

**COUNTRY GREENS
COMMUNITY DEVELOPMENT
DISTRICT**

AGENDA PACKAGE

JUNE 24, 2019

Country Greens Community Development District

Board of Supervisors:

David Warden, Chairman

Catherine Catus, Vice Chairperson

Alma Graham, Assistant Secretary

Crystal Jones, Assistant Secretary

Anna Heintzelman, Assistant Secretary

Kristen Suit, District Manager

Scott Clark, District Counsel

Rey Malave, District Engineer

Russell, Simmons, Field Manager

June 17, 2019

Country Greens Community Development District
Board of Supervisors

Dear Board Members:

The regular meeting of the Board of Supervisors of the Country Greens Community Development District will be held on **Monday, June 24, 2019 at 5:30 p.m.** at the Sorrento Christian Center, 32441 County Road 437, Sorrento, Florida. Following is the advance agenda for this meeting.

1. Roll Call
2. Audience Comments
3. Approval of the Minutes
 - A. April 22, 2019 Meeting
4. Public Hearing to Adopt the Fiscal Year 2020 Budget
 - A. Consideration of Resolution 2019-07 Adopting the Budget
 - B. Consideration of Resolution 2019-08 Levy Assessments
5. District Manager's Report
 - A. Acceptance of Audit FY 2018 Report
 - B. Consideration of Proposal for ADA Website Compliance
 - C. Financial Statements and Check Register
 - D. Proposed Meeting Dates for Fiscal Year 2020
 - E. Report on the Number of Registered Voters – 1,221
 - F. Ratification of Executed Yellowstone Landscape Agreement
6. Staff Reports
 - A. Attorney
 - i. Update on Sorrento Pines LLC Agreement with Country Greens CDD
 - B. Engineer
 - i. Sorrento Hills Pond
 - C. Field Manager
 - i. Field Management Report
 - ii. Proposals for Pressure Washing Fence
7. Other Business
8. Supervisor Requests and Audience Comments
9. Adjournment

I look forward to seeing you at the meeting. In the meantime, if you have any questions, please contact me.

Sincerely,

Kristen Suit
District Manager

Third Order of Business

3A.

**MINUTES OF MEETING
COUNTRY GREENS
COMMUNITY DEVELOPMENT DISTRICT**

The regular meeting of the Country Greens Community Development District was held at 5:30 p.m. on Monday, April 22, 2019 at Sorrento Christian Center, 32441 County Road 437, Sorrento, Florida.

Present and constituting a quorum were:

David Warden	Chairperson
Catherine Catasus	Vice Chairperson
Alma Graham	Assistant Secretary
Crystal Jones	Assistant Secretary
Anna Heintzelman	Assistant Secretary

Also present were:

Kristen Suit	District Manager
Scott Clark	District Attorney
Rey Malavé	District Engineer
Russell Simmons	Field Manager
Ariel Medina	Field Supervisor
Jimmy Crawford	Crawford, Modica & Holt, Attorney for the Developer
Travis Forrester	Blade Runners Landscaping
Tom Fey	EMF Capital Fund
Pete Witman	Yellowstone Landscaping

The following is a summary of the minutes and actions taken at the April 22, 2019 Country Greens Board of Supervisors meeting.

FIRST ORDER OF BUSINESS

Roll Call

- Ms. Suit called the meeting to order and called the roll.

SECOND ORDER OF BUSINESS

Audience Comments

There being no audience comments, the next item followed.

- At this time, Ms. Suit stated if the Board does not mind, we will go out of the order on the agenda and allow the District Attorney and Mr. Crawford to speak first.

- Mr. Clark noted at the last meeting he told the Board a petition had been filed to remove the undeveloped property from the District. The Board asked him to get more information and speak to the developer's counsel, James Crawford.
- Mr. Clark noted correspondence was exchanged with Mr. Crawford. He reviewed material given to him. He invited Mr. Crawford to speak to the Board and explain their motivations, answer questions and see if there is any basis to come to an agreement.
- A public hearing with the County Commission is scheduled for tomorrow at 9:00 a.m.
- He wanted to have this discussion tonight to see where we are headed and where they are headed. Then the Board can give him direction for tomorrow morning.
- Mr. Clark asked Mr. Crawford if there is some way the process could be slowed down and reconsidered. Then the County went ahead and scheduled it.
- Mr. Crawford of Crawford, Modica & Holt introduced himself noting he represents Sorrento Springs and Sorrento Pines Development. He did not represent them previously. They went out for a proposal last year before the Board of County Commissioners and were defeated. They called Mr. Crawford after that.
- He noted we had one community meeting in the yard at the Church here. We scheduled the Church, but nobody told them.
- He noted his direction for his client is to file a petition to get out of the CDD and proceed with that.
- He noted he does not know a lot of the intimate history as to how this relationship got fractured in the way it is right now. They think the CDD does not want to be involved in the development, connect to the roads, provide goods and services. Feedback from residents was negative. They do not wish to continue to pay those fees so they asked his firm to file a petition and proceed with the development and get out.
- Mr. Crawford noted if this Board was supportive and wanted us to be a part of the CDD and we were able to connect to your roads, utilities and amenities, he would go back to his client and say postpone the hearing tomorrow, which he can get pulled, he was sure; and wait a month and talk about it. But, he was unsure of the direction this Board wanted to go.

- Mr. Clark noted, in talking with Mr. Crawford, there is a clear choice, if the Board supports their development, then they should be in the CDD, that is why the property was brought together because the County decided it was more efficient to develop within the same CDD.
- However, if the community feels this Board does not want that development and does not want more density, does not want more traffic coming through the roads and sharing them, then they really make a compelling case to be out of the CDD. He thinks the Board should decide which direction they want to go or decide you cannot decide until you know more and ask to postpone until we have further discussions.
- Ms. Catasus asked how does it work if they already entered into an agreement with the HOA? The HOA has the amenities, the pool, the clubhouse area and the roads. How does that work when we were not even consulted as the CDD when that decision was made? What options do we even have at this point?
- Mr. Clark noted it presents complications for the developer in whether it still makes sense for them to be part of the same community. However, at least Mr. Crawford was willing to come to have discussions tonight.
- Mr. Warden noted you said in 2008 there was some sort of an agreement. In 2008, the use of the property was going to be part of a CDD.
- Mr. Crawford noted to clarify, our firm was part of that process. Together with the developer at that time, we created a master plan of the lots and almost got approved by the County, based on the lot layout. That is when they went through the process of annexation into the CDD. So there was a plan at that time, but other things happened.
- Mr. Warden noted there are basically three issues at hand. One is the surrounding community that do not want anything there. There is the issue where the current residents were not given the kind of information they needed. I am talking about the HOA. They were not given information needed to make a decision that would be either beneficial or against. When your client made a proposal there were missing items in the proposal, such as road access, the amount of holes in Sorrento Springs and the fact that we had only one pool site, it becomes an issue.
- Mr. Warden noted he is talking about issues, why this project was turned down, or on hold and no one is talking to the principles as a group so it can be ironed out. The

- HOA under the proposal presented to them, one pool access is something he would turn down himself. If you want to go back to your client and say let us take that into consideration, we need additional amenities in the new development, then maybe the HOA would be able to make better decisions.
- He noted there are two exits out of the new development. That is an issue which needs to be resolved. From his understanding, there is no additional monies to upgrade 437, meaning they are going to augment the new development to get 400 people out of the development onto 437. When you look at the problems and ask the question what can we as a Board do, he is putting these problems on the table and all the parties need to address as a unit as opposed to meeting with the County who controls the roads. The County is saying there is no money for improvements.
 - Mr. Warden noted he came to the conclusion with the owner on how that property could be developed so we all get a win-win. Maybe we want the property in the CDD. We want better access to 437. What about facilities for new homes? The concern from his understanding is using our amenities and that is not acceptable.
 - Ms. Catasus noted that is why there will be a separate HOA so they will have their own amenities.
 - Mr. Crawford noted that is why they came to us originally saying they want to develop this part of the land separate from the CDD. They wanted their own facilities and house their own development without connectivity between the two of you.
 - Mr. Crawford noted it was in our best interest to come to an agreement financially and let them do their own thing.
 - Ms. Graham asked is there a way for us to be out of the HOA, but still be part of our CDD and still be able to maintain what everyone in the community is wanting? She noted we want to be separate. We do not have adequate roads or amenities for the amount of people to be coming through. We do not want them cutting through our neighborhood to get to 437.
 - Ms. Graham asked we already decided we are not part of the same HOA, there is not going to be connectivity, so what is the reason for disconnecting from the CDD?

- Mr. Crawford noted what services would we be paying for and would we get. He does not know all the services the CDD provides, maybe street lighting, maybe joint storm water. Now it is designed separately.
- Ms. Catasus noted we have the commercial property as part of the CDD. What benefit are they getting from the CDD? They did not petition to get out. We did not let them out; they are part of the CDD.
- Ms. Graham noted they will benefit from having that commercial property.
- Mr. Crawford noted access is still proposed as just two on 437. The County does not want us to put three because of spacing between them. When we had our community meeting, that became a big issue, especially at rush hour. The consensus of Rolling Hills people was they did not want a light there.
- Mr. Warden noted they did not want a light there because people were talking at each other instead of sitting down as a collective body of people and airing the issues. We will never come to a conclusion when we talk by ourselves. We have to talk to all the parties. We cannot walk away mad because we did not get what we wanted. But when we sit in different groups trying to talk for Rolling Hills; they have to talk for themselves.
- Mr. Clark noted he responded if we are not going to provide them any services; the services they receive now are administrative; but, for them that is what it is. If that is what is going to happen, then they likely will succeed in getting out. If on the other hand, there is a means for them to be in and for them to receive services, whether it is our landscaping deal, any coordination of the storm water connection. If none of that is going to happen, it logically makes sense for them to be out even though it is going to cost them money. If there is a way for them to participate in the services in some fashion, we should talk about that and figure out what it is.
- Mr. Crawford noted they joined the CDD because they wanted to use the leverage and the advantages of the bond sale.
- Mr. Clark noted it is similar to the HOA's position. Their concern of the CDD is they ultimately petition to issue bonds through you for their infrastructure that will qualify for bonds because they are part of the CDD. You do not have to settle. The best route would be to come to some type of financial agreement.

- Mr. Crawford noted no matter the outcome, we need to continue to work with the HOA and the CDD regarding the development details.
- Mr. Warden noted his biggest question is road access.
- Ms. Graham noted there is nothing we can do about the County; there is nothing we can do about the HOA situation; it is what it is. She proposes we postpone so that we can meet with the HOA and meet with more homeowners so we can make a more informed decision and be able to come to an agreement, so we can plan ahead for our financials to be able to adequately provide notice to our homeowners so that they are not blindsided with an increase.
- Mr. Clark asked Mr. Crawford whether he had authority from his client to postpone the meeting?
- Mr. Crawford noted he will have to call them. He felt he can convince them to postpone.
- Ms. Catasus wanted assurance before the end of the meeting to know if the meeting will be postponed tomorrow.
- Mr. Crawford offered to step outside to make a phone call to his client.

THIRD ORDER OF BUSINESS**Approval of the Minutes****A. February 25, 2019**

- Ms. Suit stated each Board member received a copy of the minutes of the February 25, 2019 meeting and requested any corrections, additions or deletions.
- There not being any,

On MOTION Ms. Catasus seconded by Ms. Graham with all in favor the minutes of the February 25, 2019 meeting were approved.

FOURTH ORDER OF BUSINESS**Consideration of Proposals for
Landscape Maintenance Services
RFP's****A. Blade Runners**

- Ms. Suit stated RFPs were provided by Blade Runners, Pinnacle and Yellowstone. She gave each Supervisor a scoring sheet and evaluation criteria and requested they rank each vendor.

- Mr. Travis Forrester of Blade Runners Landscaping introduced himself and gave a presentation for Blade Runners Landscaping.
- The Board had several questions for Mr. Forrester, who answered each one.

B. Pinnacle

- Mr. Tom Fey of Pinnacle Landscaping introduced himself and gave his presentation.
- The Supervisors asked Mr. Fey several questions about Pinnacle Landscaping including questions on pruning.

C. Yellowstone

- Mr. Peter Witman of Yellowstone Landscaping introduced himself as the Business Development Manager for Yellowstone. He introduced Mr. Mike Wilding, Account Manager. They gave their presentation on behalf of Yellowstone Landscaping.
- Mr. Witman noted their prices are a little higher, but taking care of the client is most important.
- The Supervisors asked them several questions.
- The Supervisors discussed the proposals and then ranked them individually.
- Yellowstone was ranked #1, Blade Runners #2 and Pinnacle was ranked #3.
- Ms. Suit noted with those results the Board should consider entering into a contract with Yellowstone Landscaping.

On MOTION by Ms. Graham seconded by Ms. Catasus with all in favor the Yellowstone Proposal for landscape maintenance services in the amount of \$167,880 with a start date of May month end of 2019 was approved.

- Mr. Clark spoke to Mr. Crawford who indicated his client had agreed to a 30-day delay. Someone needs to be appointed as a Board representative to have more informal discussions instead of doing everything in a setting like this and then bring it back or just say, “We cannot make this happen” and recognize that. But he wants to try to get together quickly. He does not want to drag it out.
- Ms. Catasus volunteered.

FIFTH ORDER OF BUSINESS

First Amendment to the Field Manager Services Agreement between Country Greens CDD and Inframark, LLC with Scope of Services and Compensation

- Ms. Suit noted at the last meeting we brought the proposal for the First Amendment to the Field Manager Services Agreement between Country Greens CDD and Inframark, LLC and were asked to provide a Scope of Services and the cost.

On MOTION by Ms. Catasus seconded by Ms. Graham with all in favor the First Amendment to the Field Management Services Agreement Scope of Service and Annual Compensation of \$20,300 was approved.

SIXTH ORDER OF BUSINESS

Presentation of Fiscal Year 2020 Proposed Budget

- A. Proposed Budget FY 2020 - A**
- B. Proposed Budget FY 2020 - B**
- Ms. Suit explained the difference in the two versions of the budget.

On MOTION by Ms. Catasus seconded by Ms. Graham with all in favor the Fiscal Year 2020 proposed budget as amended (increasing landscape budget and total use of fund balance) was approved.

- C. Consideration of Resolution 2019-06 Approving FY 2020 Proposed Budget and Setting a Public Hearing for June 24, 2019 at 5:30 p.m.**

On MOTION by Ms. Catasus seconded by Ms. Graham with all in favor Resolution 2019-06, a resolution of the Board of Supervisors of the Country Greens Community Development District approving a proposed budget as amended for Fiscal Year 2019/2020 and setting a public hearing for June 24, 2019 at 5:30 p.m. at the Sorrento Christian Center, 32441 County Road 437, Sorrento, Florida, was adopted.

SEVENTH ORDER OF BUSINESS

District Manager's Report

- A. Financial Statements and Check Register**
- There being no comments,

On MOTION by Ms. Catasus seconded by Ms. Jones with all in favor the Financial Statements for the period ending March 31, 2019 were accepted and the check register was approved.

EIGHTH ORDER OF BUSINESS**Staff Reports****A. Attorney**

- There being no report, the next item followed.

B. Engineer**i. Sorrento Hills Pond Quote**

- The Board discussed the Sorrento Hills Pond quote.
- Mr. Malave noted the original design required maintenance of the facility. There were times when the golf course was maintaining and operating this and the CDD was operating under the developer. This was not very well taken care of.
- Ms. Graham noted when the construction came in and the sediment settled, it was not being maintained like it should have been. Since we are done with construction in that area and as long as it is maintained properly, it should not happen again.
- Discussion ensued on how to maintain and secure the grates with a special mechanism. They need to be continually maintained.
- Mr. Warden noted we raised additional questions. Can the District Engineer address the concerns we have and then come back to us with the solution?
- Mr. Malave responded yes. He needs to look at: (1) the commercial site being constructed, it eliminated a lot of the erosion issues. (2) the hydraulics of what is needed in volume. (3) Look at the hydraulics of raising the structure and see if it does not affect either our storm water working or the street being flooded.
- Ms. Catasus asked if they can secure the grates currently there?
- Mr. Malave will follow up. He may go to Home Depot for supplies.

C. Field Manager**i. Field Management Report**

- The Field Management Report for April 2019 was included in the agenda package.
- Ms. Suit noted at the last meeting the Board approved replacing the irrigation pump and control box replacement. Mr. Simmons was asked to obtain additional quotes.
- The Board agreed to the quote from Neese Irrigation & Pump Services, who had the cheapest quotes. They are scheduled to begin work on Thursday.

ii. Consideration of Additional Quotes for Irrigation Pump, Tank and Control Box Replacement

- This was discussed above.

NINTH ORDER OF BUSINESS

Other Business

- There not being any report, the next item followed.

TENTH ORDER OF BUSINESS

Supervisor Requests and Audience Comments

- Ms. Suit reminded everyone the next regular scheduled meeting for June 24th will be the final budget adoption hearing. She noted we will find out if we need to schedule another meeting.
- Mr. Clark noted we will be scheduling a conference call between Mr. Crawford, Mr. Clark, Ms. Catasus and Ms. Suit regarding the request for minimum of one year assessments to be paid to remove vacant property from the CDD.

On MOTION by Ms. Heintzelman seconded by Ms. Graham with all in favor requesting the developer to provide a minimum of one year of assessments to vacate the CDD was approved.

ELEVENTH ORDER OF BUSINESS

Adjournment

There being no further business,

On MOTION by Ms. Heintzelman seconded by Ms. Catasus with all in favor the meeting was adjourned.

Assistant Secretary

David Warden
Chairman

Fourth Order of Business

4A.

RESOLUTION 2019-07

THE ANNUAL APPROPRIATION RESOLUTION OF THE COUNTRY GREENS COMMUNITY DEVELOPMENT DISTRICT (“DISTRICT”) RELATING TO THE ANNUAL APPROPRIATIONS AND ADOPTING THE BUDGETS FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2019, AND ENDING SEPTEMBER 30, 2020; AUTHORIZING BUDGET AMENDMENTS; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, the District Manager has, prior to the fifteenth (15th) day in June, 2019, submitted to the Board of Supervisors (“**Board**”), proposed budgets for the next ensuing budget year along with an explanatory and complete financial plan for each fund of the District, pursuant to the provisions of Section 190.008(2)(a), Florida Statutes; and

WHEREAS, at least sixty (60) days prior to the adoption of the proposed annual budgets (“**Proposed Budget**”), the District filed a copy of the Proposed Budget with the local governing authorities having jurisdiction over the area included in the District pursuant to the provisions of Section 190.008(2)(b), Florida Statutes; and

WHEREAS, the Board originally set July 22, 2019, then changed to June 24, 2019, as the date for a public hearing thereon and caused notice of such public hearing to be given by publication pursuant to Section 190.008(2)(a), Florida Statutes; and

WHEREAS, the District Manager posted the Proposed Budget on the District’s website at least two days before the public hearing (or if the District does not yet have its own website, the District Manager timely transmitted the Proposed Budget to the managers or administrators of Lake County for posting on its website; and

WHEREAS, Section 190.008(2)(a), Florida Statutes, requires that, prior to October 1st of each year, the District Board, by passage of the Annual Appropriation Resolution, shall adopt a budget for the ensuing fiscal year and appropriate such sums of money as the Board deems necessary to defray all expenditures of the District during the ensuing fiscal year; and

WHEREAS, the District Manager has prepared a Proposed Budget, whereby the budget shall project the cash receipts and disbursements anticipated during a given time period, including reserves for contingencies for emergency or other unanticipated expenditures during the fiscal year.

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

SECTION 1. BUDGET

- a. The Board of Supervisors has reviewed the District Manager’s Proposed Budget, a copy of which is on file with the office of the District Manager and at the

District's Records Office, and hereby approves certain amendments thereto, as shown in Section 2 below.

- b. The District Manager's Proposed Budget, attached hereto as **Exhibit "A,"** as amended by the Board, is hereby adopted in accordance with the provisions of Section 190.008(2)(a), Florida Statutes, and incorporated herein by reference; provided, however, that the comparative figures contained in the adopted budget may be subsequently revised as deemed necessary by the District Manager to reflect actual revenues and expenditures.
- c. The adopted budget, as amended, shall be maintained in the office of the District Manager and at the District's Records Office and identified as "The Budget for the Country Greens Community Development District for the Fiscal Year Ending September 30, 2020," as adopted by the Board of Supervisors on June 24, 2019.
- d. The final adopted budget shall be posted by the District Manager on the District's official website within thirty (30) days after adoption. If the District does not yet have its own website, the District Manager is directed to transmit the final adopted budget to the manager or administrator of Lake County for posting on its website.

SECTION 2. APPROPRIATIONS

There is hereby appropriated out of the revenues of the Country Greens Community Development District, for the fiscal year beginning October 1, 2019, and ending September 30, 2020, the sum of _____ (\$_____) to be raised by the levy of assessments and otherwise, which sum is deemed by the Board of Supervisors to be necessary to defray all expenditures of the District during said budget year, to be divided and appropriated in the following fashion:

TOTAL GENERAL FUND	\$_____
DEBT SERVICE FUND(S)	\$_____
TOTAL ALL FUNDS	\$_____

SECTION 3. BUDGET AMENDMENTS

Pursuant to Section 189.016, Florida Statutes, the District at any time within the fiscal year or within 60 days following the end of the fiscal year may amend its budgets for that fiscal year as follows:

- a. The Board may authorize an increase or decrease in line item appropriations within a fund by motion recorded in the minutes if the total appropriations of the fund do not increase.
- b. The District Manager or Treasurer may authorize an increase or decrease in line item appropriations within a fund if the total appropriations of the fund do not increase and if the aggregate change in the original appropriation item does not exceed \$10,000 or 10% of the original appropriation.
- c. By resolution, the Board may increase any appropriation item and/or fund to reflect receipt of any additional unbudgeted monies and make the corresponding change to appropriations or the unappropriated balance.
- d. Any other budget amendments shall be adopted by resolution and consistent with Florida law.

The District Manager or Treasurer must establish administrative procedures to ensure that any budget amendments are in compliance with this Section 3 and Section 189.016 of the Florida Statutes, among other applicable laws. Among other procedures, the District Manager or Treasurer must ensure that any amendments to budget(s) under subparagraphs c. and d. above are posted on the District's website within 5 days after adoption. If the District does not yet have its own website, the District's Secretary is directed to transmit such amendments to the manager or administrator of Lake County for posting on its website.

SECTION 4. EFFECTIVE DATE. This Resolution shall take effect immediately upon adoption.

PASSED AND ADOPTED THIS 24th DAY OF JUNE, 2019.

ATTEST:

**COUNTRY GREENS COMMUNITY
DEVELOPMENT DISTRICT**

Secretary/Assistant Secretary

By:_____

Its:_____

COUNTRY GREENS
Community Development District

Annual Operating and Debt Service Budget
Fiscal Year 2020

Modified Tentative Budget
(Approved in Meeting 4/22/19)

Prepared by:



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COUNTRY GREENS

Community Development District

Budget Overview

Fiscal Year 2020

COUNTRY GREENS

Community Development District

Operating Budget

Fiscal Year 2020

Summary of Revenues, Expenditures and Changes in Fund Balances
Fiscal Year 2020 Modified Tentative Budget

ACCOUNT DESCRIPTION	ACTUAL FY 2017	ACTUAL FY 2018	ADOPTED BUDGET FY 2019	ACTUAL THRU MAR-2019	PROJECTED APR- SEP-2019	TOTAL PROJECTED FY 2019	ANNUAL BUDGET FY 2020
REVENUES							
Interest - Investments	\$ 3,592	\$ 10,628	\$ 7,000	\$ 4,434	2,676	\$ 7,110	\$ 7,000
Interest - Tax Collector	-	44	-	74	-	74	-
Special Assmnts- Tax Collector	297,292	281,536	249,245	243,596	5,649	249,245	226,844
Developer Contributions	-	-	-	-	-	-	25,000
Special Assmnts- Discounts	(11,269)	(10,617)	(9,970)	(9,814)	(56)	(9,870)	(9,074)
Other Miscellaneous Revenues	39	-	-	1,000	-	1,000	-
TOTAL REVENUES	289,654	281,591	246,275	239,290	8,269	247,559	249,770
EXPENDITURES							
Administrative							
P/R-Board of Supervisors	5,200	6,400	6,000	2,800	3,200	6,000	6,000
FICA Taxes	398	490	459	214	245	459	459
ProfServ-Arbitrage Rebate	600	600	600	-	600	600	600
ProfServ-Dissemination Agent	-	1,000	1,000	-	1,000	1,000	1,000
ProfServ-Engineering	3,790	1,030	5,500	2,960	2,540	5,500	5,500
ProfServ-Legal Services	4,412	8,375	6,000	5,009	991	6,000	10,000
ProfServ-Mgmt Consulting Serv	61,643	63,492	65,397	32,699	32,698	65,397	67,362
ProfServ-Trustee Fees	3,717	2,168	3,200	5,266	-	5,266	5,266
Auditing Services	3,223	3,200	3,423	3,400	-	3,400	3,423
Postage and Freight	226	275	400	437	437	874	400
Rental - Meeting Room	-	-	900	-	450	450	900
Insurance - General Liability	8,027	8,146	9,713	7,811	-	7,811	8,592
Printing and Binding	397	598	500	579	579	1,158	500
Legal Advertising	875	887	450	-	450	450	450
Miscellaneous Services	1,431	1,507	7,407	916	916	1,832	1,359
Misc-Assessmnt Collection Cost	4,278	3,883	4,985	4,639	113	4,752	4,537
Misc-Web Hosting	-	-	-	-	-	-	10,000
Office Supplies	44	-	614	99	99	198	200
Annual District Filing Fee	175	175	175	175	-	175	175
Total Administrative	98,436	102,226	116,723	67,004	44,318	111,322	126,723
Field							
ProfServ-Field Management	10,300	10,300	10,300	5,150	5,150	10,300	20,300
Contracts-Landscape	128,552	133,252	136,000	79,178	56,822	136,000	167,880
Utility - General	17,160	14,280	21,000	7,089	13,911	21,000	22,000
R&M-Common Area	6,185	6,405	3,057	1,915	1,142	3,057	12,000
Misc-Hurricane Expense	-	9,282	-	-	-	-	-
Total Field	162,197	173,519	170,357	93,332	77,025	170,357	222,180
TOTAL EXPENDITURES	260,633	275,745	287,080	160,336	121,343	281,679	348,903
Excess (deficiency) of revenues Over (under) expenditures	29,021	29,021	(40,805)	78,954	(113,074)	(34,120)	(99,127)
Net change in fund balance	29,021	5,846	(40,805)	78,954	(113,074)	(34,120)	(99,127)
FUND BALANCE, BEGINNING	799,999	829,020	834,866	834,866	-	834,866	800,746
FUND BALANCE, ENDING	\$ 829,020	\$ 834,866	\$ 794,061	\$ 913,820	\$ (113,074)	\$ 800,746	\$ 701,618

Exhibit "A"
Allocation of Fund Balances

AVAILABLE FUNDS

	<u>Amount</u>
Beginning Fund Balance - Fiscal Year 2020	\$ 800,746
Net Change in Fund Balance - Fiscal Year 2020	\$ (99,127)
Reserves - Fiscal Year 2020	\$ -
Total Funds Available (Estimated) - 9/30/2020	701,618

ALLOCATION OF AVAILABLE FUNDS***Assigned Fund Balance***

Operating Reserve - Operating Capital		87,226 ⁽¹⁾
Reserves - Irrigation/Landscape	44,984	44,984
	Subtotal	<u>132,210</u>
Total Allocation of Available Funds		132,210

Total Unassigned (undesignated) Cash	\$ <u>569,408</u>
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Notes

(1) Represents approximately 3 months of operating expenditures

Budget Narrative
Fiscal Year 2020**REVENUES****Interest - Investments**

The District earns interest on their operating account and other investments.

Special Assessment - Tax collector

The District will levy a Non-Ad Valorem assessment on all the assessable property within the District in order to pay for the operating expenditures during the Fiscal Year.

Special Assessment - Discounts

Per Section 197.3632 and Section 197.162 of the Florida Statutes, discounts are allowed for early payment of assessments collected by the Tax Collector and only when the Tax Collector is using the uniform methodology. The budgeted amount for the fiscal year is calculated at 4% of the anticipated Non-Ad Valorem assessments.

Developer Contribution

The Developer shall pay the District for the “new area” assessment.

Expenditures - Administrative**P/R Board of Supervisors**

Chapter 190 of the Florida Statutes allows for members of the Board of Supervisors to be compensated \$200 per meeting in which they attend. The budgeted amount for the fiscal year is based on all supervisors attending 6 meetings.

FICA Taxes

Payroll taxes on Board of Supervisor’s compensation. The budgeted amount for the fiscal year is calculated at 7.65% of the total Board of Supervisor’s payroll expenditures.

Professional Services - Arbitrage Rebate

The District will contract with an independent certified public accountant to annually calculate the District’s Arbitrage Rebate Liability on the Series 2003 Special Assessment Bonds. The budgeted amount for the fiscal year is based on standard fees charged for this service.

Professional Services - Dissemination Agent

The District is required by the Securities and Exchange Commission to comply with rule 15c2-12(b)-(5), which relates to additional reporting requirements for unrelated bond issues. The budgeted amount for the fiscal year is based on standard fees charged for this service.

Budget Narrative
Fiscal Year 2020**Expenditures - Administrative (continued)****Prof Service - Engineering**

The District's engineer will be providing general engineering services to the District, i.e., attendance and preparation for monthly board meetings, review invoices, etc.

Professional Services - Legal Services

The District's legal counsel will be providing general legal services to the District, i.e., attendance and preparation for meetings, review operating and maintenance contracts.

Professional Services - Management Services

The District receives Management, Accounting and Administrative services as part of a Management Agreement with Inframark Infrastructure Management Services.

Professional Services Trustee Fees

The District pays US Bank an annual fee for trustee services on the Series 2016A Special Assessment Bond. The budgeted amount for the fiscal year is based on standard fees charged plus any out-of-pocket expenses.

Auditing Services

The District is required to conduct an annual audit of its financial records by an Independent Certified Public Accounting Firm. The budgeted amount for the fiscal year is based on last year's actuals plus contingency.

Postage and Freight

Actual postage and/or freight used for District mailings including agenda packages, vendor checks and other correspondence.

Insurance - General Liability

The District's General Liability & Public Officials Liability Insurance policy is with Public Risk Insurance. Public Risk Insurance specializes in providing insurance coverage to governmental agencies.

Printing & Binding

Copies used in the preparation of agenda packages, required mailings, and other special projects

Legal Advertising

The District is required to advertise various notices for Board meetings, public hearings, etc. in a newspaper of general circulation.

Miscellaneous Services

Bank charges and any other miscellaneous expenditures that are incurred during the year.

Budget Narrative
Fiscal Year 2020**Expenditures - Administrative (continued)****Misc. - Assessment Collection Costs**

The District reimburses the Lake County Tax Collector for applicable necessary administrative costs. Per Florida Statutes, administrative costs shall include, but not be limited to, those costs associated with personnel, forms, supplies, data processing, computer equipment, postage, and programming. The District also compensates the Tax Collector for the actual cost of collection or 2% on the amount of special assessments collected and remitted, whichever is greater. The budget for collection costs is based on a maximum of 2% of the anticipated assessment collections.

Misc – Web Hosting

The District incurs expenses to maintain and renew their website domain and email accounts.

Office Supplies

Miscellaneous office supplies.

Annual District Filing Fee

The District is required to pay an annual fee to the Department of Community Affairs of \$175.

Expenditures - Field**Field Management****\$ 20,300**

The District has a contract with Inframark Infrastructure Management Services. for services in the administration and operation of the Property and its contractors.

Contracts - Landscape**\$ 167,880**

The District has a contract with Eagle Dunes HOA, Inc. to provide landscape maintenance through Valley Crest. These services include mowing, edging, blowing, applying pest and disease control chemicals to sod, mulching once per year, applying fertilizer, and transplanting annuals three times per year. The budgeted amount includes unscheduled maintenance as well as repair and replacement.

Utility - General**\$ 22,000**

The District maintains wells, pumps, and has electrical and water accounts for the common areas.

R&M - Common Areas**\$ 12,000**

The cost of any maintenance expenditures that are incurred during the year such as painting, pressure-washing, fountain repairs, ponds, storm water ponds, storm water system, and the street lighting equipment.

COUNTRY GREENS

Community Development District

Debt Service Budgets

Fiscal Year 2020

Summary of Revenues, Expenditures and Changes in Fund Balances
Fiscal Year 2020 Modified Tentative Budget

ACCOUNT DESCRIPTION	ACTUAL FY 2017	ACTUAL FY 2018	ADOPTED BUDGET FY 2019	ACTUAL THRU MAR-2019	PROJECTED APR- SEP-2019	TOTAL PROJECTED FY 2019	ANNUAL BUDGET FY 2020
REVENUES							
Interest - Investments	\$ 851	\$ 3,735	\$ 20	\$ 3,248	\$ 3,248	\$ 6,496	\$ 6,000
Interest - Tax Collector	-	6	-	-	-	-	-
Special Assmnts- Tax Collector	369,754	369,774	369,754	359,593	10,161	369,754	369,754
Special Assmnts- Discounts	(13,913)	(13,941)	(14,790)	(14,229)	-	(14,229)	(14,790)
TOTAL REVENUES	356,692	359,574	354,984	348,612	13,409	362,021	360,964
EXPENDITURES							
<i>Administrative</i>							
Misc-Assessmnt Collection Cost	5,293	5,032	7,395	6,856	539	7,395	7,395
Total Administrative	5,293	5,032	7,395	6,856	539	7,395	7,395
<i>Debt Service</i>							
Principal Debt Retirement A-1	140,000	140,000	145,000	-	145,000	145,000	145,000
Principal Debt Retirement A-2	45,000	45,000	50,000	-	50,000	50,000	50,000
Interest Expense Series A-1	102,236	99,436	96,636	48,318	48,318	96,636	93,736
Interest Expense Series A-2	62,000	59,750	57,500	28,750	28,750	57,500	55,000
Total Debt Service	349,236	344,186	349,136	77,068	272,068	349,136	343,736
TOTAL EXPENDITURES	354,529	349,218	356,531	83,924	272,607	356,531	351,131
Excess (deficiency) of revenues							
Over (under) expenditures	2,163	10,356	(1,547)	264,688	(259,198)	5,490	9,833
OTHER FINANCING SOURCES (USES)							
Contribution to (Use of) Fund Balance	-	-	(1,547)	-	-	-	9,833
TOTAL OTHER SOURCES (USES)	-	-	(1,547)	-	-	-	9,833
Net change in fund balance	2,163	10,356	(1,547)	264,688	(259,198)	5,490	9,833
FUND BALANCE, BEGINNING	267,749	269,912	280,268	280,268	-	280,268	285,758
FUND BALANCE, ENDING	\$ 269,912	\$ 280,268	\$ 278,721	\$ 544,956	\$ (259,198)	\$ 285,758	\$ 295,590

COUNTRY GREENS

Community Development District

*Series 2016A-1 Debt Service Fund***Series 2016A-1 Special Assessment Revenue Bonds Amortization
Schedule**

Period Ending		Principal	Coupon	Interest	Annual Debt Service
11/1/2019	2,740,000.00			46,868.13	
5/1/2020	2,740,000.00	145,000.00	2.000%	46,868.13	238,736.25
11/1/2020	2,595,000.00			45,418.13	
5/1/2021	2,595,000.00	150,000.00	2.250%	45,418.13	240,836.25
11/1/2021	2,445,000.00			43,730.63	
5/1/2022	2,445,000.00	155,000.00	2.500%	43,730.63	242,461.25
11/1/2022	2,290,000.00			41,793.13	
5/1/2023	2,290,000.00	155,000.00	2.750%	41,793.13	238,586.25
11/1/2023	2,135,000.00			39,661.88	
5/1/2024	2,135,000.00	160,000.00	3.000%	39,661.88	239,323.75
11/1/2024	1,975,000.00			37,261.88	
5/1/2025	1,975,000.00	165,000.00	3.200%	37,261.88	239,523.75
11/1/2025	1,810,000.00			34,621.88	
5/1/2026	1,810,000.00	170,000.00	3.250%	34,621.88	239,243.75
11/1/2026	1,640,000.00			31,859.38	
5/1/2027	1,640,000.00	180,000.00	3.500%	31,859.38	243,718.75
11/1/2027	1,460,000.00			28,709.38	
5/1/2028	1,460,000.00	185,000.00	3.875%	28,709.38	242,418.75
11/1/2028	1,275,000.00			25,125.00	
5/1/2029	1,275,000.00	190,000.00	3.875%	25,125.00	240,250.00
11/1/2029	1,085,000.00			21,443.75	
5/1/2030	1,085,000.00	200,000.00	3.875%	21,443.75	242,887.50
11/1/2030	885,000.00			17,568.75	
5/1/2031	885,000.00	210,000.00	3.875%	17,568.75	245,137.50
11/1/2031	675,000.00			13,500.00	
5/1/2032	675,000.00	215,000.00	4.000%	13,500.00	242,000.00
11/1/2032	460,000.00			9,200.00	
5/1/2033	460,000.00	225,000.00	4.000%	9,200.00	243,400.00
11/1/2033	235,000.00			4,700.00	
5/1/2034	235,000.00	235,000.00	4.000%	4,700.00	244,400.00
		2,740,000.00		882,923.75	3,622,923.75

**Series 2016A-2 Special Assessment Revenue Bonds Amortization
Schedule**

Period Ending	Balance	Principal	Coupon	Interest	Annual Debt Service
11/1/2019	1,100,000.00			27,500.00	
5/1/2020	1,100,000.00	50,000.00	5.000%	27,500.00	105,000.00
11/1/2020	1,050,000.00			26,250.00	
5/1/2021	1,050,000.00	55,000.00	5.000%	26,250.00	107,500.00
11/1/2021	995,000.00			24,875.00	
5/1/2022	995,000.00	55,000.00	5.000%	24,875.00	104,750.00
11/1/2022	940,000.00			23,500.00	
5/1/2023	940,000.00	60,000.00	5.000%	23,500.00	107,000.00
11/1/2023	880,000.00			22,000.00	
5/1/2024	880,000.00	60,000.00	5.000%	22,000.00	104,000.00
11/1/2024	820,000.00			20,500.00	
5/1/2025	820,000.00	65,000.00	5.000%	20,500.00	106,000.00
11/1/2025	755,000.00			18,875.00	
5/1/2026	755,000.00	70,000.00	5.000%	18,875.00	107,750.00
11/1/2026	685,000.00			17,125.00	
5/1/2027	685,000.00	70,000.00	5.000%	17,125.00	104,250.00
11/1/2027	615,000.00			15,375.00	
5/1/2028	615,000.00	75,000.00	5.000%	15,375.00	105,750.00
11/1/2028	540,000.00			13,500.00	
5/1/2029	540,000.00	80,000.00	5.000%	13,500.00	107,000.00
11/1/2029	460,000.00			11,500.00	
5/1/2030	460,000.00	85,000.00	5.000%	11,500.00	108,000.00
11/1/2030	375,000.00			9,375.00	
5/1/2031	375,000.00	90,000.00	5.000%	9,375.00	108,750.00
11/1/2031	285,000.00			7,125.00	
5/1/2032	285,000.00	90,000.00	5.000%	7,125.00	104,250.00
11/1/2032	195,000.00			4,875.00	
5/1/2033	195,000.00	95,000.00	5.000%	4,875.00	104,750.00
11/1/2033	100,000.00			2,500.00	
5/1/2034	100,000.00	100,000.00	5.000%	2,500.00	105,000.00
		1,100,000.00		489,750.00	1,589,750.00

Budget Narrative
Fiscal Year 2020**REVENUES****Interest - Investments**

The District earns interest income on their trust accounts with US Bank.

Special Assessment - Tax Collector

The District will levy a Non-Ad Valorem assessment on all the assessable property within the District in order to pay for the debt service expenditures. The District will assess the maximum annual debt service amount.

Special Assessment - Discounts

Per Section 197.3632 and Section 197.162 of the Florida Statutes, discounts are allowed for early payment of assessments collected by the Tax Collector and only when the Tax Collector is using the uniform methodology. The budgeted amount for the fiscal year is calculated at 4% of the anticipated Non-Ad Valorem assessments.

Expenditures - Administrative**Misc. - Assessment Collection Costs**

The District reimburses the Lake County Tax Collector for applicable necessary administrative costs. Per Florida Statutes, administrative costs shall include, but not be limited to, those costs associated with personnel, forms, supplies, data processing, computer equipment, postage, and programming. The District also compensates the Tax Collector for the actual cost of collection or 2% on the amount of special assessments collected and remitted, whichever is greater. The budget for collection costs is based on a maximum of 2% of the anticipated assessment collections.

Expenditures - Debt Service**Principal Debt Retirement**

The District pays regular principal payments annually in order to pay down/retire the debt service.

Interest Expense

The District pays interest expense on the debt service twice a year.

COUNTRY GREENS

Community Development District

Supporting Budget Schedules

Fiscal Year 2020

Assessment Summary
Fiscal Year 2020 vs. Fiscal Year 2019

Product	General Fund			Debt Service Series 2016A			Total Assessments per Unit			Units
	FY 2020	FY 2019	Percent Change	FY 2020	FY 2019	Percent Change	FY 2020	FY 2019	Percent Change	
TH 34'	\$223.40	\$223.40	0%	\$289.25	\$289.25	0%	\$512.65	\$512.65	0%	104
SF 55'	\$319.15	\$319.15	0%	\$424.23	\$424.23	0%	\$743.38	\$743.38	0%	319
SF 65'	\$319.15	\$319.15	0%	\$501.36	\$501.36	0%	\$820.51	\$820.51	0%	97
SF 100'	\$319.15	\$319.15	0%	\$752.04	\$752.04	0%	\$1,071.19	\$1,071.19	0%	158
Golf Course	\$3,190.66	\$3,190.69	0%	\$5,013.61	\$5,013.61	0%	\$8,204.28	\$8,204.31	0%	10
Commercial	\$17,229.33	\$17,229.51	0%	\$34,709.63	\$34,709.63	0%	\$51,938.96	\$51,939.13	0%	54
New Area	\$0.00	\$22,398.57	n/a	\$0.00	\$0.00	n/a	\$0.00	\$22,398.57	n/a	
										742

4B.

RESOLUTION 2019-08

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE COUNTRY GREENS COMMUNITY DEVELOPMENT DISTRICT MAKING A DETERMINATION OF BENEFIT AND IMPOSING SPECIAL ASSESSMENTS FOR FISCAL YEAR 2019/2020; PROVIDING FOR THE COLLECTION AND ENFORCEMENT OF SPECIAL ASSESSMENTS; CERTIFYING AN ASSESSMENT ROLL; PROVIDING FOR AMENDMENTS TO THE ASSESSMENT ROLL; PROVIDING A SEVERABILITY CLAUSE; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, the Country Greens Community Development District (“**District**”) is a local unit of special-purpose government established pursuant to Chapter 190, Florida Statutes for the purpose of providing, operating and maintaining infrastructure improvements, facilities and services to the lands within the District; and

WHEREAS, the District is located in Lake County, Florida (“**County**”); and

WHEREAS, the District has constructed or acquired various infrastructure improvements and provides certain services in accordance with the District’s adopted capital improvement plan and Chapter 190, Florida Statutes; and

WHEREAS, the Board of Supervisors of the District (“**Board**”), hereby determines to undertake various operations and maintenance and other activities described in the District’s budgets for Fiscal Year 2019/2020 (“**Budget**”), attached hereto as **Exhibit “A”** and incorporated by reference herein; and

WHEREAS, the District must obtain sufficient funds to provide for the operation and maintenance of the services and facilities provided by the District as described in the District’s Budget; and

WHEREAS, the provision of such services, facilities, and operations is a benefit to lands within the District; and

WHEREAS, Chapter 190, Florida Statutes, provides that the District may impose special assessments on benefitted lands within the District; and

WHEREAS, it is in the best interests of the District to proceed with the imposition of the special assessments for operations and maintenance in the amount set forth in the Budget; and

WHEREAS, the District has previously levied an assessment for debt service, which the District desires to collect for Fiscal Year 2019/2020; and

WHEREAS, Chapter 197, Florida Statutes, provides a mechanism pursuant to which such special assessments may be placed on the tax roll and collected by the local tax collector (“**Uniform Method**”), and the District has previously authorized the use of the Uniform Method

by, among other things, entering into agreements with the Property Appraiser and Tax Collector of the County for that purpose; and

WHEREAS, it is in the best interests of the District to adopt the Assessment Roll of the Country Greens Community Development District ("**Assessment Roll**") attached to this Resolution as **Exhibit "B"** and incorporated as a material part of this Resolution by this reference, and to certify the Assessment Roll to the County Tax Collector pursuant to the Uniform Method; and

WHEREAS, it is in the best interests of the District to permit the District Manager to amend the Assessment Roll, certified to the County Tax Collector by this Resolution, as the Property Appraiser updates the property roll for the County, for such time as authorized by Florida law.

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

SECTION 1. BENEFIT. The Board hereby finds and determines that the provision of the services, facilities, and operations as described in **Exhibit "A"** confers a special and peculiar benefit to the lands within the District, which benefit exceeds or equals the cost of the assessments. The allocation of the assessments to the specially benefitted lands, as shown in **Exhibits "A" and "B,"** is hereby found to be fair and reasonable.

SECTION 2. ASSESSMENT IMPOSITION. Pursuant to Chapter 190 of the Florida Statutes, and using the procedures authorized by Florida law for the levy and collection of special assessments, a special assessment for operation and maintenance is hereby imposed and levied on benefitted lands within the District, and in accordance with **Exhibits "A" and "B."** The lien of the special assessments for operations and maintenance imposed and levied by this Resolution shall be effective upon passage of this Resolution.

SECTION 3. COLLECTION. The collection of the operation and maintenance special assessments and previously levied debt service assessments shall be at the same time and in the same manner as County taxes in accordance with the Uniform Method, as indicated on **Exhibits "A" and "B."** The decision to collect special assessments by any particular method – e.g., on the tax roll or by direct bill – does not mean that such method will be used to collect special assessments in future years, and the District reserves the right in its sole discretion to select collection methods in any given year, regardless of past practices.

SECTION 4. ASSESSMENT ROLL. The District's Assessment Roll, attached to this Resolution as **Exhibit "B,"** is hereby certified to the County Tax Collector and shall be collected by the County Tax Collector in the same manner and time as County taxes. The proceeds therefrom shall be paid to the Country Greens Community Development District.

SECTION 5. ASSESSMENT ROLL AMENDMENT. The District Manager shall keep apprised of all updates made to the County property roll by the Property Appraiser after the date of this Resolution, and shall amend the District's Assessment Roll in accordance with any

such updates, for such time as authorized by Florida law, to the County property roll. After any amendment of the Assessment Roll, the District Manager shall file the updates in the District records.

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

SECTION 7. EFFECTIVE DATE. This Resolution shall take effect upon the passage and adoption of this Resolution by the Board of Supervisors of the Country Greens Community Development District.

PASSED AND ADOPTED this 24TH day of June, 2019.

ATTEST:

**COUNTRY GREENS COMMUNITY
DEVELOPMENT DISTRICT**

Secretary / Assistant Secretary

By: _____
Its: _____

Exhibit A: Budget
Exhibit B: Assessment Roll

Fifth Order of Business

5A

**COUNTRY GREENS
COMMUNITY DEVELOPMENT DISTRICT
LAKE COUNTY, FLORIDA
FINANCIAL REPORT
FOR THE FISCAL YEAR ENDED
SEPTEMBER 30, 2018**

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

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INDEPENDENT AUDITOR'S REPORT

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

Report on the Financial Statements

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, 2018, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

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

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities and each major fund of the District as of September 30, 2018, 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.

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

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated January 23, 2019, 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 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.

Report on Other Legal and Regulatory Requirements

We have also issued our report dated January 23, 2019, on our consideration of the District's compliance with the requirements of Section 218.415, Florida Statutes, as required by Rule 10.556(10) of the Auditor General of the State of Florida. The purpose of that report is to provide an opinion based on our examination conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants.



January 23, 2019

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, 2018. 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 \$626,541.
- The change in the District's total net position in comparison with the prior fiscal year was \$86,327, an increase. 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, 2018, the District's governmental funds reported combined ending fund balances of \$1,115,134, an increase of \$16,201 in comparison with the prior fiscal year. The total fund balance is nonspendable for prepaid items, restricted for debt service, assigned to operating reserves, future irrigation/landscaping, 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,		
	2018	2017
Current and other assets	\$ 1,129,664	\$ 1,113,491
Capital assets, net of depreciation	3,587,353	3,702,877
Total assets	4,717,017	4,816,368
Current liabilities	78,753	80,886
Long-term liabilities	4,011,723	4,195,268
Total liabilities	4,090,476	4,276,154
Net position		
Net investment in capital assets	(424,370)	(492,391)
Restricted	216,044	203,584
Unrestricted	834,867	829,021
Total net position	\$ 626,541	\$ 540,214

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 increased during the most recent fiscal year. The majority of the increase represents the extent to which ongoing program revenues exceeded the cost of operations and depreciation expense.

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,			
	2018	2017	
Revenues:			
Program revenues			
Charges for services	\$ 626,752	\$ 641,864	
Operating grants and contributions	3,741	851	
General revenues			
Interest income	10,672	3,592	
Miscellaneous	-	38	
Total revenues	641,165	646,345	
Expenses:			
General government	107,259	103,729	
Maintenance and operations	289,043	277,721	
Interest	158,536	163,587	
Total expenses	554,838	545,037	
Change in net position	86,327	101,308	
Net position, beginning	540,214	438,906	
Net position, ending	\$ 626,541	\$ 540,214	

As noted above and in the statement of activities, the cost of all governmental activities during the fiscal year ended September 30, 2018 was \$554,838. The costs of the District's activities were primarily funded by program revenues. Program revenues are comprised primarily of assessments and the remainder of the current fiscal year revenue includes interest income. Program revenue decreased from the prior fiscal year due to a 5% decrease in the operation and maintenance per unit assessments. In total, expenses increased from the prior fiscal year, the majority of the increase is the result of hurricane related expenses incurred in the current year.

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, 2018 was amended to increase appropriations and use of fund balance by \$10,000. Actual general fund expenditures did not exceed appropriations for the fiscal year ended September 30, 2018.

CAPITAL ASSETS AND DEBT ADMINISTRATION

Capital Assets

At September 30, 2018, the District had \$5,191,183 invested in capital assets for its governmental activities. In the government-wide financial statements depreciation of \$1,603,830 has been taken, which resulted in a net book value of \$3,587,353. More detailed information about the District's capital assets is presented in the notes of the financial statements.

Capital Debt

At September 30, 2018, the District had \$4,035,000 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, 2018**

	<u>Governmental Activities</u>
ASSETS	
Cash and equivalents	\$ 480,506
Investments	360,464
Due from other government	3,669
Prepaid items	1,549
Restricted assets:	
Investments	283,476
Capital assets:	
Nondepreciable	1,742,000
Depreciable, net	1,845,353
Total assets	<u>4,717,017</u>
 LIABILITIES	
Accounts payable and accrued expenses	14,530
Accrued interest payable	64,223
Non-current liabilities:	
Due within one year	195,000
Due in more than one year	3,816,723
Total liabilities	<u>4,090,476</u>
 NET POSITION	
Net investment in capital assets	(424,370)
Restricted for debt service	216,044
Unrestricted	834,867
Total net position	<u>\$ 626,541</u>

See notes to the financial statements

**COUNTRY GREENS COMMUNITY DEVELOPMENT DISTRICT
LAKE COUNTY, FLORIDA
STATEMENT OF ACTIVITIES
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2018**

Functions/Programs	Expenses	Program Revenues		Net (Expense)
		Charges for Services	Operating Grants and Contributions	Revenue and Changes in Net Position
				Governmental Activities
Primary government:				
Governmental activities:				
General government	\$ 107,259	\$ 107,259	\$ -	\$ -
Maintenance and operations	289,043	163,660	-	(125,383)
Interest on long-term debt	158,536	355,833	3,741	201,038
Total governmental activities	554,838	626,752	3,741	75,655
General revenues:				
Unrestricted investment earnings				10,672
Total general revenues				10,672
Change in net position				86,327
Net position - beginning				540,214
Net position - ending				\$ 626,541

See notes to the financial statements

**COUNTRY GREENS COMMUNITY DEVELOPMENT DISTRICT
LAKE COUNTY, FLORIDA
BALANCE SHEET
GOVERNMENTAL FUNDS
SEPTEMBER 30, 2018**

	Major Funds		Total
	General	Debt Service 2016	Governmental Funds
ASSETS			
Cash and equivalents	\$ 480,506	\$ -	\$ 480,506
Investments	360,464	283,476	643,940
Due from other governments	1,585	2,084	3,669
Due from other funds	5,293	-	5,293
Prepaid items	1,549	-	1,549
Total assets	<u>\$ 849,397</u>	<u>\$ 285,560</u>	<u>\$ 1,134,957</u>
LIABILITIES AND FUND BALANCES			
Liabilities:			
Accounts payable and accrued expenses	\$ 14,530	\$ -	\$ 14,530
Due to other funds	-	5,293	5,293
Total liabilities	<u>14,530</u>	<u>5,293</u>	<u>19,823</u>
Fund balances:			
Nonspendable:			
Prepays	1,549	-	1,549
Restricted for:			
Debt service	-	280,267	280,267
Assigned to:			
Operating Reserve	71,850	-	71,850
Subsequent year's expenditures	40,799	-	40,799
Irrigation/Landscape	44,984	-	44,984
Unassigned	675,685	-	675,685
Total fund balances	<u>834,867</u>	<u>280,267</u>	<u>1,115,134</u>
Total liabilities and fund balances	<u>\$ 849,397</u>	<u>\$ 285,560</u>	<u>\$ 1,134,957</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, 2018**

Fund balances - governmental funds \$ 1,115,134

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	5,191,183	
Accumulated depreciation	<u>(1,603,830)</u>	3,587,353

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	(64,223)	
Discount on bonds	24,732	
Amortization of discount	(1,455)	
Bonds payable	<u>(4,035,000)</u>	<u>(4,075,946)</u>
Net position of governmental activities		<u>\$ 626,541</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, 2018**

	Major Funds		Total
	General	Debt Service 2016	Governmental Funds
REVENUES			
Assessments	\$ 270,919	\$ 355,833	\$ 626,752
Interest	10,672	3,741	14,413
Total revenues	281,591	359,574	641,165
EXPENDITURES			
Current:			
General government	102,226	5,033	107,259
Maintenance and operations	173,519	-	173,519
Debt service:			
Principal	-	185,000	185,000
Interest	-	159,186	159,186
Total expenditures	275,745	349,219	624,964
Excess (deficiency) of revenues over (under) expenditures	5,846	10,355	16,201
Fund balances - beginning	829,021	269,912	1,098,933
Fund balances - ending	\$ 834,867	\$ 280,267	\$ 1,115,134

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, 2018**

Net change in fund balances - total governmental funds	\$ 16,201
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.	(115,524)
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.	185,000
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>2,105</u>
Change in net position of governmental activities	<u>\$ 86,327</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 estimated fair market 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

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 including certificates of deposit as shown below 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, 2018:

	Amortized Cost	Credit Risk	Maturities
First American Government Obligation Fund - CL Y	\$ 283,476	S&P AAAM	Weighted average of the fund portfolio: 26 days
Bank United Certificate of Deposit - 18 months	102,819	N/A	11/4/2018
Bank United Certificate of Deposit - 12 months	104,727	N/A	12/1/2018
Bank United Certificate of Deposit - 12 months	152,918	N/A	8/28/2019
	<u>\$ 643,940</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. Non-negotiable, non-transferable certificates of deposits that do not consider market rates are also required to be reported 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, 2018 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
Total capital assets, being depreciated	3,449,183	-	-	3,449,183
Less accumulated depreciation for:				
Infrastructure - stormwater	845,127	65,010	-	910,137
Infrastructure - other	643,179	50,514	-	693,693
Total accumulated depreciation	1,488,306	115,524	-	1,603,830
Total capital assets, being depreciated, net	1,960,877	(115,524)	-	1,845,353
Governmental activities capital assets, net	\$ 3,702,877	\$ (115,524)	\$ -	\$ 3,587,353

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, 2018.

Long-term Debt Activity

Changes in long-term liability activity for the fiscal year ended September 30, 2018 were as follows:

	Beginning Balance	Additions	Reductions	Ending Balance	Due Within One Year
<u>Governmental activities</u>					
Bond payable:					
Series 2016A-1	\$ 3,025,000	\$ -	\$ 140,000	\$ 2,885,000	\$ 145,000
Series 2016A-2	1,195,000	-	45,000	1,150,000	50,000
Less deferred amounts:					
For issuance discount	24,732	-	1,455	23,277	-
Governmental activity long-term liabilities	\$ 4,195,268	\$ -	\$ 183,545	\$ 4,011,723	\$ 195,000

NOTE 6 – LONG-TERM LIABILITIES (Continued)**Long-term Debt Activity (Continued)**

At September 30, 2018, the scheduled debt service requirements on the long-term debt were as follows:

Year ending September 30:	Governmental Activities		
	Principal	Interest	Total
2019	\$ 195,000	\$ 154,136	\$ 349,136
2020	195,000	148,736	343,736
2021	205,000	143,336	348,336
2022	210,000	137,181	347,181
2023	215,000	130,586	345,586
2024-2028	1,200,000	531,979	1,731,979
2029-2033	1,480,000	266,425	1,746,425
2034	335,000	14,400	349,400
Total	<u>\$ 4,035,000</u>	<u>\$ 1,526,779</u>	<u>\$ 5,561,779</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, 2018**

	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget - Positive (Negative)
REVENUES				
Assessments	\$ 270,263	\$ 270,263	\$ 270,919	\$ 656
Interest	2,000	2,000	10,672	8,672
Total revenues	<u>272,263</u>	<u>272,263</u>	<u>281,591</u>	<u>9,328</u>
EXPENDITURES				
Current:				
General government	116,723	116,723	102,226	14,497
Maintenance and operations	170,357	180,357	173,519	6,838
Total expenditures	<u>287,080</u>	<u>297,080</u>	<u>275,745</u>	<u>21,335</u>
Excess (deficiency) of revenues over (under) expenditures	(14,817)	(24,817)	5,846	30,663
OTHER FINANCING SOURCES				
Use of fund balance	14,817	24,817	-	(24,817)
Total other financing sources	<u>14,817</u>	<u>24,817</u>	<u>-</u>	<u>(24,817)</u>
Net change in fund balances	<u>\$ -</u>	<u>\$ -</u>	5,846	<u>\$ 5,846</u>
Fund balance - beginning			<u>829,021</u>	
Fund balance - ending			<u>\$ 834,867</u>	

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, 2018 was amended to increase appropriations and use of fund balance by \$10,000. Actual general fund expenditures did not exceed appropriations for the fiscal year ended September 30, 2018.



**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, 2018, and the related notes to the financial statements, which collectively comprise the District's basic financial statements, and have issued our opinion thereon dated January 23, 2019.

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 may exist that have not been identified.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the District's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and 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.

B. H. & Associates

January 23, 2019



**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, 2018. 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.

In our opinion, the District complied, in all material respects, with the aforementioned requirements for the fiscal year ended September 30, 2018.

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.

Grau & Associates

January 23, 2019



**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, 2018, and have issued our report thereon dated January 23, 2019.

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 January 23, 2019, 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.

Grau & Associates

January 23, 2019

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, 2017.

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, 2018.

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, 2018.

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, 2018. 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.

5C.

COUNTRY GREENS
Community Development District
Financial Report
May 31, 2019

Prepared by



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COUNTRY GREENS
Community Development District

Financial Statements

(Unaudited)

May 31, 2019

Balance Sheet

May 31, 2019

ACCOUNT DESCRIPTION	GENERAL FUND	SERIES 2016A DEBT SERVICE FUND	TOTAL
ASSETS			
Cash - Checking Account	\$ 112,269	\$ -	\$ 112,269
Due From Other Funds	-	4,302	4,302
Investments:			
Certificates of Deposit - 12 Months	153,726	-	153,726
Certificates of Deposit - 6 Months	407,874	-	407,874
Money Market Account	229,215	-	229,215
Prepayment Fund (A-2)	-	3,414	3,414
Reserve Fund (A-1)	-	120,534	120,534
Reserve Fund (A-2)	-	53,250	53,250
Revenue Fund	-	68,471	68,471
Prepaid Items	1,549	-	1,549
TOTAL ASSETS	\$ 904,633	\$ 249,971	\$ 1,154,604
LIABILITIES			
Accounts Payable	\$ 1,788	\$ -	\$ 1,788
Accrued Expenses	20,000	-	20,000
Due To Other Funds	4,302	-	4,302
TOTAL LIABILITIES	26,090	-	26,090
FUND BALANCES			
Nonspendable:			
Prepaid Items	1,549	-	1,549
Restricted for:			
Debt Service	-	249,971	249,971
Assigned to:			
Operating Reserves	71,850	-	71,850
Unassigned:	805,144	-	805,144
TOTAL FUND BALANCES	\$ 878,543	\$ 249,971	\$ 1,128,514
TOTAL LIABILITIES & FUND BALANCES	\$ 904,633	\$ 249,971	\$ 1,154,604

Statement of Revenues, Expenditures and Changes in Fund Balances
For the Period Ending May 31, 2019

ACCOUNT DESCRIPTION	ANNUAL ADOPTED BUDGET	YEAR TO DATE BUDGET	YEAR TO DATE ACTUAL	VARIANCE (\$) FAV(UNFAV)	YTD ACTUAL AS A % OF ADOPTED BUD
REVENUES					
Interest - Investments	\$ 7,000	\$ 4,667	\$ 5,332	\$ 665	76.17%
Interest - Tax Collector	-	-	77	77	0.00%
Special Assmnts- Tax Collector	249,245	249,245	248,247	(998)	99.60%
Special Assmnts- Discounts	(9,970)	(9,970)	(9,769)	201	97.98%
Other Miscellaneous Revenues	-	-	1,000	1,000	0.00%
TOTAL REVENUES	246,275	243,942	244,887	945	99.44%

EXPENDITURES**Administration**

P/R-Board of Supervisors	6,000	4,000	3,800	200	63.33%
FICA Taxes	459	305	291	14	63.40%
ProfServ-Arbitrage Rebate	600	-	-	-	0.00%
ProfServ-Dissemination Agent	1,000	1,000	-	1,000	0.00%
ProfServ-Engineering	5,500	3,664	2,960	704	53.82%
ProfServ-Legal Services	6,000	4,000	8,993	(4,993)	149.88%
ProfServ-Mgmt Consulting Serv	65,397	43,598	43,598	-	66.67%
ProfServ-Trustee Fees	3,200	2,133	3,717	(1,584)	116.16%
Auditing Services	3,423	3,423	3,400	23	99.33%
Postage and Freight	400	264	618	(354)	154.50%
Rental - Meeting Room	900	600	-	600	0.00%
Insurance - General Liability	9,713	9,713	7,811	1,902	80.42%
Printing and Binding	500	333	813	(480)	162.60%
Legal Advertising	450	225	-	225	0.00%
Miscellaneous Services	7,407	4,938	852	4,086	11.50%
Misc-Assessmnt Collection Cost	4,985	4,700	4,639	61	93.06%
Office Supplies	614	409	132	277	21.50%
Annual District Filing Fee	175	175	175	-	100.00%
Total Administration	116,723	83,480	81,799	1,681	70.08%

Statement of Revenues, Expenditures and Changes in Fund Balances
For the Period Ending May 31, 2019

ACCOUNT DESCRIPTION	ANNUAL ADOPTED BUDGET	YEAR TO DATE BUDGET	YEAR TO DATE ACTUAL	VARIANCE (\$) FAV(UNFAV)	YTD ACTUAL AS A % OF ADOPTED BUD
Field					
ProfServ-Field Management	10,300	6,864	7,700	(836)	74.76%
Contracts-Landscape	136,000	90,664	99,178	(8,514)	72.93%
Utility - General	21,000	14,000	10,580	3,420	50.38%
R&M-Common Area	3,057	2,038	1,953	85	63.89%
Total Field	<u>170,357</u>	<u>113,566</u>	<u>119,411</u>	<u>(5,845)</u>	<u>70.09%</u>
TOTAL EXPENDITURES	287,080	197,046	201,210	(4,164)	70.09%
Excess (deficiency) of revenues					
Over (under) expenditures	<u>(40,805)</u>	<u>46,896</u>	<u>43,677</u>	<u>(3,219)</u>	<u>-107.04%</u>
OTHER FINANCING SOURCES (USES)					
Contribution to (Use of) Fund Balance	(40,805)	-	-	-	0.00%
TOTAL FINANCING SOURCES (USES)	(40,805)	-	-	-	0.00%
Net change in fund balance	<u>\$ (40,805)</u>	<u>\$ 46,896</u>	<u>\$ 43,677</u>	<u>\$ (3,219)</u>	<u>-107.04%</u>
FUND BALANCE, BEGINNING (OCT 1, 2018)	834,866	834,866	834,866		
FUND BALANCE, ENDING	<u>\$ 794,061</u>	<u>\$ 881,762</u>	<u>\$ 878,543</u>		

Notes to the Financial Statements

May 31, 2019

General Fund

► Assets

■ **Cash and Investments-** In order to maximize cash liquidity, the District has several CDs with varying maturities and Money Market Accounts. (See Cash & Investments Report for further details).

■ **Prepaid Items** - Trustee fees for period 10/1/19 - 2/29/20

► Liabilities

■ **Accounts Payable** - Invoices paid for May

■ **Accrued Expenses** - April and May landscape accrual.

■ **Due To Other Funds** - Tax Collector Commission Fees

► Fund Balance■ **Assigned to:**

Operating Reserves	\$	71,850
TOTAL	\$	<u>71,850</u>

Debt Service Fund

► Assets

■ **Investments** - Trust Accounts at US Bank for the Debt Service (See Cash & Investments Report for further details).

Notes to the Financial Statements
May 31, 2019

Financial Overview / Highlights

- ▶ The Non-Ad Valorem assessments collected are approximately 99%. Compared to same time last year collections were approximately 98%,
- ▶ Total expenditures for May are approximately 67% compared to Annual Adopted Budget. Significant variances are explained below.
- ▶ Other Miscellaneous Revenue - Payment of Agreement between District and Hanover Family Builders for access and use of property.

Variance Analysis

Account Name	Annual Adopted Budget	YTD Actual	% of Budget	Explanation
Expenditures				
<u>Administrative</u>				
Prof-Serv Legal Services	\$ 6,000	8,993	150%	Additional services provided for December meeting and drafting of several agreements in January.
ProfServ - Trustee Fees	3,200	3,717	116%	FY19 Paid in full.
Auditing Services	\$ 3,423	\$ 3,400	99%	Paid in full.
Postage and Freight	\$ 400	\$ 613	153%	Delivery of agenda packages to board members through May.
Printing and Binding	\$ 500	\$ 813	163%	Includes printing and binding service charges through May.
<u>Field</u>				
ProfServ-Field Management	\$ 10,300	\$ 7,700	75%	Additional services provided in May.
Contracts - Landscape	\$ 136,000	\$ 89,178	66%	Monthly shared services fluctuate each month. Extra charges in January for mended flower beds.
Utility - General	\$ 21,000	\$ 10,580	50%	Monthly expenses fluctuate each month.
R&M Common Area	\$ 3,057	\$ 1,953	64%	Expense in January for Maintenance Man for Work Order # 0201001 (\$1900).

Statement of Revenues, Expenditures and Changes in Fund Balances

For the Period Ending May 31, 2019

ACCOUNT DESCRIPTION	ANNUAL ADOPTED BUDGET	YEAR TO DATE BUDGET	YEAR TO DATE ACTUAL	VARIANCE (\$) FAV(UNFAV)	YTD ACTUAL AS A % OF ADOPTED BUD
REVENUES					
Interest - Investments	\$ 20	\$ 13	\$ 5,103	\$ 5,090	25515.00%
Special Assmnts- Tax Collector	369,754	369,754	364,821	(4,933)	98.67%
Special Assmnts- Discounts	(14,790)	(14,790)	(14,229)	561	96.21%
TOTAL REVENUES	354,984	354,977	355,695	718	100.20%
EXPENDITURES					
Administration					
Misc-Assessmnt Collection Cost	7,395	7,395	6,856	539	92.71%
Total Administration	7,395	7,395	6,856	539	92.71%
Debt Service					
Principal Prepayments	-	-	30,000	(30,000)	0.00%
Principal Debt Retirement A-1	145,000	145,000	145,000	-	100.00%
Principal Debt Retirement A-2	50,000	50,000	50,000	-	100.00%
Interest Expense Series A-1	96,636	96,636	96,636	-	100.00%
Interest Expense Series A-2	57,500	57,500	57,500	-	100.00%
Total Debt Service	349,136	349,136	379,136	(30,000)	108.59%
TOTAL EXPENDITURES	356,531	356,531	385,992	(29,461)	108.26%
Excess (deficiency) of revenues Over (under) expenditures	(1,547)	(1,554)	(30,297)	(28,743)	1958.44%
OTHER FINANCING SOURCES (USES)					
Contribution to (Use of) Fund Balance	(1,547)	-	-	-	0.00%
TOTAL FINANCING SOURCES (USES)	(1,547)	-	-	-	0.00%
Net change in fund balance	\$ (1,547)	\$ (1,554)	\$ (30,297)	\$ (28,743)	1958.44%
FUND BALANCE, BEGINNING (OCT 1, 2018)	280,268	280,268	280,268		
FUND BALANCE, ENDING	\$ 278,721	\$ 278,714	\$ 249,971		

COUNTRY GREENS
Community Development District

Supporting Schedules

May 31, 2019

**Non-Ad Valorem Special Assessments - Lake County Tax Collector
(Monthly Collection Distributions)
For the Fiscal Year Ending September 30, 2019**

						ALLOCATION BY FUND	
Date Received	Check Number	Net Amount Received	Discounts / (Penalties) Amounts	(1) Collection Costs	Gross Amount Received	General Fund	Series 2016A Debt Service Fund
Assessments Levied FY 2019					\$ 618,999	\$ 249,245	\$ 369,754
Allocation %					100%	40%	60%
11/28/18	825988	\$ 18,989	\$ 825		\$ 19,814	\$ -	\$ 19,814
12/07/18	825989	11,929	516		12,446	12,446	-
12/07/18	826105	11,612	484		12,096	12,096	-
12/14/18	826348	166,205	6,927		173,132	173,132	-
12/14/18	826653	56,988	2,372		59,360	-	59,360
12/17/18	826104	19,900	829		20,729	-	20,729
12/17/18	826347	235,008	9,792		244,799	-	244,799
12/28/18	826654	34,025	1,417		35,442	35,442	-
01/11/19	826718	3,707	377		4,085	4,085	
01/16/19	826717	5,341	168		5,509	-	5,509
02/08/19	827115	1,269	39		1,309	1,309	
02/08/19	827114	1,740	54		1,793		1,793
02/25/19				11,495			
02/28/19	827494	3,194	74		3,268	3,268	
02/28/19	827493	4,831	115		4,945		4,945
03/29/19	827818	1,798	21		1,819	1,819	
03/29/19	827817	2,611	31		2,642		2,642
04/18/19	828024	5,228			5,228		5,228
04/18/19	828025	3,090			3,090	3,090	
05/28/19	828294	1,605	(44)		1,561	1,561	
TOTAL		\$ 589,070	\$ 23,998	\$ 11,495	\$ 613,068	\$ 248,247	\$ 364,821
% COLLECTED					99%	100%	99%
TOTAL OUTSTANDING					\$ 5,930	\$ 997	\$ 4,933

Note (1) - Collection costs are paid directly to the Lake County Tax Collector once a year.

Cash and Investment Report

May 31, 2019

<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	Wells Fargo	Checking Account	n/a	0.00%	\$ 21,477
Checking account - Operating (1)	Valley National Bank	Checking Account	n/a	1.90%	\$ 90,792
				Subtotal	\$ 112,269
Certificate of Deposits 6M	Bank United	CD	6/3/2019	2.20%	\$ 104,938
Certificate of Deposits 6M	BBVA Compass Bank	CD	6/3/2019	2.23%	\$ 102,937
Certificate of Deposits 6M	Bank United	CD	9/19/2019	2.20%	\$ 200,000
				Subtotal	\$ 407,874
Certificate of Deposits 12M	Bank United	CD	8/28/2019	1.55%	\$ 153,726
				Subtotal	\$ 153,726
Money Market Account	Bank United	MMA	n/a	1.75%	\$ 229,215
				Subtotal	\$ 229,215
DEBT SERVICE FUNDS					
Series 2016 A-1 & A-2 Prepayment	US Bank	First American Govt.	n/a	0.3%	\$ 3,414
Series 2016 A-1 Reserve	US Bank	First American Govt.	n/a	0.3%	\$ 120,534
Series 2016 A-2 Reserve	US Bank	First American Govt.	n/a	0.3%	\$ 53,250
Series 2016 A-1 & A-2 Rev.	US Bank	First American Govt.	n/a	0.3%	\$ 68,471
				Subtotal	\$ 245,669
				Total	\$ 1,148,753

Note (1) - Opened in March. Bank transition in process.

Country Greens CDD

Bank Reconciliation

Bank Account No. 9840 Valley National Bank - GF Checking New Account
Statement No. 05-19
Statement Date 5/31/2019

G/L Balance (LCY)	90,792.29	Statement Balance	98,197.85
G/L Balance	90,792.29	Outstanding Deposits	0.00
Positive Adjustments	0.00		
		Subtotal	98,197.85
Subtotal	90,792.29	Outstanding Checks	7,405.56
Negative Adjustments	0.00	Differences	0.00
Ending G/L Balance	90,792.29	Ending Balance	90,792.29
Difference	0.00		

Posting Date	Document Type	Document No.	Description	Amount	Cleared Amount	Difference
Outstanding Checks						
5/28/2019	Payment	3005	INFRAMARK, LLC	7,405.56	0.00	7,405.56
Total Outstanding Checks.....				7,405.56		7,405.56

Country Greens CDD

Bank Reconciliation

Bank Account No. 3792 Wells Fargo - GF Checking
Statement No. 05/19
Statement Date 5/31/2019

G/L Balance (LCY)	21,476.85	Statement Balance	21,476.85
G/L Balance	21,476.85	Outstanding Deposits	0.00
Positive Adjustments	0.00		
		Subtotal	21,476.85
Subtotal	21,476.85	Outstanding Checks	0.00
Negative Adjustments	0.00	Differences	0.00
Ending G/L Balance	21,476.85	Ending Balance	21,476.85
Difference	0.00		

Posting Date	Document Type	Document No.	Description	Amount	Cleared Amount	Difference
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COUNTRY GREENS
Community Development District

Check Register

May 1, 2019 - May 31, 2019

COUNTRY GREENS Community Development District

Payment Register by Fund
For the Period from 5/1/2019 to 5/31/2019
(Sorted by Check / ACH No.)

Fund No.	Check / ACH No.	Date	Payee	Invoice No.	Payment Description	Invoice / GL Description	G/L Account #	Amount Paid
GENERAL FUND - 001								
001	1974	05/08/19	COUNTRY GREENS CDD	REENS-050119	TRFR FROM OLD ACCT TO NEW ACCT	Due From Other Funds	131000	\$49,000.00
001	3001	05/01/19	FEDEX	6-530-39504	APRIL POSTAGE	Postage and Freight	541006-51301	\$128.91
001	3002	05/01/19	INFRAMARK, LLC	40299	APR MGMT FEES	ProfServ-Mgmt Consulting Serv	531027-51201	\$5,449.75
001	3002	05/01/19	INFRAMARK, LLC	40299	APR MGMT FEES	Postage and Freight	541006-51301	\$3.50
001	3002	05/01/19	INFRAMARK, LLC	40299	APR MGMT FEES	Printing and Binding	547001-51301	\$7.30
001	3002	05/01/19	INFRAMARK, LLC	40299	APR MGMT FEES	ProfServ-Field Management	531016-53901	\$858.33
001	3003	05/09/19	FEDEX	6-537-02925	APRIL POSTAGE	Postage and Freight	541006-51301	\$29.14
001	3004	05/28/19	CLARK & ALBAUGH, LLP	16474	GEN MATTERS THRU APRIL 2019	ProfServ-Legal Services	531023-51401	\$2,974.50
001	3005	05/28/19	INFRAMARK, LLC	41032	MAY MGMT FEES	ProfServ-Mgmt Consulting Serv	531027-51201	\$5,449.75
001	3005	05/28/19	INFRAMARK, LLC	41032	MAY MGMT FEES	Postage and Freight	541006-51301	\$5.00
001	3005	05/28/19	INFRAMARK, LLC	41032	MAY MGMT FEES	Printing and Binding	547001-51301	\$226.15
001	3005	05/28/19	INFRAMARK, LLC	41032	MAY MGMT FEES	ProfServ-Field Management	531016-53901	\$1,691.66
001	3005	05/28/19	INFRAMARK, LLC	41032	MAY MGMT FEES	Office Supplies	551002-51301	\$33.00
001	DD172	05/09/19	SECO	041719 ACH	BILL PRD 3/15-4/15	Utility - General	543001-53901	\$807.08
001	DD173	05/29/19	SECO	051419 ACH	BILL PRD 4/10-5/10/19	Utility - General	543001-53901	\$729.91
Fund Total								\$67,393.98

Total Checks Paid	\$67,393.98
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5D.

**NOTICE OF MEETING SCHEDULE
COUNTRY GREENS
COMMUNITY DEVELOPMENT DISTRICT**

The Board of Supervisors of the Country Greens Community Development District will hold bi-monthly meetings as follows unless indicated otherwise below for Fiscal Year 2020 on the **fourth Monday at 5:30 p.m.** at the Sorrento Christian Center, 32441 County Road 437, Sorrento, Florida as follows:

October 28, 2019
December 16, 2019 (third Monday)
February 24, 2020
April 27, 2020
June 22, 2020
August 24, 2020

The meetings are open to the public and will be conducted in accordance with the provision of Florida Law for Community Development Districts. Meetings may be continued to a date, time, and place to be specified on the record at the meeting.

There may be occasions when one or more Supervisors may participate by telephone. At the above location there may be present a speaker telephone so that any interested person can attend the meeting at the above location and be fully informed of the discussions taking place either in person or by telephone communication.

In accordance with the provisions of the Americans with Disabilities Act, any person requiring special accommodations at these meetings because of a disability or physical impairment should contact the District Management Company, Inframark, Infrastructure Management Services at (954) 603-0033 at least two (2) calendar days prior to the meeting. If you are hearing or speech impaired, please contact the Florida Relay Service at 7-1-1 for aid in contacting the District Management Company.

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

Kristen Suit
District Manager

5E.



1898 E. Burleigh Blvd • P.O. Box 457 • Tavares, FL 32778 P 352-343-9734 F 352-343-3605 E Hays@lakevotes.com

April 16, 2019

Sandra H. Demarco
Inframark, LLC
210 N University Dr Ste 702
Coral Springs FL 33071

Re: District Counts

The number of registered voters within the Country Greens Community Development District as of April 15, 2019 1,221.

If we may be of further assistance, please contact this office.

Sincerely,

D. Alan Hays
Lake County Supervisor of Elections

OUR COMMITMENT

✓ Voter Confidence ✓ Excellent Service ✓ Accurate & Efficient Elections ✓ Responsible Financial Stewardship

5F.

AGREEMENT FOR LANDSCAPE MAINTENANCE SERVICES

THIS AGREEMENT is made and entered into this 1st day of June, 2019, 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 c/o Inframark, LLC, 313 Campus St., Celebration, FL 34747 (the "District"), and

YELLOWSTONE LANDSCAPE - SOUTHEAST, LLC, a Florida limited liability company, d/b/a YELLOWSTONE LANDSCAPE, whose address is 2315 Griffen Road, Unit #10, Leesburg, FL 34748. ("Contractor").

WHEREAS, the District is a special purpose unit of local government established pursuant to and governed by Chapter 190, Florida Statutes; and

WHEREAS, Contractor submitted a proposal, which is attached hereto as Exhibit "A" and incorporated herein by reference (the "Proposal"), to provide landscape maintenance services as more specifically described in the Scope of Work attached hereto as Exhibit "B" and incorporated herein by reference (the "Scope of Work") within property owned by the District (the "Project"); and

WHEREAS, Contractor represents that it is qualified to provide those services outlined in the Proposal and Scope of Work which are necessary to complete the Project.

IN CONSIDERATION of the promises and the mutual covenants and obligations contained in this Agreement, the parties agree as follows:

1. RECITALS. The recitals so stated are true and correct and by this reference are incorporated, inclusive of the above referenced exhibits, into and form a material part of this Agreement.

2. DEFINITIONS.

A. Agreement. The Agreement consists of this *Agreement for Landscape Maintenance Services* and the exhibits attached hereto. The Agreement represents the entire and integrated Agreement between the parties hereto and supersedes all prior negotiations, representation or agreements, either written or oral. The Agreement may be amended or modified only as set forth below in Article 8.

B. Services. The term Services as used in this Agreement shall be construed to include all services set forth in Exhibit B, all obligations of Contractor under this Agreement, including any addenda or special conditions, and where any Work Authorizations have been issued pursuant to Article 8 of this Agreement, the changed services set forth therein.

3. COMMENCEMENT OF SERVICES. Contractor shall commence its Services on June 1, 2019, and shall perform the same in accordance with any schedules set forth in this Agreement, including but not limited to schedules set forth within the Scope of Work.

4. DISTRICT MANAGER. The District's authorized representative (herein referred to as the "District Manager") shall be Inframark, LLC, whose mailing address is 313 Campus Street, Celebration, FL 34747, Attention: Ariel Medina; provided, however, that the District may, without liability to the Contractor, unilaterally amend this Article from time to time by designating a different person or organization to act as its representative and so advising the Contractor in writing, at which time the person or organization so designated shall be the District's representative for the purpose of this Contract. All actions to be taken by, all approvals, notices, consent, directions and instructions to be given by, all notices and other matters to be delivered to, all determinations and decisions to be made by and, in general, all other action to be taken by, or given to, the District shall be taken, given and made by, or delivered or given to the District Manager in the name of and on behalf of the District; provided, however, that the District (and not the District Manager) shall be solely obligated to the Contractor for all sums required to be paid by the District to the Contractor hereunder.

5. COMPENSATION AND PAYMENTS.

A. Provided that the Contractor shall strictly perform all of its obligations under the Agreement to the District's satisfaction, and subject only to additions and deductions by Work Authorizations as set forth in Article 8, the District shall pay to Contractor for its Services as set forth in Article 2, a Fixed Fee in the amount of **ONE HUNDRED SIXTY-SEVEN THOUSAND EIGHT HUNDRED EIGHTY AND NO/100 DOLLARS (\$167,880.00 USD)** for one year. The Fixed Fee is payable monthly at the rate of \$13,990.00, plus additional fees for services rendered in connection with Work Authorizations as defined below.

B. The Contractor shall on the 15th day of each calendar month deliver to the District an Application for Payment in such form and with such detail as the District requires.

C. Based on the Contractor's Application for Payment, and the approval of the Application for Payment issued by the District, the District shall make monthly payments to the Contractor on account of the Fixed Fee plus additional fees in connection with Work Authorizations. Such monthly payments shall be made on or before the 30th day of each calendar month or the 30th day after receipt by the District of the Contractor's Application for Payment and of such documentation to verify the amount owed as the District may require, whichever is later; provided, however, that the District shall have no obligation to make payment as aforesaid if it has withheld approval of any Application for Payment.

D. Work Authorizations shall mean orders or directives, in the form attached hereto as Exhibit "C," issued by the District. Work Authorizations shall be issued for repairs or emergency services, changes to the scope of the area in which services are required, or for any services beyond those set forth in the Scope of Work. Services performed under a Work Authorization may be paid either on a lump sum basis, a unit price basis, or a time and material

basis in the District's sole discretion, such amount to be invoiced and paid in accordance with the terms set forth in paragraphs B. and C. above. Contractor shall not be entitled to compensation for Services not listed in the Scope of Work unless Contractor has obtained prior written authorization of the District to perform the same in accordance with the provisions of Article 8 of this Agreement.

E. The District retains the right to reduce any portion of Contractor's Scope of Work, or as amended in any Work Authorization, in accordance with the provision of Article 8 of this Agreement. In such event, the District shall be entitled to a proportionate reduction to the Fixed Fee. The District may reduce the frequency of the rotation of annuals during the year from four to a lesser number. The annuals shall only be rotated based upon a Work Authorization.

6. REPRESENTATIONS, WARRANTIES AND COVENANTS.

A. Contractor hereby represents to the District that: (i) it has the experience and skill to perform the Services as set forth in this Agreement; (ii) that it shall comply with all applicable federal, state and local laws, rules, codes and orders of any public, quasi-public or other government authority; (iii) it is duly licensed to observe and perform the terms, covenants, conditions and other provisions on its part to be observed or performed under this Agreement; (iv) it has by careful examination satisfied itself as to: (a) the nature, location and character of the general area in which the Services are to be performed including, without limitation, the surface conditions of the land and all structures and obstructions thereon, both natural and manmade, the surface water conditions of the general area and, to the extent pertinent, all other conditions; and (b) all other matters or things which could in any manner affect the performance of the Services.

B. The Contractor warrants to the District that all materials furnished under this Contract shall be new unless otherwise specified, and that all Services shall be of good quality, free from faults and defects, and in conformance with this Agreement.

7. INSURANCE; INDEMNIFICATION.

A. Contractor shall, throughout the performance of its Services pursuant to this Agreement, maintain:

(1) Occurrence basis comprehensive general liability insurance (including broad form contractual coverage) and automobile liability insurance, with minimum limits of \$2,000,000 and \$2,000,000, respectively, combined single limit per occurrence, protecting it and Owner from claims for bodily injury (including death) and property damage which may arise from or in connection with the performance of the Services under this Agreement or from or out of any act or omission of Contractor, its officers, directors, agents, and employees; and

(2) Workers' compensation insurance as required by applicable law (or employer's liability insurance with respect to any employee not covered by workers' compensation) with minimum limits of One Hundred Thousand Dollars (\$100,000) per occurrence.

B. All such insurance required in Paragraph 7.A. shall be in companies and on forms acceptable to the District and shall provide that the coverage thereunder may not be reduced or canceled unless thirty (30) days prior written notice thereof is furnished to the District; the insurance required under paragraph 7.A.(1) shall name as additional insureds the District and the District Engineer, the District Manager, The Vista Lakes Community and their parents, subsidiaries, related and affiliated companies. Certificates of insurance (and copies of all policies, if required by the Owner) shall be furnished to the Owner. In the event of any cancellation or reduction of coverage, the Contractor shall obtain substitute coverage as required under this Agreement, without any lapse of coverage to Owner whatsoever.

C. Contractor shall defend (if requested by the District), indemnify and hold the District, the District Manager, and the District Engineer, and their parents, subsidiaries, related and affiliated companies, and the officers, directors, agents, employees and assigns of each, harmless from and against any and all claims, demands, suits, judgments, losses, or expenses of any nature whatsoever (including attorneys' fees) arising directly or indirectly from or out of: any act or omission of Contractor, its officers, directors, agents or employees; any breach of Contractor's representations as set forth in this Agreement, or any other failure of Contractor to comply with the obligations on its part to be performed under this Agreement. The provisions of this paragraph shall survive the expiration or earlier termination of this Agreement, and shall include, but not be limited to, costs and expenses of any kind or nature that arise directly or indirectly from or in connection with the presence, suspected presence, release or suspected release of any hazardous substance in or into the air, soil, surface water, groundwater or soil vapor at, on or about, under or within the real property of the District, or any portion thereof, as a result of activities of Contractor under this Contract.

D. Nothing herein shall be construed as or constitute a waiver of the District's Immunity or limitations on liability contained in section 768.28, Florida Statutes, or other statute or law.

8. MODIFICATIONS, ADDITIONS OR DELETIONS TO THE SERVICES.

A. A Work Authorization shall be a writing by the District, in the form and manner attached to this Agreement as Exhibit "C," which shall consist of additions, deletions or other modifications to the Agreement.

B. The District may, from time to time, without affecting the validity of the Agreement, or any term or condition thereof, issue Work Authorizations which may identify additional or revised Scopes of Work, or other written instructions and orders, which shall be governed by the provisions of the Agreement. The Contractor shall comply with all such orders and instructions issued by the District. Upon receipt of any such Work Authorization, the

Contractor shall promptly proceed with the work, and the resultant increase or decrease in the amount to be paid to the Contractor, if any, shall be governed by the provisions of Article 5 in this Agreement.

9. PROTECTION OF PERSONS AND PROPERTY.

A. The Contractor shall be responsible for initiating, maintaining and supervising safety precautions and programs in connection with the Services, and shall provide all protection to prevent injury to all persons involved in any way in the Services and all other persons, including, without limitation, the employees, agents, guests, visitors, invitees and licensees of the District and community residents, tenants, and the general public that may be affected thereby.

B. All Services, whether performed by the Contractor, its Subcontractors, or anyone directly or indirectly employed by any of them, and all applicable equipment, machinery, materials, tools and like items used in the Services, shall be in compliance with, and conform to: (1) all applicable laws, ordinances, rules, regulations and orders of any public, quasi-public or other governmental authority; and (2) all codes, rules, regulations and requirements of the District and its insurance carriers relating thereto. In the event of conflicting requirements, the more stringent shall govern.

C. The Contractor shall at all times keep the general area in which the Services are to be performed clean and free from accumulation of waste materials or rubbish (including, without limitation, hazardous waste), caused by performance of the Services, and shall continuously throughout performance of the Services, remove and dispose of all such materials. The District may require the Contractor to comply with such standards, means and methods of cleanup, removal or disposal as the District may make known to the Contractor. In the event the Contractor fails to keep the general area in which the Services are to be performed clean and free from such waste or rubbish, or to comply with such standards, means and methods, the District may take such action and offset any and all costs or expenses of whatever nature paid or incurred by the District in undertaking such action against any sums then or thereafter due to the Contractor.

10. BOOKS AND RECORDS. Contractor shall maintain comprehensive books and records relating to any Services performed under this Agreement, which shall be retained by Contractor for a period of at least four (4) years from and after the completion of such Services. The District, or its authorized representatives, shall have the right to audit such books and records at all reasonable times upon prior notice to Contractor. The provisions of this paragraph shall survive the expiration or early termination of this Agreement.

11. USE OF THE DISTRICT'S NAME. The Contractor, by virtue of this Agreement shall acquire no right to use, and shall not use, the name of the District or the name "Sorrento Springs" (either alone or in conjunction with or as part of any other word, mark or name) in any advertising, publicity or promotion; to express or imply any endorsement by the District of the Contractor's Services; or in any other manner whatsoever (whether or not similar to the uses hereinabove specifically prohibited).

12. ASSIGNMENT. This Agreement is for the personal services of Contractor and may not be assigned by Contractor in any fashion, whether by operation of law, or by conveyance of any type including, without limitation, transfer of stock in Contractor, without the prior written consent of the District, which consent the District may withhold in its sole discretion. The District retains the right to assign all or any portion of this Agreement at any time. Upon such assignment, and provided the assignee shall, in writing, assume the District's obligations under this Agreement, the District shall be automatically released and discharged from any and all of its obligations under this Agreement, and Contractor shall thenceforth look solely to the assignee for performance of the District's obligations under this Agreement.

13. SUSPENSION OR TERMINATION.

A. Anything in this Agreement to the contrary notwithstanding, the District shall, in its sole discretion and without cause, have the right to suspend or terminate this Agreement upon thirty (30) days prior written notice to Contractor. In the event of termination, the District's sole obligation and liability to Contractor, if any, shall be to pay to Contractor that portion of the fee earned by it, plus any earned amounts for extra Services performed pursuant to Articles 5 and 8, through the date of termination.

B. If the Contractor should become insolvent, file any bankruptcy proceedings, make a general assignment for the benefit of creditors, suffer or allow appointment of a receiver, refuse, fail or be unable to make prompt payment to Subcontractors, disregard applicable laws, ordinances, governmental orders or regulations or the instructions of the District, or if the Contractor should otherwise be guilty of a violation of, or in default under, any provisions of this Agreement, then the District may, without prejudice to any other right or remedy available to the District and after giving the Contractor and its surety, if any, seven (7) days written notice, terminate the Agreement and the employment of the Contractor. In addition, without terminating this Agreement as a whole, the District may, under any of the circumstances set forth above, terminate any portion of this Agreement (by reducing, in such manner the District deems appropriate, the Scope of Work to be performed by the Contractor) and complete the portion of this Agreement so terminated in such manner as the District may deem expedient.

14. SUBCONTRACTORS. If the Contractor desires to employ subcontractors in connection with the performance of its Services under this Agreement:

A. Nothing contained in the Agreement shall create any contractual relationship between the District and any subcontractor. However, it is acknowledged that the District is an intended third-party beneficiary of the obligations of the subcontractors related to the Services.

B. Contractor shall coordinate the services of any subcontractors and remain fully responsible under the terms of this Agreement; Contractor shall be and remain responsible for the quality, timeliness, and the coordination of all Services furnished by the Contractor or its subcontractors.

C. All subcontracts shall be written. Each subcontract shall contain a reference to this Agreement and shall incorporate the terms and conditions of this Agreement to the full extent applicable to the portion of the Services covered thereby. Each subcontractor must agree, for the benefit of the District, to be bound by such terms and conditions to the full extent applicable to its portion of the Services.

15. NOTICE.

A. Notices required or permitted to be given under this Agreement shall be in writing, may be delivered personally or by mail, facsimile, or courier service, and shall be deemed given when received by the addressee. Notices shall be addressed as follows:

If to Owner: Country Greens Community Development District
313 Campus Street
Celebration, Florida 34747
Attention: Ariel Medina

cc: Clark & Albaugh, LLP
700 W. Morse Blvd., Ste. 101
Winter Park, Florida 32789
Attention: Scott D. Clark, Esq.

If to Contractor: Yellowstone Landscape
2315 Griffen Road, Unit #10
Leesburg, Florida 34748.
Attention: Mike Wilding

or to such other address as either party may direct by notice given to the other as hereinabove provided.

B. Notwithstanding the foregoing, any notice sent to the last designated address of the party to whom a notice may be or is required to be delivered under this Agreement shall not be deemed ineffective if actual delivery cannot be made due to a change of address of the party to whom the notice is directed or the failure or refusal of such party to accept delivery of the notice.

16. LEGAL PROCEEDINGS.

A. This Agreement and the provisions contained herein shall be construed, interpreted and controlled according to the laws of the State of Florida. DISTRICT AND CONTRACTOR HEREBY KNOWINGLY AND VOLUNTARILY WAIVE ANY RIGHT TO A JURY TRIAL OF ANY DISPUTE ARISING IN CONNECTION WITH THIS AGREEMENT. CONTRACTOR ACKNOWLEDGES THAT THIS WAIVER WAS EXPRESSLY NEGOTIATED AND IS A MATERIAL INDUCEMENT FOR THE EXECUTION OF THIS AGREEMENT BY DISTRICT.

B. In the event of any litigation arising out of this Agreement or the performance thereof, venue shall be Lake County, Florida.

C. In the event that any provision of the Agreement is judicially construed to be invalid by a court of competent jurisdiction, such provision shall then be construed in a manner allowing its validity or, if this leads to an impracticable result, shall be stricken but, in either event, all other provisions of the Agreement shall remain in full force and effect.

17. TERM. The District desires to employ the services of Contractor to perform the herein described services for an initial term beginning on the date as described in Article 3 and continuing for one (1) year ("Initial Term"). Upon the expiration of the Initial Term, the parties may by mutual agreement renew this Agreement for additional term(s).

18. MISCELLANEOUS PROVISIONS.

A. Any failure by the District to require strict compliance with any provision of this Agreement shall not be construed as a waiver of such provision, and the District may subsequently require strict compliance at any time, notwithstanding any prior failure to do so.

B. The acceptance of final payment under this Agreement, or the acceptance of final payment upon early termination hereof, shall constitute a full and complete release of the District by Contractor from any and all claims, demands and causes of action whatsoever which Contractor may have against the District in any way related to the subject matter of this Agreement and Contractor shall, as a condition precedent to receipt of final payment from the District, submit to the District a fully and properly executed General Release, in the form attached hereto as Exhibit "D." Neither the District's review, approval or acceptance of, nor payment for, any of the Services required under this Agreement shall be construed to operate as a waiver of any rights under this Agreement or of any cause of action arising out of the performance of this Agreement and Contractor shall be and remain liable to the District in accordance with law for all damages to the District caused by the Contractor's performance of any of the Services furnished pursuant to this Agreement.

C. It is understood and agreed that Contractor is acting as an independent contractor in the performance of its Services hereunder, and nothing contained in this Agreement shall be deemed to create an agency relationship between the District and the Contractor.

D. The rights and remedies of the District provided for under this Agreement are cumulative and are in addition to any other rights and remedies provided by law.

E. This Agreement has been negotiated fully between the parties as an arm's length transaction. In addition to the representations and warranties contained in Article 6 hereof, the Contractor acknowledges that prior to execution of this Agreement it has thoroughly reviewed and inspected the Agreement, and satisfied itself regarding any error, inconsistency, discrepancy, ambiguity, omission, insufficiency of detail or explanation. The Contractor further acknowledges that the parties have participated fully in the preparation of this Agreement and received the advice of counsel. In the case of a dispute concerning the interpretation of any provision of this

Agreement, all parties are deemed to have drafted chosen and selected the language, and the doubtful language will not be interpreted or construed against any party.

19. PUBLIC RECORDS: The District is subject to the requirements of Chapter 119, Florida Statutes ("Public Records Law"). 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, the Contractor shall comply with the Public Records Law 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 term of this Agreement and following completion of the Project 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 the Contractor's possession or keep and maintain public records required by the District to perform the Services. If the Contractor transfers all public records to the District upon completion of the Agreement, the Contractor shall destroy any duplicate public records that are exempt or confidential and exempt from public records disclosure requirements. If the Contractor keeps and maintains public records upon completion of the Agreement, the 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 THE CONTRACTOR HAS QUESTIONS REGARDING THE APPLICATION OF THE PUBLIC RECORDS LAW TO THE CONTRACTOR'S DUTY TO PROVIDE PUBLIC RECORDS RELATING TO THIS AGREEMENT, THE CONTRACTOR SHALL CONTACT THE DISTRICT'S CUSTODIAN OF PUBLIC RECORDS AT THE ADDRESS LISTED FOR THE DISTRICT IN THIS AGREEMENT.

[Signatures on next page.]

IN WITNESS WHEREOF, the parties have caused this Agreement to be duly executed
affective as of the day and year first above written.

The District:

COUNTRY GREENS COMMUNITY
DEVELOPMENT DISTRICT

By: David Warden

Name: David Warden

Its: _____

Dated: 5/17/2019

The Contractor:

YELLOWSTONE LANDSCAPE -
SOUTHEAST, LLC, a Florida limited
liability company, d/b/a YELLOWSTONE
LANDSCAPE

By: James Herth

Name: James Herth

Its: Vice President of Business Development

Dated: 5/14/2019

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EXHIBIT B

Scope of Services

1. Project Scope
 - 1.1 General Overview
 - 1.2 CDD Development
2. General Contractor Requirements and Procedures
 - 2.1 Operation Procedures
 - 2.2 Key Personnel
 - 2.3 Personnel Dress Code
 - 2.4 Personnel Conduct
 - 2.5 Safety Program
 - 2.6 Facility Location
 - 2.7 Subcontractors
 - 2.8 Consultants
 - 2.9 Document Control and Data Maintenance
 - 2.10 Verification of Data
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3. Coordination
 - 3.1 General Coordination
 - 3.2 Contractor's Project Manager
4. Scheduled Operations and Maintenance
 - 4.1 Turf Care
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 - 5.1 General
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6. Administration/Maintenance/Operations Program
 - 6.1 General
 - 6.2 Administration
 - 6.3 Operations
7. Response Time
 - 7.1 General

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1. PROJECT SCOPE

The Contractor shall provide landscape, irrigation and general grounds maintenance for Country Greens Community Development District.

1.1 General Overview

The district is a local special purpose government which was established pursuant an ordinance enacted, ordered and approved by Lake County.

The CDD areas to be included in this landscape and ground maintenance Scope of Services are generally defined as all the public lands within Country Greens. These areas and elements include public parks, roadway shoulder areas (landscape, irrigation, and sidewalks), stormwater management ponds, roadway bridges, culverts and headwalls. These areas are highlighted in light & dark blue, on the attached map.

2. GENERAL CONTRACTOR REQUIREMENTS AND PROCEDURES

The Contractor shall meet the requirements and follow the procedures associated with all items in this Agreement. These general requirements and procedures are as follows:

2.1 Operation Procedures

The Contractor shall perform the basic services outlined within the Scope of Services between the hours of 7:00 a.m. and 5:00 p.m., Monday through Friday and unless specified otherwise or directed by the Owner. The Contractor may submit a request for additional operation time, in response to poor weather conditions, to be reviewed for approval by the Owner. The Owner will designate where Contractor's crew will take breaks, lunches, and use restroom facilities. Employee personnel vehicles will be parked only in areas designated by the Owner.

2.2 Key Personnel

2.2.1 All work shall be managed and/or directed by key personnel identified in the proposal. Any changes in the assigned key personnel shall be subject to approval by the Owner. Where applicable, the Contractor shall require certifications, training, etc. be secured and updated for all employees for the maintenance and technical services performed under this contract.

2.2.2 Contractor shall provide one (1) Project Manager who is knowledgeable of the Contractor's daily activities when performed at the site. This Project Manager shall serve as the point of contact between the Owner and Contractor. The Project Manager shall be responsible for coordinating all scheduled services with the Owner and for the timely scheduling of unscheduled maintenance services.

2.2.3 Contractor shall provide at least one (1) Field Supervisor to observe and monitor the daily activities including landscape, irrigation, and general grounds maintenance operations.

2.3 Personnel Dress Code

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The Contractor shall ensure that employees working on the Project shall wear uniforms or professional attire at all times. Clothing that expresses or implies obscene language or graphics, degrading or demeaning connotations, or in the opinion of the Owner is unsightly for any reason, shall be strictly prohibited. Contractor personnel shall wear shirts at all times and shall wear footwear that conforms to safe work practices.

2.4 Personnel Conduct

The Contractor shall enforce strict discipline and good order among its employees on the Project site. The Contractor shall ensure that its employees that communicate and interact with the Country Greens community and any other customer/party associated with the Country Greens Project are knowledgeable of the Project and the Services the Contractor is performing.

2.5 Safety Program

The Contractor shall develop, implement, and maintain a safety program for its operations on the Project. That safety program shall include, at a minimum, a safety policy, safety rules and procedures, safety training, procedures for reinforcing and monitoring safety programs, procedures for accident investigations, providing and maintaining equipment safety features, and safety record keeping.

The Contractor shall comply with all State of Florida and federal and local regulations, rules and orders, as they pertain to occupational safety and health, the safe operation and security of the facilities.

The Contractor shall provide, at the Contractor's expense, all safety equipment and materials necessary for and related to the work performed by its employees. Such equipment will include, but is not limited to items necessary to protect its employees and the general public, if applicable.

2.6 Facility Location

The Owner shall not provide a facility on the Project Site for the Contractor as part of this scope of Services. The Contractor shall, upon receipt of written approval from the Owner, be allowed to temporarily store, if necessary, its materials and equipment on site at an Owner selected location. The Contractor shall be responsible for security of its stored materials and equipment, as well as any connections for utilities to the storage site.

2.7 Subcontractors

If the Contractor, as a part of the performance of its Services, elects to employ subcontractors, the following shall apply:

The contractor shall notify the owner of any subcontractors to be used on the property. The owner will have the right to reject any subcontractors.

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- The Contractor shall be responsible for, and coordinate with, the services of any of its subcontractors.
- The Contractor shall require all of its Subcontractors, as a condition of employment, to agree to the applicable terms and conditions identified in the contract documents.

2.8 Consultants

If the Contractor, as a part of the performance of its Services, elects to employ consultants, the following shall apply:

- The Contractor shall be responsible for, and coordinate with, the services of any of its consultants.
- The Contractor shall require all consultants, as a condition of employment, to agree to the applicable terms and conditions identified in the contract documents.

2.9 Document Control and Data Maintenance

2.9.1 Document Control

The Contractor shall keep accurate records of documents received and, if applicable, issued by this Contractor. A document log shall be maintained during the work of this Contractor to provide records on the information available to or from this Contractor. The log shall outline document titles and dates, the originator, received dates, and to/from information. This log shall be updated monthly and submitted to the Owner when requested.

2.9.2 Data Maintenance

The Contractor shall, after review with the Owner, establish a systematic process for the insertion of revised sets and the integration of that data into the overall Project plan after verification for compatibility and consistency of the information received with existing information.

2.9.3 Highlight Report

The Contractor shall provide to the Field Manager a highlight report identifying monthly maintenance and unscheduled maintenance activities for the previous month. The highlight report shall be provided 15 days prior to each Board meeting and shall contain information helpful to the District and its staff as it relates to all landscape maintenance issues.

2.9.4 Data Dispersal

Should the Contractor distribute data to others, the Contractor shall document the distribution of data by completing a letter of transmittal. All distribution of data shall be accompanied by a letter of transmittal with a copy provided to the Owner identifying:

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- Party to whom the data is being transferred
- Origination of the request for transfer
- Name of data being transferred
- Type(s) of data being transferred
- Date of transfer
- Purpose of transfer, or use of information
- Further action necessary

The Contractor shall propose a format for, and keep a log of, all data transfers for updates to the Owner.

2.10 Verification of Data

All data provided to the Contractor shall be examined for consistency with its records and work efforts. Any obvious inconsistency shall be reported to the Owner verbally and in writing, upon discovery.

2.11 Ownership of Data

It is to be understood that all data transmitted, and material/equipment purchased under this contract by the Contractor or provided to the Contractor, either by the Owner or third parties, are the sole properties of the Owner. The Contractor shall have temporary charge of the data while performing contracted services for the Project. All data shall be returned to the Owner at the conclusion of the Project, after which no copies of the data may be kept by the Contractor without the express written permission of the Owner.

The Owner shall retain the right to require that the Contractor transfer all Project data, material, or equipment to the Owner immediately upon fourteen days written notice, for any reason. The same procedures shall apply should it become necessary for the Contractor to voluntarily return all Project data to the Owner.

2.12 Quality Control

The Owner will have the right, at any stage of the operation, to reject any or all of the Contractor's Services and materials, which in the Owner's opinion does not meet the requirements of these specifications. Throughout the entire landscape, the Contractor shall maintain the installed number of shrubs, ground cover, and trees in addition to the installed amount of turf grasses. The Contractor shall replace or reimburse the Owner for the cost of replacement or repairs, at the Contractor's own expense, those turf areas, shrubs, ground cover, and trees that are damaged or lost due to insects, disease, fungus, and/or over watering or insufficient watering from the irrigation system as directed by the Owner. All replacements shall meet the current size, specification, and quality of surrounding related material. Any other CDD items damaged due to Contractor's negligence shall be repaired or replaced as directed by the Owner at the Contractor's own expense. All repairs and replacements shall also occur within two (2) weeks of notice from the Owner.

If requested by the Owner, the Contractor will make weekly walk-through reviews of the entire site related to visual observations and the Contractor's performance. The Contractor will

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make repairs and adjustments, as directed by the Owner, during these site visits. A monthly Maintenance Report shall be generated by the Contractor and submitted to the Owner outlining potential problem areas and the Contractor's proposed corrective action, upcoming work approval request, coordination, scheduling, etc. The Contractor shall provide the Owner with a weekly updated maintenance log addressing all activities occurring in that week.

3. COORDINATION

The Contractor shall provide coordination with the Owner for all items associated with the requirements of this Agreement.

3.1 General Coordination

The Contractor shall meet with the Owner and its separate consultants as appropriate, on a monthly basis. Those meetings shall serve as a forum for the exchange of information, identification of pertinent and critical issues, determination of an action plan and schedule for resolving those issues, review of schedule and budget status, and discussion of other landscape, irrigation and maintenance related issues deemed appropriate by the Owner or the Contractor. The Contractor shall prepare the agenda for those meetings and submit it to the Owner two working days prior to the date of each meeting. The Contractor shall record and distribute minutes of each meeting to all attendees within five (5) business days, as well as other parties with a need-to-know.' The Owner shall provide the meeting location.

In addition, Contractor shall provide a representative to attend the meetings of the Country Greens Board of Supervisors if requested to do so by the Owner. This representative shall be knowledgeable of this Project Scope and Scope of Services and shall be able to respond to any questions the Board may have as to the day to day activities at the Project site pursuant to this Agreement.

Coordination of the construction, operation, and general maintenance at Country Greens is considered one of the many critical activities of the Contractor. Further, coordination of those efforts with all parties involved, or those with a need-to-know is crucial to the success of the Project. While all parties involved with the Country Greens Project cannot be identified at this time, a partial list is provided as follows:

- CDD District Manager
- CDD District Engineer
- CDD District Representative
- CDD Aquatic Weed Control Maintenance Contractor
- Lake County and its various departments
- Florida Department of Transportation
- Adjacent property Owners, as directed by the Owner

3.2 Contractor's Project Manager

Contractor shall designate an onsite representative who will be responsible for overall supervision of the Contractor's work force on the Project and shall act as the single point of

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contact between the Owner and the Contractor. This individual shall maintain at all times a means of being contacted by the Owner (cellular phone) and shall respond to such calls within twenty minutes of contact. This individual shall be responsible for maintaining the Contractor's schedule of activities and notifying the Owner of this schedule, for quality control of the Contractor's services, and for arranging and supervising unscheduled service requests by Owner.

4. SCHEDULED OPERATIONS AND MAINTENANCE

The Contractor shall meet all requirements associated with turf care, shrubs/ground cover care, tree care, irrigation system, as required in this Agreement. The Contractor shall make a complete site inspection of Country Greens, specifically the areas of CDD maintenance. The attached map includes maps identifying the general limits of CDD maintenance by area. All landscaping (entry features) within the CDD areas shall be maintained by this Contractor in accordance with the following requirements:

4.1 Turf Care

4.1.1 Mowing

- a. All lawns, located in developed areas, including Zoysia St. Augustine and Bahia, shall be mowed once per week from April through September, three (3) times per month in March and October and once every other week from November through February. Mowing shall be performed at a minimum frequency of 42 times a year.
- b. Turf areas shall be cut to a height of no more than three (3-4) inches nor less than two and one-half (2 ½) inches, to foster photosynthesis and healthy root development.
- c. Mower blades shall be kept sharp at all times to prevent tearing of grass blades.
- d. Mulching type-mowing equipment is preferred and no side discharges are permitted on walk-behind mowers.
- e. Visible clippings after mowing shall be removed to prevent thatch build up.
- f. Various mowing patterns shall be employed to prevent ruts in the turf caused by mowers.
- g. All clippings shall be kept out of ornamental beds, off all sidewalks, roadways, and waterways.

4.1.2 Edging

- a. Hard surface edging is to be defined as outlining and/or removing turf from along all sidewalks and curbs, and soft surface edging is to be defined as

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outlining and/or removing turf from all trees rings and planting beds, etc. by the use of a mechanical edger.

- b. All hard surface edging shall be performed to maintain straight and sharp edges between curbs/sidewalks and turf areas. Edging shall be completed the same day and at the same frequency that an area is mowed.
- c. All soft surface edging shall be performed neatly to maintain the shape and configuration of all planting areas in a clean manner, free of imperfections, at the same frequency as detailing of plant beds (once every three weeks). All plant bed edges shall be maintained to the curves, as originally designed.
- d. The edging equipment shall be equipped with manufactures guard to deflect hazardous debris. String or lined trimmers shall not be used.
- e. All sidewalks, streets, and roadways shall be immediately swept, blown, or vacuumed to maintain a clean, well-groomed appearance, Clippings shall not be blown or swept into drainage basins or ponds.
- f. The proper safety precautions shall be taken when edging (i.e., safety vest, signage, warning light, etc.), along roadways as required by federal, state or local law, as deemed necessary by the Contractor and/or as directed by the Owner.

4.1.3 Trimming

All areas inaccessible to mowers, and/or otherwise unmowable due to trees, light poles, chain-link fences, signs, rocks, culverts, miscellaneous hardscape items etc., shall be trimmed at the same height, same day, in the same frequency as mowing. This includes grass runners around all ponds. Trimming shall be performed with the use of a string trimmer or other mechanical means. Chemical use shall be encouraged when working within 6" of any vinyl fence posts and for crack weeds on roadways and sidewalks. All other chemical use will not be permitted unless approved by Owner.

4.1.4 Weed and Disease Control

- a. Two (2) applications (full coverage) of weed and disease/fungus control shall be provided in the month of March and November of each year for all St. Augustine and Bahia areas. Any reapplications required, in the Owner's opinion, shall be provided at the Contractor's own expense. Weeding shall be preformed to a level that is acceptable to the Owner. Additional requirements for weed control are defined in paragraph 4.2.2.
- b. Turf areas shall be continuously monitored for infestations of disease/fungus, and weeds and treated immediately for proper control. Contractor shall provide a monthly monitoring report of these activities to the Owner.

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- c. All state and Federal regulations governing the use/application of chemicals shall be strictly adhered to. Contractor assumes all related liability for adhering to these regulations.
- d. Contractor shall provide MSDS sheets for all chemicals to the Owner prior to start of the contract. Contractor shall also provide MSDS sheets for any changes in chemical use to the Owner, prior to application, throughout the entire contract period.

4.1.5 Fertilization

All fertilizers shall be applied (full coverage) according to manufacturer's instructions. Fertilizers shall be applied when the turf is dry and not over an early morning dew. Fertilizers shall be watered following application on the same day. Apply lawn fertilizer with broadcast spreaders and overlap consistently for uniform coverage.

- a. A custom blended granular fertilizer shall be applied at least four (4) times per year (February, April, June, and October) for Zoysia, St. Augustine. Bahia shall be fertilized three (3) times per year upon request. Additional applications of micronutrients may be needed in July or August for St. Augustine turf. Analysis, scheduled applications, and application rates per 1000 s.f. shall be approved by the Owner and at a minimum include a full trace element package of iron, magnesium, zinc and calcium. Analysis may be different depending on the season of application, and should always meet the specific site conditions. The minimum application rate shall be 1 lb. of Nitrogen per 1000 s.f. per application. Any reapplications required, in the Owner's opinion, shall be provided at the Contractor's own expense.
- b. The Owner reserves the right to make reasonable adjustments to the specifications, timing, rate of application and elementary composition according to actual horticultural conditions at the time.
- c. A state inspection of analysis along with an actual certified fertilizer label, legible and otherwise suitable condition for filing, must be submitted for approval.
- d. To maintain uniform turf color, fertilization shall be completed within ten (10) working days for Phase 1 in its entirety.
- e. All fertilizers shall be kept out of canals and stormwater retention ponds and be removed immediately from all sidewalks and roadways.
- f. A report containing bag usage and tonnage per area shall be submitted immediately following fertilization.
- g. All state and federal regulations governing the use/application chemicals shall be strictly adhered to. Contractor assumes all related liability for adhering to or failing to adhere to these regulations.

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- h. Contractor shall provide MSDS sheets for all chemicals to the Owner prior to start of contract. Contractor shall also provide MSDS sheets for any changes in chemical use to the Owner, prior to application, throughout the entire contract period.

4.1.6 Pest Control

- a. The Contractor shall provide four (4) applications (full coverage) of insect control per year in the months of March, May, July and September for Zoysia and St. Augustine, and two (2) applications of insect control per year in May and July for Bahia. Any reapplications required, in the Owner's opinion, shall be provided at the Contractor's own expense.
- b. Turf areas shall be continuously monitored for infestations of insects and treated immediately for proper control. Contractor shall provide a monthly monitoring report of these activities to the Owner.
- c. All state and federal regulations governing the use/application chemicals shall be strictly adhered to. Contractor assumes all related liability for adhering to or failing to adhere to these regulations.
- d. Contractor shall provide MSDS sheets for all chemicals to the Owner prior to start of Agreement. Contractor shall also provide MSDS sheets for any changes in chemical use to the Owner, prior to application, throughout the entire term of the Agreement.

4.1.7 pH Adjustment

It is anticipated that the soil pH level may require adjustment in various areas throughout the Project site. The Contractor shall perform, as directed by the Owner, soil tests for any and all areas where the landscape is not responding adequately to the landscape care program. Based on the pH test results, the Contractor shall provide a pH adjustment program, if required, to be approved by the Owner. These areas will be monitored and, as directed by the Owner, follow-up tests will be required. The soil tests and the pH adjustments shall be considered part of the base Scope of Services.

4.2 Shrubs/Ground Cover Care

4.2.1 Pruning

- a. Detailing of planted areas shall be performed in a sectional method, with the frequency of every two (2) weeks. Detailing includes trimming, pruning and shaping of all shrubbery, ornamentals and ground cover, removal of under story tree suckers, removal of unwanted vegetation. Contractor shall provide to the Owner a sectional detailing operation map for review and approval within 30 days after the Contractor's notice-to-proceed.

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- b. Shrubs shall be hand clipped to remove only the top excess growth. Hedge sheering shall not be performed until shrub rows are completely full and have obtained at least 3' full height. Pruning sides of shrubs shall be avoided to allow the mass to naturally fill.
- c. No pruning shall be performed on live wood that alters the shape and fullness with respect to the intended character of the plantings. Any shrub damage from equipment, other negligent activities, or improper pruning shall be replaced by the Contractor at no additional cost to the Owner.
- d. Shrubs shall be pruned according to Owner's specific instructions.
- e. Summer flowering shrubs shall be pruned yearly during late winter/early spring (late February - April).
- f. Spring flowering shrubs shall be pruned yearly after blooming.
- g. Broad leaf evergreen shrubs shall be hand-pruned yearly to maintain their natural appearance after the new growth has hardened off.
- h. Conifers shall be pruned yearly after the foliage of the new growth has changed color.
- i. Ground covers shall be edged and pruned to contain them within the planting beds.
- j. The main stem of shrubs or vine-like plants planted near fences shall be secured to the fence with plastic tie material to allow new growth to be guided as directed by the Owner.
- k. All clippings shall be removed from all sidewalks, roadways, and waterways, and disposed off-site.
- l. A schedule for pruning shall be submitted within 30 calendar days of the notice-to-proceed with the Services for Owner's approval.
- m. Selective pruning, balling and shaping shall be performed as needed to expose landscape lights and remove all dead wood.

4.2.2 Annuals

Contractor shall be responsible for pricing installation of four (4) annual rotations. All annuals shall be 4" container-grown Grad "A: plants with multiple blooms at the time of installation. All prices should be including soil amendments, mulch, labor, taxes, etc. association with installation. All plants should be in bloom at time of planting. Specific colors and varieties shall be mutually agreed upon prior to installation. Contractor is responsible for the spacing of seasonal plants as shown below:

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- a) Distance away from curbs, turf lines, etc. annuals 10"
- b) On center (o.c.) spacing, annuals 10"
- c) November and December, place order early

4.2.3 Weeding

- a. The Contractor shall be required to maintain all mulched areas free of weeds, to a level that is acceptable to the Owner, by hand pulling or chemical means, as environmental, horticultural, and weather conditions permit. An appropriate combination of "pre" and "post" emergent is strongly recommended. Weeding shall be performed in conjunction with the detailing of planted areas at a minimum frequency of once every three weeks. Any reapplications required, in the Owner's opinion, shall be provided at the Contractor's own expense. Weeds around impervious surfaces shall be sprayed as soon as observed. All weeds collected shall be removed and disposed off-site.
- b. All state and federal regulations governing the use/application chemicals shall be strictly adhered to. Contractor assumes all related liability for adhering to or failing to adhere to these regulations.
- c. Contractor shall provide MSDS sheets for all chemicals to the Owner prior to start of the contract. Contractor shall also provide MSDS sheets for any changes in chemical use to the Owner, prior to application, throughout the entire contract period.
- d. Spray of weeds in street cracks, between curb and asphalt at all roads and any CDD sidewalks within the maintenance area.

4.2.4 Fertilization

- a. A custom blend fertilizer shall be applied at least three (3) times per year (February, May, and October). Analysis shall include a trace element of iron, magnesium, zinc, and calcium. Analysis and program should be structured to meet the specific site conditions. Reapplications, if required in the Owner's opinion, shall be provided at the Contractor's own expense.
- b. Fertilizers shall be applied at a rate of 12 pounds of nitrogen per 1,000 SF of bed area.
- c. Fertilizers shall have the following:
 - 1. Forty- percent nitrogen derived from ammonium sulfate; 60% from controlled release.
 - 2. A ratio of nitrogen to potassium at 1 to 1.
 - 3. Two percent iron - minimum.
 - 4. Two percent magnesium - minimum.
 - 5. One percent magnesium - minimum.
 - 6. Three percent phosphorous - minimum.

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7. Include elements of calcium, boron, copper, zinc, and phosphor.
- d. Alternative fertilizer analysis may be approved by the Owner, if the Contractor substantiates reasons for healthier plant growth.
- e. Granular fertilizer shall be applied by hand or hand operated broadcast spreader insuring uniform coverage. Fertilization shall be completed within ten (10) working days.
- f. A state inspection of analysis along with an actual label in legible and otherwise suitable condition for filing shall be submitted for approval.
- g. All fertilizer shall be kept out of canals and lakes and be removed immediately from all sidewalks, pedestrian areas and roadways.
- h. A report containing name of product applied, mix ratio, rate of application, amount of product applied, and location of application shall be submitted immediately following fertilization.
- i. All state and federal regulations governing the use/application chemicals shall be strictly adhered to. Contractor assumes all related liability for adhering to or failing to adhere to these regulations.
- j. Contractor shall provide MSDS sheets for all chemicals to the Owner prior to start of the contract. Contractor shall also provide MSDS sheets for any changes in chemical use to the Owner, prior to application, throughout the entire contract period.

4.2.5 Pest and Disease Control

- a. The Owner shall be notified one week prior to any chemical application. All over spray shall be prevented and contact with any pedestrians, their property or pets shall be strictly avoided.
- b. All landscape areas shall be continuously monitored for infestations of insects and disease/fungus, and treated immediately for proper control. Contractor shall provide a monthly monitoring report of these activities to the Owner.
- c. Six (6) applications (full coverage) of insect and disease control shall be required per year in the months of February, April, June, August, October, and December. Any reapplications required, in the Owner's opinion, shall be provided at the Contractor's own expense.
- d. Use manufacturers' instructions for proper applications. Operating personnel shall be knowledgeable for monitoring and identification and licensed for application. All chemicals shall be used in strict accordance with federal, state, and county directives on environmental control and carry an EPA approval number.

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- e. All state and federal regulations governing the use/application chemicals shall be strictly adhered to. Contractor assumes all related liability for adhering to or failing to adhere to these regulations.
- f. Contractor shall provide MSDS sheets for all chemicals to the Owner prior to start of the Agreement. Contractor shall also provide MSDS sheets for any changes in chemical use to the Owner, prior to application, throughout the entire term of the Agreement.

4.2.6 Mulching

Premium grade pine bark mulch shall be installed once a year in November at a depth of 1½” to 2”. Mulch in excess of 2” shall be removed from the planting areas.

4.2.7 pH Adjustment

A soil analysis and pH adjustment shall be provided for shrubs/ground covers as per section 4.1.7.

4.2.8 Annuals

December through March

A combination of pink petunias, dusty miller and holiday poinsettias. Replace Poinsettias with Dwarf (Sonnet, Snapshot or similar) snapdragons after the holidays or when the poinsettias decline

April through June

Plant a combination of purple Angelonia, red Salvia and Dwarf Zinnias(of the Profusion or Zahara series)

July through November

Beds of a blend of Pentas colors or single colors or a combination of Pentas, Dwarf Zinnias(of the Profusion or Zahara series), Farinacea Salvia, and Torenia

November and December

Red and white petunias

** Alternatives could include Begonias, Sunpatiens, Marigolds, Wheat Celosia, Joseph’s coat or Geraniums

4.3 Tree Care

Tree care shall pertain to all trees located in CDD common areas and rights-of-way.

4.3.1 Pruning

- a. Street tree pruning shall occur on all of the trees 2 times per year on a rotating schedule. The trees shall be thinned and lifted in order for the trees

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to mature structurally to avoid traffic notching and a top heavy appearance. Larger live branches may have to be removed. Any trees that are being damaged by vehicular traffic due to low hanging branches must be pruned immediately.

Any tree damaged from equipment, other negligent activities or improper pruning shall be replaced by the Contractor at no additional cost to the Owner.

- b. All street trees shall be pruned over roadways on an as needed basis to a minimum height of 14' to allow for emergency vehicle access and minimum height of 8' over sidewalks for pedestrian access and 5' away from any structure, building or residences trees shall be pruned away from street lights to allow for proper roadway lighting. Lifting of trees shall be kept consistent for proper tree character.
- c. Remove all sucker growth from base of trees on a regular basis. Remove any limbs, which in the Owner's opinion, poses a threat to public safety. Provide specific pruning practices, unless otherwise directed by the Owner, for the following items:
 - Oaks - Generally prune trees to maintain the desired uniform appearance by thinning or tipping. No topping shall be performed on oak trees. Branches are encouraged to hang over walks with adequate pedestrian and bicycle clearance.
 - Crape Myrtle - Crape Myrtles shall be trimmed on the sides.
 - Wax Myrtle - Wax Myrtles shall be tipped mildly in January, cleaned at the base to 2' clear trunk and dead wood removed.
 - Holly - Burford Hollies shall be kept full headed, and pruned only to bring clear trunk level to 2' above ground cover level. All holly trees shall be hand-clipped (not hedged) for naturally formed appearance. Severe shearing into "pyramids or lollipops" shall be avoided.
 - Ligustrum - Hand clipped for natural form. Severe shearing into "globes" shall be avoided, unless directed by the Owner.
 - Magnolias - Prune only sucker growth and to maintain an attractive, clear trunk appearance.
 - All Palms - Condition and appearance of booted trunks shall be monitored monthly and clean-up/boot removal shall be provided as directed by the Owner. Once the fronds have drooped to a 8:00 to 4:00 angle, the Contractor shall remove the fronds to a maximum 9:00 to 3:00 angle. Fronds shall be removed a minimum two (2) times per year.
- d. Trees located in buffer areas shall be pruned once (1) per year. These trees shall be pruned to promote dense canopy for screening and to provide a neat appearance. The Owner shall provide specific instructions for pruning trees in buffer areas.

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- e. Other ornamental trees shall be pruned yearly during late winter/early spring (late February - April).
- f. All other trees shall be pruned yearly to enhance their natural character as directed by the Owner.
- g. Trees shall be canopied in a manner that will prevent interference with pedestrian walkways, as well as assist in the general appearance of the property. This service will be performed as necessary during the detail three-week rotation to maintain uniformity and property clearances.
- h. Selective pruning and shaping shall be performed as needed to expose landscape lights. Street lights and regulatory signage.

4.3.2 Fertilizer

Trees shall be fertilized as per the requirements of 4.2.3. Any alternative fertilizer analysis recommended specifically for individual trees may be approved if the Contractor substantiates reasons for healthier plant growth.

4.3.3 Pest Control

Preventative insect/disease control treatments shall be provided for individual trees, as per the requirements of 4.2.4.

4.3.4 Mulch

All individual isolated trees shall have their tree ring re-mulched as per requirements of 4.2.5.

4.3.5 pH Adjustment

Soil testing and pH adjustment shall be provided as per the requirements of 4.1.7.

4.4 **Irrigation System**

4.4.1 General Requirements

- a. The Contractor shall be responsible for continual, full operation of all system parts. Any plant damage resulting from non-operation of system, over-watering, or insufficient watering due to maintenance neglect shall be the Contractor's responsibility, as per Section 2.12. Contractor shall replace damaged materials or reimburse the Owner for the cost of replacement or repairs as directed by the Owner.
- b. The Contractor shall be responsible for repairs to the system caused by the Contractor or by the Contractor's neglect for the term of this Agreement.

January 2019

- c. Automatic irrigation system will be updated monthly to provide watering frequency sufficient to replace soil moisture below the root zone.
- d. Any modifications to the irrigation system shall be submitted in writing for approval. Approval will be in writing to the Contractor. If the original request is not satisfactory to the Owner, an alternate plan may be requested. A detailed sketch for record documents will also be supplied to the Owner, prior to work commencing.

4.4.2 Monitoring/Adjustments

- a. The Contractor shall inspect the entire operation of the system no less than once per month. A written report shall be furnished to the Owner at the completion of each inspection. During this inspection, the Contractor shall perform the following:
 - Activate each zone of the existing system.
 - Ensure the operation and coverage is sufficient for proper healthy landscape growing conditions.
 - Fix any broken pipes, valves or irrigation heads the same day of inspection.
- b. Spray patterns for all irrigation heads shall be adjusted, if required, when detected by the Contractor or as directed by the Owner.
- c. Any adjustments to the spray nozzles spray patterns, controllers, etc. required to provide optimum growth of the landscape shall be provided on an as needed basis as part of the base Scope of Services.
- d. Notify the Owner if there are any major repairs, such as mainline or controller to be fixed.

4.4.3 Valve/Valve Boxes

- a. Provide any miscellaneous cleaning of valves for proper functioning on an as needed basis.
- c. Ensure that all valve boxes remain flush and level with grade. The valve boxes shall be kept free of any overgrowth of plant material or sod. The interior of each box shall be kept clean.
- d. All repairs shall be done in a timely manner.
- e. The CDD will pay for materials, no labor except as indicated on 4.4.2 d

4.5 **Litter Removal**

4.5.1 Landscape Areas

January 2019

Any litter found in planting beds or in turf areas shall be collected and disposed of off-site prior to each mowing cycle.

4.6.2 Road Right-of-Way, Ponds.

Contractor shall monitor all road rights-of-way, storm water ponds, and parks areas once weekly to collect any litter and dispose litter off-site.

5. **UNSCHEDULED MAINTENANCE AND REPAIRS**

The Contractor shall be equipped and organized to provide any unscheduled maintenance and repairs required in this Agreement. The following addresses the general procedures for unscheduled maintenance and repairs, response to damaged facilities and emergencies, and unscheduled maintenance activities.

5.1 **General**

The Contractor shall be responsible for all repairs within all limits of work, within the Country Greens Community unless otherwise directed by the Owner. Repairs that result from the Contractor's failure to properly perform the Services under this Scope of Services shall not be considered an Additional Service and therefore shall not warrant additional compensation to the Contractor. Repairs that, in the Contractor and Owner's opinion are not as a result of Contractor negligence shall be deemed an Additional Service and shall, at the Owner's

election, be made by the Contractor upon receipt of a Work Authorization from the Owner. When the Contractor determines that a repair is necessary, the Contractor shall submit to the Owner a Work Authorization form together with the Contractor's estimate of the cost to perform the repair. Whenever possible, this Work Authorization and cost estimate should be sent to the Owner seven (7) calendar days in advance of the Contractor performing the Services. The Owner shall return one executed copy of the Work Authorization form and shall indicate the method of compensation. In the event the Services are to be provided on a unit price or time and material basis, within seven (7) calendar days upon completion of the Services, the Contractor shall submit to the Owner, an itemized listing of the Contractor's costs to perform the Services including all unit quantity items or labor, equipment, materials, and Subcontractor's accordingly. The itemized listing shall be presented in a format acceptable to the Owner and if requested by the Owner shall include copies of invoices from others providing work or materials on the repair.

5.2 **Damaged Facilities**

5.2.1 Should the Contractor become aware of damage to the facilities within the area maintained by the Contractor, the Contractor shall notify the Owner as soon as possible. If the Owner elects to have the Contractor perform the repair, the Owner shall issue a Work Authorization to the Contractor to proceed with the repair.

5.2.2 Irrigation Repairs

January 2019

- a. All breaks shall be repaired immediately. Lines shall be flushed thoroughly before installing new heads.
- b. All replacement parts shall be the same manufacture as the initial irrigation installation. Execution of all repairs/installation shall be as per original construction details/specifications.
- c. Aboveground irrigation components damaged by the Contractor while performing landscape maintenance activities shall be repaired and replaced by the Contractor within 24 hours at no charge to the Owner.
- d. Any damage on property due to wash outs created by irrigation breaks that went undetected for a period of time due to negligence of the Contractor shall be repaired by the Contractor at no charge to the Owner.
- e. Irrigation components damaged by accident caused by someone other than the Contractor, by wear and tear, or by vandalism shall be reported to the Owner immediately. Execution and payment for these repairs is explained in Section 5.1.

5.3 Emergency Repairs

- 5.3.1 If the repair to a damaged facility is deemed an emergency and immediate repair is judged necessary by either the Contractor, District Manager, District Engineer, or Owner, upon receipt of authorization by the Owner, the Contractor shall proceed with providing all material, labor, and equipment on a time and material basis necessary to make the repair and restore the facilities. If the repair is required due to Contractor's negligence, the Owner shall back charge the Contractor for the repair.
- 5.3.2 The Contractor shall provide any emergency repairs to the irrigation system immediately once detected by the Contractor, or within three hours of notification from the Owner. If the emergency repairs are due to Contractor negligence, the Contractor shall provide these repairs at its own expense. If these repairs are beyond the Contractor's control within the Scope of Services, the Contractor shall provide the repairs and submit an invoice on a time and material basis.
- 5.3.3 Emergency repairs, as agreed by the Owner, are the only repairs that will not require a Work Authorization from the Owner.

The Owner shall use the contractor's labors to revise the irrigation or hardscape at times. The Owner will compensate the Contractor by trading irrigation reviews, as accepted by both parties.

5.4 Unscheduled Maintenance

The Contractor shall provide occasional unscheduled maintenance that is in Addition to the base Scope of Services. The Contractor shall receive a Work Authorization from the Owner and shall respond and complete the request within two weeks or a mutually agreeable time

January 2019

with the Owner. The Contractor's cost estimate to provide the work shall be approved by the Owner prior to commencement. The Contractor shall be available and willing to provide the following unscheduled maintenance services:

- Raise the height of irrigation heads.
- Provide landscape and irrigation materials, replacements, or repairs due to vandalism or acts of God.
- Provide mowing of undeveloped areas.
- Provide selective weeding and pruning for existing wooded areas.

6. RESPONSE TIME

The Contractor shall provide services and repairs within the amount of time indicated in this Agreement. The following is general response time information and requirements for the Emergency Response Program to be developed, implemented, and maintained by the Contractor.

7 General

The Contractor shall, on a timely and efficient basis, respond to any and all requests, and perform all repairs, inspections, and observations, etc. stipulated in the Project Manual. The Contractor shall provide supervisory, operating and maintenance personnel as required who shall be available on call 24 hours per day, 7 days per week to respond to and correct any problems with any of the elements covered by this agreement.

Response time, unless otherwise directed by the Owner, required by the Contractor for various maintenance activities is as follows:

- Standard maintenance activity adjustments - varies; as directed by Owner
- Irrigation adjustments - 24 hours
- Standard repairs – 2 days
- Emergency repairs – same day
- Unscheduled maintenance request - as needed, as soon as four hours
- Plant material replacement - two weeks

Should the Contractor fail to respond to a request for any services addressed in this Project Scope within the required allotted time, the Owner shall, at the Contractor's sole expense, provide the requested services.

7.1 Emergency Response Program

The Contractor shall develop, implement, and maintain an emergency response program (ERP) for emergency work that must proceed immediately to avoid property damage or result in a public health or safety hazard. The ERP shall address emergency situations including, but not limited to, the following items:

- Irrigation line breaks
- Equipment failures

January 2019

- Chemical spills
- Additionally, the ERP shall address the following:
- Responsible parties to be notified
- Personnel, equipment, and emergency repair contractors on call and who will respond to each type of emergency
- Procedures for notifying the Owner, District Manager, the Country Greens community, and other utility companies affected by the listed emergency
- The Contractor shall prepare, maintain, and distribute an ERP manual detailing the procedures and responsibilities for the situations listed above and any other situation deemed appropriate by the Owner.



LEGEND

- CDD MAINTAINED PROPERTY
- CLUB DUNES/LAKE/LAGOON
- HOME MAINTAINED PROPERTY

DISCLAIMER
 THIS CONCEPT PLAN IS FOR ILLUSTRATION PURPOSES ONLY. THE DEVELOPER, ENGINEER, ARCHITECT, AND LANDSCAPE ARCHITECT HAVE CONDUCTED VISUAL ANALYSIS OF THE CONCEPT. THIS CONCEPT SHOULD NOT BE USED FOR COST PURPOSES AS IT IS SUBJECT TO CHANGE.

AUGUST 5, 2011

0' 300' 600'

COUNTRY GREENS CDD OWNERSHIP EXHIBIT **(SORRENTO HILLS / EAGLE DUNES COMMUNITY)**

LAKE COUNTY, FLORIDA

PREPARED FOR : COUNTRY GREENS COMMUNITY DEVELOPMENT DISTRICT

**BOWYER
 SINGLETON**

520 South Main Street, Suite 200, Orlando, Florida 32801
 P: 407.843.2120 F: 407.649.8664 BSA-CMS.COM

Sixth Order of Business

6Ai



Crawford, Modica & Holt
CHARTERED ATTORNEYS AT LAW

CMH LAWYERS

JIMMY D. CRAWFORD
PARTNER

STEPHANIE M. MODICA
PARTNER

LINDSAY C.T. HOLT
PARTNER

May 20, 2019

ELECTRONIC DELIVERY TO: SClark@winterparklawyers.com

Scott D. Clark, Esq.
Clark & Albaugh, LLP
700 W. Morse Boulevard, Suite 101
Winter Park, Florida 32789

Re: Sorrento Pines Petition to Contract the Country Greens CDD

Dear Mr. Clark:

Thank you for speaking with me earlier regarding the Petition to Withdraw property owned by Sorrento Pines, LLC, from the Country Greens Community Development District ("CDD"), scheduled to be heard by the Lake County Board of County Commissioners tomorrow. Thanks to you and the CDD Board also for the good faith negotiations and efforts to reach agreement over the last few weeks.

In that regard, I have received authority from clients to make the following binding agreement with the CDD Board:

1. Sorrento Pines, LLC will pay the CDD \$25,000.00, on or before October 1, 2019.
2. The CDD Board will not oppose the Petition to Withdraw currently before Lake County.
3. The CDD Board will support the land use plan amendment and the rezoning currently before Lake County, provided that such approvals (a) do not seek, provide for or allow any connection or shared services, amenities, facilities or infrastructure whatsoever between the Sorrento Pines property and property covered by the CDD or the Sorrento Springs HOA; and (b) the zoning does not allow for more than 348 lots.

Thank you again for your efforts. Please let me know if you have any questions or we can provide anything further at this time.

Sincerely,

CRAWFORD, MODICA & HOLT
CHARTERED ATTORNEYS AT LAW

JIMMY D. CRAWFORD, ESQUIRE

c: Sorrento Pines, LLC

6Ci.

COUNTRY GREENS COMMUNITY DEVELOPMENT DISTRICT FIELD MANAGEMENT REPORT

COUNTRY GREENS COMMUNITY DEVELOPMENT DISTRICT

FIELD MAINTENANCE HIGHLIGHT REPORT

June 2019

COMPLETED ITEMS:

- Meet with contractors monthly and performed a drive through
- Followed up with vendors on pending items
- Reviewed and processed invoices on a weekly basis
- Returned phone calls
- Respond to emails and communications as needed
- Install meeting signs
- Performed light review
- Obtained proposal for Landscaping Services
- Secured grate at Tuscany Avenue and Fortunado Street

ATTACHMENTS

- ❖ Yellowstone Landscape Review

COUNTRY GREENS COMMUNITY DEVELOPMENT DISTRICT YELLOWSTONE LANDSCAPE REVIEW



Date : Tuesday, June 11, 2019

Property : Country Greens CDD

Senior Account Manager : Michael H Wilding

Maintenance Activities

- Mowing of all areas completed. Leaf removal completed Cardinal Entrance.
- Trim and detail shrubs beds at community entrances (Cardinal, 437 and 44)
- Perform weekly detail to all Annual beds at community entrance
- Weed control is ongoing in all shrub beds to include pre-emergent herbicide
- Tree canopies elevated along 44 west side along fence
- Continue treating visible fire ant mounds throughout property as needed
- Annual flowers cleaned free of weeds. Change out is pending approval.
- Pruning of all shrubs is continuous during weekly visits.

Mowing Activities

- Perform weekly mowing and string trimming of roadways and entrances to the community. Berm within the community has been mowed as well.
- Perform weekly mowing service on all Zoysia/St Augustine along Cardinal Ln, 437 and 44 community entrances.

Irrigation Activities

- All irrigation timers have been inspected and checked for coverage.. Adjustments have been made.
- Repair 1 broken popup Zone 1 Timer B
- Repair missing bubler caps
- 1 nozzle changed for better coverage 437 timer zone 8

Fertilization and Pest Control Activities

- All turf areas at Community entrances treated for chinch bug and weed control on 6-11-19 and 6-12-19
- Shrub Application scheduled for week of 6-24-19 (tentative)

Projected Work

- Change out all Annual bed , pending approval of flowers selection - waiting on approval to proceed.
- Raise canopy on designated trees at 437 entrance
- Weed control in all shrub beds including pre-emergent
- Confirm location of swale cleanout and address accordingly



Country Greens June Irrigation Inspection Report

Timer Location - Clock A

Monday, June 10, 2019

Prepared For Country Greens CDD

18 Items Checked

Michael H. Wilding
Yellowstone Landscape

A handwritten signature in black ink, appearing to read "M. Wilding", with a stylized flourish at the end.



Programs

Program A
Wednesday and Saturday
Start Time: 9:00pm

Program B
Thursday and Sunday
Start Time: 11:00pm

Zone # 1

Rotors
60 minutes

Zone # 2

Sprays
30 minutes

Zone # 3

Sprays
30 minutes

Zone # 4

Sprays
30 minutes

Zone # 5

Sprays
30 minutes

Zone # 6

Rotors
60 minutes

Zone # 7

Spray
30 minutes

Zone # 8

Rotors
30 minutes



Zone # 9

Irrigation Repairs Needed 1 Missing Cap
Sprays
30 minutes



Zone # 10

Irrigation Repairs Needed 3 Missing Caps

Bubblers

No time



Zone # 11

Irrigation Repairs Needed 1 Broken Rotor

Rotors

15 minutes

Zone # 12

Rotors

30 minutes

Zone # 13

Sprays

60 minutes

Zone # 14

Drip

Zone # 15

Rotors

60 minutes

Zone # 16

Rotors

30 minutes

Zone # 17 - 23

Pond Fill

45minutes



Country Greens June Irrigation Inspection Report

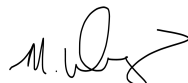
Timer Location - Clock B

Monday, June 10, 2019

Prepared For Country Greens CDD

17 Items Checked

Michael H. Wilding
Yellowstone Landscape





Programs

Program A

Tuesday and Friday

Start Time: 11:00pm



Zone # 1

Irrigation Repairs Needed 1 Broken Popup

Sprays

30 minutes

Zone # 2

Rotors

60 minutes

Zone # 3

Sprays

30 minutes

Zone # 4

Sprays

30 minutes

Zone # 5

Sprays

30 minutes

Zone # 6

Sprays

30 minutes

Zone # 7

Irrigation Repairs Needed Not Coming On From Timer

sprays

60 minutes

Zone # 8

Rotors

60 minutes

Zone # 9

Sprays

30 minutes

Zone # 10

Sprays
30 minutes

Zone # 11

Sprays
15 minutes

Zone # 12

Sprays
15 minutes

Zone # 13

Sprays
15 minutes

Zone # 14

Sprays
15 minutes

Zone # 15

Sprays
15 minutes

Zone # 16

Off



Country Greens June Irrigation Inspection Report

Timer Location - Clock C 437

Monday, June 10, 2019

Prepared For Country Greens CDD

13 Items Checked

Michael H. Wilding
Yellowstone Landscape

A handwritten signature in black ink, appearing to read "M. Wilding".



Programs

Program A

Wednesday and Saturday

Start Time: 7:00pm

Zone # 1

Rotors

60 minutes

Zone # 2

Rotors

15 minutes

Zone # 3

Rotors

60 minutes

Zone # 4

Rotors

60 minutes

Zone # 5

Rotors

60 minutes

Zone # 6

Spray

15 minutes

Zone # 7

Spray

30 minutes



Zone # 8

Irrigation Repairs Needed Repair Complete

Spray

30 minutes

Zone # 9

Sprays

15 minutes

Zone # 10

Rotors
90 minutes

Zone # 11

Rotors
60 minutes

Zone # 12

Rotors
No time



Country Greens June Irrigation Inspection Report

Timer Location - Clock D Cardinal

Monday, June 10, 2019

Prepared For Country Greens CDD

9 Items Checked

Michael H. Wilding
Yellowstone Landscape

A handwritten signature in black ink, appearing to read "M. Wilding", with a stylized flourish at the end.



Programs

Program A

Tuesday and Friday

Start Time: 3:00am

Program B

Monday, Wednesday and Friday

Start Time: 5:00am

Zone # 1

Irrigation Repairs Needed 1 Broken Riser At Lift Station

Sprays

15 minutes

Zone # 2

Spray

15 minutes

Zone # 3

Spray

A - 15 minutes

B - 10 minutes

Zone # 4

Spray

2 minutes

Zone # 5

Rotors

40 minutes

Zone # 6

Irrigation Repairs Needed 1 Leaning Rotor Adjusted

Rotors

40 minutes

Zone # 7

Spray

A - 15 minutes

B - 10 minutes

Zone # 8

Spray

2 minutes

6C.ii.



Simple Solutions Exterior Cleaning, LLC

7365 Lake Dr | Sanford, FL 32771
 407-818-3400 | SimpleSolutionsOrlando@gmail.com |
 www.SimpleSolutionsFL.com

RECIPIENT:
County Greens CDD

Companero Dr
 Sorrento, Florida 32776
 Phone: 281 831 0139

Quote #2147

Sent on 04/09/2019

Total \$2,900.00

SERVICE / PRODUCT	DESCRIPTION	TOTAL
Fence	Soft wash vinyl/PVC fence using mild detergents, soaps and then rinsing with a high volume, low pressure tip. Sections to clean: -Fences along 437, 44, and Cardinal Lane. This includes the gates at all 3 entrances, stone columns/ caps, front and back side of the fence.	\$2,900.00*

Total **\$2,900.00**

* Non-taxable

Thank you for the opportunity to bid the cleaning of the Sorrento Springs Community fence again. We are licensed, insured and fully capable of getting this caliber of work completed quickly. We carry very large tanks, which helps us get it done efficiently.

When we cleaned the fence last time, it took us about 2 and a half days. we would plan to spend the same amount of time this time as well.

We have found the best method to clean these types of fence is to apply detergents from a dedicated 12v "soft washing" pump, following with a high volume low pressure cleaning. The key is the detergents, making sure the algae



Simple Solutions Exterior Cleaning, LLC

7365 Lake Dr | Sanford, FL 32771
407-818-3400 | SimpleSolutionsOrlando@gmail.com |
www.SimpleSolutionsFL.com

Notes Continued...

and lichen is completely killed and then removed. A simple pressure cleaning will not thoroughly clean the fence, it will look clean but will grow back twice as fast. Like pulling weeds but not the roots. Our method will give you the longest lasting clean you can get, without the risk of damaging the fence or landscaping!

Unlike some of the other pressure washing companies, we attend yearly conventions and classes, as we are UAMCC (United Association of Mobile Contract Cleaners) Certified Member as well as a PWRA (Pressure Washing Resource Association) member. There is more information on our website, www.SimpleSolutionsFL.com. We have the experience and knowledge to get this project completed in a timely manner, and with the best results.

Thanks and hope we get the chance to work with your company!

-Connor

This quote is valid for the next 30 days, after which values may be subject to change.

Signature: _____ Date: _____

QUOTE MEMO

January 19, 2019

☒ QUOTE ☐ INVOICE

NO: 1-19-19

COMING FROM:

Enhanced Business Solutions

3005 Siesta View Dr.
Kissimmee, FL 34744

(407) 633-9557

GOING TO:

Attn: Freddy Blanco

Sorrento Springs
34806 Salerno Cir Sorrento, FL 32776

Freddy.Blanco@inframark.com

(407) 947-2489

COMPLETED BY: S. Espallat

TERMS: Half on Acceptance

Half upon Completion

ITEM #	DESCRIPTION/COMMENTS	Qty	Amount Due
Pressure Wash	Pressure Wash Fence 2.7 miles		\$ 5,900.00
	Pressure wash side facing the street to remove fungus & mold		
	Use biodegradable environmentally friendly solution		
	1 year warranty		
	Invoice includes all labor and debris removal		
			\$ 5,900.00

MEMO / NOTES:

Work will include pre and post-work inspection with electronic photographs sent to appropriate parties. The fees paid will include all other expenses to include but not limited to: permits, authorizations and disposal fees.

APPROVED BY:

S. ESPALLAT