

**SOUTHERN HILLS
PLANTATION I
COMMUNITY DEVELOPMENT
DISTRICT**

February 18, 2021

**BOARD OF SUPERVISORS
REGULAR MEETING
AGENDA**

Southern Hills Plantation I
Community Development District
OFFICE OF THE DISTRICT MANAGER
2300 Glades Road, Suite 410W•Boca Raton, Florida 33431
Phone: (561) 571-0010•Fax: (561) 571-0013•Toll-free: (877) 276-0889

February 11, 2021

Board of Supervisors
Southern Hills Plantation I Community Development District

ATTENDEES:
Please identify yourself each
time you speak to facilitate
accurate transcription of
meeting minutes.

Dear Board Members:

The Board of Supervisors of the Southern Hills Plantation I Community Development District will hold a Regular Meeting on February 18, 2021 at 10:00 a.m., at the Southern Hills Plantation Clubhouse, located at 4200 Summit View Drive, Brooksville, Florida 34601. The agenda is as follows:

1. Call to Order/Roll Call
2. Public Comments (*Agenda Items*)
3. Continued Discussion/Consideration: Delinquent Shared Costs, Demands and Repayment Agreements
4. Continued Discussion: Potential Acquisition of Lots Escheated to the County/City
 - Memorandum Regarding District Options with Respect to Taking Title to Property
5. Continued Discussion: Landscaping Contract
6. Consideration of Aventura Nursery & Landscapes, Inc., Estimate #8774
7. Discussion: Payment Status of Developer On-Roll Properties
8. Approval of Unaudited Financial Statements as of December 31, 2020
9. Approval of January 21, 2021 Regular Meeting Minutes
10. Other Business
11. Staff Reports
 - A. District Counsel: *Hopping Green & Sams, P.A.*

- B. District Engineer: *Coastal Engineering Associates, Inc.*
- C. District Manager: *Wrathell, Hunt and Associates, LLC*
 - NEXT MEETING DATE: March 18, 2021 at 10:00 a.m.
 - QUORUM CHECK

JOHN McCOSKRIE	<input type="checkbox"/> IN PERSON	<input type="checkbox"/> PHONE	<input type="checkbox"/> No
ROBERT NELSON	<input type="checkbox"/> IN PERSON	<input type="checkbox"/> PHONE	<input type="checkbox"/> No
MATT ROMERO	<input type="checkbox"/> IN PERSON	<input type="checkbox"/> PHONE	<input type="checkbox"/> No
BRIAN McCAFFREY	<input type="checkbox"/> IN PERSON	<input type="checkbox"/> PHONE	<input type="checkbox"/> No
MARGARET BLOOMQUIST	<input type="checkbox"/> IN PERSON	<input type="checkbox"/> PHONE	<input type="checkbox"/> No

- 12. Supervisors' Requests
- 13. Adjournment

If you have any questions or comments, please contact me directly at (239) 464-7114.

Sincerely,



Chesley E. Adams, Jr.
 District Manager

FOR BOARD MEMBERS AND STAFF TO ATTEND BY TELEPHONE
CALL IN NUMBER: 1-888-354-0094
CONFERENCE ID: 8593810

**SOUTHERN HILLS PLANTATION I
COMMUNITY DEVELOPMENT DISTRICT**

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Hopping Green & Sams

Attorneys and Counselors

MEMORANDUM

To: Board of Supervisors, Southern Hills Plantation I Community Development District (the “District”)

From: Jennifer Kilinski

Date: February 2, 2021

Re: Memorandum Regarding District Options with Respect to Taking Title to Property

Introduction

The purpose of this memorandum is to provide the Board of Supervisors (the “Board”) with a general outline regarding the acquisition of the property by the District through gift, devise or sale or otherwise obtaining property through an assignment of a judgment or ownership from the city or county to a special purpose entity (“SPE”) limited liability company (“LLC”) established by the District.

This memorandum is intended to provide guidance to the Board in evaluating the benefits and risks associated with the foregoing options. Ultimately, we advise the District, should it desire to acquire property, to create an SPE based upon the analysis set forth below. Taking title to the subject property in the name of the District would subject the District to additional risk which is best obviated by use of the SPE structure as the entity to own, manage and sell the subject property.

Acquisition of Subject Property Directly by the District vs. Acquisition in a District created SPE – Risks

Following is a list of risks and liabilities that may arise in taking ownership of property. This list is intended to be a broad overview of the liabilities one could be subject to, regardless of owner. However, given the available alternative of creating an SPE for purposes of taking title to the subject property, the District is in a position to mitigate these risks.

Environmental Liability

Environmental liability may accrue to the owner of property regardless of the method of conveyance. Environmental liability may be imposed under the Comprehensive Environmental Response, Compensation and Liability Act (“CERCLA), which is a federal law that imposes strict

liability for cleanup on current owners and operators of a site that contains hazardous waste.¹ An “owner” includes title or control which was conveyed due to foreclosure. If a party is found liable under CERCLA, it will be liable for the cleanup costs of the site. There is an exemption available to innocent purchasers of property if certain conditions are met. Liability may also be imposed under the Resource Recovery and Management Act (“RCRA”) which is managed by the Florida Department of Environmental Protection (“FDEP”) and covers solid waste and hazardous substances.² The liability scheme is similar to CERCLA in that persons liable under RCRA include present owners of facilities. However, RCRA does not specifically exempt innocent purchasers.

As to the subject property, as construction is not complete and these are vacant lots, the risk of environmental liability, if any, is likely concentrated in the undeveloped/vacated area. The District is unaware of whether environmental studies were conducted by the landowner prior to the issuance of Bonds; if they were conducted, the District does not own or have any reliance interest in those studies.

Premises or Tort Liability

An owner of property may be liable for an injury to or death of a person on or near premises that are under their ownership and control.³ Premises liability is based on the negligence of the property owner in allowing invitees to enter an area, without warning, where the owner could foresee that such persons could be injured by a dangerous condition on the property that is not readily apparent. The District may insure for this risk and does have sovereign immunity.

Eminent Domain

The District is located within the boundaries of the city of Brooksville, Hernando County in the State of Florida. Each of those entities possess the power of eminent domain--the ability to take property for certain approved purposes. The Florida Constitution provides that “[n]o private property shall be taken except for a public purpose and with full compensation therefore paid to each owner or secured by deposit in the registry of the court and available to the owner.”⁴

Tax Liability

a. Federal Taxes

Federal taxes impact a Florida real estate transaction with regard to the gain that will be realized for income tax purposes. A limited liability company is a “pass-through” entity for federal income tax purposes. A “pass-through” entity is an entity in which all taxable revenues, expenses, gains and losses are passed through to the owners of the entity. Thus, in our scenario, the members

¹ 42 U.S.C.A. §§ 9601-9628

² Fla. Stat. §§ 403.702-403.7721

³ *Houssami v. Nofal*, 578 So. 2d 495 (Fla. 5th DCA 1991).

⁴ Fla. Const. Art. X, Sec. 6.

are then responsible for the payment of the tax, if any. Florida law follows the Federal law on the income tax treatment of LLCs. Although we do not anticipate federal income taxes accruing as a result of the foreclosure, when lands are re-sold there may be tax obligations which accrue.

b. State Taxes

Florida law provides for the payment by the purchaser of documentary stamp taxes on any instrument or writing whereby real property or an interest therein is transferred. This tax is in the amount of 70 cents per \$100 of consideration.⁵ Further, subsection (9) of the same section clarifies that “a certificate of title issued by the clerk of court under s. 45.031(5) in a judicial sale of real property under an order or final judgment issued pursuant to a foreclosure proceeding is subject to the tax imposed by subsection (1). However, the amount of the tax shall be computed based solely on the amount of the highest and best bid received for the property at the foreclosure sale.” §201.02(9), F.S.

Governmental entities are generally exempt from paying for documentary stamps, with the burden to pay documentary stamps on a transaction in which the government is the purchaser being shifted to the nonexempt party (i.e., non-governmental) to the transaction.⁶ If the Certificate of Title is issued in the name of a governmental entity, then no documentary stamps are due. If the entity taking title is not the governmental body itself, then documentary stamps are due from the transferee.

Ad valorem property taxes are also imposed on property within the District. Exemptions are granted by the Hernando County Tax Collector and Property Appraiser for lands owned by the District and used for public purposes. The subject property is currently subject to ad valorem taxes. It is unlikely that the subject property would be granted an exemption once title passes to the District based on Florida law.

Contractual Claims

Contractual liability may arise as a result of sales or other contracts which may be entered into associated with the management and subsequent sale of the subject property. An important advantage of acquiring property through an SPE is the liability protection afforded to the members of an LLC. Members of an LLC are not liable, solely by reason of being a member, under a judgment, decree, or order of court, or in any other manner, for a debt, obligation, or liability of the LLC. §608.4227(1), Fla. Stat. The debts, obligations and liabilities of an LLC, arising in contract, are solely the debts, obligations and liabilities of the LLC.

⁵ Fla. Stat. §201.02(1)(a)

⁶ Fla. Stat. § 201.01

Piercing the LLC Veil

Florida courts have held piercing the corporate veil applicable to LLCs if (1) the member dominated and controlled the LLC to such an extent that the LLC’s independent existence was in fact nonexistent and the members were in fact alter egos of the LLC; (2) the LLC form must have been used fraudulently and for an improper purpose; and (3) the fraudulent or improper use of the corporate form caused injury to the claimant.⁷ It is worth noting that courts have been generally reluctant to pierce the LLC veil and hold members personally liable for the debts and obligations of the LLC.⁸ The few times the LLC veil has been pierced were due to some wrongful, tortuous or criminal act.

Statutory law provides that a member of a limited liability company shall be personally liable and accountable only for negligent or wrongful acts or misconduct committed by that person, or by any person under that person’s direct supervision and control, while rendering professional service on behalf of the limited liability company.⁹ Furthermore, an LLC can indemnify a member, manager or officer of an LLC except when the actions, or omissions of such member, manager or officer involves a violation of criminal law, a transaction where such person derives an improper personal benefit or acts with wilful misconduct or a conscious disregard for the best interests of the LLC.¹⁰

Summary - District-Owned v. SPE-Owned

	District	SPE
Environmental Liability	Sovereign immunity if acquired involuntarily ¹¹ ; otherwise liability under CERCLA, RCRA may exist.	SPE may be liable under CERCLA or RCRA and passing liability onto members would require piercing the SPE veil.
Premises or Tort Liability	District has sovereign immunity on par with the State of Florida.	Members are only liable for negligent acts committed by themselves or people they control. Otherwise SPE is liable (sovereign immunity may not apply) to the extent

⁷ *In re Multimedia Communications Group Wireless Associates of Liberty Co., Ga., L.C.*, 212 B.R. 1006, 1009 (M.D. Fla. 2006) (noting in dicta that courts disregard the corporate entity only in the most extraordinary cases and those who seek to pierce the veil carry a very heavy burden).

⁸ Please note that for purposes of this memorandum the term “member” means the District as an entity and not Board members personally.

⁹ Fla. Stat. §621.07

¹⁰ Fla. Stat. §608.4229

¹¹ Acquiring title from the city/county in this instance likely not considered involuntarily.

		determined by law and passing liability onto members would require piercing the SPE veil. ¹²
Eminent Domain	District property may be taken by general purpose local or state government.	SPE property may be taken by general purpose local or state government.
Federal Taxes	District may be responsible for gains or losses affecting income tax.	Gains or losses affecting income tax pass through to the members of the SPE.
Documentary Stamp Taxes	Exempt from documentary stamp taxes.	Not exempt from documentary stamp taxes.
Ad Valorem taxes	Property unlikely to be exempt.	Property not exempt.
Contractual Claims	Liability for contracts in the name of the District.	Members generally protected from liability of contractual claims against SPE unless showing of improper conduct. SPE liable for breaches absent piercing of the SPE veil.

Once the SPE is established, as discussed above and summarized below, the potential liabilities will be isolated in the SPE absent a piercing of the corporate veil in litigation. In order to do so, a litigant would have to prove that: (1) the District dominated and controlled the SPE to such an extent that the SPE’s independent existence was in fact nonexistent and the District was in fact the alter ego of the SPE; (2) the SPE form was used fraudulently and for an improper purpose; and (3) the fraudulent or improper use of the corporate form caused injury to the litigant. Item 1 is within the District’s control and a District created SPE would avoid this result. In any event, piercing the SPE veil is difficult and rarely done.

It terms of minimizing liability to the District, taking title in the name of the District appears to only offer a better result in the application of documentary stamp taxes. The use of the District or SPE is a neutral decision where liabilities regarding eminent domain, federal taxes and ad valorem property taxes are concerned.

¹² It should be noted that were the veil to be pierced for tort liability purposes, allowing liability to accrue to the District, then sovereign immunity should apply.

The use of the SPE provides significant protection to the District from liabilities associated with environmental contamination, torts or personal injury, and contracts entered into regarding the management and sale of the subject property. In each case, any potential liability would be concentrated in the entity actually owning title to the subject property.

**SOUTHERN HILLS PLANTATION I
COMMUNITY DEVELOPMENT DISTRICT**

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Aventura Nursery & Landscapes, Inc.
 18332 Ayers Rd., Brooksville, Fl. 34604
 10079 County Line, Spring Hill, Fl. 34608
 352-799-3200, Fax 352-799-3260
 info@aventuranursery.net

Estimate

Date	Estimate #
2/10/2021	8774

Name / Address
McCaffrey, Brian 352-238-6539 4843 HICKORY OAK DRIVE SPRING HIL, FL 34601 Southern Hills

Estimate good for 30 days based on specs and availability today.

AVENTURA NURSERY DOES NOT WARRANTY ANY SOD THAT WE SELL OR INSTALL__ THERE IS A 90 DAY WARRANTY ON ALL PLANTS ONLY IF AVENTURA NURSERY INSTALLS THEM & IF ADEQUATE IRRIGATION EXISTS.

P.O. No.	Terms
FRONT ENTRA...	50% Deposit Required

Item	Description	Qty	Rate	Total
	SOUTHERN HILLS FRONT ENTRANCE			
Phoenix Reclinata...	Phoenix Reclinata Senegal Date B&B	1	850.00	850.00T
Duranta 3 Gal	Duranta erecta,'Gold Mound' 3 Gal	20	6.00	120.00T
Reg. 1 Gal.	Blue Daze 1 Gal. (Reg.)	20	2.75	55.00T
INSTALLATION/...	INSTALLATION/DELIVERY OF PLANT MATERIAL.	1	200.00	200.00
Pine Straw Bales	Pine Straw__INSTALL__PRORATED	20	5.00	100.00T
	FRONT ENTRANCE FLOWER BED emailed 2/11/21			

CUSTOMER ASSUMES FULL RESPONSIBILITY FOR WATERING. RECOMMENDED WATERING SCHEDULE : 1 X FOR FIRST THIRTY (30) DAYS , THEN 3 - 4 X PER WEEK FOR THE NEXT THIRTY (30) DAYS, THEN 2 - 3 X PER WEEK FOR THE NEXT THIRTY (30) DAYS, AFTER NINETY (90) DAYS RESUME NORMAL WATERING SHCHEDULE. PLANTS 1 - 7 GAL. MUST HAVE SPRINKLER HEADS & ALL 15 GAL. OR LARGER MUST HAVE BUBBLERS INSTALLED OR WARRANTY IS VOIDED. CUSTOMER IS RESPONSIBLE FOR FERTILIZING AND INSECTICIDE / FUNGICIDE TREATMENTS. CUSTOMER IS RESPONSIBLE FOR THE COSTS OF REPAIRS TO IRRIGATION OR OTHER UNFORESEEN COSTS THAT MAY OCCUR DURING INSTALLATION, TRANSPLANTING OR REMOVAL OF PLANT MATERIAL OR SOD.

Subtotal	\$1,325.00
Sales Tax (6.5012%)	\$73.14
Total	\$1,398.14

**SOUTHERN HILLS PLANTATION I
COMMUNITY DEVELOPMENT DISTRICT**

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Southern Hills Plantation I CDD
FY 2021 Assessment Roll -
Developer's Platted Lots Assessed On-Roll

Key #	Parcel #	Name1	Type	Number		FY2021 O&M	FY2021 A-1	FY2021 A-2	FY2021Total	FY2019 Status	FY2020 Status	FY2021 Status	Taxes Due
				of Units	Bond Series								(02/28/21)
01597436	R2231910357201200110	SHP GROUP LLC	SF 100'	1	2011A-2	\$731.44	\$0.00	\$1,439.89	\$2,171.33	Certificate	Certificate	Unpaid	\$7,962.32
01597454	R2231910357201200130	SHP GROUP LLC	SF 100'	1	2011A-2	\$731.44	\$0.00	\$1,439.89	\$2,171.33	Certificate	Certificate	Unpaid	\$7,986.70
01597481	R2231910357201200160	SHP GROUP LLC	SF 100'	1	2011A-2	\$731.44	\$0.00	\$1,439.89	\$2,171.33	Certificate	Certificate	Unpaid	\$7,976.41
01597515	R2231910357201200190	SHP GROUP LLC	SF 100'	1	2011A-2	\$731.44	\$0.00	\$1,439.89	\$2,171.33	Certificate	Certificate	Unpaid	\$8,019.53
01597524	R2231910357201200200	SHP GROUP LLC	SF 100'	1	2011A-2	\$731.44	\$0.00	\$1,439.89	\$2,171.33	Certificate	Certificate	Unpaid	\$8,000.79
01597533	R2231910357201200210	SHP GROUP LLC	SF 100'	1	2011A-2	\$731.44	\$0.00	\$1,439.89	\$2,171.33	Certificate	Certificate	Unpaid	\$7,979.13
01597542	R2231910357201200220	SHP GROUP LLC	SF 100'	1	2011A-2	\$731.44	\$0.00	\$1,439.89	\$2,171.33	Certificate	Certificate	Unpaid	\$8,017.36
01597588	R2231910357201200260	SHP GROUP LLC	SF 100'	1	2011A-2	\$731.44	\$0.00	\$1,439.89	\$2,171.33	Certificate	Certificate	Unpaid	\$9,199.15
01597702	R2231910357201200380	SHP GROUP LLC	SF 100'	1	2011A-2	\$731.44	\$0.00	\$1,439.89	\$2,171.33	Certificate	Certificate	Unpaid	\$7,998.15
01597711	R2231910357201200390	SHP GROUP LLC	SF 100'	1	2011A-2	\$731.44	\$0.00	\$1,439.89	\$2,171.33	Certificate	Certificate	Unpaid	\$7,982.31
01597720	R2231910357201200400	SHP GROUP LLC	SF 100'	1	2011A-2	\$731.44	\$0.00	\$1,439.89	\$2,171.33	Certificate	Certificate	Unpaid	\$7,994.19
01597739	R2231910357201200410	SHP GROUP LLC	SF 100'	1	2011A-2	\$731.44	\$0.00	\$1,439.89	\$2,171.33	Certificate	Certificate	Unpaid	\$7,997.87
01597748	R2231910357201200420	SHP GROUP LLC	SF 100'	1	2011A-2	\$731.44	\$0.00	\$1,439.89	\$2,171.33	Certificate	Certificate	Unpaid	\$7,997.87
01597757	R2231910357201200430	SHP GROUP LLC	SF 100'	1	2011A-2	\$731.44	\$0.00	\$1,439.89	\$2,171.33	Certificate	Certificate	Unpaid	\$7,980.74
01598658	R2231904357300800010	SHP GROUP LLC	SF 100'	1	2011A-2	\$731.44	\$0.00	\$1,439.89	\$2,171.33	Certificate	Certificate	Unpaid	\$8,085.27
01638605	R2231903357401700070	SHP GROUP LLC	SF 100'	1	2011A-2	\$731.44	\$0.00	\$1,439.89	\$2,171.33	Certificate	Certificate	Unpaid	\$9,290.46
01638641	R2231903357401700110	SHP GROUP LLC	SF 100'	1	2011A-2	\$731.44	\$0.00	\$1,439.89	\$2,171.33	Certificate	Certificate	Unpaid	\$9,422.38
01638687	R2231903357401700150	SHP GROUP LLC	SF 100'	1	2011A-2	\$731.44	\$0.00	\$1,439.89	\$2,171.33	Certificate	Certificate	Unpaid	\$9,458.01
01638696	R2231903357401700160	SHP GROUP LLC	SF 100'	1	2011A-2	\$731.44	\$0.00	\$1,439.89	\$2,171.33	Certificate	Certificate	Unpaid	\$9,193.92
01638703	R2231903357401700170	SHP GROUP LLC	SF 100'	1	2011A-2	\$731.44	\$0.00	\$1,439.89	\$2,171.33	Certificate	Certificate	Unpaid	\$9,293.70
01638712	R2231903357401700180	SHP GROUP LLC	SF 100'	1	2011A-2	\$731.44	\$0.00	\$1,439.89	\$2,171.33	Certificate	Certificate	Unpaid	\$9,362.60
01638749	R2231903357401700210	SHP GROUP LLC	SF 100'	1	2011A-2	\$731.44	\$0.00	\$1,439.89	\$2,171.33	Certificate	Certificate	Unpaid	\$9,445.46
01638758	R2231903357401700220	SHP GROUP LLC	SF 100'	1	2011A-2	\$731.44	\$0.00	\$1,439.89	\$2,171.33	Certificate	Certificate	Unpaid	\$9,472.65
01638776	R2231903357401700240	SHP GROUP LLC	SF 100'	1	2011A-2	\$731.44	\$0.00	\$1,439.89	\$2,171.33	Certificate	Certificate	Unpaid	\$8,181.30
01638801	R2231903357401700270	SHP GROUP LLC	SF 100'	1	2011A-2	\$731.44	\$0.00	\$1,439.89	\$2,171.33	Certificate	Certificate	Unpaid	\$8,169.83
01638810	R2231903357401700280	SHP GROUP LLC	SF 100'	1	2011A-2	\$731.44	\$0.00	\$1,439.89	\$2,171.33	Certificate	Certificate	Unpaid	\$8,142.57
01638829	R2231903357401700290	SHP GROUP LLC	SF 100'	1	2011A-2	\$731.44	\$0.00	\$1,439.89	\$2,171.33	Certificate	Certificate	Unpaid	\$8,160.84
01638856	R2231903357401700320	SHP GROUP LLC	SF 100'	1	2011A-2	\$731.44	\$0.00	\$1,439.89	\$2,171.33	Certificate	Certificate	Unpaid	\$8,142.87
01638865	R2231903357401700330	SHP GROUP LLC	SF 100'	1	2011A-2	\$731.44	\$0.00	\$1,439.89	\$2,171.33	Certificate	Certificate	Unpaid	\$8,112.16
01638874	R2231903357401700340	SHP GROUP LLC	SF 100'	1	2011A-2	\$731.44	\$0.00	\$1,439.89	\$2,171.33	Certificate	Certificate	Unpaid	\$8,120.70
01638927	R2231903357401700390	SHP GROUP LLC	SF 100'	1	2011A-2	\$731.44	\$0.00	\$1,439.89	\$2,171.33	Certificate	Certificate	Unpaid	\$8,159.31
01559628	R2231904357100040090	SHP GROUP LLC	SF 120'	1	2011A-2	\$877.73	\$0.00	\$1,711.11	\$2,588.84	Certificate	Certificate	Unpaid	\$9,625.21
01559646	R2231904357100040110	SHP GROUP LLC	SF 120'	1	2011A-1	\$877.73	\$1,304.82	\$0.00	\$2,182.55	Certificate	Certificate	Unpaid	\$8,127.37
01559655	R2231904357100040120	SHP GROUP LLC	SF 120'	1	2011A-1	\$877.73	\$1,304.82	\$0.00	\$2,182.55	Certificate	Certificate	Unpaid	\$8,160.12
01560554	R2231903357500060030	SHP GROUP LLC	SF 120'	1	2011A-2	\$877.73	\$0.00	\$1,711.11	\$2,588.84	Certificate	Certificate	Unpaid	\$11,307.95
01560634	R2231903357500060110	SHP GROUP LLC	SF 120'	1	2011A-2	\$877.73	\$0.00	\$1,711.11	\$2,588.84	Certificate	Certificate	Unpaid	\$9,894.60
01597784	R2231910357201300030	SHP GROUP LLC	SF 120'	1	2011A-2	\$877.73	\$0.00	\$1,711.11	\$2,588.84	Certificate	Certificate	Unpaid	\$9,335.06
01597891	R2231910357201300140	SHP GROUP LLC	SF 120'	1	2011A-2	\$877.73	\$0.00	\$1,711.11	\$2,588.84	Certificate	Certificate	Unpaid	\$9,366.89
01597908	R2231910357201300150	SHP GROUP LLC	SF 120'	1	2011A-2	\$877.73	\$0.00	\$1,711.11	\$2,588.84	Certificate	Certificate	Unpaid	\$9,363.12
01597917	R2231910357201300160	SHP GROUP LLC	SF 120'	1	2011A-2	\$877.73	\$0.00	\$1,711.11	\$2,588.84	Certificate	Certificate	Unpaid	\$9,387.98
01597926	R2231910357201300170	SHP GROUP LLC	SF 120'	1	2011A-2	\$877.73	\$0.00	\$1,711.11	\$2,588.84	Certificate	Certificate	Unpaid	\$9,373.37
01597971	R2231910357201300220	SHP GROUP LLC	SF 120'	1	2011A-2	\$877.73	\$0.00	\$1,711.11	\$2,588.84	Certificate	Certificate	Unpaid	\$9,505.99
01597980	R2231910357201300230	SHP GROUP LLC	SF 120'	1	2011A-2	\$877.73	\$0.00	\$1,711.11	\$2,588.84	Certificate	Certificate	Unpaid	\$9,439.96
01597999	R2231910357201300240	SHP GROUP LLC	SF 120'	1	2011A-2	\$877.73	\$0.00	\$1,711.11	\$2,588.84	Certificate	Certificate	Unpaid	\$9,384.26
01699503	R2231903357601900050	SHP GROUP LLC	SF 120'	1	2011A-2	\$877.73	\$0.00	\$1,711.11	\$2,588.84	Certificate	Certificate	Unpaid	\$11,761.70
01699549	R2231903357601900090	SHP GROUP LLC	SF 120'	1	2011A-2	\$877.73	\$0.00	\$1,711.11	\$2,588.84	Certificate	Certificate	Unpaid	\$10,151.71
01699558	R2231903357601900100	SHP GROUP LLC	SF 120'	1	2011A-2	\$877.73	\$0.00	\$1,711.11	\$2,588.84	Certificate	Certificate	Unpaid	\$10,106.66

Southern Hills Plantation I CDD
FY 2021 Assessment Roll -
Developer's Platted Lots Assessed On-Roll

Key #	Parcel #	Name1	Type	Number of Units	Bond Series	FY2021 O&M	FY2021 A-1	FY2021 A-2	FY2021Total	FY2019 Status	FY2020 Status	FY2021 Status	Taxes Due (02/28/21)
01699567	R2231903357601900110	SHP GROUP LLC	SF 120'	1	2011A-2	\$877.73	\$0.00	\$1,711.11	\$2,588.84	Certificate	Certificate	Unpaid	\$10,094.13
01699576	R2231903357601900120	SHP GROUP LLC	SF 120'	1	2011A-2	\$877.73	\$0.00	\$1,711.11	\$2,588.84	Certificate	Certificate	Unpaid	\$10,828.69
01699585	R2231903357601900130	SHP GROUP LLC	SF 120'	1	2011A-2	\$877.73	\$0.00	\$1,711.11	\$2,588.84	Certificate	Certificate	Unpaid	\$10,048.91
01355045	R2231910357201500240	SHP GROUP LLC	SF 50'	1	2011A-2	\$365.72	\$0.00	\$1,026.39	\$1,392.11	Certificate	Certificate	Unpaid	\$5,387.77
01598088	R2231910357201400060	SHP GROUP LLC	SF 50'	1	2011A-1	\$365.72	\$782.69	\$0.00	\$1,148.41	Certificate	Certificate	Unpaid	\$4,413.52
01598097	R2231910357201400070	SHP GROUP LLC	SF 50'	1	2011A-1	\$365.72	\$782.69	\$0.00	\$1,148.41	Certificate	Certificate	Unpaid	\$4,544.93
01598104	R2231910357201400080	SHP GROUP LLC	SF 50'	1	2011A-1	\$365.72	\$782.69	\$0.00	\$1,148.41	Certificate	Certificate	Unpaid	\$4,675.16
01598113	R2231910357201400090	SHP GROUP LLC	SF 50'	1	2011A-1	\$365.72	\$782.69	\$0.00	\$1,148.41	Certificate	Certificate	Unpaid	\$4,675.16
01598159	R2231910357201400130	SHP GROUP LLC	SF 50'	1	2011A-1	\$365.72	\$782.69	\$0.00	\$1,148.41	Certificate	Certificate	Unpaid	\$5,589.54
01598168	R2231910357201400140	SHP GROUP LLC	SF 50'	1	2011A-1	\$365.72	\$782.69	\$0.00	\$1,148.41	Certificate	Certificate	Unpaid	\$4,973.83
01598177	R2231910357201400150	SHP GROUP LLC	SF 50'	1	2011A-1	\$365.72	\$782.69	\$0.00	\$1,148.41	Certificate	Certificate	Unpaid	\$4,953.06
01598186	R2231910357201400160	SHP GROUP LLC	SF 50'	1	2011A-1	\$365.72	\$782.69	\$0.00	\$1,148.41	Certificate	Certificate	Unpaid	\$4,953.06
01598195	R2231910357201400170	SHP GROUP LLC	SF 50'	1	2011A-1	\$365.72	\$782.69	\$0.00	\$1,148.41	Certificate	Certificate	Unpaid	\$4,953.06
01598202	R2231910357201400180	SHP GROUP LLC	SF 50'	1	2011A-1	\$365.72	\$782.69	\$0.00	\$1,148.41	Certificate	Certificate	Unpaid	\$4,411.27
01598211	R2231910357201400190	SHP GROUP LLC	SF 50'	1	2011A-1	\$365.72	\$782.69	\$0.00	\$1,148.41	Certificate	Certificate	Unpaid	\$4,506.44
01598220	R2231910357201500010	SHP GROUP LLC	SF 50'	1	2011A-2	\$365.72	\$0.00	\$1,026.39	\$1,392.11	Certificate	Certificate	Unpaid	\$5,399.11
01598239	R2231910357201500020	SHP GROUP LLC	SF 50'	1	2011A-2	\$365.72	\$0.00	\$1,026.39	\$1,392.11	Certificate	Certificate	Unpaid	\$5,358.81
01598266	R2231910357201500050	SHP GROUP LLC	SF 50'	1	2011A-2	\$365.72	\$0.00	\$1,026.39	\$1,392.11	Certificate	Certificate	Unpaid	\$5,259.47
01598275	R2231910357201500060	SHP GROUP LLC	SF 50'	1	2011A-2	\$365.72	\$0.00	\$1,026.39	\$1,392.11	Certificate	Certificate	Unpaid	\$5,259.47
01598284	R2231910357201500070	SHP GROUP LLC	SF 50'	1	2011A-2	\$365.72	\$0.00	\$1,026.39	\$1,392.11	Certificate	Certificate	Unpaid	\$5,259.47
01598293	R2231910357201500080	SHP GROUP LLC	SF 50'	1	2011A-2	\$365.72	\$0.00	\$1,026.39	\$1,392.11	Certificate	Certificate	Unpaid	\$5,259.49
01598300	R2231910357201500090	SHP GROUP LLC	SF 50'	1	2011A-2	\$365.72	\$0.00	\$1,026.39	\$1,392.11	Certificate	Certificate	Unpaid	\$5,292.79
01598319	R2231910357201500100	SHP GROUP LLC	SF 50'	1	2011A-2	\$365.72	\$0.00	\$1,026.39	\$1,392.11	Certificate	Certificate	Unpaid	\$5,277.61
01598337	R2231910357201500120	SHP GROUP LLC	SF 50'	1	2011A-2	\$365.72	\$0.00	\$1,026.39	\$1,392.11	Certificate	Certificate	Unpaid	\$5,300.54
01598346	R2231910357201500130	SHP GROUP LLC	SF 50'	1	2011A-2	\$365.72	\$0.00	\$1,026.39	\$1,392.11	Certificate	Certificate	Unpaid	\$5,266.82
01598355	R2231910357201500140	SHP GROUP LLC	SF 50'	1	2011A-2	\$365.72	\$0.00	\$1,026.39	\$1,392.11	Certificate	Certificate	Unpaid	\$5,294.51
01598364	R2231910357201500150	SHP GROUP LLC	SF 50'	1	2011A-2	\$365.72	\$0.00	\$1,026.39	\$1,392.11	Certificate	Certificate	Unpaid	\$5,261.43
01598373	R2231910357201500160	SHP GROUP LLC	SF 50'	1	2011A-2	\$365.72	\$0.00	\$1,026.39	\$1,392.11	Certificate	Certificate	Unpaid	\$5,259.49
01598382	R2231910357201500170	SHP GROUP LLC	SF 50'	1	2011A-2	\$365.72	\$0.00	\$1,026.39	\$1,392.11	Certificate	Certificate	Unpaid	\$5,288.77
01598391	R2231910357201500180	SHP GROUP LLC	SF 50'	1	2011A-2	\$365.72	\$0.00	\$1,026.39	\$1,392.11	Certificate	Certificate	Unpaid	\$5,288.82
01598408	R2231910357201500190	SHP GROUP LLC	SF 50'	1	2011A-2	\$365.72	\$0.00	\$1,026.39	\$1,392.11	Certificate	Certificate	Unpaid	\$5,259.49
01598417	R2231910357201500200	SHP GROUP LLC	SF 50'	1	2011A-2	\$365.72	\$0.00	\$1,026.39	\$1,392.11	Certificate	Certificate	Unpaid	\$5,259.49
01598426	R2231910357201500210	SHP GROUP LLC	SF 50'	1	2011A-2	\$365.72	\$0.00	\$1,026.39	\$1,392.11	Certificate	Certificate	Unpaid	\$5,366.90
01560956	R2231904357100070140	SHP GROUP LLC	SF 65'	1	2011A-1	\$475.44	\$877.59	\$0.00	\$1,353.03	Certificate	Certificate	Unpaid	\$5,204.86
01560983	R2231904357100070170	SHP GROUP LLC	SF 65'	1	2011A-1	\$475.44	\$877.59	\$0.00	\$1,353.03	Certificate	Certificate	Unpaid	\$5,200.73
01560992	R2231904357100070180	SHP GROUP LLC	SF 65'	1	2011A-1	\$475.44	\$877.59	\$0.00	\$1,353.03	Certificate	Certificate	Unpaid	\$5,204.22
01561009	R2231904357100070190	SHP GROUP LLC	SF 65'	1	2011A-1	\$475.44	\$877.59	\$0.00	\$1,353.03	Certificate	Certificate	Unpaid	\$5,204.22
01561045	R2231904357100070230	SHP GROUP LLC	SF 65'	1	2011A-1	\$475.44	\$877.59	\$0.00	\$1,353.03	Certificate	Certificate	Unpaid	\$5,200.78
01561054	R2231904357100070240	SHP GROUP LLC	SF 65'	1	2011A-1	\$475.44	\$877.59	\$0.00	\$1,353.03	Certificate	Certificate	Unpaid	\$5,328.68
01561081	R2231904357100070270	SHP GROUP LLC	SF 65'	1	2011A-1	\$475.44	\$877.59	\$0.00	\$1,353.03	Certificate	Certificate	Unpaid	\$5,436.25
01561090	R2231904357100070280	SHP GROUP LLC	SF 65'	1	2011A-1	\$475.44	\$877.59	\$0.00	\$1,353.03	Certificate	Certificate	Unpaid	\$5,226.35
01594643	R2231910357200900010	SHP GROUP LLC	SF 65'	1	2011A-2	\$475.44	\$0.00	\$1,150.84	\$1,626.28	Certificate	Certificate	Unpaid	\$7,141.53
01594661	R2231910357200900030	SHP GROUP LLC	SF 65'	1	2011A-2	\$475.44	\$0.00	\$1,150.84	\$1,626.28	Certificate	Certificate	Unpaid	\$7,156.22
01594732	R2231910357200900100	SHP GROUP LLC	SF 65'	1	2011A-2	\$475.44	\$0.00	\$1,150.84	\$1,626.28	Certificate	Certificate	Unpaid	\$7,117.91
01594741	R2231910357200900110	SHP GROUP LLC	SF 65'	1	2011A-2	\$475.44	\$0.00	\$1,150.84	\$1,626.28	Certificate	Certificate	Unpaid	\$6,934.27
01594803	R2231910357200900170	SHP GROUP LLC	SF 65'	1	2011A-2	\$475.44	\$0.00	\$1,150.84	\$1,626.28	Certificate	Certificate	Unpaid	\$6,945.90
01594812	R2231910357200900180	SHP GROUP LLC	SF 65'	1	2011A-2	\$475.44	\$0.00	\$1,150.84	\$1,626.28	Certificate	Certificate	Unpaid	\$6,767.04

Southern Hills Plantation I CDD
FY 2021 Assessment Roll -
Developer's Platted Lots Assessed On-Roll

Key #	Parcel #	Name1	Type	Number of Units	Bond Series	FY2021 O&M	FY2021 A-1	FY2021 A-2	FY2021Total	FY2019 Status	FY2020 Status	FY2021 Status	Taxes Due (02/28/21)
01594821	R2231910357200900190	SHP GROUP LLC	SF 65'	1	2011A-2	\$475.44	\$0.00	\$1,150.84	\$1,626.28	Certificate	Certificate	Unpaid	\$6,763.04
01594849	R2231910357200900210	SHP GROUP LLC	SF 65'	1	2011A-2	\$475.44	\$0.00	\$1,150.84	\$1,626.28	Certificate	Certificate	Unpaid	\$6,913.19
01594858	R2231910357200900220	SHP GROUP LLC	SF 65'	1	2011A-2	\$475.44	\$0.00	\$1,150.84	\$1,626.28	Certificate	Certificate	Unpaid	\$7,010.73
01594876	R2231910357200900240	SHP GROUP LLC	SF 65'	1	2011A-2	\$475.44	\$0.00	\$1,150.84	\$1,626.28	Certificate	Certificate	Unpaid	\$6,911.29
01594894	R2231910357200900260	SHP GROUP LLC	SF 65'	1	2011A-2	\$475.44	\$0.00	\$1,150.84	\$1,626.28	Certificate	Certificate	Unpaid	\$6,805.55
01594901	R2231910357200900270	SHP GROUP LLC	SF 65'	1	2011A-2	\$475.44	\$0.00	\$1,150.84	\$1,626.28	Certificate	Certificate	Unpaid	\$6,843.15
01594910	R2231910357200900280	SHP GROUP LLC	SF 65'	1	2011A-2	\$475.44	\$0.00	\$1,150.84	\$1,626.28	Certificate	Certificate	Unpaid	\$6,843.15
01594938	R2231910357200900300	SHP GROUP LLC	SF 65'	1	2011A-2	\$475.44	\$0.00	\$1,150.84	\$1,626.28	Certificate	Certificate	Unpaid	\$6,843.15
01594956	R2231910357200900320	SHP GROUP LLC	SF 65'	1	2011A-2	\$475.44	\$0.00	\$1,150.84	\$1,626.28	Certificate	Certificate	Unpaid	\$6,982.71
01594974	R2231910357200900340	SHP GROUP LLC	SF 65'	1	2011A-2	\$475.44	\$0.00	\$1,150.84	\$1,626.28	Certificate	Certificate	Unpaid	\$7,136.31
01594983	R2231910357200900350	SHP GROUP LLC	SF 65'	1	2011A-2	\$475.44	\$0.00	\$1,150.84	\$1,626.28	Certificate	Certificate	Unpaid	\$7,172.81
01595009	R2231910357200900370	SHP GROUP LLC	SF 65'	1	2011A-2	\$475.44	\$0.00	\$1,150.84	\$1,626.28	Certificate	Certificate	Unpaid	\$7,119.34
01595027	R2231910357200900390	SHP GROUP LLC	SF 65'	1	2011A-2	\$475.44	\$0.00	\$1,150.84	\$1,626.28	Certificate	Certificate	Unpaid	\$7,018.25
01595036	R2231910357200900400	SHP GROUP LLC	SF 65'	1	2011A-2	\$475.44	\$0.00	\$1,150.84	\$1,626.28	Certificate	Certificate	Unpaid	\$7,042.92
01595054	R2231910357200900410	SHP GROUP LLC	SF 65'	1	2011A-2	\$475.44	\$0.00	\$1,150.84	\$1,626.28	Certificate	Certificate	Unpaid	\$7,088.22
01595063	R2231910357200900420	SHP GROUP LLC	SF 65'	1	2011A-2	\$475.44	\$0.00	\$1,150.84	\$1,626.28	Certificate	Certificate	Unpaid	\$7,087.84
01595072	R2231910357200900430	SHP GROUP LLC	SF 65'	1	2011A-2	\$475.44	\$0.00	\$1,150.84	\$1,626.28	Certificate	Certificate	Unpaid	\$7,233.10
01595081	R2231910357200900440	SHP GROUP LLC	SF 65'	1	2011A-2	\$475.44	\$0.00	\$1,150.84	\$1,626.28	Certificate	Certificate	Unpaid	\$7,271.89
01595090	R2231910357200900450	SHP GROUP LLC	SF 65'	1	2011A-2	\$475.44	\$0.00	\$1,150.84	\$1,626.28	Certificate	Certificate	Unpaid	\$7,254.56
01595125	R2231910357200900480	SHP GROUP LLC	SF 65'	1	2011A-2	\$475.44	\$0.00	\$1,150.84	\$1,626.28	Certificate	Certificate	Unpaid	\$6,246.00
01595134	R2231910357200900490	SHP GROUP LLC	SF 65'	1	2011A-2	\$475.44	\$0.00	\$1,150.84	\$1,626.28	Certificate	Certificate	Unpaid	\$6,189.33
01595143	R2231910357200900500	SHP GROUP LLC	SF 65'	1	2011A-2	\$475.44	\$0.00	\$1,150.84	\$1,626.28	Certificate	Certificate	Unpaid	\$6,196.42
01595152	R2231910357200900510	SHP GROUP LLC	SF 65'	1	2011A-2	\$475.44	\$0.00	\$1,150.84	\$1,626.28	Certificate	Certificate	Unpaid	\$6,228.17
01595161	R2231910357200900520	SHP GROUP LLC	SF 65'	1	2011A-2	\$475.44	\$0.00	\$1,150.84	\$1,626.28	Certificate	Certificate	Unpaid	\$6,225.05
01595170	R2231910357200900530	SHP GROUP LLC	SF 65'	1	2011A-2	\$475.44	\$0.00	\$1,150.84	\$1,626.28	Certificate	Certificate	Unpaid	\$6,189.33
01595189	R2231910357200900540	SHP GROUP LLC	SF 65'	1	2011A-2	\$475.44	\$0.00	\$1,150.84	\$1,626.28	Certificate	Certificate	Unpaid	\$6,189.85
01595198	R2231910357200900550	SHP GROUP LLC	SF 65'	1	2011A-2	\$475.44	\$0.00	\$1,150.84	\$1,626.28	Certificate	Certificate	Unpaid	\$6,358.58
01595205	R2231910357200900560	SHP GROUP LLC	SF 65'	1	2011A-2	\$475.44	\$0.00	\$1,150.84	\$1,626.28	Certificate	Certificate	Unpaid	\$6,335.73
01595214	R2231910357200900570	SHP GROUP LLC	SF 65'	1	2011A-2	\$475.44	\$0.00	\$1,150.84	\$1,626.28	Certificate	Certificate	Unpaid	\$6,403.93
01595223	R2231910357200900580	SHP GROUP LLC	SF 65'	1	2011A-2	\$475.44	\$0.00	\$1,150.84	\$1,626.28	Certificate	Certificate	Unpaid	\$6,403.93
01595241	R2231910357200900600	SHP GROUP LLC	SF 65'	1	2011A-2	\$475.44	\$0.00	\$1,150.84	\$1,626.28	Certificate	Certificate	Unpaid	\$6,379.98
01595250	R2231910357200900610	SHP GROUP LLC	SF 65'	1	2011A-2	\$475.44	\$0.00	\$1,150.84	\$1,626.28	Certificate	Certificate	Unpaid	\$6,217.63
01595269	R2231910357200900620	SHP GROUP LLC	SF 65'	1	2011A-2	\$475.44	\$0.00	\$1,150.84	\$1,626.28	Certificate	Certificate	Unpaid	\$6,275.28
01595278	R2231910357200900630	SHP GROUP LLC	SF 65'	1	2011A-2	\$475.44	\$0.00	\$1,150.84	\$1,626.28	Certificate	Certificate	Unpaid	\$6,095.06
01595287	R2231910357200900640	SHP GROUP LLC	SF 65'	1	2011A-2	\$475.44	\$0.00	\$1,150.84	\$1,626.28	Certificate	Certificate	Unpaid	\$6,095.06
01595296	R2231910357200900650	SHP GROUP LLC	SF 65'	1	2011A-2	\$475.44	\$0.00	\$1,150.84	\$1,626.28	Certificate	Certificate	Unpaid	\$6,179.98
01595303	R2231910357200900660	SHP GROUP LLC	SF 65'	1	2011A-2	\$475.44	\$0.00	\$1,150.84	\$1,626.28	Certificate	Certificate	Unpaid	\$6,126.67
01595312	R2231910357200900670	SHP GROUP LLC	SF 65'	1	2011A-2	\$475.44	\$0.00	\$1,150.84	\$1,626.28	Certificate	Certificate	Unpaid	\$6,141.63
01595330	R2231910357200900690	SHP GROUP LLC	SF 65'	1	2011A-2	\$475.44	\$0.00	\$1,150.84	\$1,626.28	Certificate	Certificate	Unpaid	\$6,147.39
01595349	R2231910357200900700	SHP GROUP LLC	SF 65'	1	2011A-2	\$475.44	\$0.00	\$1,150.84	\$1,626.28	Certificate	Certificate	Unpaid	\$6,366.84
01595358	R2231910357200900710	SHP GROUP LLC	SF 65'	1	2011A-2	\$475.44	\$0.00	\$1,150.84	\$1,626.28	Certificate	Certificate	Unpaid	\$6,158.23
01595376	R2231910357200900730	SHP GROUP LLC	SF 65'	1	2011A-2	\$475.44	\$0.00	\$1,150.84	\$1,626.28	Certificate	Certificate	Unpaid	\$6,182.80
01595385	R2231910357200900740	SHP GROUP LLC	SF 65'	1	2011A-2	\$475.44	\$0.00	\$1,150.84	\$1,626.28	Certificate	Certificate	Unpaid	\$6,212.35
01595394	R2231910357200900750	SHP GROUP LLC	SF 65'	1	2011A-2	\$475.44	\$0.00	\$1,150.84	\$1,626.28	Certificate	Certificate	Unpaid	\$6,191.41
01595401	R2231910357200900760	SHP GROUP LLC	SF 65'	1	2011A-2	\$475.44	\$0.00	\$1,150.84	\$1,626.28	Certificate	Certificate	Unpaid	\$6,190.73
01595410	R2231910357200900770	SHP GROUP LLC	SF 65'	1	2011A-2	\$475.44	\$0.00	\$1,150.84	\$1,626.28	Certificate	Certificate	Unpaid	\$6,221.16
01595429	R2231910357200900780	SHP GROUP LLC	SF 65'	1	2011A-2	\$475.44	\$0.00	\$1,150.84	\$1,626.28	Certificate	Certificate	Unpaid	\$6,225.57

Southern Hills Plantation I CDD
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Developer's Platted Lots Assessed On-Roll

Key #	Parcel #	Name1	Type	Number of Units	Bond Series	FY2021 O&M	FY2021 A-1	FY2021 A-2	FY2021Total	FY2019 Status	FY2020 Status	FY2021 Status	Taxes Due (02/28/21)
01595438	R2231910357200900790	SHP GROUP LLC	SF 65'	1	2011A-2	\$475.44	\$0.00	\$1,150.84	\$1,626.28	Certificate	Certificate	Unpaid	\$6,234.14
01595447	R2231910357200900800	SHP GROUP LLC	SF 65'	1	2011A-2	\$475.44	\$0.00	\$1,150.84	\$1,626.28	Certificate	Certificate	Unpaid	\$6,127.71
01595456	R2231910357200900810	SHP GROUP LLC	SF 65'	1	2011A-2	\$475.44	\$0.00	\$1,150.84	\$1,626.28	Certificate	Certificate	Unpaid	\$6,144.31
01595465	R2231910357200900820	SHP GROUP LLC	SF 65'	1	2011A-2	\$475.44	\$0.00	\$1,150.84	\$1,626.28	Certificate	Certificate	Unpaid	\$6,109.89
01595474	R2231910357200900830	SHP GROUP LLC	SF 65'	1	2011A-2	\$475.44	\$0.00	\$1,150.84	\$1,626.28	Certificate	Certificate	Unpaid	\$6,095.06
01595483	R2231910357200900840	SHP GROUP LLC	SF 65'	1	2011A-2	\$475.44	\$0.00	\$1,150.84	\$1,626.28	Certificate	Certificate	Unpaid	\$6,095.06
01595492	R2231910357200900850	SHP GROUP LLC	SF 65'	1	2011A-2	\$475.44	\$0.00	\$1,150.84	\$1,626.28	Certificate	Certificate	Unpaid	\$6,095.06
01595508	R2231910357200900860	SHP GROUP LLC	SF 65'	1	2011A-2	\$475.44	\$0.00	\$1,150.84	\$1,626.28	Certificate	Certificate	Unpaid	\$6,123.90
01595517	R2231910357200900870	SHP GROUP LLC	SF 65'	1	2011A-2	\$475.44	\$0.00	\$1,150.84	\$1,626.28	Certificate	Certificate	Unpaid	\$6,095.06
01595535	R2231910357200900890	SHP GROUP LLC	SF 65'	1	2011A-2	\$475.44	\$0.00	\$1,150.84	\$1,626.28	Certificate	Certificate	Unpaid	\$6,101.78
01595544	R2231910357200900900	SHP GROUP LLC	SF 65'	1	2011A-2	\$475.44	\$0.00	\$1,150.84	\$1,626.28	Certificate	Certificate	Unpaid	\$6,122.99
01595553	R2231910357200900910	SHP GROUP LLC	SF 65'	1	2011A-2	\$475.44	\$0.00	\$1,150.84	\$1,626.28	Certificate	Certificate	Unpaid	\$6,237.90
01595571	R2231910357200900930	SHP GROUP LLC	SF 65'	1	2011A-2	\$475.44	\$0.00	\$1,150.84	\$1,626.28	Certificate	Certificate	Unpaid	\$6,172.27
01595580	R2231910357200900940	SHP GROUP LLC	SF 65'	1	2011A-2	\$475.44	\$0.00	\$1,150.84	\$1,626.28	Certificate	Certificate	Unpaid	\$6,168.89
01595599	R2231910357200900950	SHP GROUP LLC	SF 65'	1	2011A-2	\$475.44	\$0.00	\$1,150.84	\$1,626.28	Certificate	Certificate	Unpaid	\$6,165.53
01595615	R2231910357200900970	SHP GROUP LLC	SF 65'	1	2011A-2	\$475.44	\$0.00	\$1,150.84	\$1,626.28	Certificate	Certificate	Unpaid	\$6,168.49
01595624	R2231910357200900980	SHP GROUP LLC	SF 65'	1	2011A-2	\$475.44	\$0.00	\$1,150.84	\$1,626.28	Certificate	Certificate	Unpaid	\$6,122.50
01595633	R2231910357200900990	SHP GROUP LLC	SF 65'	1	2011A-2	\$475.44	\$0.00	\$1,150.84	\$1,626.28	Certificate	Certificate	Unpaid	\$6,118.13
01595642	R2231910357200901000	SHP GROUP LLC	SF 65'	1	2011A-2	\$475.44	\$0.00	\$1,150.84	\$1,626.28	Certificate	Certificate	Unpaid	\$6,119.86
01595651	R2231910357200901010	SHP GROUP LLC	SF 65'	1	2011A-2	\$475.44	\$0.00	\$1,150.84	\$1,626.28	Certificate	Certificate	Unpaid	\$6,127.71
01595660	R2231910357200901020	SHP GROUP LLC	SF 65'	1	2011A-2	\$475.44	\$0.00	\$1,150.84	\$1,626.28	Certificate	Certificate	Unpaid	\$6,127.71
01559762	R2231904357100050070	SHP GROUP LLC	SF 80'	1	2011A-1	\$585.15	\$972.49	\$0.00	\$1,557.64	Certificate	Certificate	Unpaid	\$6,021.43
01560046	R2231904357100050350	SHP GROUP LLC	SF 80'	1	2011A-2	\$585.15	\$0.00	\$1,275.30	\$1,860.45	Certificate	Certificate	Unpaid	\$7,010.84
01595893	R2231910357201000220	SHP GROUP LLC	SF 80'	1	2011A-1	\$585.15	\$972.49	\$0.00	\$1,557.64	Certificate	Certificate	Unpaid	\$6,636.01
01596035	R2231910357201000360	SHP GROUP LLC	SF 80'	1	2011A-2	\$585.15	\$0.00	\$1,275.30	\$1,860.45	Certificate	Certificate	Unpaid	\$6,943.39
01596062	R2231910357201000390	SHP GROUP LLC	SF 80'	1	2011A-2	\$585.15	\$0.00	\$1,275.30	\$1,860.45	Certificate	Certificate	Unpaid	\$7,015.75
01596080	R2231910357201000410	SHP GROUP LLC	SF 80'	1	2011A-2	\$585.15	\$0.00	\$1,275.30	\$1,860.45	Certificate	Certificate	Unpaid	\$7,026.00
01596106	R2231910357201000430	SHP GROUP LLC	SF 80'	1	2011A-2	\$585.15	\$0.00	\$1,275.30	\$1,860.45	Certificate	Certificate	Unpaid	\$7,031.67
01596302	R2231910357201000630	SHP GROUP LLC	SF 80'	1	2011A-2	\$585.15	\$0.00	\$1,275.30	\$1,860.45	Certificate	Certificate	Unpaid	\$7,070.80
01596375	R2231910357201100030	SHP GROUP LLC	SF 80'	1	2011A-2	\$585.15	\$0.00	\$1,275.30	\$1,860.45	Certificate	Certificate	Unpaid	\$6,909.70
01596446	R2231910357201100100	SHP GROUP LLC	SF 80'	1	2011A-2	\$585.15	\$0.00	\$1,275.30	\$1,860.45	Certificate	Certificate	Unpaid	\$7,024.25
01596543	R2231910357201100200	SHP GROUP LLC	SF 80'	1	2011A-2	\$585.15	\$0.00	\$1,275.30	\$1,860.45	Certificate	Certificate	Unpaid	\$6,926.54
01596614	R2231910357201100270	SHP GROUP LLC	SF 80'	1	2011A-2	\$585.15	\$0.00	\$1,275.30	\$1,860.45	Certificate	Certificate	Unpaid	\$7,033.10
01596712	R2231910357201100370	SHP GROUP LLC	SF 80'	1	2011A-2	\$585.15	\$0.00	\$1,275.30	\$1,860.45	Certificate	Certificate	Unpaid	\$6,966.07
01637811	R2231903357401600040	SHP GROUP LLC	SF 80'	1	2011A-2	\$585.15	\$0.00	\$1,275.30	\$1,860.45	Certificate	Certificate	Unpaid	\$7,999.51
01637848	R2231903357401600070	SHP GROUP LLC	SF 80'	1	2011A-2	\$585.15	\$0.00	\$1,275.30	\$1,860.45	Certificate	Certificate	Unpaid	\$7,807.43
01637857	R2231903357401600080	SHP GROUP LLC	SF 80'	1	2011A-1	\$585.15	\$972.49	\$0.00	\$1,557.64	Certificate	Certificate	Unpaid	\$6,792.33
01637866	R2231903357401600090	SHP GROUP LLC	SF 80'	1	2011A-2	\$585.15	\$0.00	\$1,275.30	\$1,860.45	Certificate	Certificate	Unpaid	\$8,094.93
01637875	R2231903357401600100	SHP GROUP LLC	SF 80'	1	2011A-2	\$585.15	\$0.00	\$1,275.30	\$1,860.45	Certificate	Certificate	Unpaid	\$8,081.39
01637893	R2231903357401600120	SHP GROUP LLC	SF 80'	1	2011A-2	\$585.15	\$0.00	\$1,275.30	\$1,860.45	Certificate	Certificate	Unpaid	\$8,360.56
01637928	R2231903357401600150	SHP GROUP LLC	SF 80'	1	2011A-2	\$585.15	\$0.00	\$1,275.30	\$1,860.45	Certificate	Certificate	Unpaid	\$7,106.19
01637955	R2231903357401600180	SHP GROUP LLC	SF 80'	1	2011A-2	\$585.15	\$0.00	\$1,275.30	\$1,860.45	Certificate	Certificate	Unpaid	\$7,216.88
01637982	R2231903357401600210	SHP GROUP LLC	SF 80'	1	2011A-2	\$585.15	\$0.00	\$1,275.30	\$1,860.45	Certificate	Certificate	Unpaid	\$7,229.29
01637991	R2231903357401600220	SHP GROUP LLC	SF 80'	1	2011A-2	\$585.15	\$0.00	\$1,275.30	\$1,860.45	Certificate	Certificate	Unpaid	\$7,180.38
01638017	R2231903357401600240	SHP GROUP LLC	SF 80'	1	2011A-2	\$585.15	\$0.00	\$1,275.30	\$1,860.45	Certificate	Certificate	Unpaid	\$7,097.33
01638062	R2231903357401600290	SHP GROUP LLC	SF 80'	1	2011A-2	\$585.15	\$0.00	\$1,275.30	\$1,860.45	Certificate	Certificate	Unpaid	\$7,008.93
01638071	R2231903357401600300	SHP GROUP LLC	SF 80'	1	2011A-2	\$585.15	\$0.00	\$1,275.30	\$1,860.45	Certificate	Certificate	Unpaid	\$7,044.53

Southern Hills Plantation I CDD
 FY 2021 Assessment Roll -
 Developer's Platted Lots Assessed On-Roll

Key #	Parcel #	Name1	Type	Number of Units	Bond Series	FY2021 O&M	FY2021 A-1	FY2021 A-2	FY2021Total	FY2019 Status	FY2020 Status	FY2021 Status	Taxes Due (02/28/21)
01638099	R2231903357401600320	SHP GROUP LLC	SF 80'	1	2011A-2	\$585.15	\$0.00	\$1,275.30	\$1,860.45	Certificate	Certificate	Unpaid	\$7,176.97
01638106	R2231903357401600330	SHP GROUP LLC	SF 80'	1	2011A-2	\$585.15	\$0.00	\$1,275.30	\$1,860.45	Certificate	Certificate	Unpaid	\$7,180.54
01638115	R2231903357401600340	SHP GROUP LLC	SF 80'	1	2011A-2	\$585.15	\$0.00	\$1,275.30	\$1,860.45	Certificate	Certificate	Unpaid	\$7,133.77
01638124	R2231903357401600350	SHP GROUP LLC	SF 80'	1	2011A-2	\$585.15	\$0.00	\$1,275.30	\$1,860.45	Certificate	Certificate	Unpaid	\$7,151.95
01638160	R2231903357401600390	SHP GROUP LLC	SF 80'	1	2011A-2	\$585.15	\$0.00	\$1,275.30	\$1,860.45	Certificate	Certificate	Unpaid	\$7,134.89
01638188	R2231903357401600410	SHP GROUP LLC	SF 80'	1	2011A-2	\$585.15	\$0.00	\$1,275.30	\$1,860.45	Certificate	Certificate	Unpaid	\$7,189.91
01638197	R2231903357401600420	SHP GROUP LLC	SF 80'	1	2011A-2	\$585.15	\$0.00	\$1,275.30	\$1,860.45	Certificate	Certificate	Unpaid	\$7,132.53
01638213	R2231903357401600440	SHP GROUP LLC	SF 80'	1	2011A-2	\$585.15	\$0.00	\$1,275.30	\$1,860.45	Certificate	Certificate	Unpaid	\$7,149.12
01638231	R2231903357401600460	SHP GROUP LLC	SF 80'	1	2011A-2	\$585.15	\$0.00	\$1,275.30	\$1,860.45	Certificate	Certificate	Unpaid	\$7,071.40
01638311	R2231903357401600540	SHP GROUP LLC	SF 80'	1	2011A-2	\$585.15	\$0.00	\$1,275.30	\$1,860.45	Certificate	Certificate	Unpaid	\$7,160.31
01638339	R2231903357401600560	SHP GROUP LLC	SF 80'	1	2011A-2	\$585.15	\$0.00	\$1,275.30	\$1,860.45	Certificate	Certificate	Unpaid	\$7,083.81
01638348	R2231903357401600570	SHP GROUP LLC	SF 80'	1	2011A-2	\$585.15	\$0.00	\$1,275.30	\$1,860.45	Certificate	Certificate	Unpaid	\$7,083.81
01638357	R2231903357401600580	SHP GROUP LLC	SF 80'	1	2011A-2	\$585.15	\$0.00	\$1,275.30	\$1,860.45	Certificate	Certificate	Unpaid	\$7,038.90
01638384	R2231903357401600610	SHP GROUP LLC	SF 80'	1	2011A-2	\$585.15	\$0.00	\$1,275.30	\$1,860.45	Certificate	Certificate	Unpaid	\$7,008.93
01638400	R2231903357401600630	SHP GROUP LLC	SF 80'	1	2011A-2	\$585.15	\$0.00	\$1,275.30	\$1,860.45	Certificate	Certificate	Unpaid	\$7,039.39
01638419	R2231903357401600640	SHP GROUP LLC	SF 80'	1	2011A-2	\$585.15	\$0.00	\$1,275.30	\$1,860.45	Certificate	Certificate	Unpaid	\$7,055.72
01638428	R2231903357401600650	SHP GROUP LLC	SF 80'	1	2011A-2	\$585.15	\$0.00	\$1,275.30	\$1,860.45	Certificate	Certificate	Unpaid	\$7,055.72
01638437	R2231903357401600660	SHP GROUP LLC	SF 80'	1	2011A-2	\$585.15	\$0.00	\$1,275.30	\$1,860.45	Certificate	Certificate	Unpaid	\$7,055.76
01638455	R2231903357401600680	SHP GROUP LLC	SF 80'	1	2011A-2	\$585.15	\$0.00	\$1,275.30	\$1,860.45	Certificate	Certificate	Unpaid	\$7,110.63
01638464	R2231903357401600690	SHP GROUP LLC	SF 80'	1	2011A-2	\$585.15	\$0.00	\$1,275.30	\$1,860.45	Certificate	Certificate	Unpaid	\$7,109.21
01638491	R2231903357401600720	SHP GROUP LLC	SF 80'	1	2011A-2	\$585.15	\$0.00	\$1,275.30	\$1,860.45	Certificate	Certificate	Unpaid	\$7,085.95
01638516	R2231903357401600740	SHP GROUP LLC	SF 80'	1	2011A-2	\$585.15	\$0.00	\$1,275.30	\$1,860.45	Certificate	Certificate	Unpaid	\$7,133.54
Total				210		\$117,396.39	\$21,157.42	\$235,777.53	\$374,331.34				\$1,463,455.70

**SOUTHERN HILLS PLANTATION I
COMMUNITY DEVELOPMENT DISTRICT**

8

**SOUTHERN HILLS PLANTATION I
COMMUNITY DEVELOPMENT DISTRICT
FINANCIAL STATEMENTS
UNAUDITED
DECEMBER 31, 2020**

**SOUTHERN HILLS PLANTATION I
COMMUNITY DEVELOPMENT DISTRICT
BALANCE SHEET
GOVERNMENTAL FUNDS
DECEMBER 31, 2020**

	Major Funds		Total Governmental Funds
	General	Debt Service	
ASSETS			
Wells Fargo	\$ 36,306	\$ -	\$ 36,306
SBA	91	-	91
Undeposited funds	240,507	-	240,507
Investments			
Revenue - A1	-	105,723	105,723
Revenue - A2	-	58,314	58,314
Reserve - A1	-	493,308	493,308
Reserve - A2	-	57,384	57,384
Prepayment - A1	-	4,146	4,146
Prepayment - A2	-	709	709
Cost of Issuance	-	17,941	17,941
Due from other funds			
General	-	153,588	153,588
Assessments receivable - on-roll	-	46,287	46,287
Assessments receivable - off-roll	245,728	557,948	803,676
Allowance for uncollectable receivable	(248,704)	(19,567)	(268,271)
Due from Southern Hills II	415,298	-	415,298
Due from Southern Hills III	95,631	-	95,631
Deposits	2,919	-	2,919
Total assets	<u>\$ 787,776</u>	<u>\$ 1,475,781</u>	<u>\$ 2,263,557</u>
LIABILITIES			
Liabilities			
Due to other funds			
Debt service 2011 A1	\$ 98,993	\$ -	\$ 98,993
Debt service 2011 A2	54,595	-	54,595
Accrued expenses payable	-	7,500	7,500
Due to Developer	37	-	37
Total liabilities	<u>153,625</u>	<u>7,500</u>	<u>161,125</u>
DEFERRED INFLOWS OF RESOURCES			
Deferred receipts	93,585	557,948	651,533
Total deferred inflows of resources	<u>93,585</u>	<u>557,948</u>	<u>651,533</u>
Fund balances			
Restricted for:			
Debt service	-	910,333	910,333
Unassigned	540,566	-	540,566
Total fund balances	<u>540,566</u>	<u>910,333</u>	<u>1,450,899</u>
Total liabilities, deferred inflows of resources and fund balances	<u>\$ 787,776</u>	<u>\$ 1,475,781</u>	<u>\$ 2,263,557</u>

**SOUTHERN HILLS PLANTATION I
COMMUNITY DEVELOPMENT DISTRICT
STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
GENERAL FUND
FOR THE PERIOD ENDED DECEMBER 31, 2020**

	Current Month	Year to Date	Budget	% of Budget
REVENUES				
Special assessments: on-roll	\$ 182,734	\$ 182,734	\$470,147	39%
Special assessments: off-roll	-	-	75,582	0%
Interest & miscellaneous	-	-	250	0%
Total revenues	<u>182,734</u>	<u>182,734</u>	<u>545,979</u>	33%
EXPENDITURES				
Professional & administrative				
Legislative				
Supervisor fees	-	1,000	4,100	24%
Financial & administrative				
Management	2,500	7,500	30,000	25%
Engineering	519	519	7,500	7%
Dissemination agent	208	625	2,500	25%
Trustee	-	-	4,300	0%
Audit	-	-	3,250	0%
Arbitrage rebate calculation	-	-	650	0%
Insurance: public officials liability	-	5,007	4,800	104%
Legal advertising	80	189	750	25%
Bank fees	46	112	600	19%
Annual district filing fee	-	175	175	100%
Website	-	-	1,000	0%
ADA website compliance	-	-	210	0%
Postage	25	25	500	5%
Office supplies	-	-	150	0%
Legal counsel				
District counsel	3,839	3,980	10,000	40%
Total professional & administrative	<u>7,217</u>	<u>19,132</u>	<u>70,485</u>	27%

**SOUTHERN HILLS PLANTATION I
COMMUNITY DEVELOPMENT DISTRICT
STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
GENERAL FUND
FOR THE PERIOD ENDED DECEMBER 31, 2020**

	Current Month	Year to Date	Budget	% of Budget
Field operations				
Electric utility services				
Street lights	1,524	3,035	14,800	21%
Stormwater control				
Lake/pond bank maintenance	-	-	55,000	0%
Aquatic maintenance	3,765	7,531	46,800	16%
Aquatic plant replacement	-	-	5,000	0%
Lake/pond repair	-	-	6,900	0%
Other physical environment				
Insurance: property	-	7,904	7,400	107%
Entry & walls maintenance	-	-	2,500	0%
Landscape maintenance	2,854	5,709	75,000	8%
Holiday decorations	-	5,000	10,000	50%
Irrigation repairs & maintenance	-	-	7,500	0%
Landscape replacement	-	-	75,000	0%
Contingency				
Miscellaneous contingency	-	-	10,000	0%
Total field operations	<u>8,143</u>	<u>29,179</u>	<u>315,900</u>	9%
Other fees and charges				
Property appraiser	-	-	9,795	0%
Tax collector	7,333	7,333	9,795	75%
Total other fees and charges	<u>7,333</u>	<u>7,333</u>	<u>19,590</u>	37%
Total expenditures	<u>22,693</u>	<u>55,644</u>	<u>405,975</u>	14%
Excess/(deficiency) of revenues over/(under) expenditures	160,041	127,090	140,004	
Fund balance - beginning	<u>380,525</u>	<u>413,476</u>	<u>340,281</u>	
Fund balance - ending	<u>\$ 540,566</u>	<u>\$ 540,566</u>	<u>\$480,285</u>	

**SOUTHERN HILLS PLANTATION I
COMMUNITY DEVELOPMENT DISTRICT
STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
DEBT SERVICE FUND SERIES 2011
FOR THE PERIOD ENDED DECEMBER 31, 2020**

	Current Month	Year to Date	Budget	% of Budget
REVENUES				
Special assessments: on-roll	\$ 322,894	\$ 322,894	\$ 786,552	41%
Special assessments: off-roll	-	-	185,983	0%
Interest	13	56	5,500	1%
Total revenues	<u>322,907</u>	<u>322,950</u>	<u>978,035</u>	33%
EXPENDITURES				
Principal - A1	-	-	230,000	0%
Principal - A2	-	-	170,000	0%
Interest - A1	-	153,990	307,980	50%
Interest - A2	-	113,390	226,780	50%
Principal prepayments	-	15,000	-	N/A
Total expenditures	<u>-</u>	<u>282,380</u>	<u>934,760</u>	30%
Other fees and charges				
Property appraiser	-	-	16,387	0%
Tax collector	12,958	12,958	16,387	79%
Total other fees and charges	<u>12,958</u>	<u>12,958</u>	<u>32,774</u>	40%
Total expenditures	<u>12,958</u>	<u>295,338</u>	<u>967,534</u>	31%
Excess/(deficiency) of revenues over/(under) expenditures	309,949	27,612	10,501	
Fund balance - beginning	600,384	882,721	856,851	
Fund balance - ending	<u>\$ 910,333</u>	<u>\$ 910,333</u>	<u>\$ 867,352</u>	

**SOUTHERN HILLS PLANTATION I
COMMUNITY DEVELOPMENT DISTRICT**

9

DRAFT

**MINUTES OF MEETING
SOUTHERN HILLS PLANTATION I
COMMUNITY DEVELOPMENT DISTRICT**

The Board of Supervisors of the Southern Hills Plantation I Community Development District held a Regular Meeting on January 21, 2021 at 10:00 a.m., at the Southern Hills Plantation Clubhouse, located at 4200 Summit View Drive, Brooksville, Florida 34601.

Present at the meeting were:

Margaret Bloomquist	Chair
John McCoskrie	Vice Chair
Robert Nelson (via telephone)	Assistant Secretary
Matt Romero	Assistant Secretary
Brian McCaffrey	Assistant Secretary

Also present were:

Chuck Adams	District Manager
Michael Szymonowicz (via telephone)	Wrathell Hunt and Associates, LLC
Jennifer Kilinski (via telephone)	District Counsel

FIRST ORDER OF BUSINESS

Call to Order/Roll Call

Mr. Adams called the meeting to order at 10:01 a.m. Supervisors Bloomquist, McCoskrie, Romero and McCaffrey were present in person. Supervisor Nelson was attending via telephone.

SECOND ORDER OF BUSINESS

Public Comments (*Agenda Items*)

There being no public comments, the next item followed.

THIRD ORDER OF BUSINESS

**Discussion: Interlocal Agreement Payment
Status as of 12/31/20**

- A. CDD II – Amount Outstanding and Options**
- B. CDD III – Amount Outstanding and Options**

39 Mr. McCoskrie recalled that, at the previous meeting, the Board directed him and Ms.
40 Kilinski to pursue agreements with Southern Hills Plantation CDD II and CDD III to formalize a
41 repayment structure. He gave the following update:

42 ➤ Draft documents were produced for the Board's consideration. The amounts due would
43 be finalized with Mr. Pinder.

44 ➤ Regarding payment structures, CDD II was slightly more straightforward than CDD III.

45 ➤ Neither CDD II nor CDD III would be charged interest on amounts outstanding prior to
46 Fiscal Year 2015.

47 ➤ Since the current Management Company did not start until 2015, there were no records
48 of the outstanding amounts from either District, prior to 2015.

49 Mr. Adams clarified that there were records of the amounts but no backup to support
50 the amounts, which renders the accuracy doubtful.

51 ➤ CDD II and CDD III would be given one year to pay the outstanding amounts.

52 ➤ In good faith and in consideration of settlement between the parties, the District is
53 willing to waive the 2015 prior amounts and commence with the Fiscal Year 2016 amounts,
54 going forward.

55 ➤ The funds owed were for operations and maintenance (O&M) of CDD II and CDD III.

56 ➤ CDD III differs because it involves the Developer, District Manager and District Counsel,
57 who also represent CDD I and CDD III.

58 ➤ In the CDD III Agreement, the Funding Agreement between the Landowner and CDD III
59 entity is referenced.

60 ➤ In the CDD II Agreement, there is not a direct Developer Funding Agreement for the
61 District to fund various O&M assessments.

62 ➤ In the CDD III Agreement, there are no other assessment pairs except for the majority
63 Landowner, so the District is currently funded by the Developer Funding Agreement for its
64 budget and the Agreements currently only run to the District-established O&M budget, which is
65 miniscule, as very few meetings are held.

66 ➤ There has not been a separate Interlocal Funding Agreement for CDD III; CDD III has
67 never received payment from the Landowner to remit, pursuant to the Interlocal Agreement.

68 ➤ Since CDD III can only make payments if the Landowner agrees to fund them, Staff
69 intends to produce a funding agreement between CDD III and the Landowner that attaches the
70 repayment agreement.

71 ➤ If repayment is not received, the District can levy an assessment on the property and
72 foreclose.

73 ➤ CDD III has been making payments to the District and the total owed since 2015 went
74 down from \$217,000 to approximately \$95,000.

75 ➤ CDD II only made one \$8,000 payment, in 2017, in the form of a cash receipt, which Mr.
76 Pinder could not confirm.

77 Ms. Kilinski recommended approval of the Interlocal Agreements, in substantial form,
78 and suggested that the Board grant Mr. McCoskrie authority to execute, on behalf of the
79 District, once finalized. The Agreements would then be transmitted to CDD II and CDD III for
80 consideration and Staff would provide either signed Agreements or further feedback at the next
81 meeting. Mr. Romero asked if the language in Section G, for CDD III, and Section H, for CDD II,
82 was clear that, if there were a default, all prior unsupported payments from 2016 would
83 become due as well. Ms. Kilinski would clarify the language to reflect that the prior amounts are
84 also accelerated.

85

86 **On MOTION by Ms. Bloomquist and seconded by Mr. Romero, with all in favor,**
87 **the CDD II and CDD III Repayment Agreements, in substantial form, and**
88 **authorizing Mr. McCoskrie to finalize the Agreements and present them for**
89 **ratification or further acceptance, was approved.**

90

91

92 **FOURTH ORDER OF BUSINESS**

**On-Roll Payment Amounts in Arrears as of
12/31/20 and Payment Options**

93

94

95 Mr. Szymonowicz stated the "On-Roll Collections, FY 2016-2020" table represented the
96 last five years of historical assessment collections that were placed on the County tax rolls,
97 broken out into General Fund (GF), Debt Service Fund A-1 (DSF A-1) and Debt Service Fund A-2
98 (DSF 1-2) collections. He compared the amounts that were actually placed on the County rolls,
99 which did not take into account government-owned lots or lots that were placed on a list of

100 “lands available for sale” by the County. These parcels could not receive tax bills and,
101 consequently, the District could not levy collections. He reviewed the total percent collected
102 from each Fiscal Year listed and stated, cumulatively, the District was over the full collection of
103 92% ratio. Almost all of the lots are platted and owned by the Master Developer; only eight
104 platted lots had taxes paid through tax certificate sales. This is the third year that tax
105 certificates have been offered, which places the District in the “danger zone”, because, if there
106 are no purchasers after three years, the County may place 208 of the lots on the list of “lands
107 available for sale.” Mr. McCoskrie summarized that there are no issues with the on-roll
108 collections; however, for the off-roll collections, the Developer owes \$557,000, which has
109 principal and interest (P&I) and O&M components and are straining the District’s reserves. At
110 some point, the District or the Bondholders will have to address the off-roll properties.

111 Discussion ensued regarding the County, lots with tax certificate sales and tax deed
112 sales. Per the Board’s direction, Mr. Szymonowicz would research the list of lands available for
113 sale by the County and report his findings at the next meeting. Ms. Kilinski would forward a
114 memorandum to the Board regarding the considerations in pursuing ownership of property and
115 the District’s role in holding assessments on property and options.

116

117 **FIFTH ORDER OF BUSINESS**

**Off-Roll Payment Amounts in Arrears as of
12/31/20 and Payment Options**

118

119

120 This item was addressed during the Fourth Order of Business.

121

122 **SIXTH ORDER OF BUSINESS**

**Continued Discussion: Pond and Pond
Banks Owned and Operated by the CDD**

123

124

125 Mr. Adams presented maps of the ponds and pond banks owned and operated by the
126 District. The maps were reviewed and scrutinized by District Staff following the previous
127 meeting and determined to be 100% accurate.

128

129 **SEVENTH ORDER OF BUSINESS**

**Continued Discussion: Landscaping
Contract**

130

131 Mr. Adams stated no contractors were engaged because three Board Members asked to
132 hold off on obtaining proposals, pending further review of the revised landscaping contract that
133 was forwarded following the previous Board Meeting. Discussion ensued regarding shrub
134 maintenance, change orders, pond maintenance, improving the water quality and publicizing a
135 Request for Proposals (RFP).

136

137 EIGHTH ORDER OF BUSINESS**Discussion: Sprinkler Impacts Along Entry
138 Boulevard**

139

140 Ms. Bloomquist stated she would confer with the City regarding maintenance on the
141 roadway, as they are responsible for maintaining the main Southern Hills Boulevard roadway
142 and recently had the potholes filled. She learned that some of the road issues are due to
143 irrigation and the way the irrigation is set up on the roadway. Whatever contractor the District
144 hires must inspect the irrigation so that the City cannot blame the District for damages. She
145 would consult with Mr. Manuel, of Coastal Engineering, prior to contacting the City, to inform
146 them that the CDD has a plan to make sure that the irrigation is not corrupting the roadway.
147 Another concern was the amount of traffic, which would continue to increase on the Boulevard
148 and other alternate routes; new roadways would likely be constructed. The District needs to
149 make sure that the City remains vigilant in maintaining the main roadway.

150

151 NINTH ORDER OF BUSINESS**Discussion: Meeting Frequency and
152 Financial Impact**

153

154 Mr. Adams stated that Board Meetings would be held monthly, for the foreseeable
155 future.

156

157 TENTH ORDER OF BUSINESS**Approval of Unaudited Financial
158 Statements as of November 30, 2020**

159

160 Mr. Adams presented the Unaudited Financial Statements as of November 30, 2020.

161

162 ELEVENTH ORDER OF BUSINESS**Approval of November 19, 2020 Regular
163 Meeting Minutes**

164 Mr. Adams presented the November 19, 2020 Regular Meeting Minutes.

165

166 **On MOTION by Ms. Bloomquist and seconded by Mr. McCoskrie, with all in**
167 **favor, the November 19, 2020 Regular Meeting Minutes, as presented, were**
168 **approved.**

169

170

171 **TWELFTH ORDER OF BUSINESS**

Other Business

172

173 There being no other business, the next item followed.

174

175 **THIRTEENTH ORDER OF BUSINESS**

Staff Reports

176

177 **A. District Counsel: *Hopping Green & Sams, P.A.***

178 There being nothing further to report, the next item followed.

179 **B. District Engineer: *Coastal Engineering Associates, Inc.***

180 There being nothing to report, the next item followed.

181 **C. District Manager: *Wrathell, Hunt and Associates, LLC***

182 • **NEXT MEETING DATE: February 18, 2021 at 10:00 a.m.**

183 ○ **QUORUM CHECK**

184 The next meeting would be held February 18, 2021 at 10:00 a.m.

185

186 **FOURTEENTH ORDER OF BUSINESS**

Supervisors' Requests

187

188 There being no Supervisors' requests, the next item followed.

189

190 **FIFTEENTH ORDER OF BUSINESS**

Adjournment

191

192 There being no further business to discuss, the meeting adjourned.

193

194 **On MOTION by Mr. McCoskrie and seconded by Mr. Romero, with all in favor,**
195 **the meeting adjourned at 10:52 a.m.**

196

197

198

199

200

201 _____
Secretary/Assistant Secretary

_____ Chair/Vice Chair

**SOUTHERN HILLS PLANTATION I
COMMUNITY DEVELOPMENT DISTRICT**

11C

SOUTHERN HILLS PLANTATION I COMMUNITY DEVELOPMENT DISTRICT

BOARD OF SUPERVISORS FISCAL YEAR 2020/2021 MEETING SCHEDULE

LOCATION

*Southern Hills Plantation Clubhouse, located at 4200 Summit View Drive,
Brooksville, Florida 34601*

DATE	POTENTIAL DISCUSSION/FOCUS	TIME
October 15, 2020 CANCELED	Regular Meeting	10:00 AM
November 19, 2020	Regular Meeting	<i>immediately following adjournment of 3:00 PM Southern Hills Plantation III CDD meeting</i>
December 17, 2020 CANCELED	Regular Meeting	10:00 AM
January 21, 2021	Regular Meeting	10:00 AM
February 18, 2021	Regular Meeting	10:00 AM
March 18, 2021	Regular Meeting	10:00 AM
April 15, 2021	Regular Meeting	10:00 AM
May 20, 2021	Regular Meeting	10:00 AM
June 17, 2021	Regular Meeting	10:00 AM
July 15, 2021	Regular Meeting	10:00 AM
August 19, 2021	Regular Meeting	10:00 AM
September 16, 2021	Public Hearing & Regular Meeting	10:00 AM