

**COUNTRY GREENS
COMMUNITY DEVELOPMENT DISTRICT**

AGENDA PACKAGE

April 9, 2024

Remote Participation

Meeting ID: 276 596 530 834

Passcode: 7XfPcq



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:

Jeanie Johnson, District Manager
Gabriel Mena, District Manager
Scott Clark, District Counsel
David Hamstra, District Engineer
Kerry Satterwhite, Director of Field Operations
Justin Nelson, Field Landscape Tech

Meeting Agenda Tuesday, April 09, 2024 – 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. Field Inspection and Property Inspection..... P.3
 - B. District Counsel
 1. Review of the Holiday Lights Agreement P.26
 - C. District Engineer
 1. Overview of the Stormwater System Site Inspections
 - D. District Manager
 1. Consideration of the Meeting Minutes from February 13, 2024, Regular Meeting ..P.31
 2. Review of the Financial Statements..... P.35
 3. Review of the Draft Financial Statements Audit for FY 2023..... P.50
 4. Review of the First-Quarter Website Audit P.80
4. **Business Items**
 - A. Consideration of Servello & Son Agreement P.92
 - B. Consideration of Moon Auto Works Towing AgreementP.98
 - C. Consideration of Inframark Work Order for Sidewalk RepairP.103
 - D. Consideration of Inframark Work Order for Pressure Washing and PaintP.104
 - E. Consideration of Resolution 2024-03, General Election Notice.....P.105
5. **Supervisor Requests and Audience Comments**
6. **Adjournment**

The next meeting is scheduled for Tuesday, June 11, 2024, at 5:30 pm

District Office:
313 Campus Street
Celebration, FL 34747
407-566-1935
www.countrygreenscdd.org

Meeting Location:
REACH Church
31431 Payne Road
Sorrento, Florida 32757
Or call in (audio only):+1 646-838-1601, 370769952#

PROJECT 3/6/24, 7:34 PM

Country Greens CDD

Wednesday, March 6, 2024

Prepared For Board

Supervisors 43 Issues Identified



Issue 1 - Sorrento Springs (Entrance SR-44)

Assigned To Servello

The leaves needs to be removed from the mulch area and the weeds need to be treated or removed.



Issue 2 - Sorrento Springs (Entrance SR-44)

Assigned To Inframark

The entrance columns and the lamps need pressure washing.

Reference:

(9) Columns

(6) Lamps



Issue 3 - Sorrento Springs (Entrance)

Assigned To Servello

The weeds growing between the pavers need to be treated or removed.



Issue 4 - Sorrento Springs (Entrance)

Assigned To Inframark

The sinking sidewalk panels need to be fixed.

Recommendation:

The panels need to be removed, level up the dirt, frame it and install new concrete to get the correct slope.



Issue 5 - Sorrento Springs (Entrance)

Assigned To Servello

The edges need to be trimmed.



Issue 6 - Sorrento Springs (Entrance)

Assigned To Servello

The ant pile needs to be treated.



Issue 7 - Sorrento Springs (Entrance)

Assigned To Servello

The Irrigation system needs to be inspected.



Issue 8 - Sorrento Springs (Entrance)

Assigned To Inframark

The entrance monument has black and green algae, needs pressure washing.



Issue 9 - Sorrento Springs (Entrance)

Assigned To Servello

The tall weeds need to be trim.



Issue 10 - Sorrento Springs (Entrance)

Assigned To Inframark

The sign frame needs new paint.

Note: We need to find out if the Golf course sign installed in CDD property is maintained by the CDD or from the Golf Course.



**Issue 11 - Sorrento Springs
(Entrance)**

Assigned To Servello

Empty spots in annual bed.



**Issue 12 - Sorrento Springs
(Entrance)**

Assigned To Servello

This area needs attention.



Issue 13 - Sorrento Springs (Entrance)

Assigned To Inframark

The debris needs to be picked up.



Issue 14 - Sorrento Springs (Entrance)

Assigned To Servello

The low tree branches need to be trimmed, and the tall weeds need to be mow.



Issue 15 - Sorrento Springs (Entrance)

Assigned To Inframark

The two pieces of wood in the ground need to be removed, is a trip hazard.



Issue 16 - SR-44

Assigned To Servello

The rest of tree branches need to be picked up.



Issue 17 - SR-44

Assigned To Servello

The stumps need to be removed.

Recommendation: Servello will be submitting a grinding proposal.



Issue 18 - SR-44

Assigned To Servello

The area needs attention, new grasses in the empty spots.

Recommendation: Servello will be submitting a proposal to plant new grasses.



Issue 19 - SR-44

Assigned To Servello

The tall weeds need to be mowed, and the mulch area needs attention along the fence.



Issue 20 - SR-44

Assigned To Servello

This area needs attention, new grasses in the empty spots.

Recommendation: Servello will be submitting a proposal to plant new grasses.



Issue 21 - SR-44

Assigned To Servello

The dried palm leaves need to be trimmed.



Issue 22 - SR-44

Assigned To Servello

This area needs attention. The palmettos need to be trimmed.



Issue 23 - SR-44

Assigned To Servello

This area needs attention, new grasses in the empty spots.

Recommendation: Servello will be submitting a proposal to plant new grasses.



Issue 24 - SR-44

Assigned To Servello

This area need attention, the palmettos need to be trimmed.



Issue 25 - SR-44

Assigned To Servello

The area needs new sod.

Recommendation: Servello will be submitting a new sod installation proposal.



Issue 26 - SR-44

Assigned To Inframark

Someone dumped asphalt, needs to be picked up.



Issue 27 - Cardinal Ln.

Assigned To Inframark

The fence was repaired during the inspection.



Issue 28 - CR-437

Assigned To Servello

Empty spots, the weeds growing need to be treated.

Recommendation: Servello will be submitting a proposal.



Issue 29 - CR-437

Assigned To Servello

The mole pile needs to be removed.



Issue 30 - CR-437

Assigned To Servello

Empty spots, the weeds need to be treated.

Recommendation: Servello will be submitting a proposal for new grasses.



Issue 31 - CR-437

Assigned To Servello
Gaps in the bushes.

Recommendation: Servello will be submitting a proposal to plant the same species of bushes.



Issue 32 - CR-437

Assigned To Servello
The irrigation box covered of dirt,
Servello already fix during the
inspection.



Issue 33 - CR-437

Assigned To Servello

Tree branches are touching the electric wires. Need trimmed



Issue 34 - CR-437

Assigned To Servello

The weeds growing around the drain needs to be mowed.



Issue 35 - Sorrento Springs Dr.

Assigned To Servello

The grasses need attention and the edges need to be trim.



Issue 36 - Campanero Dr (Drain)

Assigned To Inframark

The Grate is inside and needs to be pulled out. The Inframark staff already put the grate back in place.



Issue 37 - Campanero Dr. (Open Field)

Assigned To Servello

The resident is concerned this was mowed by Servello. The area is CDD property but is out of the Maintenance Map.

Reference:

23407 Campanero Dr
Sorrento, FL 32776
United States



Issue 38 - Terragona Dr.

Assigned To Servello

Need to mow/trim around the drain.

Reference:

33701 Terragona Dr
Sorrento, FL 32776
United States



Issue 39 - Terragona Dr.

Assigned To Servello

The stumps need to be removed.

Recommendation: Servello will be submitting a stump grinding proposal.



Issue 40 - Terragona Dr.

Assigned To Servello

Need to be mow around drain and figure out who installed the poles and fence

Recommendation: Involve the engineer.



Issue 41 - Terragona Dr.
Assigned To Servello
Need to mow around drain.



Issue 42 - Tuscany Ave.
Assigned To Servello
The dead tree branches need to be trimmed.



Issue 43 - Tuscany Ave.

Assigned To Servello

The dead leaves in the bushes need to be trimmed.

**NO RESPONSES
RECEIVED
FROM VENDORS**

**AGREEMENT BETWEEN THE
COUNTRY GREENS COMMUNITY DEVELOPMENT DISTRICT
AND EAGLE DUNES HOMEOWNERS ASSOCIATION, INC.
FOR DECORATIVE HOLIDAY LIGHTING**

THIS AGREEMENT is made and entered into this ____ day of _____, 2024,
by and between:

Country Greens Community Development District, a local unit of special purpose government established pursuant to Chapter 190, Florida Statutes whose address is, 610 Sycamore Street, Suite 130, Celebration, Florida 34747 (hereinafter "District"), and

Eagle Dunes Homeowners Association, Inc., a Florida not-for-profit corporation, whose address is, c/o Leland Management, 6972 Lake Gloria Blvd., Orlando, Florida 32809-3200, (the "Association").

RECITALS

WHEREAS, the District is a local unit of special-purpose government established, pursuant to the Uniform Community Development District Act of 1980, as codified in Chapter 190, Florida Statutes ("Uniform Act"), by ordinance of the Board of County Commissioners in and for Lake County, Florida; and

WHEREAS, pursuant to the Uniform Act, the District is authorized to finance, fund, plan, establish, acquire, construct or reconstruct, enlarge and extend, equip, operate, and maintain systems, facilities and infrastructure in conjunction with the development of lands within the District; and

WHEREAS, the District presently owns and is continuing to construct and/or acquire various systems, facilities and infrastructure including, but not limited to, entry and landscape areas and, as part of its operation and management of such areas, District desires to contract for and provide decorative holiday lighting (the "Holiday Lighting") each year; and

WHEREAS, the Association is a Florida not-for-profit corporation owning, operating and maintaining roads and various improvements and facilities in close proximity to District Property, and Association desires to contribute to the expense of the Holiday Lighting so that the; and

WHEREAS, for ease of administration, potential cost savings to property owners and residents, and the benefits of enhanced Holiday Lighting budgets, the District desires to contract with the Association to participate in the cost and selection of the Holiday Lighting; and

NOW, THEREFORE, in consideration of the recitals, agreements, and mutual covenants contained herein, and other good and valuable consideration, the receipt and sufficiency of which are hereby acknowledged by the parties, the parties agree as follows:

SECTION 1. RECITALS. The recitals so stated are true and correct and by this reference are incorporated into and form a material part of this Agreement.

SECTION 2. OBLIGATIONS OF THE PARTIES.

A. District Budgeting. On or before October 1 of each year of this agreement, the District shall adopt its budget for the fiscal year that begins on October 1 and shall, in its budget, determine the amount, if any, that the District intends to budget for the installation of Holiday Lighting for the Holiday Period (roughly defined as November 1 to January 1).

B. Association Budgeting. Association shall determine prior to the beginning of each fiscal year of its budgeting process the amount that Association intends to spend on Holiday Lighting during the Holiday Period falling in that fiscal year.

C. Budget Communications. Prior to the beginning of each of their respective budget cycles, the District and Association shall each appoint a representative to discuss and determine the scope and budget that each organization is proposing for the Holiday Lighting for the upcoming Holiday Period. Each representative shall communicate these discussions to its respective board.

D. Agreement as to Scope. Each of the District and Association, through their respective representatives, will determine an agreed scope and cost of the Holiday Lighting for the upcoming Holiday Period (the "Agreed Scope").

E. District Contract. The District will enter into a contract with a Holiday Lighting contractor acceptable to both the District and the Association ("Contractor") which provides for the Agreed Scope. The District shall manage the Contractor and the implementation of the work provided for in the Agreed Scope.

SECTION 3. COMPENSATION AND COST SHARING.

A. The District shall initially provide payment to the Contractor under the terms set forth in the contract it executes with Contractor.

B. Association agrees to share in the cost of the Agreed Scope by paying fifty percent (50%) of the cost within fifteen (15) days of receipt from the District of the Contractor's invoice. The obligation and timing to pay fifty percent (50%) shall apply to any deposit under the contract from the Contractor as well as the final payment.

SECTION 4. TERM. The term of this Agreement is for a period of three (3) years

commencing on October 1, 2024, and shall be automatically renewed for additional one (1) year periods after September 30, 2027, unless either party provides the other party at least sixty (60) days written notice of its intent not to renew. The District shall have the right to terminate this Agreement effective immediately at any time due to Association's failure to perform in accordance with the terms of this Agreement, or upon thirty (30) days written notice with a showing of cause. The District or the Association shall have the right to terminate this Agreement upon sixty (60) days written notice without a showing of cause, provided however; no termination of this Agreement shall relieve a party from the obligations that have already been undertaken with a Contractor with respect to the Holiday Lighting for a particular year already under contract.

SECTION 5. INSURANCE. Each party to this Agreement shall maintain, at its own expense throughout the term of this Agreement, insurance coverage from a reputable insurance carrier, licensed to conduct business in the State of Florida, and such carrier shall have a Best's Insurance Reports rating of at least A-. Policies shall provide for Commercial General Liability Insurance covering the legal liability for bodily injuries, with limits of not less than \$1,000,000 (one million dollars) combined single limit bodily injury and property damage liability.

SECTION 6. RECOVERY OF COSTS AND FEES. In the event either the District or the Association is required to enforce this Agreement or any provision hereof by court proceedings or otherwise then, if prevailing, the District or the Association, as applicable, shall be entitled to recover from the other all fees and costs incurred, including but not limited to reasonable attorneys' fees incurred prior to or during any litigation or other dispute resolution and including fees incurred in appellate proceedings.

SECTION 7. LIMITATIONS ON GOVERNMENT AL LIABILITY. Nothing in this Agreement shall be deemed as a waiver of immunity or limits of liability of the District beyond any statutory limited waiver of immunity or limits of liability which may have been adopted by the Florida Legislature in Section 768.28, Florida Statutes or other statute, and nothing in this Agreement shall inure to the benefit of any third party for the purpose of allowing any claim which would otherwise be barred under the Doctrine of Sovereign Immunity or by operation of law.

SECTION 8. ASSIGNMENT. Neither party may assign this Agreement without the prior written approval of the other.

SECTION 9. INDEPENDENT CONTRACTOR STATUS. In all matters relating to this Agreement, the Association and District shall be acting as independent contractors. This Agreement shall not be construed to form a partnership or joint venture between the parties. Neither District nor Association shall not have any authority to assume or create any obligation, express or implied, on behalf of the other not shall they have authority to represent the other party as an agent, employee, or in any other capacity, unless otherwise set forth in this Agreement.

SECTION 10. HEADINGS FOR CONVENIENCE ONLY. The descriptive headings in this Agreement are for convenience only and shall neither control nor affect the meaning or construction of any of the provisions of this Agreement.

SECTION 11. AGREEMENT. This instrument shall constitute the final and complete

expression of this Agreement between the District and Association relating to the subject matter of this Agreement.

SECTION 12. AMENDMENTS. Amendments to and waivers of the provisions contained in this Agreement may be made only by an instrument in writing which is executed by both the District and the Association.

SECTION 13. AUTHORIZATION. The execution of this Agreement has been duly authorized by the appropriate body or official of the District and the Association, both the District and the Association have complied with all the requirements of law, and both the District and the Association have full power and authority to comply with the terms and provisions of this instrument.

SECTION 14. NOTICES. All notices, requests, consents and other communications under this Agreement ("Notices") shall be in writing and shall be delivered, mailed by First Class Mail, postage prepaid, or overnight delivery service, to the parties, as follows:

A. **If to the District:** Country Greens Community Development
District
313 Campus Street
Celebration, Florida 32747
Attn: District Manager

With a copy to: Clark & Albaugh, PLLC
1800 Town Plaza Court
Winter Springs, Florida 32708
Attn: Scott D. Clark

B. **If to the Association:** Eagle Dunes Homeowners Association, Inc.
c/o Leland Management
6972 Lake Gloria Blvd.
Orlando, Florida 32809-3200

Except as otherwise provided in this Agreement, any Notice shall be deemed received only upon actual delivery at the address set forth above. Notices delivered after 5:00 p.m. (at the place of delivery) or on a non-business day, shall be deemed received on the next business day. If any time for giving Notice contained in this Agreement would otherwise expire on a non-business day, the Notice period shall be extended to the next succeeding business day. Saturdays, Sundays, and legal holidays recognized by the United States government shall not be regarded as business days. Counsel for the District and counsel for the Association may deliver Notice on behalf of the District and the Association. Any party or other person to whom Notices are to be sent or copied may notify the other parties and addressees of any change in name or address to which Notices shall be sent by providing the same on five (5) days written notice to the parties and addressees set forth herein.

SECTION 15. THIRD PARTY BENEFICIARIES. This Agreement is solely for the benefit of the District and the Association and no right or cause of action shall accrue upon or by

reason, to or for the benefit of any third party not a formal party to this Agreement. Nothing in this Agreement expressed or implied is intended or shall be construed to confer upon any person or corporation other than the District and the Association any right, remedy, or claim under or by reason of this Agreement or any of the provisions or conditions of this Agreement; and all of the provisions, representations, covenants, and conditions contained in this Agreement shall inure to the sole benefit of and shall be binding upon the District and the Association and their respective representatives, successors, and assigns.

SECTION 16. CONTROLLING LAW. This Agreement and the provisions contained in this Agreement shall be construed, interpreted, and controlled according to the laws of the State of Florida.

SECTION 17. PUBLIC RECORDS. The Association understands and agrees that all documents of any kind provided to the District in connection with this Agreement may be public records and shall be treated as such in accordance with Florida law.

SECTION 18. SEVERABILITY. The invalidity or unenforceability of any one or more provisions of this Agreement shall not affect the validity or enforceability of the remaining portions of this Agreement, or any part of this Agreement not held to be invalid or unenforceable.

SECTION 19. ARM'S LENGTH TRANSACTION. This Agreement has been negotiated fully between the District and the Association as an arm's length transaction. The District and the Association participated fully in the preparation of this Agreement with the assistance of their respective counsel. In the case of a dispute concerning the interpretation of any provision of this Agreement, the parties are each deemed to have drafted, chosen, and selected the language, and any doubtful language will not be interpreted or construed against any party.

IN WITNESS WHEREOF, the parties execute this agreement the day and year first written above.

Attest:

**COUNTRY GREENS COMMUNITY
DEVELOPMENT DISTRICT**

Secretary

Chairman, Board of Supervisors

**EAGLE DUNES HOMEOWNERS
ASSOCIATION, INC.**

By: _____

Title:

1 **MINUTES OF MEETING**
2 **COUNTRY GREENS COMMUNITY DEVELOPMENT DISTRICT**
3

4 The regular meeting of the Board of Supervisors of the County Greens Community
5 Development District was held Tuesday, February 13, 2024, at 5:30 p.m. at Reach
6 Church, 31431 Payne Road, Sorrento, FL 32757.

7
8 Present and constituting a quorum were:

9
10 Catherine Catusus Chair
11 Anna Heintzeman Vice Chair
12 Joe Grall Assistant Secretary
13 Crystal Jones Assistant Secretary
14 David Warden Assistant Secretary
15

16 Also participating were:

17
18 Gabriel Mena District Manager, Inframark
19 Jeanie Johnson District Manager, Inframark
20 Jennifer Goldyn Regional Director, Inframark
21 Kerry Satterwhite Director of Field Operations, Inframark
22 Scott Clark District Counsel (*Via Phone*)
23 David Hamstra District Engineer
24 Scottie Feliciano Servello Representative (*Via Phone*)
25 Justin Nelson Servello Account Manager (*Via Phone*)
26 Vincent Morrell Field Services, Inframark
27

28 The audience was not present.
29

30 **FIRST ORDER OF BUSINESS**

Call to Order and Roll Call

31
32 Mr. Mena called the meeting to order at 5:30 p.m.
33

34 Mr. Mena called the roll and indicated a quorum was present for the meeting.
35

36 **SECOND ORDER OF BUSINESS**

Audience Comments

37
38 Mr. Jones, a resident of 23407 Compreno Dr, expressed concerns
39 about the landscaping around his home within the CDD jurisdiction. Ms.
40 Catusus clarified that issues beyond the golf course, particularly in the
41 back of the neighborhood, are under the CDD's responsibility. Mr. Jones
42 reported a grate at the bottom of a drain following the last hurricane. Mr.
43 Hamstra will promptly inspect the drain and take necessary actions to
44 resolve the issue.
45

46 **THIRD ORDER OF BUSINESS**

Staff Reports

47
48 **Field Manager:**
49

50 Mr. Morrell suggested pressure washing the sidewalk on the west side of
51 Cardinal Ln and the entrance columns for \$465.50. Ms. Catusus proposed

52 considering pressure washing contracts for future tasks, highlighting that the
53 sidewalks inside the neighborhood and columns are the HOA's responsibility. Mr.
54 Mena recommended offering the cleaning task to the HOA and suggested
55 contacting them to gauge their interest. If interested, a proposal detailing the work
56 and costs could be provided. Mr. Grall inquired about a sinking sidewalk, and Mr.
57 Morrell mentioned plans for repair involving adding dirt and laying a new panel,
58 also considering planning down the sidewalk instead of lifting it. ADA compliance
59 was stressed by Mr. Mena. Mr. Grall pointed out a broken fence at the
60 Tarragon/437 exit, and Mr. Morrell assured that repairs would be addressed
61 promptly.

62
63 **Servello Proposals for SR 44 Entrance:**

64
65 Mr. Grall highlighted the need for edging in certain areas, with Ms. Catusus
66 explaining that edging helps separate grass from sidewalks and pavement. Mr.
67 Feliciano recommended monthly edging to address dead edges and more frequent
68 edging at concrete areas. He assured close monitoring of this schedule,
69 particularly with the new onsite account manager, Justin Nelson. Ms. Heintzelman
70 suggested extending edging to include trees for comprehensive maintenance. Mr.
71 Feliciano proposed enhancements for the entrance off SR 44, focusing on Zoysia
72 grass installation, irrigation, and fertilization. Stump removal will be included as
73 needed, but mulch is excluded. Ms. Catusus requested a separate proposal for St.
74 Augustine grass. Mr. Feliciano clarified details regarding irrigation repairs and
75 pricing for Zoysia grass. Ms. Catusus confirmed the removal of old hedges as part
76 of Servello's demolition services. The proposal was approved, with an anticipated
77 start date in the second week of March.

78
79

On MOTION by Ms. Heintzelman, seconded by Ms. 80 Jones, with all in favor, to approve the Servello 81 Proposal #8264, in the amount of \$14,319.80.

82
83 There was a motion to approve Servello Proposal #8265 for \$8,705.

84
85

On MOTION by Ms. Heintzelman, seconded by Mr. 86 Warden, with all in favor, to approve the Servello 87 Proposal #8265, in the amount of \$8,705.
--

88
89 Ms. Catusus cancels Servello proposal #8266, and Mr. Feliciano indicates an
90 expected start date in the second week of March for proposals 8264 and 8265.

91
92 **District Counsel:**

93
94 Mr. Clark informs the board of the need for a 4-hour ethics training session this
95 year, to be reported on Form 1 in 2025 for the 2024 year. The Florida Association
96 of Special Districts offers an online course, costing \$79 per participant, reimbursed
97 by the district. Contacts and enrollment links will be sent to Mr. Mena. While Form
98 6 is intrusive and has led to resignations among city council members, only Form
99 1 is required for board members. Mr. Clark suggests exploring potential benefits
100 with Inframark for Country Greens. Mr. Mena will contact Inframark for information

101 on special pricing or services. Ms. Heintzelman prefers discussing these topics in
102 a workshop in turn Mr. Mena suggests tabling the discussion until the next meeting.

103

104 **District Engineer:**

105

106 Mr. Hamstra confirms the completion of Project #1, involving pipe cleaning and
107 inspection at Valderama Ln, costing \$6,500. Debris from the original builds
108 was identified as a significant source. Additionally, Project #2, the Tuscany Avenue
109 grate project, was finished within budget at \$650. He is currently focused on
110 preparing the stormwater budget for FY 2025 and compiling a list of potential
111 repairs needed for the same year, crucial for upcoming budget discussions.
112 Meanwhile, Ms. Catusus is arranging to obtain drain inlet markers for free from the
113 county, with volunteers available for installation.

114

115 **District Manager:**

116 Meeting Minutes from December 12, 2023, Regular Meeting

117

118

119

120

121

On MOTION by Mr. Grall, seconded by Ms. Jones,
with all in favor, to authorize acceptance of the
Meeting Minutes from December 12, 2023, Regular
Meeting.

122

123 Mr. Grall proposes involving the HOA to organize Christmas decorations for the
124 community. Mr. Clark agrees, seeing alignment with the HOA's vision, and
125 expresses interest in collaborating with the CDD on the project. Mr. Mena will
126 coordinate with legal counsel to draft an outline for potential collaboration between
127 the HOA and the CDD for the initiative.

128

129 Financial Statements:

130

131 Mr. Mena updates the district's financial status, highlighting a surplus and
132 stable financials due to a small increase last year. He emphasizes the importance
133 of maintaining a flat budget moving forward, with budget discussions becoming a
134 regular agenda item. The preliminary budget proposal is set for the April 9th
135 meeting, followed by a final review on June 11th and adoption in August. Sorko's
136 task completion has led to cost savings. Additionally, our checking account and
137 money market are accruing interest at 5.38%. Ms. Catusus raises a concern about
138 a missing letter from the monument sign to which Ms. Johnson assures that it will
139 be installed by the end of the week.

140

141

142

143

On MOTION by Ms. Heintzelman, seconded by Mr.
Grall, with all in favor, to authorize acceptance of the
financial statements.

144

145 Fourth-Quarter Website Compliance Audit:

146

147 Mr. Mena conducted a review of the informational report for the fourth quarter
148 website audit.

149

150 Initial Overview of FY 2025 Budget:

151

152 Mr. Hamstra is estimating costs for the FY 2025 budget, including a separate
153 line item for Capital Outlay for Engineering. An additional \$1k is allocated for
154 payroll to accommodate extra meetings for workshops, RFP discussions, and
155 hurricane preparedness. Due to a slight increase, audit services will be expanded
156 through an RFP process. R&M common funds will be used for landscape
157 improvements and to establish a Miscellaneous fund, with a new line item work
158 created for tree work and removals. Ms. Catusus requests proposals/contracts for
159 tree removal in the new budget, with estimates of pine tree loss to be included.
160 Townhomes will see a \$90 increase per year, while single-family homes will see
161 a \$128 increase. It's emphasized that letters to residents should clearly show
162 dollar increases, not just percentages. These adjustments aim to streamline
163 budget allocation, address aging infrastructure, and ensure transparent
164 communication. Ms. Catusus inquires about the landscape contract's expiration
165 date, with Mr. Mena confirming a 2-year renewal at the same cost. Mr. Clark
166 proposes renewing and discussing continued service With Servello. It's
167 suggested to gauge Servello's stance and engage in dialogue before deciding
168 in April.

169

170 **FOURTH ORDER OF BUSINESS**

Business Items

171

172 Consideration of Resolution 2024-02, Designating Officers, and Treasurer to
173 the District

174

175 On MOTION by Ms. Jones, seconded by Mr. Warden,
176 with all in favor, to authorize acceptance of the
177 Resolution 2024-02, Designating Officers, and
178 Treasurer to the District.

179

180 **FIFTH ORDER OF BUSINESS**

Supervisor Requests

181

182 Mr. Gall inquires about the new changes. Ms. Johnson presents a weekly
183 Project Board overview, showcasing ongoing community projects, Servello
184 updates, vendor information, Field Services activities, and project statuses.
185 Additionally, Ms. Catusus requests an irrigation report from Servello as per their
186 contract, with Mr. Morrell ensuring its timely receipt.

187

188 **SIXTH ORDER OF BUSINESS**

Adjournment

189

190 On MOTION by Ms. Jones, seconded by Mr. Grall, with
191 all in favor, to adjourn the meeting at 6:57 p.m.

192

193

194

195

196

197

198 _____
Assistant Secretary

Chair/ Vice Chair

COUNTRY GREENS

Community Development District

Financial Report

February 29, 2024

(unaudited)

Prepared by



COUNTRY GREENS

Community Development District

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COUNTRY GREENS
Community Development District

Financial Statements

(Unaudited)

February 29, 2024

Balance Sheet
February 29, 2024

ACCOUNT DESCRIPTION	GENERAL FUND	SERIES 2016A DEBT SERVICE FUND	TOTAL
<u>ASSETS</u>			
Cash - Checking Account	\$ 99,635	\$ -	\$ 99,635
Due From Other Funds	-	18,608	18,608
Investments:			
Money Market Account	277,063	-	277,063
Prepayment Fund (A-2)	-	29,705	29,705
Reserve Fund (A-1)	-	120,534	120,534
Reserve Fund (A-2)	-	53,250	53,250
Revenue Fund	-	321,340	321,340
TOTAL ASSETS	\$ 376,698	\$ 543,437	\$ 920,135
<u>LIABILITIES</u>			
Accounts Payable	\$ 12,178	\$ -	\$ 12,178
Due To Other Funds	18,608	-	18,608
TOTAL LIABILITIES	30,786	-	30,786
<u>FUND BALANCES</u>			
Restricted for:			
Debt Service	-	543,437	543,437
Assigned to:			
Operating Reserves	98,300	-	98,300
Unassigned:	247,612	-	247,612
TOTAL FUND BALANCES	\$ 345,912	\$ 543,437	\$ 889,349
TOTAL LIABILITIES & FUND BALANCES	\$ 376,698	\$ 543,437	\$ 920,135

Statement of Revenues, Expenditures and Changes in Fund Balances
For the Period Ending February 29, 2024

ACCOUNT DESCRIPTION	ANNUAL ADOPTED BUDGET	YEAR TO DATE BUDGET	YEAR TO DATE ACTUAL	VARIANCE (\$) FAV(UNFAV)
<u>REVENUES</u>				
Interest - Investments	\$ 10,000	\$ 4,167	\$ 8,433	\$ 4,266
Special Assmnts- Tax Collector	313,047	281,742	301,048	19,306
Special Assmnts- Discounts	(12,522)	(11,270)	(11,872)	(602)
TOTAL REVENUES	310,525	274,639	297,609	22,970
<u>EXPENDITURES</u>				
<u>Administration</u>				
P/R-Board of Supervisors	6,000	3,000	4,000	(1,000)
FICA Taxes	459	228	306	(78)
ProfServ-Arbitrage Rebate	600	600	-	600
ProfServ-Dissemination Agent	1,000	1,000	1,000	-
ProfServ-Engineering	15,000	6,250	5,324	926
ProfServ-Legal Services	10,000	4,167	5,657	(1,490)
ProfServ-Mgmt Consulting	67,362	28,068	28,068	-
ProfServ-Trustee Fees	3,717	3,717	1,859	1,858
Auditing Services	3,900	3,900	4,100	(200)
Postage and Freight	1,100	458	51	407
Insurance - General Liability	8,248	8,248	7,798	450
Printing and Binding	500	208	109	99
Legal Advertising	650	650	84	566
Miscellaneous Services	1,000	417	-	417
Misc-Assessment Collection Cost	6,261	5,635	5,784	(149)
Misc-Web Hosting	3,000	1,250	945	305
Office Supplies	700	292	60	232
Annual District Filing Fee	175	175	175	-
Total Administration	129,672	68,263	65,320	2,943

Statement of Revenues, Expenditures and Changes in Fund Balances
For the Period Ending February 29, 2024

ACCOUNT DESCRIPTION	ANNUAL ADOPTED BUDGET	YEAR TO DATE BUDGET	YEAR TO DATE ACTUAL	VARIANCE (\$) FAV(UNFAV)
Field				
ProfServ-Field Management	20,909	8,712	8,712	-
Contracts-Landscape	175,538	73,141	73,141	-
Contracts-Aquatic Control	3,060	1,275	420	855
Utility - General	13,000	5,417	4,219	1,198
R&M-Common Area	30,000	12,500	15,883	(3,383)
Miscellaneous Services	6,021	2,509	490	2,019
Capital Outlay	15,000	15,000	-	15,000
Total Field	263,528	118,554	102,865	15,689
TOTAL EXPENDITURES	393,200	186,817	168,185	18,632
Excess (deficiency) of revenues				
Over (under) expenditures	(82,675)	87,822	129,424	41,602
OTHER FINANCING SOURCES (USES)				
Contribution to (Use of) Fund Balance	(82,675)	-	-	-
TOTAL FINANCING SOURCES (USES)	(82,675)	-	-	-
Net change in fund balance	\$ (82,675)	\$ 87,822	\$ 129,424	\$ 41,602
FUND BALANCE, BEGINNING (OCT 1, 2023)	216,488	216,488	216,488	
FUND BALANCE, ENDING	\$ 133,813	\$ 304,310	\$ 345,912	

Statement of Revenues, Expenditures and Changes in Fund Balances
For the Period Ending February 29, 2024

ACCOUNT DESCRIPTION	ANNUAL ADOPTED BUDGET	YEAR TO DATE BUDGET	YEAR TO DATE ACTUAL	VARIANCE (\$) FAV(UNFAV)
<u>REVENUES</u>				
Interest - Investments	\$ 500	\$ 208	\$ 5,691	\$ 5,483
Special Assmnts- Tax Collector	369,754	332,779	356,205	23,426
Special Assmnts- Discounts	(14,790)	(13,311)	(14,020)	(709)
TOTAL REVENUES	355,464	319,676	347,876	28,200
<u>EXPENDITURES</u>				
<u>Administration</u>				
Misc-Assessment Collection Cost	7,395	6,656	6,844	(188)
Total Administration	7,395	6,656	6,844	(188)
<u>Debt Service</u>				
Principal Prepayments	-	-	5,000	(5,000)
Principal Debt Retirement A-1	160,000	-	-	-
Principal Debt Retirement A-2	60,000	-	-	-
Interest Expense Series A-1	79,324	39,662	39,662	-
Interest Expense Series A-2	41,000	20,500	20,500	-
Total Debt Service	340,324	60,162	65,162	(5,000)
TOTAL EXPENDITURES	347,719	66,818	72,006	(5,188)
Excess (deficiency) of revenues Over (under) expenditures	7,745	252,858	275,870	23,012
<u>OTHER FINANCING SOURCES (USES)</u>				
Contribution to (Use of) Fund Balance	7,745	-	-	-
TOTAL FINANCING SOURCES (USES)	7,745	-	-	-
Net change in fund balance	\$ 7,745	\$ 252,858	\$ 275,870	\$ 23,012
FUND BALANCE, BEGINNING (OCT 1, 2023)	267,567	267,567	267,567	
FUND BALANCE, ENDING	\$ 275,312	\$ 520,425	\$ 543,437	

Notes to the Financial Statements

February 29, 2024

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).

■ **Due From Other Funds** - Assessments receivables to be sent to trustee.

▶ **Liabilities**

■ **Accounts Payable** - Invoices will pay in March 2024.

▶ **Fund Balance**

■ **Assigned to:**

Operating Reserves - ties to FY24 adopted budget Exhibit A \$ 98,300

Financial Overview / Highlights

- ▶ The Non-Ad Valorem assessments are 96% collected.
- ▶ Total expenditures through February are approximately 43% compared to Annual Adopted Budget. Significant variances are explained below.

General Fund - Variance Analysis

Account Name	Annual Adopted Budget	YTD Actual	% of Budget	Explanation
<u>Expenditures</u>				
<u>Administrative</u>				
▶ ProfServ Legal Services	\$ 10,000	\$ 5,657	57%	General matters through the end of February 2024.
▶ ProfServ - Trustee Fees	\$ 3,717	\$ 1,859	50%	The remaining half of trustee fees will be in August 2024.
▶ Auditing Services	\$ 3,900	\$ 4,100	105%	Audit services provided by Grau & Associates FY23.
▶ Insurance- General Liability	\$ 8,248	\$ 7,798	95%	Insurance is paid through Sept. 2024.
<u>Field</u>				
▶ ProfServ-Field Management	\$ 20,909	\$ 8,712	42%	Management services provided by Inframark FY24.
▶ Contracts-Landscape	\$ 175,538	\$ 73,141	42%	Landscaping services provided by Servello & Sons FY24.
▶ Contracts - Aquatic Control	\$ 3,060	\$ 420	14%	Serko \$135/per month.
▶ Utility General	\$ 13,000	\$ 4,219	32%	Utility usage varies each month.
▶ R&M - Common Area	\$ 30,000	\$ 15,883	53%	Removal of pine tree and debris; pipe cleaning.

COUNTRY GREENS
Community Development District

Supporting Schedules

February 29, 2024

**Non-Ad Valorem Special Assessments - Lake County Tax Collector
(Monthly Collection Distributions)
For the Fiscal Year Ending September 30, 2024**

Date Received	Net Amount Received	Discounts / (Penalties) Amounts	(1) Collection Costs	Gross Amount Received	ALLOCATION BY FUND	
					General Fund	Series 2016A Debt Service Fund
Assessments Levied FY 2024				\$ 682,801	\$ 313,047	\$ 369,754
Allocation %				100%	46%	54%
11/01/23	\$ 4,244	\$ 197	\$ 87	\$ 4,527	\$ 4,527	\$ -
11/01/23	\$ 5,130	\$ 236	\$ 105	\$ 5,471	\$ -	\$ 5,471
11/15/23	\$ 16,077	\$ 684	\$ 328	\$ 17,089	\$ 17,089	\$ -
11/15/23	\$ 18,631	\$ 792	\$ 380	\$ 19,804	\$ -	\$ 19,804
12/08/23	\$ 46,370	\$ 1,972	\$ 946	\$ 49,287	\$ 49,287	\$ -
12/08/23	\$ 60,430	\$ 2,569	\$ 1,233	\$ 64,232	\$ -	\$ 64,232
12/15/23	\$ 202,866	\$ 8,626	\$ 4,140	\$ 215,633	\$ 215,633	\$ -
12/15/23	\$ 233,646	\$ 9,934	\$ 4,768	\$ 248,348	\$ -	\$ 248,348
12/27/23	\$ 4,195	\$ 166	\$ 86	\$ 4,446	\$ 4,446	\$ -
12/27/23	\$ 4,957	\$ 194	\$ 101	\$ 5,252	\$ -	\$ 5,252
01/05/24	\$ 2,455	\$ 77	\$ 50	\$ 2,582	\$ 2,582	\$ -
01/05/24	\$ 2,991	\$ 94	\$ 61	\$ 3,146	\$ -	\$ 3,146
02/15/24	\$ 7,186	\$ 151	\$ 147	\$ 7,484	\$ 7,484	\$ -
02/15/24	\$ 9,557	\$ 200	\$ 195	\$ 9,952	\$ -	\$ 9,952
TOTAL	\$ 618,734	\$ 25,892	\$ 12,627	\$ 657,253	\$ 301,048	\$ 356,205
% COLLECTED				96%	96%	96%

Cash and Investment Report*February 29, 2024*

<u>Account Name</u>	<u>Bank Name</u>	<u>Investment Type</u>	<u>Maturity</u>	<u>Yield</u>	<u>Balance</u>
GENERAL FUND					
Checking account - Operating	Valley National Bank	Checking Account	n/a	5.38%	\$ 99,635
Money Market Account	Valley National	MMA	n/a	5.38%	\$ 277,063
				Subtotal	\$ 376,699
DEBT SERVICE FUNDS					
Series 2016 A-1 & A-2 Prepayment	US Bank	First American Govt.	n/a	4.93%	\$ 29,705
Series 2016 A-1 Reserve	US Bank	First American Govt.	n/a	4.93%	\$ 120,534
Series 2016 A-2 Reserve	US Bank	First American Govt.	n/a	4.93%	\$ 53,250
Series 2016 A-1 & A-2 Rev.	US Bank	First American Govt.	n/a	4.93%	\$ 321,340
				Subtotal	\$ 524,828
				Total	\$ 901,528

Country Greens CDD

Bank Reconciliation

Bank Account No. 9840 Valley National Bank GF Checking
Statement No. 02-2024
Statement Date 2/29/2024

G/L Balance (LCY)	99,635.20	Statement Balance	100,004.60
G/L Balance	99,635.20	Outstanding Deposits	0.00
Positive Adjustments	0.00		
	<hr/>	Subtotal	100,004.60
Subtotal	99,635.20	Outstanding Checks	369.40
Negative Adjustments	0.00	Differences	0.00
	<hr/>		
Ending G/L Balance	99,635.20	Ending Balance	99,635.20
Difference	0.00		

Posting Date	Document Type	Document No.	Description	Amount	Cleared Amount	Difference
Outstanding Checks						
2/22/2024	Payment	3513	CATHERINE G. CATASUS	184.70	0.00	184.70
2/22/2024	Payment	3515	JOSEPH G. GRALL	184.70	0.00	184.70
Total Outstanding Checks.....				369.40		369.40

COUNTRY GREENS COMMUNITY DEVELOPMENT DISTRICT

Payment Register by Fund
For the Period from 01/01/24 to 2/29/2024
(Sorted by Check / ACH No.)

Fund No.	Date	Payee	Invoice No.	Payment Description	Invoice / GL Description	G/L Account #	Amount Paid	
GENERAL FUND - 001								
CHECK # 3494								
001	01/03/24	PEGASUS ENGINEERING LLC	226969	ENGG SVCS PRD 09/24/23-10/21/23	ProfServ-Engineering	531013-51501	\$1,819.62	
							Check Total	<u>\$1,819.62</u>
CHECK # 3495								
001	01/03/24	SERVELLO & SONS, INC.	25028	INSTALL PLANTS IN FOUNTAIN AREAS AT THE ENTRANCE	R&M-Common Area	546016-53901	\$633.00	
001	01/03/24	SERVELLO & SONS, INC.	25113	NOVEMBER 2023 LANDSCAPE MAINT	R&M-Common Area	546016-53901	\$14,628.17	
001	01/03/24	SERVELLO & SONS, INC.	25250	DEC 2023 LANDSCAPE MAINT	Contracts-Landscape	534050-53901	\$14,628.17	
001	01/03/24	SERVELLO & SONS, INC.	25310	REMOVE PINE TREE AND DEBRIS	R&M-Common Area	546016-53901	\$810.00	
							Check Total	<u>\$30,699.34</u>
CHECK # 3496								
001	01/11/24	CLARK & ALBAUGH, LLP	18602	GEN MATTERS THRU 12/- -23/23	ProfServ-Legal Services	531023-51401	\$1,123.50	
							Check Total	<u>\$1,123.50</u>
CHECK # 3497								
001	01/11/24	GANNETT FLORIDAL LOCALIQ	113023	BILL PRD 11/01/23-11/30/2023	Legal Advertising	548002-51301	\$84.26	
							Check Total	<u>\$84.26</u>
CHECK # 3498								
001	01/11/24	GRAU & ASSOCIATES	24959	SEPTEMBER 2023 AUDIT	Auditing Services	532002-51301	\$3,000.00	
							Check Total	<u>\$3,000.00</u>
CHECK # 3499								
001	01/11/24	INNERSYNC STUDIO, LTD	21928	CDD WEBSITE SERVICES	Misc-Web Hosting	549915-51301	\$388.13	
							Check Total	<u>\$388.13</u>
CHECK # 3500								
001	01/11/24	SORKO SERVICES	79530	AQUATIC WC-30	Contracts-Aquatic Control	534067-53901	\$135.00	
							Check Total	<u>\$135.00</u>
CHECK # 3506								
001	01/31/24	HOME DEPOT	122123-6336 ACH	HD PURCHASES	Office Supplies	551002-51301	\$59.64	
							Check Total	<u>\$59.64</u>
CHECK # 3507								
001	01/31/24	INFRAMARK, LLC	107020	DEC23 SERVICES CHARGES	ADMIN SERVICES	531027-51201	\$5,613.50	
001	01/31/24	INFRAMARK, LLC	107020	DEC23 SERVICES CHARGES	FIELD OPS	531016-53901	\$1,742.42	
001	01/31/24	INFRAMARK, LLC	107020	DEC23 SERVICES CHARGES	POSTAGE	541006-51301	\$1.83	
001	01/31/24	INFRAMARK, LLC	107020	DEC23 SERVICES CHARGES	COPIES	547001-51301	\$108.45	
001	01/31/24	INFRAMARK, LLC	107020	DEC23 SERVICES CHARGES	FENCE REPAIR	549027-53901	\$149.42	
							Check Total	<u>\$7,615.62</u>
CHECK # 3508								
001	01/31/24	PEGASUS ENGINEERING LLC	227011	ENGG SVCS 10/22/23-11/18/23	ProfServ-Engineering	531013-51501	\$780.00	
							Check Total	<u>\$780.00</u>
CHECK # 3509								
001	01/31/24	SERVELLO & SONS, INC.	25417	JAN 2024 LANDSCAPE MAINT	Contracts-Landscape	534050-53901	\$14,628.17	
							Check Total	<u>\$14,628.17</u>
CHECK # 3511								
001	01/31/24	SORKO SERVICES	84744	AQUATIC WC-30	Contracts-Aquatic Control	534067-53901	\$135.00	
001	01/31/24	SORKO SERVICES	86897	AQUATIC WC-30	Contracts-Aquatic Control	534067-53901	\$135.00	
001	01/31/24	SORKO SERVICES	82532	AQUATIC WC-30	Contracts-Aquatic Control	534067-53901	\$135.00	
							Check Total	<u>\$405.00</u>

COUNTRY GREENS COMMUNITY DEVELOPMENT DISTRICT

**Payment Register by Fund
For the Period from 01/01/24 to 2/29/2024
(Sorted by Check / ACH No.)**

Fund No.	Date	Payee	Invoice No.	Payment Description	Invoice / GL Description	G/L Account #	Amount Paid	
CHECK # 3512								
001	02/08/24	FEDEX	8-379-15529	fedex charges for 1/5/24	Postage and Freight	541006-51301	\$24.06	
							Check Total	\$24.06
CHECK # 3516								
001	02/21/24	CLARK & ALBAUGH, LLP	18639	LEGAL SVCS GENERAL MATTERS	ProfServ-Legal Services	531023-51401	\$300.00	
							Check Total	\$300.00
CHECK # 3517								
001	02/21/24	GRAU & ASSOCIATES	25076	AUDIT SVCS FY 2023	Auditing Services	532002-51301	\$1,100.00	
							Check Total	\$1,100.00
CHECK # 3518								
001	02/21/24	INFRAMARK, LLC	108534	JAN 2024 MGMNT SVCS	ProfServ-Mgmt Consulting Serv	531027-51201	\$5,613.50	
001	02/21/24	INFRAMARK, LLC	108534	JAN 2024 MGMNT SVCS	ProfServ-Field Management	531016-53901	\$1,742.42	
001	02/21/24	INFRAMARK, LLC	109082	JAN 2024 MGMNT SVCS	Postage and Freight	541006-51301	\$8.19	
001	02/21/24	INFRAMARK, LLC	109082	JAN 2024 MGMNT SVCS	Misc-Holiday Decor	549027-53901	\$340.40	
001	02/21/24	INFRAMARK, LLC	109986	FEB 2024 MGMNT SVCS	ProfServ-Mgmt Consulting Serv	531027-51201	\$5,613.50	
001	02/21/24	INFRAMARK, LLC	109986	FEB 2024 MGMNT SVCS	ProfServ-Field Management	531016-53901	\$1,742.42	
							Check Total	\$15,060.43
CHECK # 3519								
001	02/21/24	PEGASUS ENGINEERING LLC	227071	ENGG SVCS 11/19/23-12/30/23	ENGG SVCS	531013-51501	\$2,724.20	
							Check Total	\$2,724.20
CHECK # 3520								
001	02/21/24	SERVELLO & SONS, INC.	25580	FEB 2024 LANDSCAPE MAINT	Contracts-Landscape	534050-53901	\$14,628.17	
							Check Total	\$14,628.17
CHECK # DD381								
001	01/02/24	SECO	121523 ACH	service 11/14-12/23/23	Utility - General	543001-53901	\$284.00	
							Check Total	\$284.00
CHECK # DD382								
001	01/02/24	SECO	011224ACH	11/14-12/13/23	Utility - General	543001-53901	\$304.00	
							Check Total	\$304.00
CHECK # DD383								
001	01/29/24	SECO	011224 ACH		ACH 01-27-2024	543001-53901	\$266.00	
							Check Total	\$266.00
CHECK # DD386								
001	02/27/24	SECO	022724 ACH	UTILITY SVC 01/10/24-02/08/24	Utility - General	543001-53901	\$240.00	
							Check Total	\$240.00
CHECK # DD387								
001	02/02/24	SECO	022024 ACH	service dates 12/13/23-01/16/24	Utility - General	543001-53901	\$721.00	
							Check Total	\$721.00
CHECK # DD388								
001	02/02/24	ELEMENT ENVIRONMENTAL	1085	STORM GRATE REPAIR	R&M-Lutz Lake Fern Gate	546127-53901	\$750.00	
							Check Total	\$750.00
CHECK # 3513								
001	02/22/24	CATHERINE G. CATASUS	PAYROLL	February 22, 2024 Payroll Posting			\$184.70	
							Check Total	\$184.70
CHECK # 3514								
001	02/22/24	ANNA L. HEINTZELMAN	PAYROLL	February 22, 2024 Payroll Posting			\$184.70	
							Check Total	\$184.70

COUNTRY GREENS COMMUNITY DEVELOPMENT DISTRICT

Payment Register by Fund
 For the Period from 01/01/24 to 2/29/2024
 (Sorted by Check / ACH No.)

Fund No.	Date	Payee	Invoice No.	Payment Description	Invoice / GL Description	G/L Account #	Amount Paid	
CHECK # 3515								
001	02/22/24	JOSEPH G. GRALL	PAYROLL	February 22, 2024 Payroll Posting			\$184.70	
							Check Total	\$184.70
CHECK # DD384								
001	02/22/24	DAVID WARDEN	PAYROLL	February 22, 2024 Payroll Posting			\$184.70	
							Check Total	\$184.70
CHECK # DD385								
001	02/22/24	CRYSTAL Y. JONES	PAYROLL	February 22, 2024 Payroll Posting			\$184.70	
							Check Total	\$184.70
							Fund Total	\$98,063.64

SERIES 2016A DEBT SERVICE FUND - 202

CHECK # 3493								
202	01/03/24	COUNTRY GREENS C/O US BANK NA-CDD	1220230002	TRANSFER ASSESSMENTS SERIES 2016	Due From Other Funds	131000	\$317,836.45	
							Check Total	\$317,836.45
							Fund Total	\$317,836.45

Total Checks Paid	\$415,900.09
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**COUNTRY GREENS
COMMUNITY DEVELOPMENT DISTRICT
LAKE COUNTY, FLORIDA
FINANCIAL REPORT
FOR THE FISCAL YEAR ENDED
SEPTEMBER 30, 2023**

**COUNTRY GREENS COMMUNITY DEVELOPMENT DISTRICT
LAKE COUNTY, FLORIDA**

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Grau & Associates

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INDEPENDENT AUDITOR'S REPORT

To the Board of Supervisors
Country Greens Community Development District
Lake County, Florida

Report on the Audit of the Financial Statements

Opinions

We have audited the accompanying financial statements of the governmental activities and each major fund of Country Greens Community Development District, Lake County, Florida ("District") as of and for the fiscal year ended September 30, 2023, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities and each major fund of the District as of September 30, 2023, and the respective changes in financial position thereof for the fiscal year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

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

Responsibilities of Management for the Financial Statements

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

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

Auditor's Responsibilities for the Audit of the Financial Statements

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

In performing an audit in accordance with GAAS, we:

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

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

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and budgetary comparison information be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Information Included in the Financial Report

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

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated March 25, 2024, on our consideration of the District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the District's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control over financial reporting and compliance.

March 25, 2024

MANAGEMENT'S DISCUSSION AND ANALYSIS

Our discussion and analysis of Country Greens Community Development District, Lake County, Florida ("District") provides a narrative overview of the District's financial activities for the fiscal year ended September 30, 2023. Please read it in conjunction with the District's Independent Auditor's Report, basic financial statements, accompanying notes and supplementary information to the basic financial statements.

FINANCIAL HIGHLIGHTS

- The assets of the District exceeded its liabilities at the close of the most recent fiscal year resulting in a net position balance of \$507,500.
- The change in the District's total net position in comparison with the prior fiscal year was (\$36,494), a decrease. The key components of the District's net position and change in net position are reflected in the table in the government-wide financial analysis section.
- At September 30, 2023, the District's governmental funds reported combined ending fund balances of \$484,056, a decrease of (\$137,030) in comparison with the prior fiscal year. The total fund balance is non-spendable for prepaid items, restricted for debt service, assigned to operating reserves and subsequent year's expenditures, and the remainder is unassigned fund balance which is available for spending at the District's discretion.

OVERVIEW OF FINANCIAL STATEMENTS

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

Government-Wide Financial Statements

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

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

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

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

Fund Financial Statements

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

OVERVIEW OF FINANCIAL STATEMENTS (Continued)

Fund Financial Statements (Continued)

Governmental Funds

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

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

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

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

Notes to the Financial Statements

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

GOVERNMENT-WIDE FINANCIAL ANALYSIS

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

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

	NET POSITION	
	SEPTEMBER 30,	
	2023	2022
Current and other assets	\$ 502,581	\$ 633,908
Capital assets, net of depreciation	3,012,577	3,128,612
Total assets	<u>3,515,158</u>	<u>3,762,520</u>
Current liabilities	68,660	65,983
Long-term liabilities	2,938,998	3,152,543
Total liabilities	<u>3,007,658</u>	<u>3,218,526</u>
Net position		
Net investment in capital assets	73,579	(23,931)
Restricted	217,432	194,475
Unrestricted	216,489	373,450
Total net position	<u>\$ 507,500</u>	<u>\$ 543,994</u>

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

GOVERNMENT-WIDE FINANCIAL ANALYSIS (Continued)

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

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

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

	CHANGES IN NET POSITION FOR THE FISCAL YEAR ENDED SEPTEMBER 30,	
	2023	2022
Revenues:		
Program revenues		
Charges for services	\$ 606,757	\$ 573,743
Operating grants and contributions	12,746	771
General revenues		
Interest income	18,457	3,432
Miscellaneous	1,582	-
Total revenues	<u>639,542</u>	<u>577,946</u>
Expenses:		
General government	151,535	130,698
Maintenance and operations	398,486	364,323
Interest	126,015	133,197
Total expenses	<u>676,036</u>	<u>628,218</u>
Change in net position	(36,494)	(50,272)
Net position, beginning	<u>543,994</u>	<u>594,266</u>
Net position, ending	<u>\$ 507,500</u>	<u>\$ 543,994</u>

As noted above and in the statement of activities, the cost of all governmental activities during the fiscal year ended September 30, 2023 was \$676,036. The costs of the District's activities were primarily funded by program revenues. Program revenues, comprised primarily of assessments and interest income. In total, expenses increased from the prior fiscal year, the majority of the increase is the result of an increase in engineering and legal services.

GENERAL BUDGETING HIGHLIGHTS

An operating budget was adopted and maintained by the governing board for the District pursuant to the requirements of Florida Statutes. The budget is adopted using the same basis of accounting that is used in preparation of the fund financial statements. The legal level of budgetary control, the level at which expenditures may not exceed budget, is in the aggregate. Any budget amendments that increase the aggregate budgeted appropriations must be approved by the Board of Supervisors. The general fund budget for the fiscal year ended September 30, 2023 was amended to increase appropriations by \$85,000.

CAPITAL ASSETS AND DEBT ADMINISTRATION

Capital Assets

At September 30, 2023, the District had \$5,196,283 invested in capital assets for its governmental activities. In the government-wide financial statements depreciation of \$2,183,706 has been taken, which resulted in a net book value of \$3,012,577. More detailed information about the District's capital assets is presented in the notes of the financial statements.

Capital Debt

At September 30, 2023, the District had \$2,955,000 Bonds outstanding for its governmental activities. More detailed information about the District's capital debt is presented in the notes of the financial statements.

ECONOMIC FACTORS AND NEXT YEAR'S BUDGETS AND OTHER EVENTS

The District does not anticipate any major projects or significant changes to its infrastructure maintenance program for the subsequent fiscal year. In addition, it is anticipated that the general operations of the District will remain fairly constant.

CONTACTING THE DISTRICT'S FINANCIAL MANAGEMENT

This financial report is designed to provide our citizens, land owners, customers, investors and creditors with a general overview of the District's finances and to demonstrate the District's accountability for the financial resources it manages and the stewardship of the facilities it maintains. If you have questions about this report or need additional financial information, contact Country Greens Community Development District's Finance Department at 210 N. University Drive, Suite 702, Coral Springs, Florida 33071.

**COUNTRY GREENS COMMUNITY DEVELOPMENT DISTRICT
LAKE COUNTY, FLORIDA
STATEMENT OF NET POSITION
SEPTEMBER 30, 2023**

	Governmental Activities
ASSETS	
Cash and equivalents	\$ 230,902
Accounts receivable	1,476
Due from other government	1,881
Prepaid items	1,859
Restricted assets:	
Investments	266,463
Capital assets:	
Nondepreciable	1,742,000
Depreciable, net	1,270,577
Total assets	3,515,158
 LIABILITIES	
Accounts payable and accrued expenses	18,525
Accrued interest payable	50,135
Non-current liabilities:	
Due within one year	220,000
Due in more than one year	2,718,998
Total liabilities	3,007,658
 NET POSITION	
Net investment in capital assets	73,579
Restricted for debt service	217,432
Unrestricted	216,489
Total net position	\$ 507,500

See notes to the financial statements

**COUNTRY GREENS COMMUNITY DEVELOPMENT DISTRICT
LAKE COUNTY, FLORIDA
STATEMENT OF ACTIVITIES
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2023**

<u>Functions/Programs</u>	Program Revenues			Net (Expense) Revenue and Changes in Net Position
	Expenses	Charges for Services	Operating Grants and Contributions	Governmental Activities
Primary government:				
Governmental activities:				
General government	\$ 151,535	\$ 151,535	\$ -	\$ -
Maintenance and operations	398,486	99,436	-	(299,050)
Interest on long-term debt	126,015	355,786	12,746	242,517
Total governmental activities	676,036	606,757	12,746	(56,533)
General revenues:				
Unrestricted investment earnings				18,457
Miscellaneous				1,582
Total general revenues				20,039
Change in net position				(36,494)
Net position - beginning				543,994
Net position - ending				\$ 507,500

See notes to the financial statements

**COUNTRY GREENS COMMUNITY DEVELOPMENT DISTRICT
LAKE COUNTY, FLORIDA
BALANCE SHEET
GOVERNMENTAL FUNDS
SEPTEMBER 30, 2023**

	Major Funds		Total Governmental Funds
	General	Debt Service 2016	
ASSETS			
Cash and equivalents	\$ 230,902	\$ -	\$ 230,902
Investments	-	266,463	266,463
Accounts receivable	1,476	-	1,476
Due from other governments	777	1,104	1,881
Prepaid items	1,859	-	1,859
Total assets	<u>\$ 235,014</u>	<u>\$ 267,567</u>	<u>\$ 502,581</u>
LIABILITIES AND FUND BALANCES			
Liabilities:			
Accounts payable and accrued expenses	\$ 18,525	\$ -	\$ 18,525
Total liabilities	<u>18,525</u>	<u>-</u>	<u>18,525</u>
Fund balances:			
Nonspendable:			
Prepaid items	1,859	-	1,859
Restricted for:			
Debt service	-	267,567	267,567
Assigned to:			
Operating reserve	95,715	-	95,715
Subsequent year's expenditures	82,675	-	82,675
Unassigned	36,240	-	36,240
Total fund balances	<u>216,489</u>	<u>267,567</u>	<u>484,056</u>
Total liabilities and fund balances	<u>\$ 235,014</u>	<u>\$ 267,567</u>	<u>\$ 502,581</u>

See notes to the financial statements

**COUNTRY GREENS COMMUNITY DEVELOPMENT DISTRICT
LAKE COUNTY, FLORIDA
RECONCILIATION OF BALANCE SHEET – GOVERNMENTAL FUNDS
TO STATEMENT OF NET POSITION
SEPTEMBER 30, 2023**

Fund balances - governmental funds \$ 484,056

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

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

Cost of capital assets	5,196,283	
Accumulated depreciation	<u>(2,183,706)</u>	3,012,577

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

Accrued interest payable	(50,135)	
Discount on bonds	17,457	
Amortization of discount	(1,455)	
Bonds payable	<u>(2,955,000)</u>	<u>(2,989,133)</u>
Net position of governmental activities		<u><u>\$ 507,500</u></u>

See notes to the financial statements

**COUNTRY GREENS COMMUNITY DEVELOPMENT DISTRICT
LAKE COUNTY, FLORIDA
STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2023**

	Major Funds		Total Governmental Funds
	General	Debt Service 2016	
REVENUES			
Assessments	\$ 250,971	\$ 355,786	\$ 606,757
Interest	18,457	12,746	31,203
Miscellaneous revenue	1,582	-	1,582
Total revenues	<u>271,010</u>	<u>368,532</u>	<u>639,542</u>
EXPENDITURES			
Current:			
General government	145,520	6,015	151,535
Maintenance and operations	282,451	-	282,451
Debt service:			
Principal	-	215,000	215,000
Interest	-	127,586	127,586
Total expenditures	<u>427,971</u>	<u>348,601</u>	<u>776,572</u>
Excess (deficiency) of revenues over (under) expenditures	(156,961)	19,931	(137,030)
Fund balances - beginning	<u>373,450</u>	<u>247,636</u>	<u>621,086</u>
Fund balances - ending	<u>\$ 216,489</u>	<u>\$ 267,567</u>	<u>\$ 484,056</u>

See notes to the financial statements

**COUNTRY GREENS COMMUNITY DEVELOPMENT DISTRICT
LAKE COUNTY, FLORIDA
RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCES OF GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2023**

Net change in fund balances - total governmental funds	\$ (137,030)
Amounts reported for governmental activities in the statement of activities are different because:	
Depreciation on capital assets is not recognized in the governmental fund financial statements but is reported as an expense in the statement of activities.	(116,035)
Repayment of long-term liabilities are reported as expenditures in the governmental fund financial statements, but such repayments reduce liabilities in the statement of net position and are eliminated in the statement of activities.	215,000
Amortization of Bond discounts/premiums is not recognized in the governmental fund financial statements, but is reported as an expense in the statement of activities.	(1,455)
The change in accrued interest on long-term liabilities between the current and prior fiscal year is recorded in the statement of activities but not in the fund financial statements.	<u>3,026</u>
Change in net position of governmental activities	<u><u>\$ (36,494)</u></u>

See notes to the financial statements

**COUNTRY GREENS COMMUNITY DEVELOPMENT DISTRICT
LAKE COUNTY, FLORIDA
NOTES TO FINANCIAL STATEMENTS**

NOTE 1 – NATURE OF ORGANIZATION AND REPORTING ENTITY

Country Greens Community Development District (the "District") was created on December 2, 1991 by Ordinance of the City Commission of Lake County, Florida under the Uniform Community Development District Act of 1980, otherwise known as Chapter 190, Florida Statutes, and was adopted as Lake County, Florida Ordinance 1991-16, under the name of Country Greens Community Development District. The Act provides, among other things, the power to manage basic services for community development, power to borrow money and issue Bonds, and to levy non-ad valorem assessments for the financing and delivery of capital infrastructure. The District was established for the purpose of financing and managing the acquisition, construction, maintenance and operation of a portion of the infrastructure necessary for community development within the District. The District was created in 1991 but was dormant until 2001.

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

The Board has the final responsibility for:

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

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

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Government-Wide and Fund Financial Statements

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

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

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

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Measurement Focus, Basis of Accounting and Financial Statement Presentation

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

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

Assessments

Assessments are non-ad valorem assessments on benefited lands within the District. Assessments are levied to pay for the operations and maintenance of the District and provide funds for payment of the District's debt service payments. The fiscal year for which annual assessments are levied begins on October 1 with discounts available for payments through February 28 and become delinquent on April 1. The District's annual assessments for operations and debt service are billed and collected by the County Tax Collector. The amounts remitted to the District are net of applicable discounts or fees and include interest on monies held from the day of collection to the day of distribution.

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

The District reports the following major governmental funds:

General Fund

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

Debt Service Fund

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

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

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

Assets, Liabilities and Net Position or Equity

Restricted Assets

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

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Assets, Liabilities and Net Position or Equity (Continued)

Deposits and Investments

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

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

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

Securities listed in paragraph c and d shall be invested to provide sufficient liquidity to pay obligations as they come due. In addition, surplus funds may be deposited into certificates of deposit which are insured and any unspent Bond proceeds are required to be held in investments as specified in the Bond Indenture.

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

Inventories and Prepaid Items

Inventories of governmental funds are recorded as expenditures when consumed rather than when purchased.

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

Capital Assets

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

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

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

<u>Assets</u>	<u>Years</u>
Infrastructure	20-30
Equipment	10

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

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Assets, Liabilities and Net Position or Equity (Continued)

Unearned Revenue

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

Long-Term Obligations

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

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

Deferred Outflows/Inflows of Resources

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

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

Fund Equity/Net Position

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

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

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

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

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

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Assets, Liabilities and Net Position or Equity (Continued)

Fund Equity/Net Position (Continued)

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

Other Disclosures

Use of Estimates

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

NOTE 3 – BUDGETARY INFORMATION

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

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

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

NOTE 4 – DEPOSITS AND INVESTMENTS

Deposits

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

NOTE 4 – DEPOSITS AND INVESTMENTS (Continued)

Investments

The District's investments were held as follows at September 30, 2023:

	<u>Amortized Cost</u>	<u>Credit Risk</u>	<u>Maturities</u>
First American Government Obligation Fund - CL Y	\$ 266,463	S&P AAAM	Weighted average of the fund portfolio: 24 days
	<u>\$ 266,463</u>		

The money market investment is held by the trustee or agent but not in the District's name.

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

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

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

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

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

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

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

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

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

NOTE 5 – CAPITAL ASSETS

Capital asset activity for the fiscal year ended September 30, 2023 was as follows:

	Beginning Balance	Additions	Reductions	Ending Balance
<u>Governmental activities</u>				
Capital assets, not being depreciated				
Land and land improvements	\$ 1,742,000	\$ -	\$ -	\$ 1,742,000
Total capital assets, not being depreciated	1,742,000	-	-	1,742,000
Capital assets, being depreciated				
Infrastructure - stormwater	1,950,289	-	-	1,950,289
Infrastructure - other	1,498,894	-	-	1,498,894
Equipment	5,100	-	-	5,100
Total capital assets, being depreciated	3,454,283	-	-	3,454,283
Less accumulated depreciation for:				
Infrastructure - stormwater	1,170,177	65,010	-	1,235,187
Infrastructure - other	895,752	50,515	-	946,267
Equipment	1,742	510	-	2,252
Total accumulated depreciation	2,067,671	116,035	-	2,183,706
Total capital assets, being depreciated, net	1,386,612	(116,035)	-	1,270,577
Governmental activities capital assets, net	\$ 3,128,612	\$ (116,035)	\$ -	\$ 3,012,577

Depreciation expense was charged to the maintenance and operations function.

NOTE 6 – LONG-TERM LIABILITIES

Series 2016

In February 2016, the District issued \$3,165,000 of Senior Special Assessment Revenue Refunding Bonds, Series 2016A-1 and \$1,240,000 of Subordinate Special Assessment Revenue Refunding Bonds, Series 2016A-2. Series 2016A-1 is due May 1, 2034 with variable interest rate of 2% - 4%, and Series 2016A-2 is due May 1, 2034 with an interest rate of 5%. The Bonds were issued for the primary purpose of refunding the District's outstanding Series 2003 Special Assessment Revenue Bonds (the "Refunded Bonds"), the proceeds of which were used to finance the acquisition and construction of certain improvements for the benefit of the District. Interest is paid semiannually on each May 1 and November 1, commencing May 1, 2016. Principal is paid serially commencing May 1, 2017 through May 1, 2034.

The Series 2016 Bonds are subject to redemption at the option of the District prior to their maturity. The Bonds are also subject to extraordinary mandatory redemption prior to their selected maturity in the manner determined by the Bond Registrar if certain events occur as outlined in the Bond Indenture.

The Bond Indenture requires that the District maintain adequate funds in a reserve account to meet the debt service reserve requirement as defined in the Indenture. The Bond Indenture also has certain restrictions and requirements relating principally to the use of proceeds and the procedures to be followed by the District on assessments to property owners. The District agreed to levy special assessments in annual amounts adequate to provide payment of debt service and to meet the reserve requirements. The District is in compliance with the requirements of the Bond Indenture at September 30, 2023.

NOTE 6 – LONG-TERM LIABILITIES (Continued)

Long-term Debt Activity

Changes in long-term liability activity for the fiscal year ended September 30, 2023 were as follows:

	Beginning Balance	Additions	Reductions	Ending Balance	Due Within One Year
<u>Governmental activities</u>					
Bond payable:					
Series 2016A-1	\$ 2,290,000	\$ -	\$ 155,000	\$ 2,135,000	\$ 160,000
Series 2016A-2	880,000	-	60,000	820,000	60,000
Less deferred amounts:					
For issuance discount	17,457	-	1,455	16,002	-
Governmental activity long-term liabilities	<u>\$ 3,152,543</u>	<u>\$ -</u>	<u>\$ 213,545</u>	<u>\$ 2,938,998</u>	<u>\$ 220,000</u>

At September 30, 2023, the scheduled debt service requirements on the long-term debt were as follows:

Year ending September 30:	Governmental Activities		
	Principal	Interest	Total
2024	\$ 220,000	\$ 120,324	\$ 340,324
2025	225,000	112,524	337,524
2026	235,000	104,244	339,244
2027	245,000	95,469	340,469
2028	255,000	85,919	340,919
2029-2033	1,445,000	260,175	1,705,175
2034	330,000	14,150	344,150
Total	<u>\$ 2,955,000</u>	<u>\$ 792,805</u>	<u>\$ 3,747,805</u>

NOTE 7 – MANAGEMENT COMPANY

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

NOTE 8 – RISK MANAGEMENT

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

**COUNTRY GREENS COMMUNITY DEVELOPMENT DISTRICT
LAKE COUNTY, FLORIDA
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE - BUDGET AND ACTUAL – GENERAL FUND
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2023**

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES				
Assessments	\$ 250,435	\$ 250,435	\$ 250,971	\$ 536
Interest	2,609	2,609	18,457	15,848
Miscellaneous	-	-	1,582	1,582
Total revenues	253,044	253,044	271,010	17,966
EXPENDITURES				
Current:				
General government	117,963	142,963	145,520	(2,557)
Maintenance and operations	264,898	324,898	282,451	42,447
Total expenditures	382,861	467,861	427,971	39,890
Excess (deficiency) of revenues over (under) expenditures	(129,817)	(214,817)	(156,961)	57,856
OTHER FINANCING SOURCES				
Use of fund balance	129,817	214,817	-	(214,817)
Total other financing sources	129,817	214,817	-	(214,817)
Net change in fund balances	\$ -	\$ -	(156,961)	\$ (156,961)
Fund balance - beginning			373,450	
Fund balance - ending			\$ 216,489	

See notes to required supplementary information

**COUNTRY GREENS COMMUNITY DEVELOPMENT DISTRICT
LAKE COUNTY, FLORIDA
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION**

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

The legal level of budgetary control, the level at which expenditures may not exceed budget, is in the aggregate. Any budget amendments that increase the aggregate budgeted appropriations must be approved by the Board of Supervisors. The general fund budget for the fiscal year ended September 30, 2023 was amended to increase appropriations by \$85,000.

**COUNTRY GREENS COMMUNITY DEVELOPMENT DISTRICT
LAKE COUNTY, FLORIDA
OTHER INFORMATION – DATA ELEMENTS
REQUIRED BY FL STATUTE 218.39(3)(C)
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2023
UNAUDITED**

<u>Element</u>	<u>Comments</u>
Number of District employees compensated in the last pay period of the District's fiscal year being reported.	0
Number of independent contractors compensated to whom nonemployee compensation was paid in the last month of the District's fiscal year being reported.	3
Employee compensation	Not applicable
Independent contractor compensation	\$121,726
Construction projects to begin on or after October 1; (>\$65K)	Not applicable
Budget variance report	See the Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual - General Fund
Ad Valorem taxes;	Not applicable
Non ad valorem special assessments;	
Special assessment rate	Operations and maintenance - \$367.02 Debt service - \$289.25 - \$752.04
Special assessments collected	\$606,757
Outstanding Bonds:	see Note 6 for details



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

To the Board of Supervisors
Country Greens Community Development District
Lake County, Florida

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards issued by the Comptroller General of the United States, the financial statements of the governmental activities and each major fund of Country Greens Community Development District, Lake County, Florida ("District") as of and for the fiscal year ended September 30, 2023, and the related notes to the financial statements, which collectively comprise the District's basic financial statements, and have issued our opinion thereon dated March 25, 2024.

Report on Internal Control Over Financial Reporting

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

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

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

Report on Compliance and Other Matters

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

Purpose of this Report

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

March 25, 2024



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

To the Board of Supervisors
Country Greens Community Development District
Lake County, Florida

We have examined Country Greens Community Development District, Lake County, Florida's ("District") compliance with the requirements of Section 218.415, Florida Statutes, in accordance with Rule 10.556(10) of the Auditor General of the State of Florida during the fiscal year ended September 30, 2023. Management is responsible for the District's compliance with those requirements. Our responsibility is to express an opinion on the District's compliance based on our examination.

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

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

In our opinion, the District complied, in all material respects, with the aforementioned requirements for the fiscal year ended September 30, 2023.

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

March 25, 2024



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

To the Board of Supervisors
Country Greens Community Development District
Lake County, Florida

Report on the Financial Statements

We have audited the accompanying basic financial statements of Country Greens Community Development District, Lake County, Florida ("District") as of and for the fiscal year ended September 30, 2023, and have issued our report thereon dated March 25, 2024.

Auditor's Responsibility

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

Other Reporting Requirements

We have issued our Independent Auditor's Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of the Financial Statements Performed in Accordance with *Government Auditing Standards*; and Independent Auditor's Report on an examination conducted in accordance with *AICPA Professional Standards*, AT-C Section 315, regarding compliance requirements in accordance with Chapter 10.550, Rules of the Auditor General. Disclosures in those reports, which are dated March 25, 2024, should be considered in conjunction with this management letter.

Purpose of this Letter

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

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

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

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

March 25, 2024

REPORT TO MANAGEMENT

I. CURRENT YEAR FINDINGS AND RECOMMENDATIONS

None

II. PRIOR YEAR FINDINGS AND RECOMMENDATIONS

None

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

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

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

There were no significant findings and recommendations made in the preceding annual financial audit report for the fiscal year ended September 30, 2022.

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

There were no such matters discovered by, or that came to the attention of, the auditor, to be reported for the fiscal year ended September 30, 2023.

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

There were no such matters discovered by, or that came to the attention of, the auditor, to be reported, for the fiscal year ended September 30, 2023.

4. The name or official title and legal authority of the District are disclosed in the notes to the financial statements.
5. The District has not met one or more of the financial emergency conditions described in Section 218.503(1), Florida Statutes.
6. We applied financial condition assessment procedures and no deteriorating financial conditions were noted as of September 30, 2023. It is management's responsibility to monitor financial condition, and our financial condition assessment was based in part on representations made by management and the review of financial information provided by same.
7. Management has provided the specific information required by Section 218.39(3)(c) in the Other Information section of the financial statements on page 23.



Quarterly Compliance Audit Report

Country Greens

Date: March 2024 - 1st 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	Website errors* 0 WCAG 2.1 errors appear on website pages causing issues**
Passed	Keyboard navigation The ability to navigate website without using a mouse
Passed	Website accessibility policy A published policy and a vehicle to submit issues and resolve issues
Passed	Color contrast Colors provide enough contrast between elements
Passed	Video captioning Closed-captioning and detailed descriptions
Passed	PDF accessibility Formatting PDFs including embedded images and non-text elements
Passed	Site map 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**

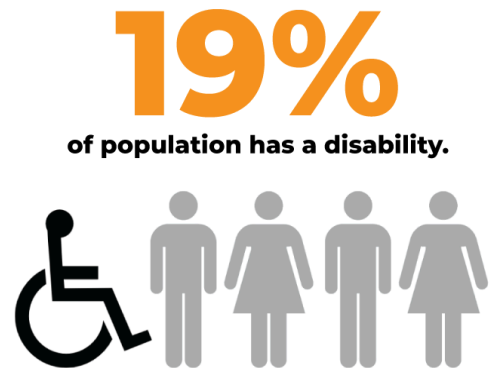
Compliance Criteria

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

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/sitetools/>



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

**FIRST AMENDMENT TO AGREEMENT FOR LANDSCAPE MAINTENANCE
SERVICES BETWEEN DISTRICT AND SERVELLO & SON, INC.**

THIS FIRST AMENDMENT (“First Amendment”) is entered into by and between Country Greens Community Development District, a Florida community development district (the "District") and Servello & Son, Inc. (the "Contractor").

A. District and Contractor entered into that certain *Agreement for Landscape Maintenance Services*, dated June 1, 2021 (the “Agreement”), for landscape maintenance services within the District, subject to the terms and conditions more particularly spelled out in the Agreement.

B. Capitalized terms not otherwise defined herein shall have the same meaning ascribed to them in the Agreement.

C. District and Contractor desire to amend the Agreement as more particularly described herein.

NOW, THEREFORE, for and in exchange of good and valuable consideration, receipt and sufficiency of which being here acknowledged, the parties do hereby agree as follows:

1. Recitals. The foregoing recitals are incorporated herein by reference as if they are set forth below.

2. Term. Section 17 of the Agreement is hereby amended as follows:

“17. TERM. The District desires to employ the services of Contractor to perform the herein described services for an initial term beginning on June 1, 2021 and continuing for one (1) year (“Initial Term”). After the Initial Term, the parties have agreed to renew this Agreement each year through June 30, 2026 (the “Extension Term”).”

3. Ratification. Except as modified herein, the Agreement remains unchanged and is in full force and effect. In the event of a conflict between the terms and provisions of this First Amendment and the Agreement, the terms and provisions of this First Amendment shall control and be given effect.

4. Execution. To facilitate execution, the parties hereto agree that this First Amendment may be executed and telecopied to the other party, and that the executed telecopy shall be binding and enforceable as an original. This First Amendment may be executed in as many counterparts as may be required, and it shall not be necessary that a signature of, or on behalf of, each party, or that the signatures of all persons required to bind any party, appear on each counterpart; it shall be sufficient that the signature of, or on behalf of, each party, or that the signatures of the persons required to bind any party, appear on one or more of such counterparts. All counterparts shall collectively constitute a single agreement.

IN WITNESS WHEREOF, this First Amendment is entered into as of the date the last of the parties shall execute this First Amendment as set forth below.

“DISTRICT”

“CONTRACTOR”

COUNTRY GREENS COMMUNITY
DEVELOPMENT DISTRICT

SERVELLO & SON, INC.

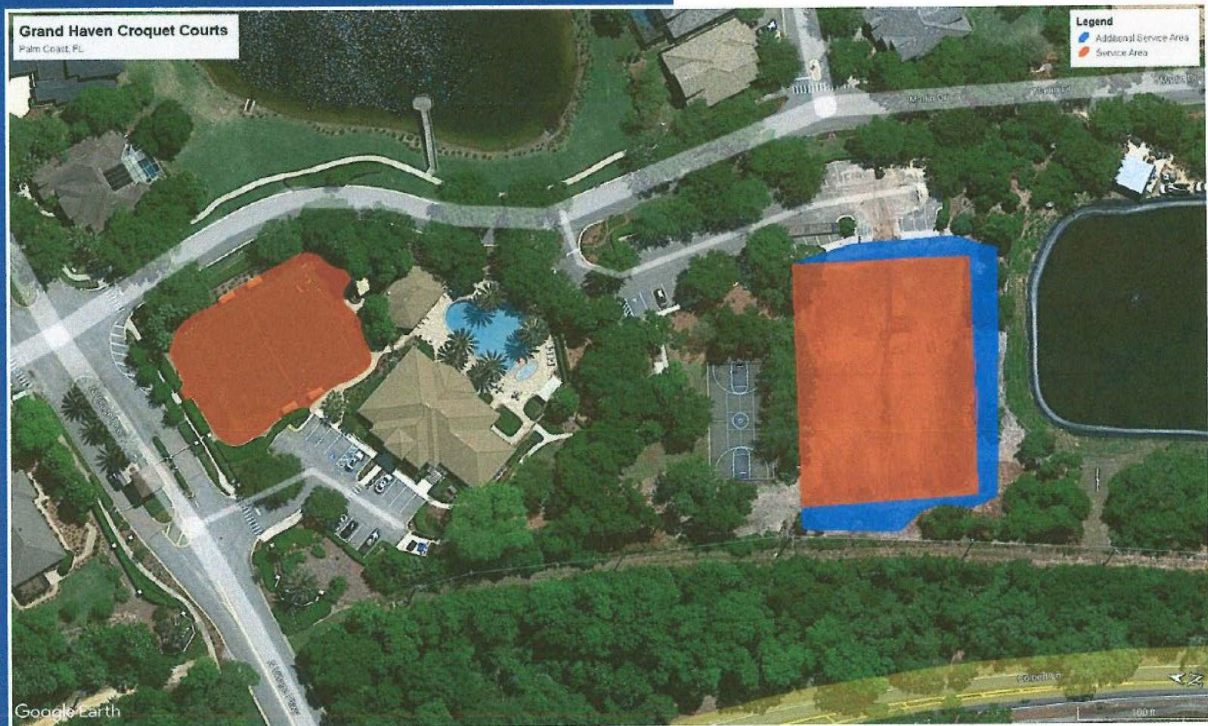
By: _____
Name: _____
Title: _____
Date: _____

By: _____
Name: _____
Title: _____
Date: _____

EXHIBIT “A”

SERVICE MAP

The image below depicts the boundaries of the serviceable areas of your landscape as understood for the purposes of developing this proposal.



YOUR INVESTMENT - 2024

CORE MAINTENANCE SERVICES	PRICE
Mowing Services Includes Mowing, Edging, String Trimming, Weed Removal, Blowing, Top Dressing, Rolling, Aerating, verticutting, thatching & Property Policing	\$53,021
Integrated Pest Management Turf Fertilization, Pest Control Applications & Ant Treatments	\$9,420
Irrigation Inspections Includes Adjusting Heads & Nozzles, Seasonal Clock Adjustments, Cleaning Out/ Maintaining Valve Boxes & Standard Irrigation Reports	\$3,270
Outer Court Mowing Services - At Least 52 Visits Represented by the Blue service area on the attached mapping	\$3,289
ANNUAL GRAND TOTAL	\$69,000

ANNUAL GRAND TOTAL	\$69,000.00
MONTHLY GRAND TOTAL	\$5,750.00

YOUR INVESTMENT - 2025

CORE MAINTENANCE SERVICES	PRICE
Mowing Services Includes Mowing, Edging, String Trimming, Weed Removal, Blowing, Top Dressing, Rolling, Aerating, verticutting, thatching & Property Policing	\$58,323
Integrated Pest Management Turf Fertilization, Pest Control Applications & Ant Treatments	\$10,362
Irrigation Inspections Includes Adjusting Heads & Nozzles, Seasonal Clock Adjustments, Cleaning Out/ Maintaining Valve Boxes & Standard Irrigation Reports	\$3,597
Outer Court Mowing Services - At Least 52 Visits Represented by the Blue service area on the attached mapping	\$3,618
ANNUAL GRAND TOTAL	\$75,900

2025 ANNUAL GRAND TOTAL	\$75,900.00
2025 MONTHLY GRAND TOTAL	\$6,325.00

YOUR INVESTMENT - 2026

CORE MAINTENANCE SERVICES	PRICE
Mowing Services Includes Mowing, Edging, String Trimming, Weed Removal, Blowing, Top Dressing, Rolling, Aerating, verticutting, thatching & Property Policing	\$61,239
Integrated Pest Management Turf Fertilization, Pest Control Applications & Ant Treatments	\$10,880
Irrigation Inspections Includes Adjusting Heads & Nozzles, Seasonal Clock Adjustments, Cleaning Out/ Maintaining Valve Boxes & Standard Irrigation Reports	\$3,777
Outer Court Mowing Services - At Least 52 Visits Represented by the Blue service area on the attached mapping	\$3,799
ANNUAL GRAND TOTAL	\$79,695

2026 ANNUAL GRAND TOTAL	\$79,695.00
2026 MONTHLY GRAND TOTAL	\$6,641.25

AGREEMENT BETWEEN OWNER AND CONTRACTOR FOR TOWING SERVICES FOR ILLEGALLY PARKED VEHICLES

THIS AGREEMENT made this ___ day of March, 2024, by and between MOON AUTO WORKS INC, a Florida Profit Corporation, whose address is 20024 E. State Road 44, Eustis, FL 32736 (the “Contractor”), and COUNTRY GREENS COMMUNITY DEVELOPMENT DISTRICT, a local unit of special purpose government established pursuant to Chapter 190, Florida Statutes, whose address is 313 Campus Street Celebration, FL 34747 (the “District”).

WITNESSETH, that the Contractor and the District, for the consideration named, agree as follows:

ARTICLE 1. SCOPE OF SERVICES: The Contractor will provide towing services for the District which will comprise of the towing of illegally parked vehicles within designated areas of the Country Greens Community Development District as subject to the Country Greens Community Development District Resolution 2023-02. The Effective Date of this Agreement shall be the date of execution by all parties. Contractor will provide and install signs complying with Fla. Stat. §715.07 at a cost of \$100.00 per installed sign.

ARTICLE 2. SERVICE REQUIREMENTS: Contractor will provide services 24 hours per day, 7 days per week 365 (or 366 if a leap year) days per year regardless of holidays.

ARTICLE 3. TOWING INSTRUCTIONS: Contractor will tow vehicles to the Contractor’s impound yard located at _____, only under the direction of authorized District personnel.

ARTICLE 4. RESPONSE TIME: Contractor shall arrive with a towing vehicle at the requested service site(s) designated by authorized District personnel within 30 minutes after the call has been placed. If, in isolated instances, the Contractor does not expect to respond to the call within the 30 minutes, he/she shall advise the authorized District personnel of an estimated response time.

ARTICLE 5. DRIVERS: Contractor shall have in its employ, or under its control, sufficient licensed, qualified and competent personnel to perform the towing services at the levels specified in this contract.

ARTICLE 6. PERFORMANCE: Contractor shall employ only such workers as are skilled in the task to which they are assigned. The District reserves the right to have Contractor require any employee to be reassigned should the District deem such employee incompetent, careless, insubordinate, or otherwise objectionable to work under this contract.

ARTICLE 7. BUSINESS OPERATING PERMITS AND CONTRACTS:

Contractor must adhere to and follow all laws, rules and regulations of the State of Florida or County of Lake in regard to the operation of its towing business, operation of motor vehicles and employment of personnel. Contractor shall be responsible for all licenses and insurance requirements to operate a towing business within the State of Florida.

ARTICLE 8. COMPENSATION: Contractor agrees to charge a set fee according to the schedule of fees attached as Exhibit "A" to have illegally parked vehicles removed from District's property. The fee shall not be increased without the District's written consent. The legal/registered owner of the vehicle, upon proof of ownership, shall be responsible for compensating Contractor to recover his/her vehicle. The District shall not be responsible for compensating Contractor for vehicles towed from District's property.

ARTICLE 9. VEHICLE DAMAGES: Contractor is responsible to the vehicle owner for the reimbursement of any vehicle damages during towing and storage and holds District harmless from any liability for such damages. Dispute resolution is a matter entirely between the Contractor and the vehicle owner(s). Ordinary claim and remedy procedures apply, subject to applicable rule(s), ordinance(s), or law(s).

ARTICLE 10. RIGHT TO TOW: The right to have a vehicle towed that is illegally parked upon District's property is authorized by the Country Greens Community Development District Board of Supervisors adoption of Resolution 2023-02.

ARTICLE 11. TERMINATION OF AGREEMENT: Either party may terminate this agreement upon thirty (30) days written notice to the other party sent to the address stated herein.

ARTICLE 12. PUBLIC RECORDS: The District is subject to the requirements of Chapter 119 of the Florida Statutes pertaining to Public Records. As such, all documents, papers, letters, maps, books, tapes, photographs, films, sound recordings, data processing software, or other material, regardless of the physical form, characteristics, or means of transmission, made or received by the District in connection with the transaction of its official business are public records.

In connection with this Agreement, Contractor shall comply Chapter 119, Florida Statutes, as follows:

A. Keep and maintain public records required by the District to perform the services that are the subject of this Agreement.

B. Upon the request of the District's Custodian of Public Records, provide the District with a copy of the requested records or allow the records to be inspected or copied within a reasonable time at a cost that does not exceed the cost provided by law.

C. Ensure that public records that are exempt or confidential and exempt from public records disclosure requirements are not disclosed except as authorized

by law for the duration of the contract term and following completion of the contract if the contractor does not transfer the records to the District.

D. Upon completion of the Agreement, transfer, at no cost, to the District all public records in Contractor's possession or keep and maintain public records required by the District to perform the services that are the subject of this Agreement. If Contractor transfers all public records to the District upon completion of the Agreement, Contractor shall destroy any duplicate public records that are exempt or confidential and exempt from public records disclosure requirements. If Contractor keeps and maintains public records upon completion of the Agreement, Contractor shall meet all applicable requirements for retaining public records. All records stored electronically must be provided to the District, upon request from the District's custodian of public records, in a format that is compatible with the District's information technology systems.

IF CONTRACTOR HAS QUESTIONS REGARDING THE APPLICATION OF CHAPTER 119, FLORIDA STATUTES, TO CONTRACTOR'S DUTY TO PROVIDE PUBLIC RECORDS RELATING TO THIS CONTRACT, CONTACT THE DISTRICT'S CUSTODIAN OF PUBLIC RECORDS AT THE ADDRESS LISTED FOR THE DISTRICT IN THIS AGREEMENT.

ARTICLE 13. E-VERIFY REQUIREMENT: The District is subject to the requirements of section 448.095, Florida Statutes, pertaining to the use of the E-Verify system to confirm the work authorization status of all employees hired on or after January 1, 2021.

A. By signing this Agreement Contractor acknowledges and confirms that it is registered with and uses the E-Verify system to confirm the work authorization status of all new hires. Contractor further confirms that it shall only subcontract work to be performed under this Agreement to subcontractors who are registered with and use the E-Verify system and have provided to Contractor the affidavit described in section 448.095(5)(b). Contractor must maintain a copy of the subcontractor's affidavit for the duration of this Agreement.

B. Upon a good faith belief that Contractor has knowingly violated section 448.09(1), District shall terminate this Agreement. Such termination shall not constitute a breach by the District. In addition, Contractor may not thereafter be awarded a public contract for at least 1 year after the date on which this Agreement was terminated and shall be liable to District for any additional costs incurred thereby as a result of the termination.

C. Upon a good faith belief that any of Contractor's subcontractors have knowingly violated section 448.09(1), but the Contractor otherwise complied with this subsection, District shall promptly notify the Contractor and order the Contractor to immediately terminate its contract with the subcontractor.

[SIGNATURES ON NEXT PAGE]

IN WITNESS WHEREOF, the parties hereto have signed this Agreement between Country Greens Community Development District and Moon Auto Works Inc, on the day and year first written above.

ATTEST:

COUNTRY GREENS COMMUNITY
DEVELOPMENT DISTRICT

Secretary/Assistant Secretary

By: _____
Chairman/Vice-Chairman

MOON AUTO WORKS INC, a Florida
Profit Corporation

By: _____
Name: _____
Title: _____

Exhibit “A”

[insert Ex A]



Inframark
 313 Campus St Celebration FL 34747
 Phone: 407-566-1935
Proposal For
 Sidewalk Repair

Date 04/01/2024
Work order # WOCGCDD040124
Customer ID Country Greens CDD
Quotation valid until 0/10/2024
Prepared by: Kerry Satterwhite

Quantity Description	Unit Price		Amount
Sidewalk panel replacement-includes concrete 90ft2 Total	\$325/@		\$975.00
Regrade slope and replace three 6 x 5 sidewalk panels			
TOTAL			\$975.00

Full payment is due within 90 days of finalizing the project.



Work Order

Inframark
 313 Campus St Celebration FL 34747
 Phone: 407-361-3559
Pressure Washing & Paint

Date 04/02/2024
Work order # CGCDD04022024
Customer ID Country Greens CDD
Quotation valid until
Prepared by: Vincent Morrell

Quantity Description	Unit Price		Amount
Pressure Washing: Main Entrance SR-44 <ul style="list-style-type: none"> Main Tower Monument: 900' sqf. (6) Columns 324' sqf. (4) Fence Rails Sections 168' sqf. (6) Lamps 72' sqf. Cardinal Ln: <ul style="list-style-type: none"> (4) Columns 66' sqf. (2) Sorrento Springs Monument Sign 180' sqf. 	¢.15	1,710 sqf.	\$256.50
Paint: Main Entrance SR-44 <ul style="list-style-type: none"> (6) Lamps 	\$65.00	8 hrs.	\$520.00
Materials: Silver Oil Paint	\$96.96	(1)Gallon	\$96.96
TOTAL			\$873.46

Full payment is due within 60 days of finalizing the project.

RESOLUTION 2024-03

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE COUNTRY GREENS COMMUNITY DEVELOPMENT DISTRICT IMPLEMENTING SECTION 190.006(3), FLORIDA STATUTES, AND REQUESTING THAT THE LAKE COUNTY SUPERVISOR OF ELECTIONS CONDUCT THE DISTRICT'S GENERAL ELECTIONS; PROVIDING FOR COMPENSATION; SETTING FORTH THE TERMS OF OFFICE; AUTHORIZING NOTICE OF THE QUALIFYING PERIOD; AND PROVIDING FOR SEVERABILITY; AND PROVIDING FOR AN EFFECTIVE DATE

WHEREAS, the Country Greens Community Development District (hereinafter the "District") is a local unit of special-purpose government created and existing pursuant to Chapter 190, Florida Statutes, being situated entirely within Lake County, Florida; and

WHEREAS, the Board of Supervisors ("Board") of the District seeks to implement section 190.006(3), *Florida Statutes*, and to instruct the Lake County Supervisor of Elections ("Supervisor") to conduct the District's General Election ("General Election").

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF SUPERVISORS OF THE COUNTRY GREENS COMMUNITY DEVELOPMENT DISTRICT;

1. GENERAL ELECTION SEATS. Seat 3, currently held by Joseph Grall, Seat 4, currently held by Anna Heintzelman, and Seat 5, currently held by David Warden, are scheduled for the General Election in November 2024. The District Manager is hereby authorized to notify the Supervisor as to what seats are subject to General Election for the current election year, and for each subsequent election year.

2. QUALIFICATION PROCESS. For each General Election, all candidates shall qualify for individual seats in accordance with section 99.01, *Florida Statutes*, and must also be a qualified elector of the District. A qualified elector is any person at least 18 years of age who is a citizen of the United States, a legal resident of the State of Florida and of the District, and who is registered to vote with the Lake County Supervisor of Elections. Campaigns shall be conducted in accordance with Chapter 106, *Florida Statutes*.

3. COMPENSATION. Members of the Board receive \$200 per meeting for their attendance and no Board member shall receive more than \$4,800 per year.

4. TERM OF OFFICE. The term of office for the individuals to be elected to the Board in the General Election is four (4) years. The newly elected Board members shall assume office on the second Tuesday following the election.

5. REQUEST TO SUPERVISOR OF ELECTIONS. The District hereby requests the Supervisor to conduct the District's General Election in November 2024 and for each subsequent General Election unless otherwise directed by the District Manager. The District understands that it will be responsible to pay for its proportionate share of the General Election cost and agrees to pay

same within a reasonable time after receipt of an invoice from the Supervisor.

6. PUBLICATION. The District Manager is directed to publish a notice of the qualifying period for the General Election, in a form substantially similar to Exhibit A attached hereto,

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

8. EFFECTIVE DATE. This Resolution shall become effective upon its passage.

PASSED AND ADOPTED THIS 9TH DAY OF APRIL, 2024.

ATTEST:

**COUNTRY GREENS COMMUNITY
DEVELOPMENT DISTRICT**

SECRETARY/ASST. SECRETARY

CHAIRMAN/VICE CHAIRMAN

Print Name

Print Name

EXHIBIT A

NOTICE OF QUALIFYING PERIOD FOR CANDIDATES FOR THE BOARD OF SUPERVISORS OF THE COUNTRY GREENS COMMUNITY DEVELOPMENT DISTRICT

Notice is hereby given that the qualifying period for candidates for the office of Supervisor of the Country Greens Community Development District will commence at noon on Monday, June 10, 2024, and close at noon on Friday, June 14, 2024. Candidates must qualify for the office of Supervisor with the Lake County Supervisor of Elections located at 1898 E. Burleigh Blvd., Tavares, FL 32778, (352) 343-9734. All candidates shall qualify for individual seats in accordance with Section 99.061, *Florida Statutes*, and must also be a qualified elector of the District. A qualified elector is any person at least 18 years of age who is a citizen of the United States, a legal resident of the State of Florida and of the District, and who is registered to vote with the Lake County Supervisor of Elections. Campaigns shall be conducted in accordance with Chapter 106, *Florida Statutes*.

The Country Greens Community Development District has three (3) seats up for election, specifically seats 3, 4 and 5. Each seat carries a four-year term of office. Elections are nonpartisan and will be held at the same time as the general election on Tuesday November 5, 2024, in the manner prescribed by law for general elections.

For additional information, please contact the Lake County Supervisor of Elections.

District Manager
Country Greens Community Development District