILLAGE COMMUNITY DEVELOPMENT
DISTRICT
3988-1 Eagle Landing Parkway Reclaimed Irrigation

Customer #:00213119
Route #:MC05530624
Route Group:26

ADDRESSEE

AYC0707B
2000000591 20/3

SOUTH VILLAGE COMMUNITY DEVELOPMENT
DISTRICT
5385 N NOB HILL ROAD
SUNRISE FL 33351-4761



Bill Summary

Bill Date	07/08/20
Current Charges	\$124.76
Current Charges Past Due After	07/29/20
Lend A Helping Hand (If Applicable)	\$0.00
Previous Balance	\$0.00
Total Amount Due	\$124.76

MAIL PAYMENT TO



CLAY COUNTY UTILITY AUTHORITY
3176 OLD JENNINGS ROAD
MIDDLEBURG, FL 32068



3176 Old Jennings Road, Middleburg, Florida 32068
Please visit us on the web at www.clayutility.org
Hours: Monday - Friday, 8am-5pm Phone: 904-272-5999

Customer Name: SOUTH VILLAGE COMMUNITY DEVELOPMENT
DISTRICT
Service Address: 3968-1 Eagle Landing Parkway Reclaimed Irrigation

Bill Date: 07/08/2020

Customer #: 00215602

Route #: MC05530632

Water

Meter Number	Meter Size	Read Date	Days Billed	Previous Reading	Current Reading	Current Usage
--------------	------------	-----------	-------------	------------------	-----------------	---------------

Base Charges (Prepaid)	07/08/20 to 08/05/20					\$0.00
Consumption Charges	Tier 1	0.0	X	0.00		\$0.00
Proration Factor: 0.0000	Tier 2	0.0	X	0.00		\$0.00
	Tier 3	0.0	X	0.00		\$0.00
	Tier 4	0.0	X	0.00		\$0.00

Alternative Water Supply Surcharge \$0.00

Power

Base Charges (Prepaid)						\$0.00
Consumption Charges	0.0	X	0.00			\$0.00

Reuse

Meter Number	Meter Size	Read Date	Days Billed	Previous Reading	Current Reading	Current Usage
48011409	2	07/06/20	34	1311	1374	63
Base Charges (Prepaid)						\$128.81
Consumption Charges	Tier 1	63.0	X	0.79		\$49.77
Proration Factor: 1.1333	Tier 2	0.0	X	1.56		\$0.00
	Tier 3	0.0	X	2.35		\$0.00

Other Charges

Administrative Fees (Prepaid)	\$0.00
Capacity Fees (Prepaid)	\$0.00
Deposit Interest Refund	\$0.00
Current Charges	\$178.58
Previous Balance	\$0.00
Late Charge (If Applicable)	\$0.00
TOTAL AMOUNT DUE	\$178.58

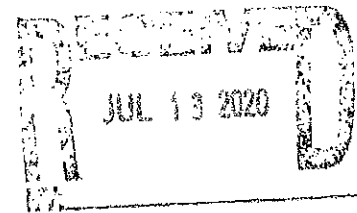
IMPORTANT NOTICE: Service disruptions will resume Tuesday, July 28, 2020. Delinquent balances must be paid or have active extensions to avoid service disruption.

Please call our customer service department to arrange payments before Friday, July 24, 2020 to avoid a scheduled disruption and additional fees. Call our Customer Service department at 904-272-5999.

Need assistance with your bill? Visit our website for a list of agencies available to assist you with your utility bill at https://www.clayutility.org/myservice/customer_assistance_program.aspx

Please pay \$178.58 by 7/29/2020 to avoid a \$3.00 late fee. Make checks payable to CLAY COUNTY UTILITY AUTHORITY.

Your last payment of \$185.69 was posted to your account on 06/24/2020.



Please return this portion with payment



Clay County Utility Authority
3176 Old Jennings Road
Middleburg, Florida 32068

SOUTH VILLAGE COMMUNITY DEVELOPMENT
DISTRICT
3968-1 Eagle Landing Parkway Reclaimed Irrigation

Customer #:00215602

Route #:MC05530632

Route Group:26

ADDRESSEE

AYC0707B
200000592 20/4

SOUTH VILLAGE COMMUNITY DEVELOPMENT
DISTRICT
5385 N NOB HILL ROAD
SUNRISE FL 33351-4761



MAIL PAYMENT TO

Bill Date	07/08/20
Current Charges	\$178.58
Current Charges Past Due After	07/29/20
Lend A Helping Hand (If Applicable)	\$0.00
Previous Balance	\$0.00
Total Amount Due	\$178.58



CLAY COUNTY UTILITY AUTHORITY
3176 OLD JENNINGS ROAD
MIDDLEBURG, FL 32068



3176 Old Jennings Road, Middleburg, Florida 32068
Please visit us on the web at www.clayutility.org
Hours: Monday - Friday, 8am-5pm Phone: 904-272-5999

Customer Name: SOUTH VILLAGE COMMUNITY DEVELOPMENT
DISTRICT
Service Address: 3973 Eagle Landing Parkway Reclaimed Irrigation

Bill Date: 07/08/2020

Customer #: 00220803

Route #: MC05530008

Water

Meter Number	Meter Size	Read Date	Days Billed	Previous Reading	Current Reading	Current Usage
Base Charges (Prepaid)		07/08/20 to 08/05/20				\$0.00
Consumption Charges		Tier 1	0.0	X	0.00	\$0.00
Proration Factor: 0.0000		Tier 2	0.0	X	0.00	\$0.00
		Tier 3	0.0	X	0.00	\$0.00
		Tier 4	0.0	X	0.00	\$0.00

Alternative Water Supply Surcharge \$0.00

Sewer

Base Charges (Prepaid)						\$0.00
Consumption Charges		0.0	X	0.00		\$0.00

Reuse

Meter Number	Meter Size	Read Date	Days Billed	Previous Reading	Current Reading	Current Usage
68417690	1.5	07/06/20	34	5464	5512	48
Base Charges (Prepaid)						\$80.52
Consumption Charges		Tier 1	48.0	X	0.79	\$37.92
Proration Factor: 1.1333		Tier 2	0.0	X	1.56	\$0.00
		Tier 3	0.0	X	2.35	\$0.00

Other Charges

Administrative Fees (Prepaid)		\$0.00
Capacity Fees (Prepaid)		\$0.00
Deposit Interest Refund		\$0.00
Current Charges		\$118.44
Previous Balance		\$0.00
Late Charge (If Applicable)		\$0.00
TOTAL AMOUNT DUE		\$118.44

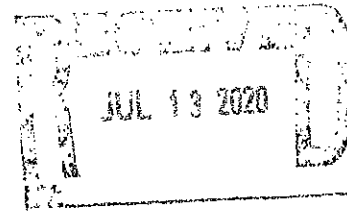
IMPORTANT NOTICE: Service disruptions will resume Tuesday, July 28, 2020. Delinquent balances must be paid or have active extensions to avoid service disruption.

Please call our customer service department to arrange payments before Friday, July 24, 2020 to avoid a scheduled disruption and additional fees. Call our Customer Service department at 904-272-5999.

Need assistance with your bill? Visit our website for a list of agencies available to assist you with your utility bill at https://www.clayutility.org/myservice/customer_assistance_program.aspx

Please pay \$118.44 by 7/29/2020 to avoid a \$3.00 late fee. Make checks payable to CLAY COUNTY UTILITY AUTHORITY.

Your last payment of \$117.65 was posted to your account on 06/24/2020.



Please return this portion with payment



Clay County Utility Authority
3176 Old Jennings Road
Middleburg, Florida 32068

Bill Date	07/08/20
Current Charges	\$118.44
Current Charges Past Due After	07/29/20
Lend A Helping Hand (If Applicable)	\$0.00
Previous Balance	\$0.00
Total Amount Due	\$118.44

SOUTH VILLAGE COMMUNITY DEVELOPMENT
DISTRICT
3973 Eagle Landing Parkway Reclaimed Irrigation

Customer #:00220803

Route #:MC05530008

Route Group:26

ADDRESSEE

AYC0707B
2000000593 20/5

SOUTH VILLAGE COMMUNITY DEVELOPMENT
DISTRICT
5385 N NOB HILL ROAD
SUNRISE FL 33351-4761



MAIL PAYMENT TO



CLAY COUNTY UTILITY AUTHORITY
3176 OLD JENNINGS ROAD
MIDDLEBURG, FL 32068



3176 Old Jennings Road, Middleburg, Florida 32068
Please visit us on the web at www.clayutility.org
Hours: Monday - Friday, 8am-5pm Phone: 904-272-5999

Customer Name: SOUTH VILLAGE COMMUNITY DEVELOPMENT
DISTRICT
Service Address: 3989 Eagle Landing Parkway

Bill Date: 07/08/2020

Customer #: 00222067
Route #: MC05530012

Water

Meter Number	Meter Size	Read Date	Days Billed	Previous Reading	Current Reading	Current Usage
71814243	1.5	07/06/20	34	9370	9531	161

Base Charges (Prepaid)	07/08/20 to 08/05/20					\$53.30
Consumption Charges	Tier 1	161.0	X	1.97		\$317.17
Proration Factor: 1.1333	Tier 2	0.0	X	0.00		\$0.00
	Tier 3	0.0	X	0.00		\$0.00
	Tier 4	0.0	X	0.00		\$0.00

Alternative Water Supply Surcharge \$1.06

Sewer

Base Charges (Prepaid)						\$120.70
Consumption Charges	161.0	X	4.39			\$706.79

Reuse

Meter Number	Meter Size	Read Date	Days Billed	Previous Reading	Current Reading	Current Usage
Base Charges (Prepaid)						\$0.00
Consumption Charges	Tier 1	0.0	X	0.00		\$0.00
Proration Factor: 0.0000	Tier 2	0.0	X	0.00		\$0.00
	Tier 3	0.0	X	0.00		\$0.00

Other Charges

Administrative Fees (Prepaid)	\$0.00
Capacity Fees (Prepaid)	\$0.00
Deposit Interest Refund	\$0.00
Current Charges	\$1,199.02
Previous Balance	\$0.00
Late Charge (If Applicable)	\$0.00
TOTAL AMOUNT DUE	\$1,199.02

IMPORTANT NOTICE: Service disruptions will resume Tuesday, July 28, 2020. Delinquent balances must be paid or have active extensions to avoid service disruption.

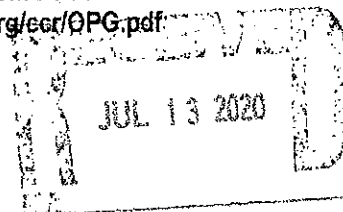
Please call our customer service department to arrange payments before Friday, July 24, 2020 to avoid a scheduled disruption and additional fees. Call our Customer Service department at 904-272-5999.

Need assistance with your bill? Visit our website for a list of agencies available to assist you with your utility bill at https://www.clayutility.org/myself/customer_assistance_program.aspx

Please pay \$1199.02 by 7/29/2020 to avoid a \$3.00 late fee. Make checks payable to CLAY COUNTY UTILITY AUTHORITY.

Your last payment of \$1148.14 was posted to your account on 06/24/2020.

Consumer Confidence and UCMR4 Reports are available at our office and online at:
www.clayutility.org/ccr/OPG.pdf



Please return this portion with payment



Clay County Utility Authority
3176 Old Jennings Road
Middleburg, Florida 32068

SOUTH VILLAGE COMMUNITY DEVELOPMENT
DISTRICT
3989 Eagle Landing Parkway

Customer #:00222067
Route #:MC05530012
Route Group:26

ADDRESSEE

AYC0707B
2000000594 20/6

SOUTH VILLAGE COMMUNITY DEVELOPMENT
DISTRICT
5385 N NOB HILL ROAD
SUNRISE FL 33351-4761



Bill Summary

Bill Date	07/08/20
Current Charges	\$1,199.02
Current Charges Past Due After	07/29/20
Lend A Helping Hand (If Applicable)	\$0.00
Previous Balance	\$0.00
Total Amount Due	\$1,199.02

MAIL PAYMENT TO:



CLAY COUNTY UTILITY AUTHORITY
3176 OLD JENNINGS ROAD
MIDDLEBURG, FL 32068



3176 Old Jennings Road, Middleburg, Florida 32068
Please visit us on the web at www.clayutility.org
Hours: Monday - Friday, 8am-5pm Phone: 904-272-5999

Customer Name: SOUTH VILLAGE COMMUNITY DEVELOPMENT
DISTRICT
Service Address: 3979-2 Eagle Landing Parkway Irrigation

Bill Date: 07/08/2020

Customer #: 00229064

Route #: MC05530018

Water

Meter Number	Meter Size	Read Date	Days Billed	Previous Reading	Current Reading	Current Usage
70003696	1.5	07/06/20	34	2337	3096	759

Base Charges (Prepaid)	07/08/20 to 08/05/20					\$53.30
Consumption Charges	Tier 1	56.7	X	1.47		\$83.35
Proration Factor: 1.1333	Tier 2	85.0	X	3.04		\$258.40
	Tier 3	141.6	X	3.94		\$557.90
	Tier 4	475.7	X	5.06		\$2,407.04

Alternative Water Supply Surcharge \$1.06

Sewer

Base Charges (Prepaid)						\$0.00
Consumption Charges	0.0	X		0.00		\$0.00

Reuse

Meter Number	Meter Size	Read Date	Days Billed	Previous Reading	Current Reading	Current Usage
Base Charges (Prepaid)						\$0.00
Consumption Charges	Tier 1	0.0	X	0.00		\$0.00
Proration Factor: 0.0000	Tier 2	0.0	X	0.00		\$0.00
	Tier 3	0.0	X	0.00		\$0.00

Other Charges

Administrative Fees (Prepaid)	\$0.00
Capacity Fees (Prepaid)	\$0.00
Deposit Interest Refund	\$0.00
Current Charges	\$3,361.05
Previous Balance	\$0.00
Late Charge (If Applicable)	\$0.00
TOTAL AMOUNT DUE	\$3,361.05

IMPORTANT NOTICE: Service disruptions will resume Tuesday, July 28, 2020. Delinquent balances must be paid or have active extensions to avoid service disruption.

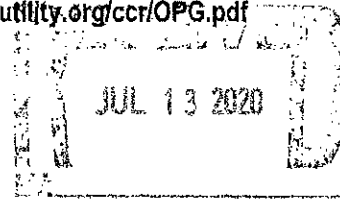
Please call our customer service department to arrange payments before Friday, July 24, 2020 to avoid a scheduled disruption and additional fees. Call our Customer Service department at 904-272-5999.

Need assistance with your bill? Visit our website for a list of agencies available to assist you with your utility bill at https://www.clayutility.org/my-service/customer_assistance_program.aspx

Please pay \$3361.05 by 7/29/2020 to avoid a \$3.00 late fee. Make checks payable to CLAY COUNTY UTILITY AUTHORITY.

Your last payment of \$3171.47 was posted to your account on 06/24/2020.

Consumer Confidence and UCMR4 Reports are available at our office and online at: www.clayutility.org/ccr/OPG.pdf



Please return this portion with payment



Clay County Utility Authority
3176 Old Jennings Road
Middleburg, Florida 32068

SOUTH VILLAGE COMMUNITY DEVELOPMENT
DISTRICT
3979-2 Eagle Landing Parkway Irrigation

Customer #:00229064

Route #:MC05530018

Route Group:26

ADDRESSEE

AYC0707B
2000000595 20/7

SOUTH VILLAGE COMMUNITY DEVELOPMENT
DISTRICT
5385 N NOB HILL ROAD
SUNRISE FL 33351-4761



Bill Summary

Bill Date	07/08/20
Current Charges	\$3,361.05
Current Charges Past Due After	07/29/20
Lend A Helping Hand (If Applicable)	\$0.00
Previous Balance	\$0.00
Total Amount Due	\$3,361.05

MAIL PAYMENT TO



CLAY COUNTY UTILITY AUTHORITY
3176 OLD JENNINGS ROAD
MIDDLEBURG, FL 32068



3176 Old Jennings Road, Middleburg, Florida 32068
Please visit us on the web at www.clayutility.org
Hours: Monday - Friday, 8am-5pm Phone: 904-272-5999

Customer Name: SOUTH VILLAGE COMMUNITY DEVELOPMENT
DISTRICT
Service Address: 3965-1 Eagle Landing Parkway Pool Tank

Bill Date: 07/08/2020

Customer #: 00230632

Route #: MC05530013

Water

Meter Number	Meter Size	Read Date	Days Billed	Previous Reading	Current Reading	Current Usage
74320712	1.5	07/06/20	34	228	262	34

Base Charges (Prepaid)	07/08/20 to 08/05/20					\$53.30
Consumption Charges	Tier 1	34.0	X	1.97		\$66.98
Proration Factor: 1.1333	Tier 2	0.0	X	0.00		\$0.00
	Tier 3	0.0	X	0.00		\$0.00
	Tier 4	0.0	X	0.00		\$0.00

Alternative Water Supply Surcharge \$1.06

Sewer

Base Charges (Prepaid)						\$0.00
Consumption Charges	0.0	X	4.39			\$0.00

Raise

Meter Number	Meter Size	Read Date	Days Billed	Previous Reading	Current Reading	Current Usage
Base Charges (Prepaid)						\$0.00
Consumption Charges	Tier 1	0.0	X	0.00		\$0.00
Proration Factor: 0.0000	Tier 2	0.0	X	0.00		\$0.00
	Tier 3	0.0	X	0.00		\$0.00

Other Charges

Administrative Fees (Prepaid)	\$0.00
Capacity Fees (Prepaid)	\$0.00
Deposit Interest Refund	\$0.00
Current Charges	\$121.34
Previous Balance	\$0.00
Late Charge (If Applicable)	\$0.00
TOTAL AMOUNT DUE	\$121.34

IMPORTANT NOTICE: Service disruptions will resume Tuesday, July 28, 2020. Delinquent balances must be paid or have active extensions to avoid service disruption.

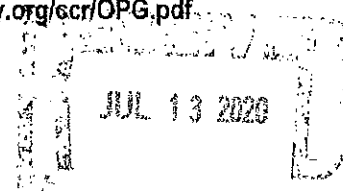
Please call our customer service department to arrange payments before Friday, July 24, 2020 to avoid a scheduled disruption and additional fees. Call our Customer Service department at 904-272-5999.

Need assistance with your bill? Visit our website for a list of agencies available to assist you with your utility bill at https://www.clayutility.org/mysevice/customer_assistance_program.aspx

Please pay \$121.34 by 7/29/2020 to avoid a \$3.00 late fee. Make checks payable to CLAY COUNTY UTILITY AUTHORITY.

Your last payment of \$83.91 was posted to your account on 06/24/2020.

Consumer Confidence and UCMR4 Reports are available at our office and online at: www.clayutility.org/ccr/OPG.pdf



Please return this portion with payment



Clay County Utility Authority
3176 Old Jennings Road
Middleburg, Florida 32068

SOUTH VILLAGE COMMUNITY DEVELOPMENT
DISTRICT
3965-1 Eagle Landing Parkway Pool Tank

Customer #: 00230632

Route #: MC05530013

Route Group: 26

ADDRESSEE

AYC07073
2000003596 20/8

SOUTH VILLAGE COMMUNITY DEVELOPMENT
DISTRICT
5385 N NOB HILL ROAD
SUNRISE FL 33351-4761



Bill Summary

Bill Date	07/08/20
Current Charges	\$121.34
Current Charges Past Due After	07/29/20
Lend A Helping Hand (If Applicable)	\$0.00
Previous Balance	\$0.00
Total Amount Due	\$121.34

MAIL PAYMENT TO



CLAY COUNTY UTILITY AUTHORITY
3176 OLD JENNINGS ROAD
MIDDLEBURG, FL 32068



3176 Old Jennings Road, Middleburg, Florida 32068
Please visit us on the web at www.clayutility.org
Hours: Monday - Friday, 8am-5pm Phone: 904-272-5999

Customer Name: SOUTH VILLAGE COMMUNITY DEVELOPMENT
DISTRICT
Service Address: 3965-2 Eagle Landing Parkway Irrigation

Bill Date: 07/08/2020

Customer #: 00230638

Route #: MC05530015

Water

Meter Number	Meter Size	Read Date	Days Billed	Previous Reading	Current Reading	Current Usage
72741390	1.5	07/07/20	35	781	894	113

Base Charges (Prepaid)	07/08/20 to 08/05/20					\$53.30
Consumption Charges	Tier 1	58.3	X	1.47		\$85.70
Proration Factor: 1.1667	Tier 2	54.7	X	3.04		\$166.29
	Tier 3	0.0	X	3.94		\$0.00
	Tier 4	0.0	X	5.06		\$0.00

Alternative Water Supply Surcharge \$1.06

Sewer

Base Charges (Prepaid)						\$0.00
Consumption Charges	0.0	X	0.00			\$0.00

Reuse

Meter Number	Meter Size	Read Date	Days Billed	Previous Reading	Current Reading	Current Usage
Base Charges (Prepaid)						\$0.00
Consumption Charges	Tier 1	0.0	X	0.00		\$0.00
Proration Factor: 0.0000	Tier 2	0.0	X	0.00		\$0.00
	Tier 3	0.0	X	0.00		\$0.00

Other Charges

Administrative Fees (Prepaid)	\$0.00
Capacity Fees (Prepaid)	\$0.00
Deposit Interest Refund	\$0.00
Current Charges	\$306.35
Previous Balance	\$0.00
Late Charge (If Applicable)	\$0.00
TOTAL AMOUNT DUE	\$306.35

IMPORTANT NOTICE: Service disruptions will resume Tuesday, July 28, 2020. Delinquent balances must be paid or have active extensions to avoid service disruption.

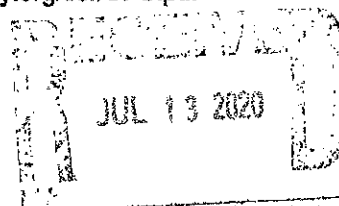
Please call our customer service department to arrange payments before Friday, July 24, 2020 to avoid a scheduled disruption and additional fees. Call our Customer Service department at 904-272-5999.

Need assistance with your bill? Visit our website for a list of agencies available to assist you with your utility bill at https://www.clayutility.org/my-service/customer_assistance_program.aspx

Please pay \$306.35 by 7/29/2020 to avoid a \$3.00 late fee. Make checks payable to CLAY COUNTY UTILITY AUTHORITY.

Your last payment of \$239.97 was posted to your account on 06/24/2020.

Consumer Confidence and UCMR4 Reports are available at our office and online at: www.clayutility.org/ccr/OPG.pdf



Please return this portion with payment



Clay County Utility Authority
3176 Old Jennings Road
Middleburg, Florida 32068

Bill Date	07/08/20
Current Charges	\$306.35
Current Charges Past Due After	07/29/20
Lend A Helping Hand (If Applicable)	\$0.00
Previous Balance	\$0.00
Total Amount Due	\$306.35

SOUTH VILLAGE COMMUNITY DEVELOPMENT
DISTRICT
3965-2 Eagle Landing Parkway Irrigation

Customer #:00230638

Route #:MC05530015

Route Group:26

ADDRESSEE

AYC0707B
200000597 20/9

SOUTH VILLAGE COMMUNITY DEVELOPMENT
DISTRICT
5385 N NOB HILL ROAD
SUNRISE FL 33351-4761



MAIL PAYMENT TO



CLAY COUNTY UTILITY AUTHORITY
3176 OLD JENNINGS ROAD
MIDDLEBURG, FL 32068



3176 Old Jennings Road, Middleburg, Florida 32068
Please visit us on the web at www.clayutility.org
Hours: Monday - Friday, 8am-5pm Phone: 904-272-5999

Customer Name: SOUTH VILLAGE COMMUNITY DEVELOPMENT
DISTRICT
Service Address: 3965-3 Eagle Landing Parkway Pool Tank

Bill Date: 07/08/2020

Customer #: 00230640

Route #: MC05530016

Water

Meter Number	Meter Size	Read Date	Days Billed	Previous Reading	Current Reading	Current Usage
58535800	1.5	07/06/20	35	12043	12053	10

Base Charges (Prepaid)	07/08/20 to 08/05/20					\$53.30
Consumption Charges	Tier 1	10.0	X	1.97		\$19.70
Proration Factor: 1.1667	Tier 2	0.0	X	0.00		\$0.00
	Tier 3	0.0	X	0.00		\$0.00
	Tier 4	0.0	X	0.00		\$0.00

Alternative Water Supply Surcharge \$1.06

Sewer

Base Charges (Prepaid)						\$0.00
Consumption Charges	0.0	X	4.39			\$0.00

Reuse

Meter Number	Meter Size	Read Date	Days Billed	Previous Reading	Current Reading	Current Usage
Base Charges (Prepaid)						\$0.00
Consumption Charges	Tier 1	0.0	X	0.00		\$0.00
Proration Factor: 0.0000	Tier 2	0.0	X	0.00		\$0.00
	Tier 3	0.0	X	0.00		\$0.00

Other Charges

Administrative Fees (Prepaid)	\$0.00
Capacity Fees (Prepaid)	\$0.00
Deposit Interest Refund	\$0.00
Current Charges	\$74.06
Previous Balance	\$0.00
Late Charge (If Applicable)	\$0.00
TOTAL AMOUNT DUE	\$74.06

IMPORTANT NOTICE: Service disruptions will resume Tuesday, July 28, 2020. Delinquent balances must be paid or have active extensions to avoid service disruption.

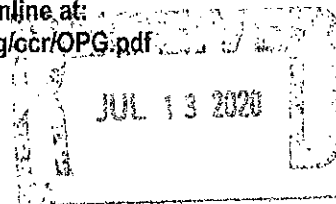
Please call our customer service department to arrange payments before Friday, July 24, 2020 to avoid a scheduled disruption and additional fees. Call our Customer Service department at 904-272-5999.

Need assistance with your bill? Visit our website for a list of agencies available to assist you with your utility bill at https://www.clayutility.org/myservice/customer_assistance_program.aspx

Please pay \$74.06 by 7/29/2020 to avoid a \$3.00 late fee. Make checks payable to CLAY COUNTY UTILITY AUTHORITY.

Your last payment of \$152.86 was posted to your account on 06/24/2020.

Consumer Confidence and UCMR4 Reports are available at our office and online at: www.clayutility.org/ccr/OPG.pdf



Please return this portion with payment

Bill Summary

Bill Date	07/08/20
Current Charges	\$74.06
Current Charges Past Due After	07/29/20
Lend A Helping Hand (If Applicable)	\$0.00
Previous Balance	\$0.00
Total Amount Due	\$74.06



Clay County Utility Authority
3176 Old Jennings Road
Middleburg, Florida 32068

SOUTH VILLAGE COMMUNITY DEVELOPMENT
DISTRICT
3965-3 Eagle Landing Parkway Pool Tank

Customer #:00230640
Route #:MC05530016
Route Group:26

ADDRESSEE

AYC0707B
2000000598 20/10

MAIL PAYMENT TO:



CLAY COUNTY UTILITY AUTHORITY
3176 OLD JENNINGS ROAD
MIDDLEBURG, FL 32068



SOUTH VILLAGE COMMUNITY DEVELOPMENT
DISTRICT
5385 N NOB HILL ROAD
SUNRISE FL 33351-4761



3176 Old Jennings Road, Middleburg, Florida 32068
Please visit us on the web at www.clayutility.org
Hours: Monday - Friday, 8am-5pm Phone: 904-272-5999

Customer Name: SOUTH VILLAGE COMMUNITY DEVELOPMENT
DISTRICT
Service Address: 3975 Eagle Landing Parkway Residents Club

Bill Date: 07/08/2020

Customer #: 00230641
Route #: MC05530017

Water

Meter Number	Meter Size	Read Date	Days Billed	Previous Reading	Current Reading	Current Usage
70003711	1.5	07/06/20	34	1575	1592	17

Base Charges (Prepaid)	07/08/20 to 08/05/20	\$53.30
Consumption Charges	Tier 1 17.0 X 1.97	\$33.49
Proration Factor: 1.1333	Tier 2 0.0 X 0.00	\$0.00
	Tier 3 0.0 X 0.00	\$0.00
	Tier 4 0.0 X 0.00	\$0.00

Alternative Water Supply Surcharge \$1.06

Sewer

Base Charges (Prepaid)		\$120.70
Consumption Charges	17.0 X 4.39	\$74.63

Raise

Meter Number	Meter Size	Read Date	Days Billed	Previous Reading	Current Reading	Current Usage
Base Charges (Prepaid)						\$0.00
Consumption Charges	Tier 1 0.0 X 0.00					\$0.00
Proration Factor: 0.0000	Tier 2 0.0 X 0.00					\$0.00
	Tier 3 0.0 X 0.00					\$0.00

Other Charges

Administrative Fees (Prepaid)	\$0.00
Capacity Fees (Prepaid)	\$0.00
Deposit Interest Refund	\$0.00
Current Charges	\$283.18
Previous Balance	\$0.00
Late Charge (If Applicable)	\$0.00
TOTAL AMOUNT DUE	\$283.18

IMPORTANT NOTICE: Service disruptions will resume Tuesday, July 28, 2020. Delinquent balances must be paid or have active extensions to avoid service disruption.

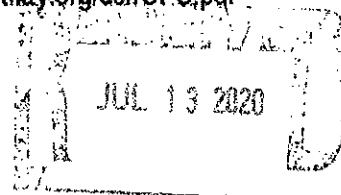
Please call our customer service department to arrange payments before Friday, July 24, 2020 to avoid a scheduled disruption and additional fees. Call our Customer Service department at 904-272-5999.

Need assistance with your bill? Visit our website for a list of agencies available to assist you with your utility bill at https://www.clayutility.org/my-service/customer_assistance_program.aspx

Please pay \$283.18 by 7/29/2020 to avoid a \$3.00 late fee. Make checks payable to CLAY COUNTY UTILITY AUTHORITY.

Your last payment of \$245.02 was posted to your account on 06/24/2020.

Consumer Confidence and UCMR4 Reports are available at our office and online at: www.clayutility.org/ccr/OPG.pdf



Please return this portion with payment



Clay County Utility Authority
3176 Old Jennings Road
Middleburg, Florida 32068

Bill Date	07/08/20
Current Charges	\$283.18
Current Charges Past Due After	07/29/20
Lend A Helping Hand (If Applicable)	\$0.00
Previous Balance	\$0.00
Total Amount Due	\$283.18

SOUTH VILLAGE COMMUNITY DEVELOPMENT
DISTRICT
3975 Eagle Landing Parkway Residents Club

Customer #:00230641
Route #:MC05530017
Route Group:26

ADDRESSEE

AYC0707B
2000000599 20/11

SOUTH VILLAGE COMMUNITY DEVELOPMENT
DISTRICT
5385 N NOB HILL ROAD
SUNRISE FL 33351-4761



MAIL PAYMENT TO:



CLAY COUNTY UTILITY AUTHORITY
3176 OLD JENNINGS ROAD
MIDDLEBURG, FL 32068



3176 Old Jennings Road, Middleburg, Florida 32068
Please visit us on the web at www.clayutility.org
Hours: Monday - Friday, 8am-5pm Phone: 904-272-5999

112112

Customer Name: SOUTH VILLAGE COMMUNITY DEVELOPMENT
DISTRICT
Service Address: 3979 Eagle Landing Parkway Athletic Club

Bill Date: 07/08/2020

Customer #: 00230642
Route #: MC05530019

Water

Meter Number	Meter Size	Read Date	Days Billed	Previous Reading	Current Reading	Current Usage
69850354	1.5	07/06/20	34	655	658	3

Base Charges (Prepaid)	07/08/20 to 08/05/20	\$53.30
Consumption Charges	Tier 1 3.0 X 1.97	\$5.91
Proration Factor: 1.1333	Tier 2 0.0 X 0.00	\$0.00
	Tier 3 0.0 X 0.00	\$0.00
	Tier 4 0.0 X 0.00	\$0.00

Alternative Water Supply Surcharge \$1.06

Sewer

Base Charges (Prepaid)		\$120.70
Consumption Charges	3.0 X 4.39	\$13.17

Reuse

Meter Number	Meter Size	Read Date	Days Billed	Previous Reading	Current Reading	Current Usage
Base Charges (Prepaid)						\$0.00
Consumption Charges	Tier 1 0.0 X 0.00					\$0.00
Proration Factor: 0.0000	Tier 2 0.0 X 0.00					\$0.00
	Tier 3 0.0 X 0.00					\$0.00

Other Charges

Administrative Fees (Prepaid)	\$0.00
Capacity Fees (Prepaid)	\$0.00
Deposit Interest Refund	\$0.00
Current Charges	\$194.14
Previous Balance	\$0.00
Late Charge (If Applicable)	\$0.00
TOTAL AMOUNT DUE	\$194.14

IMPORTANT NOTICE: Service disruptions will resume Tuesday, July 28, 2020. Delinquent balances must be paid or have active extensions to avoid service disruption.

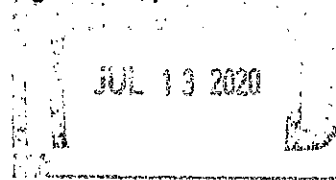
Please call our customer service department to arrange payments before Friday, July 24, 2020 to avoid a scheduled disruption and additional fees. Call our Customer Service department at 904-272-5999.

Need assistance with your bill? Visit our website for a list of agencies available to assist you with your utility bill at https://www.clayutility.org/myservice/customer_assistance_program.aspx

Please pay \$194.14 by 7/29/2020 to avoid a \$3.00 late fee. Make checks payable to CLAY COUNTY UTILITY AUTHORITY.

Your last payment of \$187.78 was posted to your account on 06/24/2020.

Consumer Confidence and UCMR4 Reports are available at our office and online at: www.clayutility.org/ccr/OPG.pdf



Please return this portion with payment



Clay County Utility Authority
3176 Old Jennings Road
Middleburg, Florida 32068

Bill Date	07/08/20
Current Charges	\$194.14
Current Charges Past Due After	07/29/20
Lend A Helping Hand (If Applicable)	\$0.00
Previous Balance	\$0.00
Total Amount Due	\$194.14

SOUTH VILLAGE COMMUNITY DEVELOPMENT
DISTRICT
3979 Eagle Landing Parkway Athletic Club

Customer #:00230642
Route #:MC05530019
Route Group:26

ADDRESSEE

AYC0707B
2000000600 20/12

SOUTH VILLAGE COMMUNITY DEVELOPMENT
DISTRICT
5385 N NOB HILL ROAD
SUNRISE FL 33351-4761



MAIL PAYMENT TO



CLAY COUNTY UTILITY AUTHORITY
3176 OLD JENNINGS ROAD
MIDDLEBURG, FL 32068



3176 Old Jennings Road, Middleburg, Florida 32068
Please visit us on the web at www.clayutility.org
Hours: Monday - Friday, 8am-5pm Phone: 904-272-5999

Customer Name: SOUTH VILLAGE COMMUNITY DEVELOPMENT
DISTRICT
Service Address: 4108-1 Eagle Landing Parkway Reclaimed Irrigation

Bill Date: 07/08/2020

Customer #: 00235500

Route #: MC05531950

Water

Meter Number	Meter Size	Read Date	Days Billed	Previous Reading	Current Reading	Current Usage
Base Charges (Prepaid) 07/08/20 to 08/05/20						
Consumption Charges						
Proration Factor: 0.0000						
			Tier 1	0.0	X	0.00
			Tier 2	0.0	X	0.00
			Tier 3	0.0	X	0.00
			Tier 4	0.0	X	0.00

Alternative Water Supply Surcharge \$0.00

Storm

Base Charges (Prepaid)						
Consumption Charges						
			0.0	X	0.00	\$0.00

Reuse

Meter Number	Meter Size	Read Date	Days Billed	Previous Reading	Current Reading	Current Usage
58743726	.75	07/06/20	34	962	1037	75
Base Charges (Prepaid)						
Consumption Charges						
Proration Factor: 1.1333						
			Tier 1	24.9	X	0.79
			Tier 2	9.1	X	1.56
			Tier 3	41.0	X	2.35

Other Charges

Administrative Fees (Prepaid)	\$0.00
Capacity Fees (Prepaid)	\$0.00
Deposit Interest Refund	\$0.00
Current Charges	\$154.41
Previous Balance	\$0.00
Late Charge (If Applicable)	\$0.00
TOTAL AMOUNT DUE	\$154.41

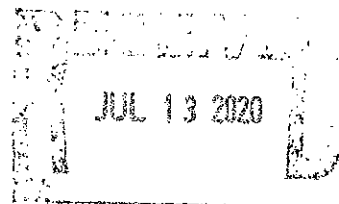
IMPORTANT NOTICE: Service disruptions will resume Tuesday, July 28, 2020. Delinquent balances must be paid or have active extensions to avoid service disruption.

Please call our customer service department to arrange payments before Friday, July 24, 2020 to avoid a scheduled disruption and additional fees. Call our Customer Service department at 904-272-5999.

Need assistance with your bill? Visit our website for a list of agencies available to assist you with your utility bill at https://www.clayutility.org/myself/customer_assistance_program.aspx

Please pay \$154.41 by 7/29/2020 to avoid a \$3.00 late fee. Make checks payable to CLAY COUNTY UTILITY AUTHORITY.

Your last payment of \$95.33 was posted to your account on 06/24/2020.



Please return this portion with payment



Clay County Utility Authority
3176 Old Jennings Road
Middleburg, Florida 32068

SOUTH VILLAGE COMMUNITY DEVELOPMENT
DISTRICT
4108-1 Eagle Landing Parkway Reclaimed Irrigation

Customer #: 00235500
Route #: MC05531950
Route Group: 26

ADDRESSEE

AYC0707B
2000000601 20/13

SOUTH VILLAGE COMMUNITY DEVELOPMENT
DISTRICT
5385 N NOB HILL ROAD
SUNRISE FL 33351-4761



MAIL PAYMENT TO

Bill Date 07/08/20
Current Charges \$154.41
Current Charges Past Due After 07/29/20
Lend A Helping Hand (If Applicable) \$0.00
Previous Balance \$0.00
Total Amount Due \$154.41



CLAY COUNTY UTILITY AUTHORITY
3176 OLD JENNINGS ROAD
MIDDLEBURG, FL 32068



Clay Electric Cooperative, Inc.
 Orange Park District
 734 Blanding Blvd
 Orange Park FL 32065-5798
 904-272-2456 (800)224-4917

Statement Date: 07/07/2020

Trustee Dist 06

Web Address
 clayelectric.com

Automated Outage Reporting Line: (888) 434-9844

Account	Name	Service Address	Meter No	Multiplier
6474431	EAGLE LANDING LIMITED PARTNSP	4045 EAGLE CROSSING DR # 2 IRRIG AND LIGHTS	152043187	1

Rate - GS	From	To	Approx Next Read Date	Previous	Present	KWH	Days	Daily KWH
GS Non-Demand	06/02/2020	07/01/2020	08/03/20	3271	3520	249	29	9
					Jul 2019	247	28	9

Previous Statement Balance

109.00

06/08/2020 Payment Received - Thank You

48.00CR

06/22/2020 Payment Received - Thank You

61.00CR

Previous Balance

\$ 0.00

Current Charges Billed 07/07/2020

Energy

20.24

Access Charge

23.00

Power Cost Adjustment .01740 X 249 KWH

4.33

FLA Gross Receipts Tax

1.22

Florida State Sales Tax

3.39

Clay Co Public Ser Utility Tax

1.68

Clay County Sales Tax

0.49

Operation Round Up

0.65

Current Charges Due on 07/28/2020

\$ 55.00

Total Amount Due

\$ 55.00

Non-Taxable Fuel Amount @ .02217/KWH -\$5.52

Government Taxes/Fees are not imposed by Clay Electric

\$ 6.78

If you are aware of an inoperative or malfunctioning outdoor light on Clay Electric lines, call 1-800-224-4917 or visit ClayElectric.com to report the problem. Read the June Power Line for more information.

Payments received after 3 pm will be credited to your account the following business day. Billings not paid in full will incur a late charge of \$5.00 or 5% of the delinquent amount (whichever is greater) that will be added to your account.

▼ Tear Here ▼

When Paying in Person: Bring entire bill with you.

When Paying By Mail: Return this portion with your payment.

Clay Electric Cooperative, Inc.

P.O. Box 308

7610

Keystone Heights, Florida 32656-0308

Mailing Address Correction: _____

911 Emergency Address: _____

Account Number	I included an additional amount as a donation to Project Share to help those in need.
6474431	
Phone Number	
(904) 637-0648	\$
Phone Correction	
Return this coupon with your payment	Payment Amount
	Write Account Number on check and make payable to: Clay Electric Cooperative, Inc.



100370-08A*32*7610*****SINGLE-PIECE
 EAGLE LANDING LIMITED PARTNSP
 5385 N NOB HILL RD CDD OFFICES
 SUNRISE FL 33351

Current Charges \$ 55.00

Due Date 07/28/2020

Total Amount Due \$ 55.00

06474431

0000055004