

**COUNTRY GREENS
COMMUNITY DEVELOPMENT
DISTRICT**

AGENDA PACKAGE

OCTOBER 26, 2020

Meeting ID: **871 3937 9437**

Meeting URL: <https://us02web.zoom.us/j/87139379437>

Pass Code: **873240**

Call in number: **(929) 205-6099**

Board of Supervisors:

David Warden, Chairman
Catherine Catusus, Vice Chairperson
Alma Graham, Assistant Secretary
Crystal Jones, Assistant Secretary
Anna Heintzelman, Assistant Secretary

Kristen Suit, District Manager
Scott Clark, District Counsel
Peter Armans, District Engineer
Ariel Medina, Field Supervisor

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October 19, 2020

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, October 26, 2020 at 5:30 p.m. via Zoom**. Following is the advance agenda for this meeting.

1. Roll Call
2. Audience Comments
3. Approval of the Minutes
 - A. August 24, 2020
4. District Manager's Report
 - A. Financial Statements and Check Register
 - B. Motion to Assign Fund Balance
 - C. Consideration of Resolution 2021-01 Budget Amendment
 - D. Acceptance of the Audit Engagement Letter
5. Staff Reports
 - A. Field Report
 - i. Field Management Report
 - B. Engineer
 - C. Attorney
6. Supervisor Requests and Audience Comments
7. 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 5:33 p.m. on Monday, August 24, 2020 via Meeting ID: 785 1126 2826; URL: <https://us04web.zoom.us/j/78511262826>; Call in number: (929) 205-6099.

Present and constituting a quorum were:

David Warden
Catherine Catasus
Crystal Jones
Anna Heintzelman

Chairperson
Vice Chairperson
Assistant Secretary
Assistant Secretary

Also present were:

Kristen Suit
Scott Clark
Ariel Medina
Pete Wittman

District Manager
District Counsel
Field Supervisor
Yellowstone Landscaping

The following is a summary of the minutes and actions taken at the August 24, 2020 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, the next item followed.

THIRD ORDER OF BUSINESS

Approval of the Minutes

- A. June 22, 2020
- Ms. Suit stated each Board member received a copy of the minutes of the June 22, 2020 meeting and requested corrections, additions or deletions. There not being any,

On MOTION by Ms. Catasus seconded by Mr. Warden with all in favor the minutes of the June 22, 2020 meeting were approved, 4-0.

FOURTH ORDER OF BUSINESS**Public Hearing to Adopt the Fiscal Year 2021 Budget**

On MOTION by Ms. Catasus seconded by Ms. Jones with all in favor the public hearing to adopt the Fiscal Year 2021 budget was opened, 4-0.

Let the record reflect District Attorney Scott Clark, joined the meeting.

A. Proposed Budget Fiscal Year 2021

- Ms. Suit noted the proposed budget presented and approved previously was in the agenda package. There were no changes since it was presented at the proposed budget meeting.
- Ms. Suit noted we will be approving the Fiscal Year 2021 budget with total revenues of \$224,770 and total expenditures \$348,784 with \$124,014 of unassigned fund balance. There is no increase in assessments.

B. Consideration of Resolution 2020-05, Adopting the Budget FY 2021

- There being no questions or comments,

On MOTION by Ms. Catasus seconded by Ms. Jones with all in favor Resolution 2020-05, the annual appropriation resolution of the Country Greens Community Development District relating to the annual appropriations and adopting the budgets for the Fiscal Year beginning October 1, 2020 and ending September 30, 2021; authorizing budget amendments; and providing an effective date, was adopted, 4-0.

C. Consideration of Resolution 2020-06, Imposing Assessments

- There being no questions or comments,

On MOTION by Ms. Catasus seconded by Ms. Heintzelman with all in favor Resolution 2020-06, 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 2020/2021; 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, was adopted, 4-0.

On MOTION by Ms. Jones seconded by Ms. Catasus with all in favor the public hearing to adopt the Fiscal Year 2021 budget was closed, 4-0.

FIFTH ORDER OF BUSINESS**District Manager's Report****A. Financial Statements and Check Register**

- There being no questions or comments,

On MOTION by Ms. Catasus seconded by Ms. Heintzelman with all in favor the financial statements were accepted, and the check register was approved, 4-0.

B. Discussion and Consideration of Amendments to Website Requirements

- Ms. Suit noted this allows you to include only the agenda page itself on the website. You would no longer have to include backup information. You can also have a link to the Auditor General's webpage for your audits. You no longer must post the Public Facilities Report on your website.
- This is an option. The Board does not have to do it. Counsel prefers the District keep all backup materials on the website for easy access. The cost difference is minimal.
- Mr. Clark thought the Board should continue posting the entire package on the website but try to leave out the invoices.
- After a short discussion, Mr. Clark noted we will still make the changes with the audits and the Public Facilities Report, but just leave the agenda and backup pages.
- The Board agreed with Mr. Clark to post the full agenda package on the website.

C. Proposed Meeting Dates for Fiscal Year 2021

- Ms. Suit noted the proposed meeting dates for Fiscal Year 2021 are the fourth Monday of the following months except December, are October 26, 2020, December 14, 2020 (second Monday), February 22, 2021, April 26, 2021 and June 28, 2021.

On MOTION by Ms. Catasus seconded by Mr. Warden with all in favor the meeting schedule for Fiscal Year 201 were approved, 4-0.

SIXTH ORDER OF BUSINESS**Staff Reports****A. Field Report**

i. Field Management Report**ii. Yellowstone Proposal to Repair Irrigation Timer**

- Mr. Medina asked for approval of the Yellowstone proposal to repair the irrigation timer.

On MOTION by Ms. Catusus seconded by Ms. Jones with all in favor the Yellowstone proposal to repair irrigation timer in the amount of \$802.41 were approved, 4-0.

iii. Yellowstone Hurricane Letter and Hourly Rates

- Mr. Wittman noted this hurricane letter discusses additional pricing if we were to get storms. We always allocate the regularly scheduled labor to go out to the property after a storm.
- After a storm, we come and assess the situation and determine if our regular crews can get through the clean ups with allocated hours that we already have for the job and there would be no additional expense to the Board.
- You see the hourly labor rates and some additional charges would be if this is above and beyond that.
- Mr. Medina noted we would do an evaluation with Yellowstone after any storm.
- Mr. Medina noted there is a manhole cover missing. We ordered the cover. It will take about two weeks to arrive. We barricaded the area.
- It was noted lighting at the 437-entrance gate was out. Mr. Medina will check this.

B. Engineer**i. Discussion of Guardhouse R/W**

- Ms. Suit noted Ms. Catusus had brought up the issue of the County and the guardhouse.
- Ms. Catusus noted she never received anything in writing indicating that it was not the District's. The County is planning to send a letter to the CDD and the HOA.
- Mr. Clark noted he did a public records request. There was a deed from the CDD to the Eagle Dunes HOA. He believes the roadways including that particular property are owned by the HOA. He will forward the documents to Ms. Catusus. She, in turn, will forward to the County.

C. Attorney

- Mr. Clark updated the Board on the golf course license agreement. Yesterday, he received approval from the golf course owner for the form of document that the Board approved at the June meeting. They are in the process of signing it and sending him an original. He will send it to Ms. Suit.

i. Consideration of Resolution 2020-07 Public Comment Resolution

- Mr. Clark noted this will have to become a part of the Rules of Procedures of the District. It needs to be adopted at a public hearing that is noticed and published, which typically takes about 40 days these days to get the publication done. We can look at this at the next Board meeting if the Board wants to do that.
- Mr. Clark agreed we can adopt this resolution and then we can look at our formal rule procedures in the future.

On MOTION by Ms. Catasus seconded by Mr. Warden with all in favor Resolution 2020-07, a Resolution of the Board of Supervisors of the Country Greens Community Development District providing for the opportunity for the public to be heard at Board Meetings and Workshops; designating public comment periods; designating a procedure to identify individuals seeking to be heard; designating the order of business; designating the order as to public comment on agenda items; addressing public decorum addressing exceptions; providing for severability; and providing for an effective date, was adopted, 4-0.

- Mr. Suit noted later to be discussed for a rule making hearing.
- Mr. Clark noted the current regulation allowing us to meet virtually expires on October 1st. That may be extended again. We will see what happens.

SIEVENTH ORDER OF BUSINESS**Supervisor Requests and Audience Comments**

- There not being any, the next item followed.

EIGHTH ORDER OF BUSINESS**Adjournment**

- There being no further business,

On MOTION by Ms. Catasus seconded by Ms. Heintzelman
with all in favor the meeting adjourned, 4-0.

Secretary

David Warden
Chairman

Fourth Order of Business

4A.

COUNTRY GREENS
Community Development District
Financial Report
September 30, 2020
(Unaudited)

Prepared by



COUNTRY GREENS
Community Development District

Financial Statements

(Unaudited)

September 30, 2020

COUNTRY GREENS

Community Development District

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Balance Sheet
September 30, 2020

| ACCOUNT DESCRIPTION | GENERAL FUND | SERIES 2016A DEBT SERVICE FUND | TOTAL |
|--|-------------------|---|-------------------|
| <u>ASSETS</u> | | | |
| Cash - Checking Account | \$ 56,574 | \$ - | \$ 56,574 |
| Due From Other Funds | - | 10,468 | 10,468 |
| Investments: | | | |
| Certificates of Deposit - 12 Months | 157,717 | - | 157,717 |
| Money Market Account | 444,981 | - | 444,981 |
| Prepayment Fund (A-2) | - | 639 | 639 |
| Reserve Fund (A-1) | - | 120,534 | 120,534 |
| Reserve Fund (A-2) | - | 53,250 | 53,250 |
| Revenue Fund | - | 77,749 | 77,749 |
| Prepaid Items | 1,549 | - | 1,549 |
| TOTAL ASSETS | \$ 660,821 | \$ 262,640 | \$ 923,461 |
| <u>LIABILITIES</u> | | | |
| Accounts Payable | \$ 17,708 | \$ - | \$ 17,708 |
| Due To Other Funds | 10,468 | - | 10,468 |
| TOTAL LIABILITIES | 28,176 | - | 28,176 |
| <u>FUND BALANCES</u> | | | |
| Nonspendable: | | | |
| Prepaid Items | 1,549 | - | 1,549 |
| Restricted for: | | | |
| Debt Service | - | 262,640 | 262,640 |
| Assigned to: | | | |
| Operating Reserves | 87,226 | - | 87,226 |
| Unassigned: | 543,870 | - | 543,870 |
| TOTAL FUND BALANCES | \$ 632,645 | \$ 262,640 | \$ 895,285 |
| TOTAL LIABILITIES & FUND BALANCES | \$ 660,821 | \$ 262,640 | \$ 923,461 |

Statement of Revenues, Expenditures and Changes in Fund Balances
For the Period Ending September 30, 2020

| ACCOUNT DESCRIPTION | ANNUAL ADOPTED BUDGET | YEAR TO DATE BUDGET | YEAR TO DATE ACTUAL | VARIANCE (\$) FAV(UNFAV) |
|--------------------------------|-----------------------------|------------------------|------------------------|-----------------------------|
| <u>REVENUES</u> | | | | |
| Interest - Investments | \$ 7,000 | \$ 7,000 | \$ 9,198 | \$ 2,198 |
| Interest - Tax Collector | - | - | 81 | 81 |
| Special Assmnts- Tax Collector | 226,844 | 226,844 | 226,846 | 2 |
| Special Assmnts- Discounts | (9,074) | (9,074) | (8,429) | 645 |
| Developer Contribution | 25,000 | 25,000 | 25,000 | - |
| TOTAL REVENUES | 249,770 | 249,770 | 252,696 | 2,926 |
| <u>EXPENDITURES</u> | | | | |
| <u>Administration</u> | | | | |
| P/R-Board of Supervisors | 6,000 | 6,000 | 5,800 | 200 |
| FICA Taxes | 459 | 459 | 444 | 15 |
| ProfServ-Arbitrage Rebate | 600 | 600 | - | 600 |
| ProfServ-Dissemination Agent | 1,000 | 1,000 | 1,000 | - |
| ProfServ-Engineering | 5,500 | 5,500 | 18,890 | (13,390) |
| ProfServ-Legal Services | 10,000 | 10,000 | 20,919 | (10,919) |
| ProfServ-Mgmt Consulting Serv | 67,362 | 67,362 | 67,362 | - |
| ProfServ-Trustee Fees | 5,266 | 5,266 | 3,717 | 1,549 |
| Auditing Services | 3,423 | 3,423 | 3,400 | 23 |
| Postage and Freight | 400 | 400 | 472 | (72) |
| Rental - Meeting Room | 900 | 900 | - | 900 |
| Insurance - General Liability | 8,592 | 8,592 | 7,312 | 1,280 |
| Printing and Binding | 500 | 500 | 392 | 108 |
| Legal Advertising | 450 | 450 | 1,265 | (815) |
| Miscellaneous Services | 1,359 | 1,359 | 60 | 1,299 |
| Misc-Assessmnt Collection Cost | 4,537 | 4,537 | 4,418 | 119 |
| Misc-Web Hosting | 10,000 | 10,000 | 2,702 | 7,298 |
| Office Supplies | 200 | 200 | 213 | (13) |
| Annual District Filing Fee | 175 | 175 | 175 | - |
| Total Administration | 126,723 | 126,723 | 138,541 | (11,818) |

Statement of Revenues, Expenditures and Changes in Fund Balances

For the Period Ending September 30, 2020

| ACCOUNT DESCRIPTION | ANNUAL ADOPTED BUDGET | YEAR TO DATE BUDGET | YEAR TO DATE ACTUAL | VARIANCE (\$) FAV(UNFAV) |
|--|-----------------------------|--------------------------|--------------------------|-----------------------------|
| Field | | | | |
| ProfServ-Field Management | 20,300 | 20,300 | 20,300 | - |
| Contracts-Landscape | 167,880 | 167,880 | 173,868 | (5,988) |
| Contracts-Aquatic Control | - | - | 3,040 | (3,040) |
| Utility - General | 22,000 | 22,000 | 16,477 | 5,523 |
| R&M-Common Area | 12,000 | 12,000 | 29,143 | (17,143) |
| Total Field | <u>222,180</u> | <u>222,180</u> | <u>242,828</u> | <u>(20,648)</u> |
| TOTAL EXPENDITURES | 348,903 | 348,903 | 381,369 | (32,466) |
| Excess (deficiency) of revenues | | | | |
| Over (under) expenditures | <u>(99,133)</u> | <u>(99,133)</u> | <u>(128,673)</u> | <u>(29,540)</u> |
| OTHER FINANCING SOURCES (USES) | | | | |
| Contribution to (Use of) Fund Balance | (99,133) | - | - | - |
| TOTAL FINANCING SOURCES (USES) | (99,133) | - | - | - |
| Net change in fund balance | <u>\$ (99,133)</u> | <u>\$ (99,133)</u> | <u>\$ (128,673)</u> | <u>\$ (29,540)</u> |
| FUND BALANCE, BEGINNING (OCT 1, 2019) | 761,318 | 761,318 | 761,318 | |
| FUND BALANCE, ENDING | <u>\$ 662,185</u> | <u>\$ 662,185</u> | <u>\$ 632,645</u> | |

Statement of Revenues, Expenditures and Changes in Fund Balances
For the Period Ending September 30, 2020

| ACCOUNT DESCRIPTION | ANNUAL ADOPTED BUDGET | YEAR TO DATE BUDGET | YEAR TO DATE ACTUAL | VARIANCE (\$) FAV(UNFAV) |
|--|-----------------------------|------------------------|------------------------|-----------------------------|
| <u>REVENUES</u> | | | | |
| Interest - Investments | \$ 6,000 | \$ 6,000 | \$ 2,393 | \$ (3,607) |
| Special Assmnts- Tax Collector | 369,754 | 369,754 | 369,789 | 35 |
| Special Assmnts- Discounts | (14,790) | (14,790) | (13,642) | 1,148 |
| TOTAL REVENUES | 360,964 | 360,964 | 358,540 | (2,424) |
| <u>EXPENDITURES</u> | | | | |
| <u>Administration</u> | | | | |
| Misc-Assessmnt Collection Cost | 7,395 | 7,395 | 7,123 | 272 |
| Total Administration | 7,395 | 7,395 | 7,123 | 272 |
| Principal Prepayments | - | - | 5,000 | (5,000) |
| Principal Debt Retirement A-1 | 145,000 | 145,000 | 145,000 | - |
| Principal Debt Retirement A-2 | 50,000 | 50,000 | 50,000 | - |
| Interest Expense Series A-1 | 93,736 | 93,736 | 93,736 | - |
| Interest Expense Series A-2 | 55,000 | 55,000 | 53,500 | 1,500 |
| Total Debt Service | 343,736 | 343,736 | 347,236 | (3,500) |
| TOTAL EXPENDITURES | 351,131 | 351,131 | 354,359 | (3,228) |
| Excess (deficiency) of revenues | | | | |
| Over (under) expenditures | 9,833 | 9,833 | 4,181 | (5,652) |
| <u>OTHER FINANCING SOURCES (USES)</u> | | | | |
| Contribution to (Use of) Fund Balance | 9,833 | - | - | - |
| TOTAL FINANCING SOURCES (USES) | 9,833 | - | - | - |
| Net change in fund balance | \$ 9,833 | \$ 9,833 | \$ 4,181 | \$ (5,652) |
| FUND BALANCE, BEGINNING (OCT 1, 2019) | 258,459 | 258,459 | 258,459 | |
| FUND BALANCE, ENDING | \$ 268,292 | \$ 268,292 | \$ 262,640 | |

Notes to the Financial Statements

September 30, 2020

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

■ **Due From Other Funds** - Tax Collector Assessments due from the General Fund account to Debt Svc. Fund

► Liabilities

■ **Due To Other Funds** - Tax Collector Assessments due to trustee.

► Fund Balance■ **Assigned to:**

| | | |
|--------------------|----|--------|
| Operating Reserves | \$ | 87,226 |
|--------------------|----|--------|

| | | |
|--------------|----|---------------|
| TOTAL | \$ | <u>87,226</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
September 30, 2020

Financial Overview / Highlights

- ▶ The Non-Ad Valorem assessments are 100% collected.
- ▶ Total expenditures through September are approximately 109% compared to Annual Adopted Budget. Significant variances are explained below.

Variance Analysis

| Account Name | Annual Adopted Budget | YTD Actual | % of Budget | Explanation |
|------------------------------|-----------------------------|---------------|----------------|--|
| Expenditures | | | | |
| <u>Administrative</u> | | | | |
| ProfServ- Engineering | \$ 5,500 | \$ 18,890 | 343% | Service in Aug pertaining to Guardhouse and missing manhole. |
| Prof-Serv Legal Services | \$ 10,000 | \$ 20,919 | 209% | General matters fluctuate each month. September addressed Phase 3 quorum requirements. |
| Legal Advertising | \$ 450 | \$ 1,265 | 281% | Meeting advertisement. |
| <u>Field</u> | | | | |
| Contracts - Landscape | \$ 167,880 | \$ 173,868 | 104% | Landscape increased \$500 beginning in August. |
| Contracts - Aquatic Control | | \$ 3,040 | | Kristen wanted to add new distribution code this year to capture aquatic maint. separately |
| R&M Common Area | \$ 12,000 | \$ 29,143 | 243% | Replacement of Timer damaged by lightning. |

COUNTRY GREENS
Community Development District

Supporting Schedules

September 30, 2020

**Non-Ad Valorem Special Assessments - Lake County Tax Collector
(Monthly Collection Distributions)
For the Fiscal Year Ending September 30, 2020**

| | | | | | | 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 2020 | | | | | \$ 596,600 | \$ 226,846 | \$ 369,754 |
| Allocation % | | | | | 100% | 38% | 62% |
| 11/22/19 | 829502 | \$ 7,688 | \$ 317 | \$ 154 | \$ 8,005 | \$ 8,005 | |
| 11/22/19 | 829501 | 12,566 | 556 | 251 | 13,122 | | 13,122 |
| 11/27/19 | ACH | 27,176 | 1,133 | 856 | 28,309 | 28,309 | |
| 11/27/19 | ACH | 42,818 | 1,784 | 544 | 44,602 | | 44,602 |
| 12/01/19 | ACH | 157,414 | 6,560 | 3,148 | 163,974 | 163,974 | |
| 12/01/19 | ACH | 256,777 | 10,699 | 5,136 | 267,476 | | 267,476 |
| 12/15/19 | ACH | 7,924 | 329 | 158 | 8,253 | 8,253 | |
| 12/15/19 | ACH | 12,723 | 528 | 254 | 13,251 | | 13,251 |
| 12/31/19 | ACH | 3,313 | 111 | 66 | 3,424 | 3,424 | |
| 12/31/19 | ACH | 5,028 | 171 | 101 | 5,199 | | 5,199 |
| 01/16/20 | ACH | 1,601 | 50 | 32 | 1,650 | 1,650 | |
| 01/16/20 | ACH | 3,168 | 98 | 63 | 3,266 | | 3,266 |
| 02/14/20 | ACH | 3,514 | 73 | 70 | 3,587 | 3,587 | |
| 02/14/20 | ACH | 5,101 | 104 | 102 | 5,205 | | 5,205 |
| 03/18/20 | ACH | 1,390 | 14 | 28 | 1,404 | 1,404 | |
| 03/18/20 | ACH | 1,985 | 20 | 40 | 2,005 | | 2,005 |
| 04/15/20 | ACH | 2,946 | 3 | 59 | 2,950 | 2,950 | |
| 04/15/20 | ACH | 5,298 | 5 | 106 | 5,303 | | 5,303 |
| 05/15/20 | ACH | 1,433 | (29) | 29 | 1,404 | 1,404 | |
| 05/15/20 | ACH | 1,969 | (41) | 39 | 1,928 | | 1,928 |
| 06/19/20 | ACH | 2,945 | (86) | 59 | 2,859 | 2,859 | |
| 06/19/20 | ACH | 6,695 | (195) | 134 | 6,500 | | 6,500 |
| 07/01/20 | ACH | 1,073 | (46) | 21 | 1,027 | 1,027 | |
| 07/01/20 | ACH | 2,018 | (87) | 40 | 1,931 | | 1,931 |
| TOTAL | | \$ 574,564 | \$ 22,071 | \$ 11,541 | \$ 596,635 | \$ 226,846 | \$ 369,789 |
| % COLLECTED | | | | | 100% | 100% | 100% |
| TOTAL OUTSTANDING | | | | | \$ (35) | \$ 0 | \$ (35) |

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

Cash and Investment Report

September 30, 2020

| <u>Account Name</u> | <u>Bank Name</u> | <u>Investment Type</u> | <u>Maturity</u> | <u>Yield</u> | <u>Balance</u> |
|----------------------------------|----------------------|------------------------|-----------------|-----------------|-------------------|
| GENERAL FUND | | | | | |
| Checking account - Operating | Valley National Bank | Checking Account | n/a | 0.25% | \$ 56,574 |
| | | | | Subtotal | \$ 56,574 |
| Certificate of Deposits 12M | Valley Bank | CD | 3/16/2021 | 1.20% | \$ 157,717 |
| | | | | Subtotal | \$ 157,717 |
| Money Market Account | Bank United | MMA | n/a | 0.30% | \$ 230,691 |
| | Valley National | MMA | n/a | 0.25% | \$ 214,291 |
| | | | | Subtotal | \$ 444,981 |
| DEBT SERVICE FUNDS | | | | | |
| Series 2016 A-1 & A-2 Prepayment | US Bank | First American Govt. | n/a | 0.02% | \$ 639 |
| Series 2016 A-1 Reserve | US Bank | First American Govt. | n/a | 0.02% | \$ 120,534 |
| Series 2016 A-2 Reserve | US Bank | First American Govt. | n/a | 0.02% | \$ 53,250 |
| Series 2016 A-1 & A-2 Rev. | US Bank | First American Govt. | n/a | 0.02% | \$ 77,749 |
| | | | | Subtotal | \$ 252,172 |
| | | | | Total | \$ 911,444 |

Country Greens CDD

Bank Reconciliation

Bank Account No. 9840 Valley National Bank GF Checking New Account
Statement No. 9/20
Statement Date 9/30/2020

| | | | |
|----------------------|-----------|----------------------|-----------|
| G/L Balance (LCY) | 56,573.71 | Statement Balance | 56,573.71 |
| G/L Balance | 56,573.71 | Outstanding Deposits | 0.00 |
| Positive Adjustments | 0.00 | | |
| | | Subtotal | 56,573.71 |
| Subtotal | 56,573.71 | Outstanding Checks | 0.00 |
| Negative Adjustments | 0.00 | Differences | 0.00 |
| | | | |
| Ending G/L Balance | 56,573.71 | Ending Balance | 56,573.71 |
| | | | |
| Difference | 0.00 | | |

| Posting Date | Document Type | Document No. | Description | Amount | Cleared Amount | Difference |
|--------------|---------------|--------------|-------------|--------|----------------|------------|
|--------------|---------------|--------------|-------------|--------|----------------|------------|

COUNTRY GREENS COMMUNITY DEVELOPMENT DISTRICT

Payment Register by Fund
For the Period from 8/1/2020 to 9/30/2020
(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 | 3138 | 08/06/20 | CLARK & ALBAUGH, LLP | 17094 | GEN MATTERS THRU JULY 2020 | ProfServ-Legal Services | 531023-51401 | \$872.50 |
| 001 | 3139 | 08/06/20 | DAVID JORDAN | 072720-TAX | 2019 COMM TAX BILL DEBT | Misc-Assessmnt Collection Cost | 549070-51301 | \$195.74 |
| 001 | 3140 | 08/06/20 | SITEX AQUATICS, LLC | 3797B | JULY LAKE MAINT 3 WATERWAYS | Contracts-Aquatic Control | 534067-53901 | \$255.00 |
| 001 | 3141 | 08/06/20 | THE DAILY COMMERCIAL | 10097155 | NOTICE OF MEETING 7/13-7/20/20 | Legal Advertising | 548002-51301 | \$278.64 |
| 001 | 3142 | 08/06/20 | YELLOWSTONE LANDSCAPE | ON 129422 | JULY LANDSCAPE MAINT | Contracts-Landscape | 534050-53901 | \$14,448.34 |
| 001 | 3143 | 08/20/20 | INFRAMARK, LLC | 54293 | AUG MGMT FEES | ProfServ-Mgmt Consulting Serv | 531027-51201 | \$5,613.50 |
| 001 | 3143 | 08/20/20 | INFRAMARK, LLC | 54293 | AUG MGMT FEES | ProfServ-Field Management | 531016-53901 | \$1,691.67 |
| 001 | 3143 | 08/20/20 | INFRAMARK, LLC | 54293 | AUG MGMT FEES | Postage and Freight | 541006-51301 | \$3.00 |
| 001 | 3143 | 08/20/20 | INFRAMARK, LLC | 54293 | AUG MGMT FEES | Printing and Binding | 547001-51301 | \$11.65 |
| 001 | 3146 | 08/27/20 | SITEX AQUATICS, LLC | 3891B | AUG LAKE MAINT 3 WATERWAYS | Contracts-Aquatic Control | 534067-53901 | \$255.00 |
| 001 | 3147 | 08/27/20 | YELLOWSTONE LANDSCAPE | ON 139007 | AUG LANDSCAPE MAINT | Contracts-Landscape | 534050-53901 | \$14,948.34 |
| 001 | 3148 | 09/03/20 | COMPLETE IT | 5497 | | Misc-Web Hosting | 549915-51301 | \$50.00 |
| 001 | 3149 | 09/10/20 | CLARK & ALBAUGH, LLP | 17134 | GEN MATTERS THRU AUG 2020 | ProfServ-Legal Services | 531023-51401 | \$1,795.50 |
| 001 | 3150 | 09/17/20 | INFRAMARK, LLC | 55302 | SEPT MGMT FEES | ProfServ-Mgmt Consulting Serv | 531027-51201 | \$5,613.50 |
| 001 | 3150 | 09/17/20 | INFRAMARK, LLC | 55302 | SEPT MGMT FEES | ProfServ-Field Management | 531016-53901 | \$1,691.67 |
| 001 | 3150 | 09/17/20 | INFRAMARK, LLC | 55302 | SEPT MGMT FEES | Postage and Freight | 541006-51301 | \$4.50 |
| 001 | 3150 | 09/17/20 | INFRAMARK, LLC | 55302 | SEPT MGMT FEES | Printing and Binding | 547001-51301 | \$4.65 |
| 001 | 3150 | 09/17/20 | INFRAMARK, LLC | 55302 | SEPT MGMT FEES | ProfServ-Dissemination Agent | 531012-51301 | \$1,000.00 |
| 001 | 3151 | 09/17/20 | DEWBERRY ENGINEERS INC | 1874509 | ENG SVCS THRU AUG 2020 | ProfServ-Engineering | 531013-51501 | \$1,275.00 |
| 001 | DD229 | 08/01/20 | SECO | 071720 ACH | BILL PRD 6/15-7/14/20 | 1011917600 | 543001-53901 | \$569.72 |
| 001 | DD231 | 08/27/20 | SECO | 082020 ACH | BILL PRD 7/10-8/20/20 | 1011917600 | 543001-53901 | \$827.88 |
| 001 | DD234 | 09/01/20 | SECO | 081720 ACH | BILL PRD 7/15-8/13/20 | 1011917600 | 543001-53901 | \$587.45 |
| 001 | DD236 | 09/29/20 | SECO | 091420 ACH | BILL PRD 8/13-9/16/20 | 1011917600 | 543001-53901 | \$667.74 |
| 001 | DD232 | 08/28/20 | DAVID WARDEN | PAYROLL | August 28, 2020 Payroll Posting | | | \$184.70 |
| 001 | DD233 | 08/28/20 | CRYSTAL Y. JONES | PAYROLL | August 28, 2020 Payroll Posting | | | \$184.70 |
| 001 | 3144 | 08/27/20 | CATHERINE G. CATASUS | PAYROLL | August 27, 2020 Payroll Posting | | | \$184.70 |
| 001 | 3145 | 08/27/20 | ANNA L. HEINTZELMAN | PAYROLL | August 27, 2020 Payroll Posting | | | \$184.70 |
| Fund Total | | | | | | | | \$53,399.79 |

SERIES 2016A DEBT SERVICE FUND - 202

| | | | | | | | | |
|------------|------|----------|--------------|------------|-------------------------|--------------------------------|--------------|-----------------|
| 202 | 3139 | 08/06/20 | DAVID JORDAN | 072720-TAX | 2019 COMM TAX BILL DEBT | Misc-Assessmnt Collection Cost | 549070-51301 | \$359.30 |
| Fund Total | | | | | | | | \$359.30 |

| | |
|-------------------|-------------|
| Total Checks Paid | \$53,759.09 |
|-------------------|-------------|

4B.

**COUNTRY GREENS
COMMUNITY DEVELOPMENT DISTRICT**

Motion: Assigning Fund Balance as of 9/30/20

The Board hereby assigns the FY 2020 Reserves as follows:

| | |
|--------------------|-----------|
| Operating Reserves | \$ 87,226 |
|--------------------|-----------|

4C.

BUDGET AMENDMENT RESOLUTION 2021-01

**A BUDGET AMENDMENT AMENDING COUNTRY GREENS
COMMUNITY DEVELOPMENT DISTRICT GENERAL FUND
BUDGET FOR FISCAL YEAR 2020**

WHEREAS, the Board of Supervisors, hereinafter referred to as the “Board”, of Country Greens Community Development District, hereinafter referred to as “District”, adopted a General Fund Budget for Fiscal Year 2020, and

WHEREAS, the Board desires to reallocate funds budgeted to re-appropriate Revenues and Expenses approved during the Fiscal Year.

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

1. The General Fund is hereby amended in accordance with Exhibit “A” attached.
2. This resolution shall become effective this 1st day of November 2020 and be reflected in the monthly and Fiscal Year End 9/30/2020 Financial Statements and Audit Report of the District.

**Country Greens
Community Development District**

By: _____
David Warden, Chairman

Attest:

By: _____
Kristen Suit, District Manager

Exhibit A
Proposed Budget Amendment

Page Number 31

For the Period Ending September 30, 2020

| ACCOUNT DESCRIPTION | CURRENT BUDGET | PROPOSED AMENDMENT | FINAL BUDGET | YEAR TO DATE ACTUAL | VARIANCE (\$) FAV(UNFAV) |
|--------------------------------|-------------------|-----------------------|-----------------|------------------------|-----------------------------|
| REVENUES | | | | | |
| Interest - Investments | \$ 7,000 | \$ - | \$ 7,000 | \$ 9,198 | \$ 2,198 |
| Interest - Tax Collector | - | - | - | 81 | 81 |
| Special Assmnts- Tax Collector | 226,844 | - | 226,844 | 226,846 | 2 |
| Special Assmnts- Discounts | (9,074) | - | (9,074) | (8,429) | 645 |
| Developer Contribution | 25,000 | - | 25,000 | 25,000 | - |
| TOTAL REVENUES | 249,770 | - | 249,770 | 252,696 | 2,926 |
| EXPENDITURES | | | | | |
| Administration | | | | | |
| P/R-Board of Supervisors | 6,000 | - | 6,000 | 5,800 | 200 |
| FICA Taxes | 459 | - | 459 | 444 | 15 |
| ProfServ-Arbitrage Rebate | 600 | - | 600 | - | 600 |
| ProfServ-Dissemination Agent | 1,000 | - | 1,000 | 1,000 | - |
| ProfServ-Engineering | 5,500 | 14,000 | 19,500 | 18,890 | 610 |
| ProfServ-Legal Services | 10,000 | 11,000 | 21,000 | 20,919 | 81 |
| ProfServ-Mgmt Consulting Serv | 67,362 | - | 67,362 | 67,362 | - |
| ProfServ-Trustee Fees | 5,266 | - | 5,266 | 3,717 | 1,549 |
| Auditing Services | 3,423 | - | 3,423 | 3,400 | 23 |
| Postage and Freight | 400 | - | 400 | 472 | (72) |
| Rental - Meeting Room | 900 | - | 900 | - | 900 |
| Insurance - General Liability | 8,592 | - | 8,592 | 7,312 | 1,280 |
| Printing and Binding | 500 | - | 500 | 392 | 108 |
| Legal Advertising | 450 | - | 450 | 1,265 | (815) |
| Miscellaneous Services | 1,359 | - | 1,359 | 60 | 1,299 |
| Misc-Assessmnt Collection Cost | 4,537 | - | 4,537 | 4,418 | 119 |
| Misc-Web Hosting | 10,000 | - | 10,000 | 2,702 | 7,298 |
| Office Supplies | 200 | - | 200 | 213 | (13) |
| Annual District Filing Fee | 175 | - | 175 | 175 | - |
| Total Administration | 126,723 | 25,000 | 151,723 | 138,541 | 13,182 |
| Field | | | | | |
| ProfServ-Field Management | 20,300 | - | 20,300 | 20,300 | - |
| Contracts-Landscape | 167,880 | 6,000 | 173,880 | 173,868 | 12 |
| Contracts-Aquatic Control | - | - | - | 3,040 | (3,040) |
| Utility - General | 22,000 | - | 22,000 | 16,477 | 5,523 |
| R&M-Common Area | 12,000 | 30,000 | 42,000 | 29,143 | 12,857 |
| Total Field | 222,180 | 36,000 | 258,180 | 242,828 | 15,352 |
| TOTAL EXPENDITURES | 348,903 | 61,000 | 409,903 | 381,369 | 28,534 |

Report Date: 10/12/2020

Exhibit A
Proposed Budget Amendment
For the Period Ending September 30, 2020

| ACCOUNT DESCRIPTION | CURRENT BUDGET | PROPOSED AMENDMENT | FINAL BUDGET | YEAR TO DATE ACTUAL | VARIANCE (\$) FAV(UNFAV) |
|--|-------------------|-----------------------|-------------------|------------------------|-----------------------------|
| Excess (deficiency) of revenues Over (under) expenditures | (99,133) | (61,000) | (160,133) | (128,673) | 31,460 |
| Net change in fund balance | (99,133) | (61,000) | (160,133) | (128,673) | 31,460 |
| FUND BALANCE, BEGINNING (OCT 1, 2019) | 761,318 | - | 761,318 | 761,318 | - |
| FUND BALANCE, ENDING | \$ 662,185 | \$ (61,000) | \$ 601,185 | \$ 632,645 | \$ 31,460 |

4D



Grau & Associates

CERTIFIED PUBLIC ACCOUNTANTS

951 Yamato Road • Suite 280
 Boca Raton, Florida 33431
 (561) 994-9299 • (800) 299-4728
 Fax (561) 994-5823
 www.graucpa.com

August 25, 2020

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

We are pleased to confirm our understanding of the services we are to provide Country Greens Community Development District, Lake County, Florida ("the District") for the fiscal year ended September 30, 2020. We will audit the financial statements of the governmental activities and each major fund, including the related notes to the financial statements, which collectively comprise the basic financial statements of Country Greens Community Development District as of and for the fiscal year ended September 30, 2020. In addition, we will examine the District's compliance with the requirements of Section 218.415 Florida Statutes. This letter serves to renew our agreement and establish the terms and fee for the 2020 audit.

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

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

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

Audit Objectives

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

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

Examination Objective

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

Other Services

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

Management Responsibilities

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

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

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

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

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

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

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

Audit Procedures—General

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

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

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

Audit Procedures—Internal Control

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

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

Audit Procedures—Compliance

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

Engagement Administration, Fees, and Other

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

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

Our fee for these services will not exceed \$3,500 for the September 30, 2020 audit.

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

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

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

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

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

We will provide you with a copy of our most recent external peer review report and any letter of comment, and any subsequent peer review reports and letters of comment received during the period of the contract. Our 2019 peer review report accompanies this letter.

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

Very truly yours,

Grau & Associates



Racquel McIntosh

RESPONSE:

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

By: _____

Title: _____

Date: _____



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



Peer Review
Program

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

February 20, 2020

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

Dear Antonio Grau:

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

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

Thank you for your cooperation.

Sincerely,

FICPA Peer Review Committee

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

Florida Institute of CPAs

cc: Daniel Hevia, Racquel McIntosh

Firm Number: 900004390114

Review Number: 571202

Fifth Order of Business

5Ai.

Country Greens CDD Field Management Report

October 2020

Ariel Medina | Field Services Supervisor



313 Campus Street, Celebration, FL 34747
(O) 407-566-4122 | (M) 281-831-0139 |
www.inframarkims.com

FREDDY BLANCO | Assistant
Maintenance Manager



313 Campus Street | Celebration, FL 34747
Office: 1.407.566.1935 | **Mobile:**
1.407.947.2489 | www.inframarkims.com



COMPLETED ITEMS:

- Meet with Yellowstone for Landscaping Review
- Reviewed and processed invoices on a weekly basis
- Met with Sitex to discuss maintenance of pond/fountain
- Respond to emails and communications as needed
- Completed light review and made corrections accordingly

ATTACHMENTS

- Yellowstone Landscaping Report
- Inframark's Landscaping Review
- Sitex Report

Yellowstone Landscaping Report



Date : Wednesday, September 30, 2020

Property : Country Greens CDD

Senior Account Manager : Jennifer Elmore

Superintendent:

Maintenance Activities

- Mowing of all areas completed weekly.
- Trim and detail shrubs beds at community entrances (Cardinal, 437 and 44) ongoing maintenance.
- Perform weekly detail to all Annual beds at community entrance
- Weed control is ongoing in all shrub beds to include pre-emergent herbicide
- Pruning of all shrubs is continuous during weekly visits.
- Continue treating visible fire ant mounds throughout property as needed

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 entrance
- Identified Drain Areas have been string trimmed and cleared.

Irrigation Activities








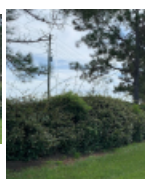
- All irrigation timers have been inspected and checked for coverage. Adjustments have been made.
- Irrigation Inspection completed 09/01/2020

Fertilization and Pest Control Activities

- Turf Application made for Weed Control, Fungicide and Insecticide on 09/25/2020

Annual flowers were changed.

Inframark's Landscaping Review

| Country Greens Landscaping Review | | | | | | | |
|-----------------------------------|---------------------------|--------------------|-----------|--|---|----------------------------|--|
| Issue | Location | Date of Drive-thru | Status | Field Manager Comments | Photos | Yellowstone Plan of Action | |
| Dead pine tree | At 44 | 9/30/2020 | Pending | Provide proposal to remove dead pines tree near PVC fence. |    | | |
| Palm trees trimming | At Campanero Dr. entrance | 9/30/2020 | Completed | Palm tree trimming service |  | | |
| Annual flowers | All the entrance | 9/30/2020 | Completed | Annual flowers installation is complete |   | | |
| Trimming service | At 437 | 9/30/2020 | Ongoing | Improve trimming services along the 44 and 437. |    | | |

Sitex Report

COUNTRY GREEN COMMUNITY DEVELOPMENT DISTRICT

OPERATIONS & MAINTENANCE HIGHLIGHT

SITEX AQUATICS MANAGEMENT REPORT



October 2020

All ponds were treated for shoreline vegetation as needed with a custom grass mix targeted for specific species present. All ponds had trash removed as well.

POND1- Grasses and algae spot treated.

POND2- Grasses treated

POND3- Water meal and algae treated

ADDITIONAL NOTES:

All water meal on pond 3 was treated along with any shoreline grasses. Please don't hesitate to reach out to my staff or myself if you need anything at all.

Regards

Brian Fackler

Sitex Aquatics LLC.