

**COUNTRY GREENS  
COMMUNITY DEVELOPMENT DISTRICT**

**AGENDA PACKAGE**

**December 12, 2023**

**Call in (audio only)** [+1 646-838-1601, 370769952#](tel:+16468381601)



313 CAMPUS STREET  
CELEBRATION, FLORIDA 34747

# Country Greens Community Development District

## Board of Supervisors

Catherine Catusus, Chairman  
Anna Heintzelman, Vice Chairman  
Joe Grall, Assistant Secretary  
Crystal Jones, Assistant Secretary  
David Warden, Assistant Secretary

## Staff:

Gabe Mena, District Manager  
Scott Clark, District Counsel  
David Hamstra, District Engineer  
Kerry Satterwhite, Director of Field Operations

## Meeting Agenda

Tuesday, December 12, 2023 – 5:30 p.m.

1. **Call to Order and Roll Call**
2. **Audience Comments** – Three (3) Minute Limit
3. **Staff Reports**
  - A. Field Manager
    1. October 2023 Field Inspection and Property Inspection..... P.3
    2. November 2023 Field Inspection and Property Inspection..... P.18
    3. Servello Proposal for SR 44 Entrance ..... P.62
      - Country Greens Entrance Image..... P.64
      - Country Greens After Image..... P.65
      - Country Greens Corrections After Image..... P.66
  - B. District Counsel
  - C. District Engineer
    1. Consideration of Engineer Services Proposal..... P.67
  - D. District Manager
    1. Meeting Minutes from October 10, 2023, Regular Meeting and November 20, 2023, Workshop..... P.72
    2. Financial Statements ..... P.78
    3. Check Register ..... P.89
    4. Third-Quarter Website Compliance Audit..... P.91
4. **Business Items**
  - A. Grau & Associates Engagement Letter..... P.103
5. **Supervisor Requests and Audience Comments**
6. **Adjournment**

*The next meeting is scheduled for Tuesday, February 13, 2024*

# OCTOBER 2023 FIELD INSPECTION

Country Greens CDD

Friday, October 27, 2023

Prepared For Board Of Supervisors

27 Item Identified

Freddy Blanco Field  
Manager  
Inframark





**Item 1**

Assigned To Servello  
Irrigation leak across the security guard

Repair Completed 11/15



**Item 2**

Assigned To Inframark  
Create schedule for repair damage bollards light at the the 44 entrance





**Item 3**

Assigned To Inframark

Create schedule for repair damage bollards light at the the 44 entrance



**Item 4**

Assigned To Servello

Provide schedule for the annual flowers installation

Annuals Installed 11/9





**Item 5**

Assigned To Servello

Plants material installation at the 44 entrance is completed



**Item 6**

Assigned To Servello

Plants material installation at the 44 entrance is completed





**Item 7**

Assigned To Servello

Some jasmine in the 44 entrance is dying, provide action plan

Hard copy of requested enhancement proposal to be presented at meeting 11/20



**Item 8**

Assigned To Servello

Palms tree trimming service is completed according to the schedule





**Item 9**

Assigned To Servello

Trimming tree service at Marbella Dr is completed according to the schedule



**Item 10**

Assigned To Servello

Mowing service at Tuscany Ave. is not completed at all

Completed 11/14





**Item 11**

Assigned To District Engineer  
New Storm drain at Tuscany Ave.  
present the same issue (it loses the original position and is the security chain that keeps it there)



**Item 12**

Assigned To Servello  
Mowing service and storm drain  
cleaning service at Marbella Dr. is  
completed





**Item 13**

Assigned To Servello

Mowing service and storm drain cleaning service at Marbella Dr. is completed



**Item 14**

Assigned To Servello

Mowing and trimming service next to 33701 Terragona Drive is ongoing



### Item 15

Assigned To Servello

Mowing service around storm drain at Companero Dr. is completed



### Item 16

Assigned To Servello

Bush hogging service is still pending at Campeon Dr.

Bush hog scheduled for 11/21





**Item 17**

Assigned To Servello

Bush hogging service is still pending between Alameda Dr. and Alicante Ct.

Bush hog scheduled 11/21



**Item 18**

Assigned To Servello

Palms tree trimming service is completed according to the schedule



**Item 19**

Assigned To Servello

Mowing service around dry ponds at Cardinal Dr is completed



**Item 20**

Assigned To Board Of Supervisors

DOT vendor is working on road repairs at the 44





**Item 21**

Assigned To Servello

Some beds At the 44 need more weeds control

Herbicide application applied 11/14



**Item 22**

Assigned To Servello

Soils installation at the 44 is completed ( after Irrigation repair )





**Item 23**

Assigned To Board Of Supervisors  
Erosion repairs at 44 is completed by  
the DOT vendor



**Item 24**

Assigned To Servello  
Provide Proposal for removal of  
fallen pine tree at the 44 near to the  
main entrance

Proposal #8160 provided  
and approved. To be  
scheduled





**Item 25**

Assigned To Board Of Supervisors  
DOT vendor installed sods at the 437  
in all the damaged areas



**Item 26**

Assigned To Board Of Supervisors  
DOT vendor installed sods at the 437  
in all the damaged areas



**Item 27**

Assigned To Servello

Dead pine tree removal at the 437 is completed

# **PROJECT 11/29/23, 12:00 PM**

**Country Greens CDD**

**Wednesday, November 29, 2023**

**Prepared For Board Supervisors**

**85 Items Identified**





**Item 1 - Community Entrance (Golf Club) Left Side**

Assigned To Servello

Area needs ground edges and have empty spots.



**Item 2 - Community Entrance (Golf Club) Left Side**

Assigned To Servello

Area have dead plants, ground needs edges and new mulch.





### Item 3 - Community Entrance (Golf Club) Left Side

Assigned To Servello

Grass burned, the irrigation needs to be inspected in the area.



### Item 4 - Community Entrance (Golf Club) Left Side

Assigned To Servello

Intrusive plants are growing between the bushes, needs to be removed.





**Item 5 - Community Entrance (Golf Club) Left Side**

Assigned To Servello

Dried plants, area needs attention.



**Item 6 - Community Entrance (Golf Club) Left Side**

Assigned To Inframark

Trip hazard, sidewalk sinking.





**Item 7 - Community Entrance (Golf Club) Left Side**

Assigned To Servello

The edges needs to be corrected, and the area needs new mulch.



**Item 8 - Community Entrance (Golf Club) Left Side**

Assigned To Servello

The hole needs to be corrected.





**Item 9 - Community Entrance (Golf Club) Left Side**

Assigned To Servello

Empty spots, area needs ground edges and new mulch.

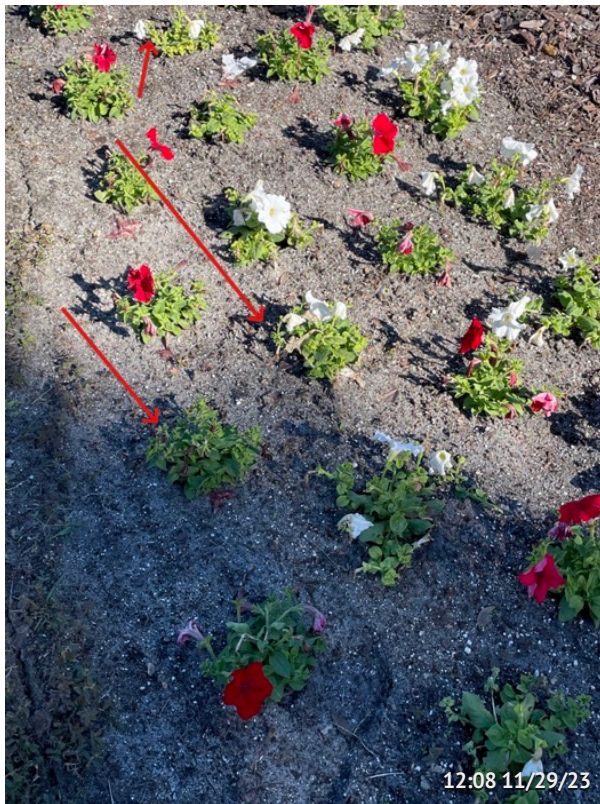


**Item 10 - Community Entrance (Golf Club) Left Side**

Assigned To Servello

The lemon grasses needs attention, area needs ground edges and new mulch.





**Item 11 - Community Entrance  
(Golf Club) Left Side**

Assigned To Servello

Flowers are dying.



**Item 12 - Community Entrance  
(Golf Club) Left Side**

Assigned To Servello

New mulch needs or new plants of  
the same specie.





**Item 13 - Community Entrance  
(Golf Club) Right Side**

Assigned To Servello  
Area needs ground edges.



**Item 14 - Community Entrance  
(Golf Club) Right Side**

Assigned To Servello  
Flowers are dying.





**Item 15 - Behind Community Entrance (Golf Club) Right Side**

Assigned To Servello

Area needs attention, weeds are growing between mulch, new mulch and ground edges need.



**Item 16 - Community Entrance (SR-44) Right Side**

Assigned To Servello

Area needs attention, weeds are growing between mulch, new mulch and ground edges need.





**Item 17 - Community Entrance (SR-44) Right Side**

Assigned To Servello

New mulch and ground edges needs.



**Item 18 - Behind Community Entrance (SR-44) Right Side**

Assigned To Servello

The pine tree branches that was trimmed up needs to be picked up and removed of the area.





**Item 19 - Behind Community Entrance (SR-44) Right Side**

Assigned To Servello

Area needs attention and new mulch.



**Item 20 - Community Entrance (SR-44) Right Side**

Assigned To Inframark

Trip hazard, the two pieces of 2x4 needs to be removed.





**Item 21 - Community Entrance (SR-44) Right Side**

Assigned To Servello

Empty spots, dried plants and needs ground edges.



**Item 22 - Community Entrance (SR-44) Right Side**

Assigned To Servello

Two trees fallen down, needs to be picked up.



**Item 23 - Community Entrance  
(SR-44) Right Side**

Assigned To Servello

Needs ground edges.



**Item 24 - Community Entrance  
(SR-44) Right Side**

Assigned To Servello

A palm tree broken leaf needs to be trimmed up.





**Item 25 - Community Entrance  
(Golf Club) Right Side**

Assigned To Servello

Needs ground edges.



**Item 26 - Community Entrance  
(SR-44) Right Side**

Assigned To Servello

Dead plants that needs to be removed and replaced.





**Item 27 - Community Entrance (SR-44) Right Side**

Assigned To Servello

Area needs attention, new mulch needs.



**Item 28 - Behind Community Entrance (SR-44) Right Side**

Assigned To Servello

The area needs attention, tall weeds are growing and some spots needs new mulch.





**Item 29 - Behind Community Entrance (SR-44) Right Side**

Assigned To Servello

The Spanish moss needs to be removed of the bushes.



**Item 30 - Behind Community Entrance (SR-44) Right Side**

Assigned To Servello

The area needs attention, tall weeds are growing and some spots needs new mulch.





**Item 31 - Community Entrance  
(SR-44) Right Side**

Assigned To Servello

The area needs attention, new mulch and planting the area with the same plant specie.



**Item 32 - Community Entrance  
(SR-44) Right Side**

Assigned To Servello

Empty spots, ground edges and new mulch needs.





**Item 33 - Behind Community Entrance (SR-44) Right Side**

Assigned To Servello

The bushes needs edges and the tall weeds needs to be corrected.



**Item 34 - Behind Community Entrance (SR-44) Right Side**

Assigned To Servello

The lemon grasses needs attention.





**Item 35 - Front Fence (SR-44)**

Assigned To Servello

Tall grass, ground needs edges, weeds are growing between mulch and empty spots.



**Item 36 - Front Fence (SR-44)**

Assigned To Servello

Tree branches needs to be picked up and the ground needs edges.





**Item 37 - Front Fence (SR-44)**

Assigned To Servello

The ground needs edges and weeds are growing between mulch.



**Item 38 - Front Fence (SR-44)**

Assigned To Servello

Empty spots, weeds growing between mulch and the grounds needs edges.



**Item 39 - Front Fence (SR-44)**

Assigned To Servello

Empty spots, tall grass, and the ground need edges.



**Item 40 - Front Fence (SR-44)**

Assigned To Servello

Empty spots, weeds growing between mulch, and the ground needs edges.





**Item 41 - Front Fence (SR-44)**

Assigned To Servello

The Palm tree dead leaves needs to be removed.



**Item 42 - Front Fence (SR-44)**

Assigned To Servello

The all Palmetto's needs attention.



**Item 43 - Front Fence (SR-44)**

Assigned To Servello

Empty spots, tall grass, and the ground need edges.



**Item 44 - Front Fence (SR-44)**

Assigned To Servello

Empty spots, tall grass, and the ground need edges.





**Item 45 - Front Fence (SR-44)**

Assigned To Servello

The all Palmetto's needs attention.



**Item 46 - Front Fence (SR-44)**

Assigned To Servello

Empty spots, tall grass, and the ground need edges.



**Item 47 - Front Fence (SR-44)**

Assigned To Servello

The Palmettos needs attention.



**Item 48 - Empty Property Behind Fence (SR-44)**

Assigned To Servello

The empty property needs attention, have tall grass.





**Item 49 - Front Fence (SR-44) Left Side**

Assigned To Inframark

A debris was left in front of the fence.



**Item 50 - Campanero Dr. Entrance - Cardinal Ln**

Assigned To Servello

The area needs the ground edges.





**Item 51 - Campanero Dr. Entrance - Cardinal Ln**

Assigned To Servello

The area needs the ground edges.



**Item 52 - Campanero Dr. Entrance - Cardinal Ln**

Assigned To Inframark

The sidewalk needs pressure washing.





**Item 53 - Campanero Dr. Entrance - Cardinal Ln**

Assigned To Servello

The area needs the ground edges.



**Item 54 - Cardinal Ln (Last CDD Point)**

Assigned To Servello

The Palm tree dried leaves needs to be removed and tall grass in the fence.





**Item 55 - Fence CR-437 (Left Side)**

Assigned To Servello

The area needs the ground edges, weeds are growing between the mulch.



**Item 56 - Fence CR-437 (Left Side)**

Assigned To Servello

The area needs the ground edges, weeds are growing between the mulch and has empty spots.





**Item 57 - Fence CR-437 (Left Side)**

Assigned To Servello

The uneven edges needs to be corrected.



**Item 58 - Fence CR-437 (Left Side)**

Assigned To Servello

Empty spot, needs to be planted the same bush specie, ground needs the edges as well.





**Item 59 - Fence CR-437 (Left Side)**

Assigned To Servello

Area needs attention, Ant nest that need to be killed, empty spots and need new mulch.



**Item 60 - Fence CR-437 (Left Side)**

Assigned To Servello

Area needs the ground edges.





**Item 61 - Marbella Dr. Entrance (CR-437)**

Assigned To Servello

The area needs attention, have ant nest that need to be killed and new mulch.



**Item 62 - Fence CR-437 (Right Side)**

Assigned To Servello

The area needs the ground edges, weeds are growing between the mulch.





**Item 63 - Fence CR-437 (Right Side)**

Assigned To Servello

The area needs the ground edges, weeds are growing between the mulch.



**Item 64 - Fence CR-437 (Right Side)**

Assigned To Servello

The uneven edges needs to be corrected.





**Item 65 - Fence CR-437 (Right Side)**

Assigned To Servello

The area needs the ground edges, weeds are growing between the mulch and has empty spots.



**Item 66 - Fence CR-437 (Right Side)**

Assigned To Servello

The area needs the ground edges, weeds are growing between the mulch and has empty spots.





**Item 67 - Fence CR-437 (Right Side)**

Assigned To Servello

The area needs the ground edges, weeds are growing between the mulch and has empty spots.



**Item 68 - Fence CR-437 (Right Side)**

Assigned To Servello

The spot needs the same bush specie planted, empty spot.





**Item 69 - Fence CR-437 (Right Side)**

Assigned To Servello

The edges are uneven, needs to be corrected.



**Item 70 - Fence CR-437 (Right Side)**

Assigned To Servello

Tree branches debris needs to be picked up.



**Item 71 - Behind 23701 Sorrento Springs Dr.**

Assigned To Servello

The area needs to be trimmed up, tall grass.



**Item 72 - Behind 23701 Sorrento Springs Dr.**

Assigned To Servello

The area needs to be trimmed up, tall grass.





**Item 73 - Roundabout Sorrento Springs Dr.**

Assigned To Servello

The Lemon grasses needs attention.



**Item 74- Campanero Dr. (Golf Course)**

Assigned To Servello

Area needs attention, tall grass.



**Item 75 - Campanero Dr. (Golf Course)**

Assigned To Servello

The area needs to be trimmed up, tall grass.



**Item 76 - Campanero Dr. (Golf Course)**

Assigned To Servello

The area needs to be trimmed up, tall grass.





**Item 77 - Empty Property Near  
Campion Ct.**

Assigned To Servello

The area needs to be trimmed up,  
tall grass.



**Item 78 - Fortunate St. (Golf  
Course)**

Assigned To Servello

The area needs to be trimmed up,  
tall grass.



**Item 79 - Sorrento Springs Dr.  
(Entrance Hill)**

Assigned To Servello

The area needs to be trimmed up,  
tall grass.



**Item 80 - Sorrento Springs Dr.  
(Entrance Hill)**

Assigned To Servello

The area needs to be trimmed up,  
tall grass.





**Item 81 - Front Fence (SR-44)**

Assigned To Servello

The Palmetto's needs attention.



**Item 82 - Front Fence (SR-44)**

Assigned To Servello

The Palmetto's needs attention.



**Item 83 - Front Fence (SR-44)**

Assigned To Servello

The area needs the ground edges, new mulch and has empty spots.



**Item 84 - Front Fence (SR-44)**

Assigned To Servello

Empty spots, the ground needs edges, weeds are growing between mulch.





**Item 85 - Front Fence (SR-44)**

Assigned To Servello

The Palmetto's needs attention.



# Proposal

261 Springview Commerce Drive  
 DeBary, FL 32713  
 Telephone 386-753-1100  
 Fax 386-753-1106

Date	Proposal #
11/17/2023	8180

Submitted To
<b>Country Greens CDD</b> Gabriel Mena 210 North University Drive Suite 702 Coral Springs, FL 33071

Project
Country Greens CDD Tuscany Avenue Sorrento, FL 32776

## Scope

*We propose to furnish the following scope of work to complete Country Greens CDD.*

### Bedding Plants

Demo and installation of plant material to provide enhancement to SR 44 entrance to Country Greens

Description	Quantity	Unit	Price
Demo	1.00	Ea	1,470.00
Loropetalum Plum	80.00	3G	1,596.80
Japanese Blueberry-HG	8.00	30G	4,298.00
Liriope Super Blue	500.00	1G	4,990.00
Zoysia Strip & Lay	4,000.00	1sF	7,240.00
Pine Bark Mulch	11.00	Cu Yd	726.00
Dump Fee	1.00	Ea	285.00
Irrigation Allowance	1.00	Ea	2,500.00

<b>Subtotal Bedding Plants</b>	23,105.80
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<b>Project Total</b>	<b>\$23,105.80</b>
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Country Greens CDD

**Proposal # 8180**

**Project Total**

\$23,105.80

**Terms & Conditions**

Plant material is guaranteed for controlable insects and disease only when a horticulture program is in place through Servello & Son, Inc. Plant damage due to drought is only covered when an irrigation agreement is in place through Servello & Son, Inc. and the Client signs off on needed repairs as they are brought to the Clients attention. Servello & Son, Inc. will not be responsible for plant damage due to catastrophic events such as: Hurricanes, Floods, Fire, Lightning, Freeze, and severe drought (no recorded rainfall for 30 days). Irrigation parts will be guaranteed against defect and improper installation for a period of (1) one year.

All material is guaranteed to be as specified. All work to be completed in a professional manner according to standard practices. Any alteration or deviation from the above specifications will be executed only upon written authorization and billed accordingly. Servello & Son, Inc. is a drug free workplace and carries workers compensation insurance.

Servello & Son will not be responsible for wires, cables, pipes, or anything else that may be either underground, entwined within the root system, hung on or through plants and/or trees being worked on, or otherwise in conflict with the completion of services. The property owner agrees to ensure that all such items are marked or removed prior to the start of the job.

By:

Jason Pugh

11/17/2023

Servello & Son, Inc.

Date

Accepted:

Country Greens CDD

Date

The above prices, specifications and conditions are accepted. **Not valid after 30 days.** Full payment is due upon completion. **All jobs equal to or totaling a price of \$10,000.00 and above: A minimum 40%**



SORRENT SPRINGS















November 6, 2023

MSC-22072

Mr. Gabriel Mena  
District Manager  
Inframark Infrastructure Management Services  
313 Campus Street  
Celebration, Florida 34747

**Re: Country Greens Community Development District  
Fiscal Year 2023/2024 District Engineer Services**

Dear Gabe:

The purpose of this proposal is to respectfully request authorization to provide professional engineering services associated with the above referenced community. Specifically, to perform the following services during Fiscal Year 2023/2024 (from October 1, 2023 through September 30, 2024) for the Country Greens Community Development District (CDD):

1. Prepare for and attend bi-monthly Country Greens Community Development District (CDD) Board of Supervisors meetings. More specifically, attend the CDD meeting on the second Monday every other month.
2. Prepare for and conduct field reviews with the CDD Board Members and/or Inframark Management Services to investigate known problem areas and/or evaluate potential areas in need of repairs.
3. Review permitted construction plans and drainage calculations to evaluate requested CDD property modifications.
4. Update the CDD Ownership and Maintenance Map and/or the Stormwater Infrastructure Exhibit, as needed.
5. Assist the CDD Board Members and/or Inframark with current and future projects (e.g., entrance pond modifications, Tuscany Avenue drainage structure improvements, etc.).



Mr. Gabriel Mena  
November 6, 2023  
Page 2

6. Coordinate with subconsultants (e.g., surveyors, geotechnical engineers, and wetland scientists) to provide services requested by the CDD (e.g., CCTV pipe inspections, perform specific-purpose survey services, utility locates, preparation of easement documents, subsurface investigations, pavement cores, etc.).
7. Prepare conceptual plans and cost estimates for future capital projects to solicit / request bids from qualified general contractors.

The above-described services will be performed for an hourly not-to-exceed fee amount of **\$15,000** (refer to the attached Hourly Rate Sheet). Requested subconsultant services, incurred in connection with the above-described work, will be invoiced separately from the labor costs. In case the requested services exceed the anticipated contract amount, Pegasus Engineering will request additional funding, as necessary, to successfully address the requested engineering tasks.

We sincerely appreciate the opportunity to serve as the Country Greens CDD District Engineer. If you have any questions, please contact me directly at 407-992-9160, extension 309, or by email at david@pegasusengineering.net.

Respectfully,

PEGASUS ENGINEERING, LLC

David W. Hamstra, P.E., CFM  
Stormwater Department Manager


cc: Scott Clark, District Counsel



Mr. Gabriel Mena  
November 6, 2023  
Page 3

**Country Greens Community Development District  
Fiscal Year 2023/2024 District Engineer Services**

Approved for Pegasus Engineering, LLC

 <hr/> Fursan Munjed, P.E.	Principal <hr/> Officer's Title	November 6, 2023 <hr/> Date
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This Proposal is hereby accepted and authorization to proceed is hereby given.  
(Please return one executed copy of this proposal for our Pegasus Engineering records).

<hr/> Authorized Signature	<hr/> Officer's Title	<hr/> Date
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# Attachment "A"

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## Hourly Rate Sheet

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<b>FISCAL YEAR 2023/2024 HOURLY RATE SCHEDULE</b>	
Senior Project Manager	\$195.00 / Hour
Project Manager	\$190.00 / Hour
Senior Project Engineer	\$180.00 / Hour
Project Engineer	\$150.00 / Hour
Senior Designer	\$100.00 / Hour
Senior CADD / GIS Technician	\$100.00 / Hour
Designer	\$90.00 / Hour
Word Processor / Clerical	\$80.00 / Hour
Mileage	0.56¢ / mile
Copies and Prints (In-House)	
Black and White Copies	
8.5 x 11	\$0.10 / page
11 x 17	\$0.15 / page
Color Copies	
8.5 x 11	\$1.00 / page
11 x 17	\$1.50 / page
Plots (In-House)	
All Color Plots	\$5.00 / SF
All B&W Sizes	\$0.15 / SF
Overnight Delivery	Actual Cost
Courier Services	Actual Cost
Postage	Actual Cost
Government Permits	Actual Cost







Country Greens CDD  
October 10, 2023

51 lights lasted. Her concern is that they do not want to have to replace all the  
52 lights every year.

53  
54 Number 16, the debris was removed from the fence by Inframark. Ms.  
55 Catusus mentioned she thought that it was done by Servello. Mr. Blanco  
56 confirmed it was done by Inframark.

57  
58 Mr. Blanco brought up the concerns of algae and informed the Board that  
59 Sitex resigned, effective October 31, 2023. Sorko Services based out of  
60 Sanford offered to take over for \$135.00 per month. That is their minimum  
61 maintenance fee.

62  
63 On MOTION by Ms. Heintzelman, seconded by Ms.  
64 Jones, with all in favor, to authorize Ms. Catusus to  
65 approve the Sorko Services for \$135.00, subject to Mr.  
66 Clark drafting an agreement and a formal invoice from  
67 Sorko.

68  
69 Mr. Grall asked about the front entrance flowers. Mr. Feliciano advised  
70 there was an issue with the irrigation. Servello has repaired the clock for the  
71 irrigation at no cost. Now the plants can go in. Servello will donate some  
72 plants, which they have left over from another job, to fill this area.

73  
74 The Board asked why there was still a hole for number 22. Mr. Feliciano  
75 advised it just needs some dirt and something like this typically requires a  
76 proposal.

77  
78 Ms. Jones questioned the status of repairing the sod in the area for  
79 number 25. Mr. Blanco answered if the area is not fixed by his inspection  
80 time next week, then he will contact the County. He confirmed he would be  
81 handling number 28 the same way.

82  
83 Mr. Blanco presented Servello #8056, removal of the three dead trees.

84  
85 On MOTION by Ms. Jones, seconded by Mr. Grall, with  
86 all in favor, to approve the Servello proposal to remove  
87 three dead trees, totaling \$1,430.00.

88  
89 Mr. Grall questioned why number 11 has not been addressed since it has  
90 been on several reports. Mr. Pugh informed the Board this will be completed  
91 by Friday if not already.

92  
93 Ms. Catusus stated Mr. Feliciano said the tree trimming was completed,  
94 however, she showed him some low-hanging branches that needed to be  
95 maintained and they would continue working.

96  
97 Ms. Jones stated that the HOA asked about trimming the Juniper bushes,  
98 instead, they removed the entire plants that may have been on CDD  
99 property. The Board held a discussion about whose property these plants



Country Greens CDD  
October 10, 2023

100 were on, and what the next steps were. The Board requested Mr. Mena to  
101 follow up with Ms. Buchan after the next HOA meeting, in October.  
102

103 Mr. Grall commented that at the last HOA meeting, other residents voiced  
104 concern about attending a 5:30 p.m. meeting of the CDD. They stated they  
105 would attend if the meetings were later, like 6:00 p.m. or 6:30 p.m. The Board  
106 stated that someone needs to reach out to the HOA Manager and correct  
107 the faulty information being distributed about the CDD. The Board also  
108 discussed moving the time of the meetings from 5:30 p.m. to 6:00 p.m. Mr.  
109 Mena advised it would incur an additional cost to readvertise the new time  
110 change if they changed the meeting. Ms. Catusus mentioned the appropriate  
111 response may be to advise we are a local government and have already  
112 published our notice for the year but could consider this change for the next  
113 Fiscal Year.  
114

115 The Board discussed the Christmas lights. They do not want to move  
116 forward with the previous proposal of \$9,900.00. Mr. Mena was able to find  
117 another vendor, but the Board will need to decide on how much money to  
118 allot to the Christmas lights so the vendor can provide suggestions. It was  
119 stated that Inframark would put out lights again, like the last several years,  
120 and maybe add some additional lights to the display. The Board decided to  
121 look at getting a vendor to do a nice display at the main entrance then  
122 Inframark can put up lights to supplement.  
123

124 On MOTION by Ms. Heintzelman, seconded by Mr.  
125 Warden, with all in favor, to approve a not to exceed  
126 \$2,500.00 for a vendor to decorate the entrance,  
127 subject to Ms. Catusus' approval.

128  
129 **B. District Counsel**

130  
131 **1. Review of the Solicitation for District Management Services**

132  
133 Ms. Catusus wanted to reassure the RFP request was not intended to fire  
134 Inframark, but just do a check as it has been such a long time.  
135

136 Mr. Clark advised there was not a statutory process for hiring a District  
137 Manager. No set procedure, no low bid, etcetera. In the past RFP packages  
138 were sent to trusted vendors. Invitations are sent out, bids are returned to the  
139 Counsel, who presents proposals at the next meeting, invites, proposers,  
140 etcetera.  
141

142 Ms. Montagna stated that Inframark was going to put a new contract in  
143 front of the Board.  
144

145 Mr. Clark stated that he had recently revised a new contract from another  
146 District and will make some edits to the new contract for Country Greens.  
147



Country Greens CDD  
 October 10, 2023

148 Ms. Catusus mentioned that she has never seen a contract from  
 149 Inframark, and some concerns are based on issues that may potentially not  
 150 be within the contract.

151  
 152 Ms. Montagna advised that the old contracts are very vague and do not  
 153 cover a lot of responsibilities. She confirmed that Inframark is working on  
 154 updating all contracts, updating the scope, etcetera.

155  
 156 Mr. Clark advised they should get the updated contract in front of them  
 157 before deciding.

158  
 159 Ms. Catusus asked if they could specify that they want the agenda a  
 160 certain number of days before the meeting.

161  
 162 Ms. Heintzelman mentioned there have been accounting issues, budget  
 163 issues, etcetera, and asked how Inframark can fix this. She stated it is  
 164 embarrassing to present a budget with errors in it, as they should have been  
 165 caught by Inframark.

166  
 167 Ms. Montagna stated they can provide other scopes, as examples, for the  
 168 Board to consider. But they can request any items as Inframark works for  
 169 them.

170  
 171 Ms. Catusus also added to the scope a follow-up period for the resolution  
 172 of items.

173  
 174 Ms. Montagna advised they should be operating on a two-week  
 175 completion period regardless. She suggested adding an action item list to the  
 176 agenda and updating the Board.

177  
 178 Ms. Catusus asked, as a specific example, who is responsible for errors  
 179 in the budget and what is the process. Where does the responsibility lay?

180  
 181 Ms. Montagna stated that for the budget, the accounting fills in general  
 182 numbers and sends them to the District Manager. Then the District Manager  
 183 should get with the Board and discuss, then send the updates back to the  
 184 accounting.

185  
 186 Ms. Catusus asked how errors end up in the final budget that gets  
 187 presented to the public. She stated financials and budgets are the most  
 188 important things. She asked the Board how to move forward from here.  
 189 Asking if they should they RFP now or work on the scope for the next contract.

190  
 191 Ms. Montagna will send out the scope early and solicit feedback from the  
 192 Board to provide a competent scope.

193  
 194 Ms. Catusus asked Mr. Clark how Inframark compares to other  
 195 companies.

196



Country Greens CDD  
October 10, 2023

197 Mr. Clark stated that Inframark has weaknesses, which the Board had  
198 identified, and thinks that Inframark can do the job and would be one of the  
199 companies he would send a bid invite to for an RFP.

200  
201 Ms. Montagna asked for 30-60 days from the Board to see improvement.  
202 The Board felt this to be fair and will ask for the RFP to be considered at the  
203 December 12, 2023, meeting.

204  
205 On MOTION by Ms. Heintzelman, seconded by Mr.  
206 Grall, with all in favor, to approve staff to schedule  
207 costs for a workshop on November 20, 2023, at 5:30  
208 p.m.

209  
210 **C. District Engineer**

211  
212 Mr. Mena informed the Board of Mr. Hamstra’s absence and his apology for  
213 not being in attendance.

214  
215 Ms. Catusus requested an update on the Valderama pipes. Mr. Mena will  
216 provide an update from Mr. Hamstra.

217  
218 Ms. Catusus advised the Board the Golf Course repair is still ongoing.

219  
220 **FOURTH ORDER OF BUSINESS**

**Consideration of Resolution  
2024-01, Amending General  
Fund Budget for Fiscal Year  
2023**

221  
222 The Board reviewed the amendment to add \$85,000.00 to the budget to cover  
223 the shortfall. Mr. Mena advised this does include the recent landscape expenses  
224 at the front entrance with a small buffer to cover September.

225  
226 On MOTION by Ms. Heintzelman, seconded by Ms.  
227 Jones, with all in favor, to adopt Resolution 2024-01,  
228 Amending General Fund Budget for Fiscal Year 2023,  
229 totaling \$85,000.00.

230  
231  
232  
233  
234  
235 **FIFTH ORDER OF BUSINESS**

**Discussion Regarding Meeting  
Booking Fee**

236  
237 Mr. Mena advised that last year the Board approved a \$400.00 donation for  
238 use of the meeting room and asked what amount the Board would like to consider  
239 this year, if any.

240  
241 On MOTION by Ms. Jones, seconded by Mr. Warden,  
242 with all in favor, to authorize a \$400.00 donation for the  
243 room rental at the church for Fiscal Year 2024.  
244  
245



Country Greens CDD  
October 10, 2023

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**SIXTH ORDER OF BUSINESS**

**Consent Agenda**

- A. Consideration of Meeting Minutes from August 15, 2023**
- B. Review of the Financial Statements and Check Register**

On MOTION by Ms. Jones, seconded by Mr. Grall, with all in favor, to approve the consent agenda.

**SEVENTH ORDER OF BUSINESS**

**Supervisor Requests and Audience Comments**

Mr. Grall questioned who owns and maintains the fence on Tuscany behind Publix. A discussion ensued about how the developer built the fence, but it did not benefit the CDD. Mr. Mena will follow up with Publix on discussions about the fence. Mr. Grall would also like a follow-up with Ms. Buchan on the reimbursement for the drain cleaning costs from the APS.

**EIGHTH ORDER OF BUSINESS**

**Adjournment**

The meeting adjourned at 7:20 p.m.

---

Assistant Secretary

---

Chair/ Vice Chair



**COUNTRY GREENS**  
Community Development District

*Financial Report*

*October 31, 2023*

*(unaudited)*

**Prepared by**





**COUNTRY GREENS**

Community Development District

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**COUNTRY GREENS**  
**Community Development District**

**Financial Statements**

(Unaudited)

**October 31, 2023**



**COUNTRY GREENS**

Community Development District

**Governmental Funds**

**Balance Sheet**  
October 31, 2023

ACCOUNT DESCRIPTION	GENERAL FUND	SERIES 2016A DEBT SERVICE FUND	TOTAL
<b><u>ASSETS</u></b>			
Cash - Checking Account	\$ 179,371	\$ -	\$ 179,371
Accounts Receivable	1,476	-	1,476
Assessments Receivable	2	3	5
Investments:			
Money Market Account	24,648	-	24,648
Prepayment Fund (A-2)	-	4,491	4,491
Reserve Fund (A-1)	-	120,534	120,534
Reserve Fund (A-2)	-	53,250	53,250
Revenue Fund	-	89,251	89,251
<b>TOTAL ASSETS</b>	<b>\$ 205,497</b>	<b>\$ 267,529</b>	<b>\$ 473,026</b>
<b><u>LIABILITIES</u></b>			
Accounts Payable	\$ 21,788	\$ -	\$ 21,788
Accrued Expenses	1,026	-	1,026
<b>TOTAL LIABILITIES</b>	<b>22,814</b>	<b>-</b>	<b>22,814</b>
<b><u>FUND BALANCES</u></b>			
<b>Restricted for:</b>			
Debt Service	-	267,529	267,529
<b>Assigned to:</b>			
Operating Reserves	98,300	-	98,300
<b>Unassigned:</b>	<b>84,383</b>	<b>-</b>	<b>84,383</b>
<b>TOTAL FUND BALANCES</b>	<b>\$ 182,683</b>	<b>\$ 267,529</b>	<b>\$ 450,212</b>
<b>TOTAL LIABILITIES &amp; FUND BALANCES</b>	<b>\$ 205,497</b>	<b>\$ 267,529</b>	<b>\$ 473,026</b>



**COUNTRY GREENS**

Community Development District

**General Fund**

**Statement of Revenues, Expenditures and Changes in Fund Balances**  
For the Period Ending October 31, 2023

ACCOUNT DESCRIPTION	ANNUAL ADOPTED BUDGET	YEAR TO DATE BUDGET	YEAR TO DATE ACTUAL	VARIANCE (\$) FAV(UNFAV)
<b>REVENUES</b>				
Interest - Investments	\$ 10,000	\$ 833	\$ 964	\$ 131
Interest - Tax Collector	-	-	2	2
Special Assmnts- Tax Collector	313,047	-	-	-
Special Assmnts- Discounts	(12,522)	-	-	-
<b>TOTAL REVENUES</b>	<b>310,525</b>	<b>833</b>	<b>966</b>	<b>133</b>
<b>EXPENDITURES</b>				
<b>Administration</b>				
P/R-Board of Supervisors	6,000	1,000	1,000	-
FICA Taxes	459	76	77	(1)
ProfServ-Arbitrage Rebate	600	600	-	600
ProfServ-Dissemination Agent	1,000	-	-	-
ProfServ-Engineering	15,000	1,250	-	1,250
ProfServ-Legal Services	10,000	833	1,365	(532)
ProfServ-Mgmt Consulting	67,362	5,614	5,614	-
ProfServ-Trustee Fees	3,717	3,717	1,859	1,858
Auditing Services	3,900	-	-	-
Postage and Freight	1,100	92	-	92
Insurance - General Liability	8,248	8,248	7,798	450
Printing and Binding	500	42	-	42
Legal Advertising	650	650	-	650
Miscellaneous Services	1,000	83	-	83
Misc-Assessment Collection Cost	6,261	-	-	-
Misc-Web Hosting	3,000	250	388	(138)
Office Supplies	700	58	-	58
Annual District Filing Fee	175	175	-	175
<b>Total Administration</b>	<b>129,672</b>	<b>22,688</b>	<b>18,101</b>	<b>4,587</b>
<b>Field</b>				
ProfServ-Field Management	20,909	1,742	1,742	-
Contracts-Landscape	175,538	14,628	14,628	-
Contracts-Aquatic Control	3,060	255	255	-
Utility - General	13,000	1,083	516	567
R&M-Common Area	30,000	2,500	633	1,867
Miscellaneous Services	6,021	502	-	502
Capital Outlay	15,000	15,000	-	15,000
<b>Total Field</b>	<b>263,528</b>	<b>35,710</b>	<b>17,774</b>	<b>17,936</b>
<b>TOTAL EXPENDITURES</b>	<b>393,200</b>	<b>58,398</b>	<b>35,875</b>	<b>22,523</b>



**COUNTRY GREENS**

Community Development District

**General Fund**

**Statement of Revenues, Expenditures and Changes in Fund Balances**  
For the Period Ending October 31, 2023

ACCOUNT DESCRIPTION	ANNUAL ADOPTED BUDGET	YEAR TO DATE BUDGET	YEAR TO DATE ACTUAL	VARIANCE (\$) FAV(UNFAV)
Excess (deficiency) of revenues				
Over (under) expenditures	(82,675)	(57,565)	(34,909)	22,656
<b><u>OTHER FINANCING SOURCES (USES)</u></b>				
Contribution to (Use of) Fund Balance	(82,675)	-	-	-
<b>TOTAL FINANCING SOURCES (USES)</b>	<b>(82,675)</b>	<b>-</b>	<b>-</b>	<b>-</b>
Net change in fund balance	\$ (82,675)	\$ (57,565)	\$ (34,909)	\$ 22,656
<b>FUND BALANCE, BEGINNING (OCT 1, 2023)</b>	<b>216,488</b>	<b>216,488</b>	<b>216,488</b>	
<b>FUND BALANCE, ENDING</b>	<b>\$ 133,813</b>	<b>\$ 158,923</b>	<b>\$ 181,579</b>	



**COUNTRY GREENS**

Community Development District

**Series 2016A Debt Service Fund**

**Statement of Revenues, Expenditures and Changes in Fund Balances**  
For the Period Ending October 31, 2023

<u>ACCOUNT DESCRIPTION</u>	<u>ANNUAL ADOPTED BUDGET</u>	<u>YEAR TO DATE BUDGET</u>	<u>YEAR TO DATE ACTUAL</u>	<u>VARIANCE (\$) FAV(UNFAV)</u>
<b>REVENUES</b>				
Interest - Investments	\$ 500	\$ 42	\$ 1,063	\$ 1,021
Interest - Tax Collector	-	-	3	3
Special Assmnts- Tax Collector	369,754	-	-	-
Special Assmnts- Discounts	(14,790)	-	-	-
<b>TOTAL REVENUES</b>	<b>355,464</b>	<b>42</b>	<b>1,066</b>	<b>1,024</b>
<b>EXPENDITURES</b>				
<b>Administration</b>				
Misc-Assessment Collection Cost	7,395	-	-	-
<b>Total Administration</b>	<b>7,395</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Debt Service</b>				
Principal Debt Retirement A-1	160,000	-	-	-
Principal Debt Retirement A-2	60,000	-	-	-
Interest Expense Series A-1	79,324	-	-	-
Interest Expense Series A-2	41,000	-	-	-
<b>Total Debt Service</b>	<b>340,324</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL EXPENDITURES</b>	<b>347,719</b>	<b>-</b>	<b>-</b>	<b>-</b>
Excess (deficiency) of revenues				
Over (under) expenditures	7,745	42	1,066	1,024
<b>OTHER FINANCING SOURCES (USES)</b>				
Contribution to (Use of) Fund Balance	7,745	-	-	-
<b>TOTAL FINANCING SOURCES (USES)</b>	<b>7,745</b>	<b>-</b>	<b>-</b>	<b>-</b>
Net change in fund balance	\$ 7,745	\$ 42	\$ 1,066	\$ 1,024
<b>FUND BALANCE, BEGINNING (OCT 1, 2023)</b>	<b>267,567</b>	<b>267,567</b>	<b>267,567</b>	
<b>FUND BALANCE, ENDING</b>	<b>\$ 275,312</b>	<b>\$ 267,609</b>	<b>\$ 268,633</b>	



**COUNTRY GREENS**

Community Development District

Balance Sheet - All Funds

**Notes to the Financial Statements**

*October 31, 2023*

**Balance Sheet**

**General Fund**

▶ **Assets**

■ **Cash and Investments-** In order to maximize cash liquidity, the District has a Money Market Account. (See Cash & Investments Report for further details).

▶ **Liabilities**

▶ **Fund Balance**

■ **Assigned to:**

Operating Reserves \$ 98,300

**Financial Overview / Highlights**

- ▶ The Non-Ad Valorem assessments will start collection in November.
- ▶ Total expenditures through October are approximately 1% compared to Annual Adopted Budget. Significant variances are explained below.

**General Fund - Variance Analysis**

Account Name	Annual Adopted Budget	YTD Actual	% of Budget	Explanation
<b><u>Expenditures</u></b>				
<b><u>Administrative</u></b>				
▶ ProfServ Legal Services	\$ 10,000	\$ 1,365	14%	General matters through the end of October.
▶ ProfServ - Trustee Fees	\$ 3,717	\$ 1,859	50%	The remaining half of trustee fees will be invoiced later in the year.
▶ Insurance- General Liability	\$ 8,248	\$ 7,798	95%	Insurance is paid through Sept. 2024.
▶ Misc-Web Hosting	\$ 3,000	\$ 388	13%	Quarterly contract with Innersync.
<b><u>Field</u></b>				
▶ Utility General	\$ 13,000	\$ 516	4%	Utility usage varies each month.
▶ R&M - Common Area	\$ 30,000	\$ 633	2%	Installation of plants around the fountain area.



**COUNTRY GREENS**  
**Community Development District**

**Supporting Schedules**

**October 31, 2023**



**COUNTRY GREENS**

Community Development District

Balance Sheet - All Funds

**Cash and Investment Report**

*October 31, 2023*

<u>Account Name</u>	<u>Bank Name</u>	<u>Investment Type</u>	<u>Maturity</u>	<u>Yield</u>	<u>Balance</u>
<b>GENERAL FUND</b>					
Checking account - Operating	Valley National Bank	Checking Account	n/a	5.26%	\$ 179,371
Money Market Account	Valley National	MMA	n/a	4.73%	\$ 24,648
<b>Subtotal</b>					<b>\$ 204,018</b>
<b>DEBT SERVICE FUNDS</b>					
Series 2016 A-1 & A-2 Prepayment	US Bank	First American Govt.	n/a	4.97%	\$ 4,491
Series 2016 A-1 Reserve	US Bank	First American Govt.	n/a	4.97%	\$ 120,534
Series 2016 A-2 Reserve	US Bank	First American Govt.	n/a	4.97%	\$ 53,250
Series 2016 A-1 & A-2 Rev.	US Bank	First American Govt.	n/a	4.97%	\$ 89,251
<b>Subtotal</b>					<b>\$ 267,526</b>
<b>Total</b>					<b>\$ 471,545</b>



**Country Greens CDD**

Bank Reconciliation

**Bank Account No.** 9840 Valley National Bank GF Checking  
**Statement No.** 10/31A  
**Statement Date** 10/31/2023

<b>G/L Balance (LCY)</b>	179,370.61	<b>Statement Balance</b>	177,878.19
<b>G/L Balance</b>	179,370.61	<b>Outstanding Deposits</b>	1,880.55
<b>Positive Adjustments</b>	0.00		
	<hr/>	<b>Subtotal</b>	179,758.74
<b>Subtotal</b>	179,370.61	<b>Outstanding Checks</b>	388.13
<b>Negative Adjustments</b>	0.00	<b>Differences</b>	0.00
	<hr/>		
<b>Ending G/L Balance</b>	179,370.61	<b>Ending Balance</b>	179,370.61
<b>Difference</b>	0.00		

<b>Posting Date</b>	<b>Document Type</b>	<b>Document No.</b>	<b>Description</b>	<b>Amount</b>	<b>Cleared Amount</b>	<b>Difference</b>
<b>Outstanding Checks</b>						
10/20/2023	Payment	3472	INNERSYNC STUDIO, LTD	388.13	0.00	388.13
<b>Total Outstanding Checks.....</b>				<b>388.13</b>		<b>388.13</b>



# COUNTRY GREENS COMMUNITY DEVELOPMENT DISTRICT

## Payment Register by Bank Account

For the Period from 10/1/23 to 10/31/23

(Sorted by Check / ACH No.)

Date	Payee Type	Payee	Invoice No.	Payment Description	Invoice / GL Description	G/L Account #	Amount Paid
------	------------	-------	-------------	---------------------	--------------------------	---------------	-------------

**VALLEY NATIONAL BANK GF CHECKING - (ACCT#XXXXX9840)**

**CHECK # 3463**

10/04/23	Vendor	GEXPRO	S137252010.003	COMMON AREA	R&M-Common Area	001-546016-53901	\$54.14
10/04/23	Vendor	GEXPRO	S137252010.001	COMMON AREA	R&M-Common Area	001-546016-53901	\$68.17
10/04/23	Vendor	GEXPRO	S137252010.004		R&M-Common Area	001-546016-53901	\$60.07
<b>Check Total</b>							<b>\$182.38</b>

**CHECK # 3464**

10/04/23	Vendor	PEGASUS ENGINEERING LLC	226774	ENGG SVCS JULY 2023	ProfServ-Engineering	001-531013-51501	\$9,079.01
<b>Check Total</b>							<b>\$9,079.01</b>

**CHECK # 3465**

10/04/23	Vendor	SERVELLO & SONS, INC.	24952	OCT 2023 LANDSCAPE	Contracts-Landscape	001-534050-53901	\$14,628.17
<b>Check Total</b>							<b>\$14,628.17</b>

**CHECK # 3466**

10/04/23	Vendor	SITEX AQUATICS, LLC	7660B-75	SEPT 2023 LAKE MAINT	June Inv.	001-534067-53901	\$255.00
<b>Check Total</b>							<b>\$255.00</b>

**CHECK # 3467**

10/13/23	Employee	CATHERINE G. CATASUS	PAYROLL	October 13, 2023 Payroll Posting			\$184.70
<b>Check Total</b>							<b>\$184.70</b>

**CHECK # 3468**

10/13/23	Employee	ANNA L. HEINTZELMAN	PAYROLL	October 13, 2023 Payroll Posting			\$184.70
<b>Check Total</b>							<b>\$184.70</b>

**CHECK # 3469**

10/13/23	Employee	JOSEPH G. GRALL	PAYROLL	October 13, 2023 Payroll Posting			\$184.70
<b>Check Total</b>							<b>\$184.70</b>

**CHECK # 3470**

10/20/23	Vendor	CLARK & ALBAUGH, LLP	18493	GEN COUNSEL THRU 9/18/23	ProfServ-Legal Services	001-531023-51401	\$240.00
<b>Check Total</b>							<b>\$240.00</b>

**CHECK # 3471**

10/20/23	Vendor	INFRAMARK, LLC	101880	SEP 2023 SERVICES	Postage and Freight	001-541006-51301	\$8.82
10/20/23	Vendor	INFRAMARK, LLC	101880	SEP 2023 SERVICES	Misc-Web Hosting	001-549915-51301	\$757.62
<b>Check Total</b>							<b>\$766.44</b>

**CHECK # 3472**

10/20/23	Vendor	INNERSYNC STUDIO, LTD	21718	WEBSITE SVCS / ADA COMPLIANCE	Misc-Web Hosting	001-549915-51301	\$388.13
<b>Check Total</b>							<b>\$388.13</b>



# COUNTRY GREENS COMMUNITY DEVELOPMENT DISTRICT

## Payment Register by Bank Account

For the Period from 10/1/23 to 10/31/23

(Sorted by Check / ACH No.)

Date	Payee Type	Payee	Invoice No.	Payment Description	Invoice / GL Description	G/L Account #	Amount Paid
<b>CHECK # 3473</b>							
10/20/23	Vendor	SERVELLO & SONS, INC.	24990	REPLACE CONTROLLER AT WEST SIDE	R&M-Common Area	001-546016-53901	\$784.85
10/20/23	Vendor	SERVELLO & SONS, INC.	25011	LANDSCAPE CONTRACT	R&M-Common Area	001-546016-53901	\$1,468.00
<b>Check Total</b>							<b>\$2,252.85</b>
<b>ACH #DD361</b>							
10/13/23	Employee	DAVID WARDEN	PAYROLL	October 13, 2023 Payroll Posting			\$184.70
<b>ACH Total</b>							<b>\$184.70</b>
<b>ACH #DD362</b>							
10/13/23	Employee	CRYSTAL Y. JONES	PAYROLL	October 13, 2023 Payroll Posting			\$184.70
<b>ACH Total</b>							<b>\$184.70</b>
<b>ACH #DD363</b>							
10/03/23	Vendor	SECO	091923ACH	SERVICE DATE 8/14-9/14/23	Utility - General	001-543001-53901	\$646.00
<b>ACH Total</b>							<b>\$646.00</b>
<b>ACH #DD365</b>							
10/30/23	Vendor	SECO	101823ACH	SERVICE PERIOD 9/11-10/11/23	Utility - General	001-543001-53901	\$516.00
<b>ACH Total</b>							<b>\$516.00</b>
<b>ACH #DD366</b>							
10/30/23	Vendor	SECO	101823ACH	SERVICE PERIOD 9/11-10/11/23	Utility - General	001-543001-53901	\$516.00
<b>ACH Total</b>							<b>\$516.00</b>
<b>Account Total</b>							<b>\$30,393.48</b>





# Quarterly Compliance Audit Report

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## Country Greens

**Date:** October 2023 - 3rd Quarter

**Prepared for:** Sandra Demarco

**Developer:** Inframark

**Insurance agency:**



**Preparer:**

Jason Morgan - *Campus Suite Compliance*

*ADA Website Accessibility and Florida F.S. 189.069 Requirements*



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# Compliance Audit Overview

The Community Website Compliance Audit (CWCA) consists of a thorough assessment of Florida Community Development District (CDD) websites to assure that specified district information is available and fully accessible. Florida Statute Chapter 189.069 states that effective October, 2015, every CDD in the state is required to maintain a fully compliant website for reporting certain information and documents for public access.

The CWCA is a reporting system comprised of quarterly audits and an annual summary audit to meet full disclosure as required by Florida law. These audits are designed to assure that CDDs satisfy all compliance requirements stipulated in Chapter 189.069.

## Compliance Criteria

The CWCA focuses on the two primary areas – website accessibility as defined by U.S. federal laws, and the 16-point criteria enumerated in [Florida Statute Chapter 189.069](#).



### ADA Website Accessibility

Several federal statutes (American Disabilities Act, Sec. 504 and 508 of the Rehabilitation Act of 1973) require public institutions to ensure they are not discriminating against individuals on the basis of a person's disability. Community websites are required to conform to web content accessibility guidelines – [WCAG 2.1](#), which is the international standard established to keep websites barrier-free and the recognized standard for ADA-compliance.





## Florida Statute Compliance

Pursuant to F.S. [189.069](#), every CDD is required to maintain a dedicated website to serve as an official reporting mechanism covering, at minimum, 16 criteria. The information required to report and have fully accessible spans: establishment charter or ordinance, fiscal year audit, budget, meeting agendas and minutes and more. For a complete list of statute requirements, see page 3.

## Audit Process

The Community Website Compliance Audit covers all CDD web pages and linked PDFs.\* Following the [WCAG 2.1](#) levels A, AA, and AAA for web content accessibility, a comprehensive scan encompassing 312 tests is conducted for every page. In addition, a human inspection is conducted to assure factors such as navigation and color contrasts meet web accessibility standards. See page 4 for complete accessibility grading criteria.

In addition to full ADA-compliance, the audit includes a 16-point checklist directly corresponding with the criteria set forth in Florida Statute Chapter 189.069. See page 5 for the complete compliance criteria checklist.

\* **NOTE:** Because many CDD websites have links to PDFs that contain information required by law (meeting agendas, minutes, budgets, miscellaneous and ad hoc documents, etc.), audits include an examination of all associated PDFs. **PDF remediation** and ongoing auditing is critical to maintaining compliance.





# ADA Website Accessibility

Result: **PASSED**

## Accessibility Grading Criteria

Passed	Description
Passed	<b>Website errors*</b> 0 WCAG 2.1 errors appear on website pages causing issues**
Passed	<b>Keyboard navigation</b> The ability to navigate website without using a mouse
Passed	<b>Website accessibility policy</b> A published policy and a vehicle to submit issues and resolve issues
Passed	<b>Color contrast</b> Colors provide enough contrast between elements
Passed	<b>Video captioning</b> Closed-captioning and detailed descriptions
Passed	<b>PDF accessibility</b> Formatting PDFs including embedded images and non-text elements
Passed	<b>Site map</b> Alternate methods of navigating the website

\*Errors represent less than 5% of the page count are considered passing

\*\*Error reporting details are available in your Campus Suite Website Accessibility dashboard





# Florida F.S. 189.069 Requirements

Result: **PASSED**

## Compliance Criteria

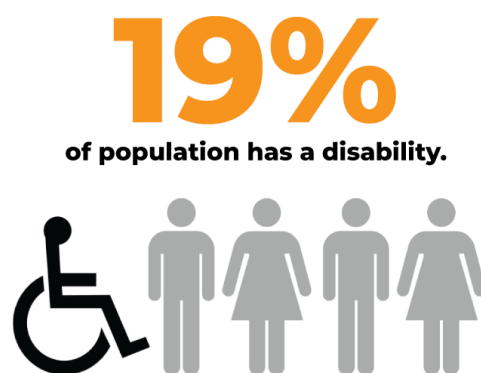
Passed	Description
Passed	Full Name and primary contact specified
Passed	Public Purpose
Passed	Governing body Information
Passed	Fiscal Year
Passed	Full Charter (Ordinance and Establishment) Information
Passed	CDD Complete Contact Information
Passed	District Boundary map
Passed	Listing of taxes, fees, assessments imposed by CDD
Passed	Link to Florida Commission on Ethics
Passed	District Budgets (Last two years)
Passed	Complete Financial Audit Report
Passed	Listing of Board Meetings
N/A	Public Facilities Report, if applicable
Passed	Link to Financial Services
X	Meeting Agendas for the past year, and 1 week prior to next



# Accessibility overview

## Everyone deserves equal access.

With nearly 1-in-5 Americans having some sort of disability – visual, hearing, motor, cognitive – there are literally millions of reasons why websites should be fully accessible and compliant with all state and federal laws. Web accessibility not only keeps board members on the right side of the law, but enables the entire community to access all your web content. The very principles that drive accessible website design are also good for those without disabilities.



Sight, hearing, physical, cognitive.

## The legal and right thing to do

Several federal statutes (American Disabilities Act, Sec. 504 and 508 of the Rehabilitation Act of 1973) require public institutions to ensure they are not discriminating against individuals on the basis of a person's disability. Community websites are required to conform to web content accessibility guidelines, WCAG 2.1, the international standard established to keep websites barrier-free. Plain and simple, any content on your website must be accessible to everyone.





# ADA Compliance Categories

Most of the problems that occur on a website fall in one or several of the following categories.



## Contrast and colors

Some people have vision disabilities that hinder picking up contrasts, and some are color blind, so there needs to be a distinguishable contrast between text and background colors. This goes for buttons, links, text on images – everything. Consideration to contrast and color choice is also important for extreme lighting conditions.

*Contract checker:* <http://webaim.org/resources/contrastchecker>



## Using semantics to format your HTML pages

When web page codes are clearly described in easy-to-understand terms, it enables broader sharing across all browsers and apps. This 'friendlier' language not only helps all the users, but developers who are striving to make content more universal on more devices.



## Text alternatives for non-text content

Written replacements for images, audio and video should provide all the same descriptors that the non-text content conveys. Besides helping with searching, clear, concise word choice can make vivid non-text content for the disabled.

*Helpful article:* <http://webaim.org/techniques/alttext>





## Ability to navigate with the keyboard

Not everyone can use a mouse. Blind people with many with motor disabilities have to use a keyboard to make their way around a website. Users need to be able to interact fully with your website by navigating using the tab, arrows and return keys only. A “skip navigation” option is also required. Consider using [WAI-ARIA](#) for improved accessibility, and properly highlight the links as you use the tab key to make sections.

**Helpful article:** [www.nngroup.com/articles/keyboard-accessibility](http://www.nngroup.com/articles/keyboard-accessibility)

**Helpful article:** <http://webaim.org/techniques/skipnav>



## Easy to navigate and find information

Finding relevant content via search and easy navigation is a universal need. Alt text, heading structure, page titles, descriptive link text (no ‘click here’ please) are just some ways to help everyone find what they’re searching for. You must also provide multiple ways to navigate such as a search and a site map.

**Helpful article:** <http://webaim.org/techniques/sitertools/>



## Properly formatting tables

Tables are hard for screen readers to decipher. Users need to be able to navigate through a table one cell at a time. In addition to the table itself needing a caption, row and column headers need to be labeled and data correctly associated with the right header.

**Helpful article:** <http://webaim.org/techniques/tables/data>





## Making PDFs accessible

PDF files must be tagged properly to be accessible, and unfortunately many are not. Images and other non-text elements within that PDF also need to be ADA-compliant. Creating anew is one thing; converting old PDFs – called PDF remediation – takes time.

*Helpful articles:* <http://webaim.org/techniques/acrobat/acrobat>



## Making videos accessible

Simply adding a transcript isn't enough. Videos require closed captioning and detailed descriptions (e.g., who's on-screen, where they are, what they're doing, even facial expressions) to be fully accessible and ADA compliant.

*Helpful article:* <http://webaim.org/techniques/captions>



## Making forms accessible

Forms are common tools for gathering info and interacting. From logging in to registration, they can be challenging if not designed to be web-accessible. How it's laid out, use of labels, size of clickable areas and other aspects need to be considered.

*Helpful article:* <http://webaim.org/techniques/forms>



## Alternate versions

Attempts to be fully accessible sometimes fall short, and in those cases, alternate versions of key pages must be created. That is, it is sometimes not feasible (legally, technically) to modify some content. These are the 'exceptions', but still must be accommodated.





## Feedback for users

To be fully interactive, your site needs to be able to provide an easy way for users to submit feedback on any website issues. Clarity is key for both any confirmation or error feedback that occurs while engaging the page.



## Other related requirements

### *No flashing*

Blinking and flashing are not only bothersome, but can be disorienting and even dangerous for many users. Seizures can even be triggered by flashing, so avoid using any flashing or flickering content.

### *Timers*

Timed connections can create difficulties for the disabled. They may not even know a timer is in effect, it may create stress. In some cases (e.g., purchasing items), a timer is required, but for most school content, avoid using them.

### *Fly-out menus*

Menus that fly out or down when an item is clicked are helpful to dig deeper into the site's content, but they need to be available via keyboard navigation, and not immediately snap back when those using a mouse move from the clickable area.

### *No pop-ups*

Pop-up windows present a range of obstacles for many disabled users, so it's best to avoid using them altogether. If you must, be sure to alert the user that a pop-up is about to be launched.



# Web Accessibility Glossary

Assistive technology	Hardware and software for disabled people that enable them to perform tasks they otherwise would not be able to perform (e.g., a screen reader)
WCAG 2.0	Evolving web design guidelines established by the W3C that specify how to accommodate web access for the disabled
504	Section of the Rehabilitation Act of 1973 that protects civil liberties and guarantees certain rights of disabled people
508	An amendment to the Rehabilitation Act that eliminates barriers in information technology for the disabled
ADA	American with Disabilities Act (1990)
Screen reader	Software technology that transforms the on-screen text into an audible voice. Includes tools for navigating/accessing web pages.
Website accessibility	Making your website fully accessible for people of all abilities
W3C	World Wide Web Consortium – the international body that develops standards for using the web





# Grau & Associates

CERTIFIED PUBLIC ACCOUNTANTS

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 www.graucpa.com

November 10, 2023

To Board of Supervisors  
 Country Greens Community Development District  
 210 N. University Drive, Suite 702  
 Coral Springs, FL 33071

We are pleased to confirm our understanding of the services we are to provide Country Greens Community Development District, Lake County, Florida ("the District") for the fiscal year ended September 30, 2023. We will audit the financial statements of the governmental activities and each major fund, including the related notes to the financial statements, which collectively comprise the basic financial statements of Country Greens Community Development District as of and for the fiscal year ended September 30, 2023. In addition, we will examine the District's compliance with the requirements of Section 218.415 Florida Statutes. This letter serves to renew our agreement and establish the terms and fee for the 2023 audit.

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

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

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

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

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

## **Audit Objectives**

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

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



## Country Greens Community Development District

### Examination Objective

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

### Other Services

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

### Management Responsibilities

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

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

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

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

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

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

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



## Country Greens Community Development District

### **Audit Procedures—General**

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

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

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

### **Audit Procedures—Internal Control**

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

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

### **Audit Procedures—Compliance**

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

### **Engagement Administration, Fees, and Other**

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

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

Our fee for these services will not exceed \$4,100 for the September 30, 2023 audit, unless there is a change in activity by the District which results in additional audit work or if additional Bonds are issued.

Grau & Associates and its subcontractors warrant compliance with all federal immigration laws and regulations that relate to their employees. Grau agrees and acknowledges that the District is a public employer subject to the E-Verify requirements as set forth in Section 448.095, Florida Statutes, and that the provisions of Section 448.095, Florida Statutes apply to this Agreement. If the District has a good faith belief that the Grau has knowingly hired, recruited or referred an alien who is not authorized to work by the immigration laws or the Attorney General of the United States for employment under this Agreement, the District shall terminate this Agreement. If the District has a good faith belief that a subcontractor performing work under this



Country Greens Community Development District

Agreement knowingly hired, recruited or referred an alien who is not duly authorized to work by the immigration laws or the Attorney General of the United States for employment under this Agreement, the District shall promptly notify Grau and order Grau to immediately terminate the contract with the subcontractor. Grau shall be liable for any additional costs incurred by the District as a result of the termination of a contract based on Grau's failure to comply with E-Verify requirements evidenced herein.

We will complete the audit within prescribed statutory deadlines, with the understanding that your employees will provide information needed to perform the audit on a timely basis.

The audit documentation for this engagement will be retained for a minimum of five years after the report release date. If we are aware that a federal awarding agency or auditee is contesting an audit finding, we will contact the party(ies) contesting the audit finding for guidance prior to destroying the audit documentation.

Our invoices for these fees will be rendered each month as work progresses and are payable on presentation. Invoices will be submitted in sufficient detail to demonstrate compliance with the terms of this agreement. In accordance with our firm policies, work may be suspended if your account becomes 60 days or more overdue and may not be resumed until your account is paid in full. If we elect to terminate our services for nonpayment, our engagement will be deemed to have been completed upon written notification of termination, even if we have not completed our report. You will be obligated to compensate us for all time expended and to reimburse us for all out-of-pocket costs through the date of termination. The above fee is based on anticipated cooperation from your personnel and the assumption that unexpected circumstances will not be encountered during the audit. If significant additional time is necessary, we will discuss it with you and arrive at a new fee estimate.

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

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

We will provide you with a copy of our most recent external peer review report and any letter of comment, and any subsequent peer review reports and letters of comment received during the period of the contract. Our 2023 peer review report accompanies this letter.

We appreciate the opportunity to be of service to Country Greens Community Development District and believe this letter accurately summarizes the significant terms of our engagement. If you have any questions, please let us know. If you agree with the terms of our engagement as described in this letter, please sign the enclosed copy and return it to us.

Very truly yours,

Grau & Associates

\_\_\_\_\_  
Antonio J. Grau

RESPONSE:

This letter correctly sets forth the understanding of Country Greens Community Development District.

By: \_\_\_\_\_

Title: \_\_\_\_\_

Date: \_\_\_\_\_





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



Peer Review  
Program

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

February 20, 2020

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

Dear Antonio Grau:

It is my pleasure to notify you that on February 20, 2020, the Florida Peer Review Committee accepted the report on the most recent System Review of your firm. The due date for your next review is December 31, 2022. This is the date by which all review documents should be completed and submitted to the administering entity.

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

Thank you for your cooperation.

Sincerely,  
*FICPA Peer Review Committee*

Peer Review Team  
FICPA Peer Review Committee  
paul@ficpa.org  
800-342-3197 ext. 251

Florida Institute of CPAs

cc: Daniel Hevia, Racquel McIntosh

Firm Number: 900004390114

Review Number: 571202