



COUNTY LINE DRAINAGE DISTRICT

**LEE COUNTY
REGULAR BOARD MEETING
OCTOBER 6, 2026
10:00 A.M.**

Special District Services, Inc.
27499 Riverview Center Boulevard, #253
Bonita Springs, FL 33134

www.countylinedd.org
561.630.4922 Telephone
877.SDS.4922 Toll Free
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AGENDA
COUNTY LINE
DRAINAGE DISTRICT
23351 North River Road
Alva, Florida 33920
REGULAR BOARD MEETING
October 6, 2026
10:00 A.M.

- A. Call to Order
- B. Proof of Publication.....Page 1
- C. Establish Quorum
- D. Additions or Deletions to Agenda
- E. Comments from the Public for Items Not on the Agenda
- F. Approval of Minutes
 - 1. August 18, 2026 Regular Board Meeting & Public Hearing.....Page 2
- G. Old Business
- H. New Business
 - 1. Consider Resolution No. 2026-04 – Adopting a Fiscal Year 2025/2026 Amended Budget...Page 7
 - 2. Consider Resolution No. 2026-05 – Goals and Objectives Annual Report.....Page 10
 - 3. Consider Approval of Improvements to Barbed Wire Fence and Galvanized Cattle Gates
on EK Ranch Property.....Page 13
- I. Auditor Selection Committee
 - 1. Ranking of Proposals/Consider Selection of an Auditor.....Page 14
- J. Manager’s Report
 - 1. Financial Report.....Page 15
- K. Field Report.....Page 19
- L. Engineer’s Report
- M. Attorney’s Report
- N. Administrative Matters
- O. Board Member Comments
- P. Adjourn

Publication Date
2026-09-25

Subcategory
Miscellaneous Notices

COUNTY LINE DRAINAGE DISTRICT

FISCAL YEAR 2026/2027 REGULAR MEETING SCHEDULE

Regular Meetings of the Board of Supervisors of the County Line Drainage District (the District) will be held at 10:00 a.m. in the Districts office located at 23351 North River Road, Alva, Florida 33920 on the following dates:

October 6, 2026

January 12, 2027

April 6, 2027

August 25, 2027

The meetings are open to the public and will be conducted in accordance with the provisions of Florida law for special districts. The meetings may be continued in progress without additional notice to a time, date, and location stated on the record. Copies of the agenda for these meetings may be obtained from the Districts website or from the District Manager, Special District Services, located at 2501A Burns Road, Palm Beach Gardens, Florida 33410. There may be occasions when one or more Supervisors will participate by telephone. Pursuant to provisions of the Americans with Disabilities Act, any person requiring special accommodations to participate in these meetings is asked to advise the District Office at least forty-eight (48) hours before the meeting by contacting the District Manager at 561-630-4922 and/or toll free at 1-877-737-4922. If you are hearing or speech impaired, please contact the Florida Relay Service at 1-800- 955-8770, who can aid you in contacting the District Office.

A person who decides to appeal any decision made at the meeting with respect to any matter considered at a particular meeting is advised that person will need a record of the proceedings and that accordingly, the person may need to ensure that a verbatim record of the proceedings is made including the testimony and evidence upon which the appeal is to be based.

Meetings may be cancelled from time to time without advertised notice.

COUNTY LINE DRAINAGE DISTRICT

www.countylinedd.org

9/25/26 #12649044

**COUNTY LINE DRAINAGE DISTRICT
PUBLIC HEARING & REGULAR BOARD MEETING
AUGUST 18, 2026**

A. CALL TO ORDER

The August 18, 2026, Regular Board Meeting of the County Line Drainage District (the “District”) was called to order at 10:12 a.m. at 23351 North River Road, Alva, Florida 33920 by President Joe Beale.

B. PROOF OF PUBLICATION

Proof of publication was presented that indicated notice of the Regular Board Meeting had been published in the *Fort Myers News-Press* on July 27, 2026, and August 3, 2026, as legally required.

C. SEAT NEW BOARD MEMBERS

Ms. Meneely reported that immediately prior to the Regular Board Meeting, the District held its Annual Landowners’ Meeting, at which Pat McKenna stepped down from the Board and Ethan Hales was elected as Supervisor. Supervisor Hales was seated on the Board.

D. ADMINISTER OATH OFFICE AND REVIEW BOARD MEMBER RESPONSIBILITIES & DUTIES

Ms. Meneely administered the Oath of Office to Supervisor Hales.

District Counsel Behn reviewed the responsibilities and duties of a District Supervisor, including Florida's Sunshine Law, public records requirements and the required four-hour annual ethics training. He emphasized that District business involving matters that may come before the Board must be conducted at properly noticed public meetings and that communications concerning District business are public records, regardless of whether they occur on personal devices or accounts.

E. ESTABLISH A QUORUM

It was determined that the attendance of the following Supervisors constituted a quorum and it was in order to proceed with the meeting:

President	Joe Beale	Present
Vice President	Paul Fabry	Present
Assistant Secretary	Ethan Hales	Present

Staff members in attendance were:

District Manager	Kathleen Meneely	Special District Services, Inc.
General Counsel	Seth Behn	Lewis, Longman & Walker
District Engineer	Kyle Grandusky	GMAwater, LLC
Field Consultant	Gerardo Aranda	

Others present were Pat McKenna and Joey Beale. Cullum Jefferies participated by telephone.

F. ELECTION OF OFFICERS

The Board considered the election of officers.

Joe Beale was nominated to serve as President, Paul Fabry to serve as Vice President, Kathleen Meneely to serve as Secretary/Treasurer and Ethan Hales to serve as Assistant Secretary.

A **motion** was made by Supervisor Hales, seconded by Vice President Fabry and unanimously passed approving the above slate of officers, as presented.

G. ADDITIONS OR DELETIONS TO THE AGENDA

Mr. Behn requested the addition of Resolution No. 2026-04 relating to easements within the District, under New Business. By consensus, the Board agreed to add the item to the agenda.

H. COMMENTS FROM THE PUBLIC FOR ITEMS NOT ON THE AGENDA

There were no comments from the public for items not on the agenda.

I. APPROVAL OF MINUTES

1. April 7, 2026, Regular Board Meeting

There were no additions, deletions or changes to the minutes.

A **motion** was made by Vice President Fabry, seconded by President Beale and unanimously passed approving the minutes of the April 7, 2026 Regular Board Meeting, as presented.

J. PUBLIC HEARING

President Beale then recessed the Regular Board Meeting and opened the Public Hearing.

1. Proof of Publication

Proof of publication was presented that indicated notice of the Public Hearing had been published in the *Fort Myers News-Press* on July 27, 2026, and August 3, 2026, as legally required.

2. Receive Public Comment on Fiscal Year 2026/2027 Final Budget

Ms. Meneely presented the proposed Fiscal Year 2026/2027 Final Budget and noted that it remained generally status quo, with a slight decrease in legal expenses. There were no public comments regarding the proposed budget.

3. Consider Resolution No. 2026-02 – Adopting a Fiscal Year 2026/2027 Final Budget

Resolution No. 2026-02 was presented, entitled:

RESOLUTION NO. 2026-02

A RESOLUTION OF THE COUNTY LINE DRAINAGE DISTRICT ADOPTING A FISCAL YEAR 2026/2027 BUDGET.

A **motion** was made by Vice President Fabry, seconded by Supervisor Hales and unanimously passed adopting Resolution No. 2026-02, approving the Fiscal Year 2026/2027 Final Budget, as presented.

The Public Hearing was then closed and the Regular Board Meeting was reconvened.

Following the Public Hearing, the Board briefly discussed the District's insurance renewal. Ms. Meneely advised that renewal information had recently been submitted but a quote had not yet been received.

K. OLD BUSINESS

There were no Old Business items to come before the Board.

L. NEW BUSINESS

1. Consider Resolution No. 2026-03 – Adopting a Fiscal Year 2026/2027 Meeting Schedule

Resolution No. 2026-03 was presented, entitled:

RESOLUTION NO. 2026-03

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE COUNTY LINE DRAINAGE DISTRICT, ESTABLISHING A REGULAR MEETING SCHEDULE FOR FISCAL YEAR 2026/2027 AND SETTING THE TIME AND LOCATION OF SAID DISTRICT MEETINGS; AND PROVIDING AN EFFECTIVE DATE.

The Board reviewed the proposed fiscal year 2026/2027 meeting schedule and discussed several scheduling conflicts. Following discussion, the Board agreed upon the following meeting dates:

October 6, 2026
January 12, 2027
April 6, 2027
August 25, 2027

A **motion** was made by President Beale, seconded by Vice President Fabry and unanimously passed adopting Resolution No. 2026-03, approving the Fiscal Year 2026/2027 Meeting Schedule, as amended.

2. Consider Appointment of Audit Committee & Approval of Evaluation Criteria

Ms. Meneely advised that it was time for the District to solicit auditing services and reviewed the required process. She recommended that the Board appoint itself to serve as the Audit Committee and approve the evaluation criteria included in the agenda materials.

A **motion** was made by Vice President Fabry, seconded by Supervisor Hales and unanimously passed appointing the District Board of Supervisors to serve as the Audit Committee and approving the evaluation criteria, as presented.

3. Consider Resolution No. 2026-04 – Easements within the District

Resolution No. 2026-04 was presented, entitled:

RESOLUTION NO. 2026-04

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE COUNTY LINE DRAINAGE DISTRICT AUTHORIZING AND ADOPTING AN AMENDED FINAL FISCAL YEAR 2025/2026 BUDGET, PURSUANT TO CHAPTER 197, FLORIDA STATUTES; AND PROVIDING AN EFFECTIVE DATE.

Mr. Behn explained that a comprehensive survey had identified several locations where existing District easements did not align with the physical location of District canals and roads. In certain locations, easements encumber private property where no District facility exists, while existing District facilities were located outside of the recorded easement.

Mr. Behn explained that the resolution would authorize abandonment of identified unused easements conditioned upon the affected landowner, granting the District a replacement easement over the actual location of the District facility. The District Engineer would prepare the necessary sketches and legal descriptions for each affected property. No abandonment would be recorded until the corresponding replacement easement had been granted to the District.

At the Board's request, it was specifically noted for the record that Resolution No. 2026-04 affected only Sections 2, 11 and 14.

A **motion** was made by President Beale, seconded by Supervisor Hales and unanimously passed adopting Resolution No. 2026-04, relating to easements within the District, as presented.

M. MANAGER'S REPORT

1. Financial Report

Ms. Meneely presented the financial report included in the meeting materials and noted that the District was approximately 85% through the fiscal year. There were no questions from the Board.

N. FIELD REPORT

Mr. Aranda presented the Field Report. He provided updates regarding culvert work, canal maintenance, weed and ecological control, road grading, flow meter readings and mowing activities. He reported that ecological control spraying was approximately 90% completed and that the flow meters were being monitored monthly. Mr. Aranda reviewed mowing performed by Florida Agri Management along the north dike and Daniels Road and discussed the associated hours and expenses. It was clarified that the information presented was not yet an invoice and that approval was being requested to proceed with invoicing the District for the mowing work.

A **motion** was made by Vice President Fabry, seconded by Supervisor Hales and unanimously passed authorizing the District to move forward with the mowing expense from Florida Agri Management.

Mr. Aranda also reported that two flow meters required repair. Following discussion, it was determined that a separate motion was not necessary because the repairs were within the approved budget.

O. ENGINEER'S REPORT

Mr. Grandusky reported that the County Line ditch improvement project was underway. He advised that construction progress was being monitored and that work on the weirs was anticipated to begin in the near future. He will continue coordinating with the contractor and monitoring work occurring near District facilities.

Discussion ensued regarding the configuration of the improved ditch, operation of the weirs and the anticipated effect on drainage within the District. Mr. Grandusky advised that the improvements should provide better management of water flow and reduce conditions that historically caused backups. He confirmed that the District's existing pump operations would remain available and agreed to review the applicable agreement regarding operating elevations.

Mr. Grandusky also provided the annual Basin Management Action Plan (BMAP) and Best Management Practices (BMP) update. He reminded landowners of applicable Florida Department of Agriculture and Consumer Services enrollment requirements and reported that the District remained in compliance with its own BMP requirements.

P. ATTORNEY'S REPORT

Mr. Behn had nothing further.

Q. ADMINISTRATIVE MATTERS

Ms. Meneely reminded those who provide materials for District meetings to provide a copy to the District Manager for the official public record.

Ms. Meneely also reminded the Board that the next District meeting was scheduled for October 6, 2026.

R. BOARD MEMBER COMMENTS

The Board thanked Pat McKenna for his more than 20 years of service to the District and recognized his contributions during his tenure on the Board.

The Board also welcomed Supervisor Ethan Hales to the County Line Drainage District Board of Supervisors.

S. ADJOURNMENT

There being no further business to come before the Board, a **motion** was made by Vice President Fabry, seconded by Supervisor Hales and unanimously passed adjourning the meeting at 10:53 a.m.

Secretary/Assistant Secretary

President/Vice President

RESOLUTION NO. 2026-04

**A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE
COUNTY LINE DRAINAGE DISTRICT AUTHORIZING AND
ADOPTING AN AMENDED FINAL FISCAL YEAR 2025/2026
BUDGET, PURSUANT TO CHAPTER 197, FLORIDA STATUTES;
AND PROVIDING AN EFFECTIVE DATE.**

WHEREAS, the Board of Supervisors of the County Line Drainage District (hereinafter the “District”) is empowered to provide a funding source and to impose special assessments upon the properties within the District; and,

WHEREAS, the District has prepared for consideration and approval an amended final fiscal year 2025/2026 budget.

**NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF SUPERVISORS
OF THE COUNTY LINE DRAINAGE DISTRICT, THAT:**

Section 1. The Amended Operating Fund and Debt Service Fund Budget for Fiscal Year 2025/2026 attached hereto as Exhibit “A” is hereby approved and adopted.

Section 2. The Secretary/Assistant Secretary of the District is authorized to execute any and all necessary transmittals, certifications or other acknowledgements or writings, as necessary, to comply with the intent of this Resolution.

PASSED, ADOPTED and EFFECTIVE this 6th day of October, 2026.

ATTEST:

**COUNTY LINE
DRAINAGE DISTRICT**

By: _____
Secretary/Assistant Secretary

By: _____
Chairperson/Vice Chairperson

County Line Drainage District

**Amended Final Budget For
Fiscal Year 2025/2026
October 1, 2025 - September 30, 2026**

**AMENDED FINAL BUDGET
COUNTY LINE DRAINAGE DISTRICT
FISCAL YEAR 2025/2026
OCTOBER 1, 2025 - SEPTEMBER 30, 2026**

	FISCAL YEAR 2025/2026 BUDGET 10/1/25 - 9/30/26	AMENDED FINAL BUDGET 10/1/25 - 9/30/26	YEAR TO DATE ACTUAL 10/1/25 - 9/29/26
REVENUES			
Assessments	244,119	243,543	243,543
Miscellaneous Income	0	0	0
Interest Income	1,200	3,600	3,533
Total Revenues	\$ 245,319	\$ 247,143	\$ 247,076
EXPENDITURES			
Management Fees	32,472	32,472	32,472
Legal Fees	20,000	10,750	7,755
Legal Advertising	1,500	1,500	733
Engineering	7,000	2,000	0
Audit Fees	10,500	10,542	10,542
Insurance	9,800	9,307	9,307
Meetings and Membership Dues	750	175	175
Miscellaneous	650	300	197
Postage and Delivery	175	125	104
Office Supplies	325	325	276
Outside Maintenance Labor	32,000	14,000	10,560
Weed Control	28,000	12,000	7,900
Control Structures	20,000	5,000	0
Fuel/Lubricants	4,000	500	0
Equipment Parts	10,000	2,500	0
Construction Materials	500	100	0
Road Maintenance	15,000	5,000	0
Canal Maintenance	12,500	2,500	0
North Dike Maintenance	12,500	2,500	0
Materials For Drainage System	0	16,630	16,630
Water Analyses	3,000	1,200	845
Reserve	30,000	30,000	0
Total Expenditures	\$ 250,672	\$ 159,426	\$ 97,496
Revenues Less Expenditures	\$ (5,353)	\$ 87,717	\$ 149,580
County Appraiser & Tax Collector Fee	(732)	(628)	(628)
Discounts For Early Payments	(13,561)	(7,152)	(7,152)
Property Appraiser	(354)	(354)	(354)
Excess/ (Shortfall)	\$ (20,000)	\$ 79,583	\$ 141,446
Carryover From Prior Year	20,000	20,000	0
Net Excess/ (Shortfall)	\$ -	\$ 99,583	\$ 141,446
FUND BALANCE AS OF 9/30/25	\$ 150,459		
FY 2025/2026 ACTIVITY	\$ 79,583		
FUND BALANCE AS OF 9/30/26	\$ 230,042		

Notes

Fund Balance Includes Reserve Funds (\$30,000 As Of 9/30/26).

Carryover From Prior Year Of \$20,000 was used to reduce Fiscal Year 2025/2026 Assessments.

Carryover From Prior Year Of \$20,000 to be used to reduce Fiscal Year 2026/2027 Assessments.

RESOLUTION NO. 2026-05

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE COUNTY LINE DRAINAGE DISTRICT ADOPTING AN ANNUAL REPORT OF GOALS, OBJECTIVES, AND PERFORMANCE MEASURES AND STANDARDS; PROVIDING A SEVERABILITY CLAUSE; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, the County Line Drainage District (the “District”) is a local unit of special-purpose government organized and existing under and pursuant to Chapters 189 and 190, Florida Statutes, as amended; and

WHEREAS, effective July 1, 2024, the Florida Legislature adopted House Bill 7013, codified as Chapter 2024-136, Laws of Florida, and creating Section 189.0694, Florida Statutes; and

WHEREAS, the District adopted Resolution 2024-04 on August 7, 2024, establishing goals and objectives for the District and creating performance measures and standards to evaluate the District’s achievement of those goals and objectives; and

WHEREAS, pursuant to Section 189.0694, Florida Statutes, the District must adopt and publish on its website an annual report prior to December 1st of each year, describing the goals and objectives achieved by the district, as well as the performance measures and standards used by the district to make this determination, and any goals or objectives the district failed to achieve.

WHEREAS, the District Manager has the annual report of the District’s goals, objectives, and performance measures and standards attached hereto and made a part hereof as **Exhibit A** (the “Annual Report”) and presented the Annual Report to the Board of the District; and

WHEREAS, the District’s Board of Supervisors (“Board”) finds that it is in the best interests of the District to adopt by resolution the attached annual report of the goals, objectives and performance measures and standards.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF SUPERVISORS OF THE COUNTY LINE DRAINAGE DISTRICT, THAT:

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

SECTION 2. The District Board of Supervisors hereby adopts the Annual Report regarding the District’s success or failure in achieving the adopted goals and objectives and directs the District Manager to take all necessary actions to comply with Section 189.0694, Florida Statutes.

SECTION 3. If any provision of this Resolution is held to be illegal or invalid, the other provisions shall remain in full force and effect.

SECTION 4. This Resolution shall become effective upon its passage and shall remain in effect unless rescinded or repealed.

PASSED AND ADOPTED this 6th day of October, 2026.

ATTEST:

COUNTY LINE DRAINAGE DISTRICT

Secretary/Assistant Secretary

Chairman, Board of Supervisors

Exhibit A: Annual Report of Performance Measures/Standards

Exhibit A

Program/Activity: District Administration

Goal: Remain compliant with Florida Law for all district meetings

Objectives:

- Notice all District regular, special, and public hearing meetings
- Conduct all post-meeting activities
- District records retained in compliance with Florida Sunshine Laws

Performance Measures:

- All Meetings publicly noticed as required (**YES**)
- Meeting minutes and post-meeting action completed (**YES**)
- District records retained as required by law (**YES**)

Program/Activity: District Finance

Goal: Remain Compliant with Florida Law for all district financing activities

Objectives:

- District adopted fiscal year budget
- District amended budget at end of fiscal year
- Process all District finance accounts receivable and payable
- Support District annual financial audit activities

Performance Measures:

- District adopted fiscal year budget (**YES**)
- District amended budget at end of fiscal year (**YES**)
- District accounts receivable/payable processed for the year (**YES**)
- “No findings” for annual financial audit (**NO**)
 - o If “yes” explain

Program/Activity: District Operations

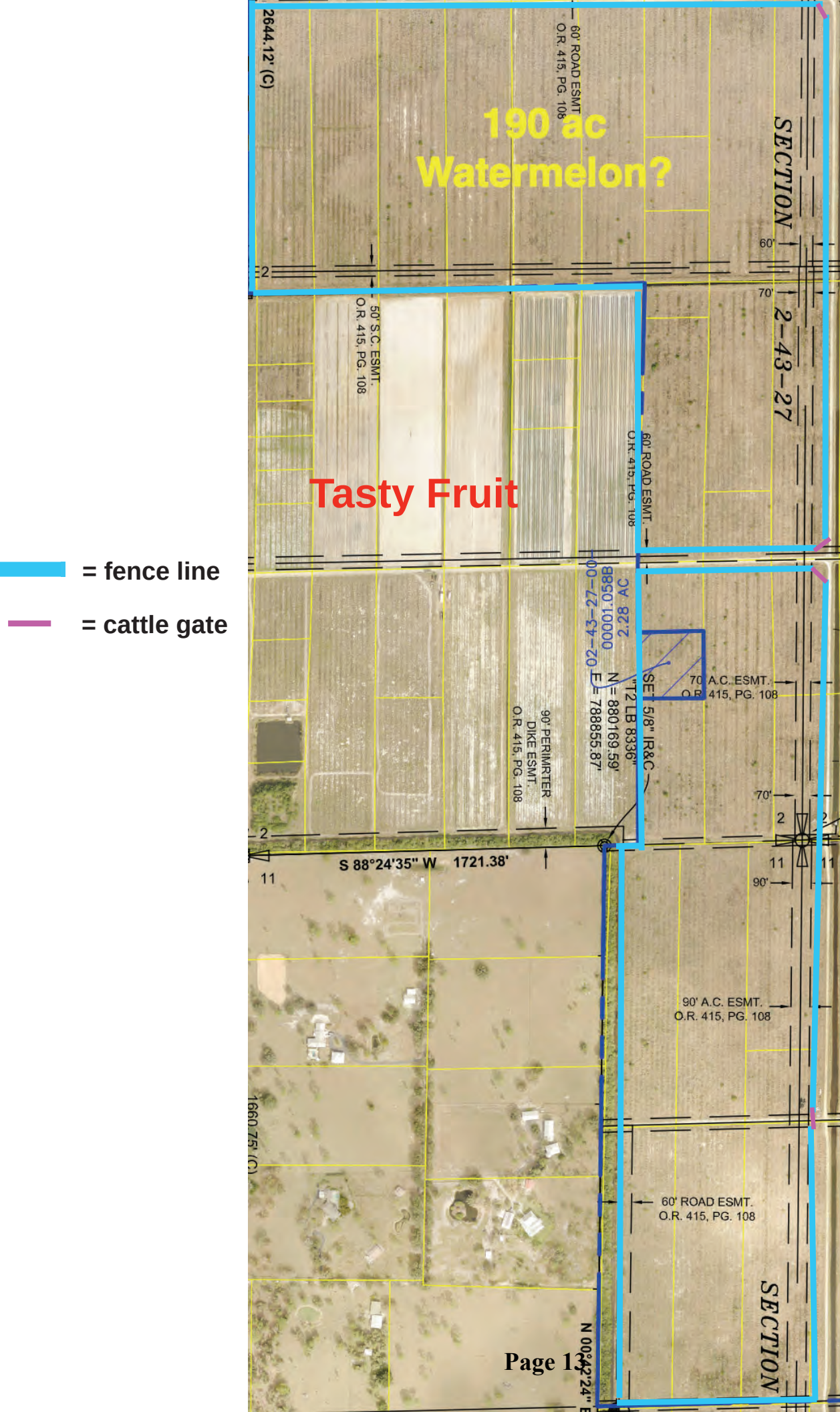
Goal: Insure, Operate and Maintain District owned Infrastructure & assets

Objectives:

- Annual renewal of District insurance policy(s)
- Contracted Services for District operations in effect
- Compliance with all required permits

Performance Measures:

- District insurance renewed and in force (**YES**)
- Contracted Services in force for all District operations (**YES**)
- Permits in compliance (**YES**)



= fence line

= cattle gate

COUNTY LINE DRAINAGE DISTRICT
RANKING OF AUDITOR PROPOSALS
FOR FISCAL YEAR ENDING 9/30/26

Criteria	Point Range	Audit Firms			
		Grau & Associates	Richie Tandoc, P.A.	McIntosh CPA	DGPerry CPA's
Ability of Personnel: (E.g., geographic locations of the firms headquarters of permanent office in relation to the project; capabilities and experience of key personnel; present ability to manage this project; evaluation of existing work load).	1-10	9	8	9	9
Proposer's Experience: (E.g. past record and experience of the Proposer in similar projects; volume of work previously performed by the firm; past performance for other Community Development Districts in other contracts; character, integrity, reputation).	1-10	9	8	8	9
Understanding of Scope of Work: Extent to which the proposal demonstrates an understanding of the District's needs for the services requested.	1-10	8	8	8	9
Ability to Furnish the Required Services: Extent to which the proposal demonstrates the adequacy of Proposer's financial resources and stability as a business entity necessary to complete the services required.	1-10	9	9	9	9
Price: Points will be awarded based upon the price bid for the rendering of the services and reasonableness of the price to the services.	1-10	8	8	9	7
TOTAL POINTS	50	43	41	43	43
BID PRICE - 2025/2026 AUDIT		\$6,200.00	\$6,200.00	\$3,200.00	\$11,000.00
BID PRICE - 2026/2027 AUDIT		\$6,300.00	\$6,200.00	\$3,300.00	\$11,440.00
BID PRICE - 2027/2028 AUDIT		\$6,400.00	\$6,400.00	\$3,400.00	\$11,900.00
BID PRICE - 2028/2029 AUDIT		\$6,500.00	\$6,400.00	\$3,500.00	\$12,376.00
BID PRICE - 2029/2030 AUDIT		\$6,600.00	\$6,600.00	\$3,600.00	\$12,871.00
COMMENTS:		Currently the auditing firm for more than	Currently the auditing firm for more than	Partner has worked on audits for over	Partner has worked on audits for over
		300 Special Districts and Governmental Entities.	16 Special Districts and Governmental Entities.	200 Special Districts and Governmental Entities.	300 Special Districts and Governmental Entities.
RECOMMENDATION:		All four Firms are capable of performing the audit. Management recommends that either DG Perry CPA's, the current auditor, Grau & Associates the firm with the most experience,			
		or McIntosh CPA, the low bidder, be selected to perform the September 30, 2026, 2027 and 2028 annual audits, with an option subject to fee adjustments for inflation, to perform the fiscal year end audits for the two following years (FYE 9/30/29 and FYE 9/30/30).			

Note: 2026/2027 Budget For Audit Services is \$11,000.00

County Line Drainage District

Financial Report For September 2026

**COUNTY LINE DRAINAGE DISTRICT
MONTHLY FINANCIAL REPORT
SEPTEMBER 2026**

	Annual Budget 10/1/25 - 9/30/26	Actual Sep-26	Year To Date Actual 10/1/25 - 9/30/26
REVENUES			
Assessments	244,119	0	243,543
Miscellaneous Income	0	0	0
Other Income	0	0	0
Interest Income	1,200	0	3,533
Total Revenues	\$ 245,319	\$ -	\$ 247,076
EXPENDITURES			
Management Fees	32,472	2,706	32,472
Legal Fees	20,000	0	7,755
Legal Advertisements	1,500	0	733
Engineering	7,000	0	0
Audit Fees	10,500	0	10,542
Insurance	9,800	0	9,307
Meetings and Membership Dues	750	0	175
Miscellaneous	650	68	197
Postage	175	27	104
Office Supplies	325	82	276
Outside Maintenance Labor	32,000	0	10,560
Weed Control	28,000	0	7,900
Control Structures	20,000	0	0
Fuel/Lubricants	4,000	0	0
Equipment Parts/Repairs	10,000	0	0
Construction Materials	500	0	0
Road Maintenance	15,000	0	0
Canal Maintenance	12,500	0	0
North Dike Maintenance	12,500	0	0
Drainage System	0	0	16,630
Water Analyses	3,000	0	845
Reserve	30,000	0	0
Total Expenditures	\$ 250,672	\$ 2,883	\$ 97,496
Revenues Less Expenditures	\$ (5,353)	\$ (2,883)	\$ 149,580
Tax Collector Fees	(732)	0	(628)
Discounts For Early Payments	(13,561)	0	(7,152)
Property Appraiser Fees	(354)	0	(354)
Excess/ (Shortfall)	\$ (20,000)	\$ (2,883)	\$ 141,446
Carryover From Prior Year	20,000	0	0
Net Excess/ (Shortfall)	\$ -	\$ (2,883)	\$ 141,446

Note: Reserve Balance To Be Updated In October 2026

Bank Balance As Of 9/30/26	\$ 299,055.96
Accounts Payable As Of 9/30/26	\$ 7,151.74
Accounts Receivable As Of 9/30/26	\$ -
Reserve Balance As Of 9/30/26	\$ 30,000.00
Available Funds As Of 9/30/26	\$ 261,904.22

County Line Drainage District
Budget vs. Actual
October 2025 through September 2026

	Oct 25 - Sept 26	25/26 Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
01-3500 · Assessment Revenue	243,543.36	244,119.00	-575.64	99.76%
01-3780 · Tax Collector Fees	-627.66	-732.00	104.34	85.75%
01-3785 · Assessment Discounts	-7,151.74	-13,561.00	6,409.26	52.74%
01-3790 · Property Appraiser Fee	-354.00	-354.00	0.00	100.0%
01-9510 · Interest Income	3,532.72	1,200.00	2,332.72	294.39%
01-9599 · Carryover From Prior Year	0.00	20,000.00	-20,000.00	0.0%
Total Income	<u>238,942.68</u>	<u>250,672.00</u>	<u>-11,729.32</u>	<u>95.32%</u>
Gross Profit	238,942.68	250,672.00	-11,729.32	95.32%
Expense				
01-1311 · Management Fees	32,472.00	32,472.00	0.00	100.0%
01-1480 · Legal Advertisements	733.33	1,500.00	-766.67	48.89%
01-1513 · Postage and Delivery	103.76	175.00	-71.24	59.29%
01-1640 · Roadway Maintenance	0.00	15,000.00	-15,000.00	0.0%
01-1645 · Canal Maintenance	0.00	12,500.00	-12,500.00	0.0%
01-1646 · North Dike Maintenance	0.00	12,500.00	-12,500.00	0.0%
01-1650 · Outside maint. Labor	10,560.00	32,000.00	-21,440.00	33.0%
01-1660 · Weed Control	7,900.00	28,000.00	-20,100.00	28.21%
01-1670 · Control Structures	0.00	20,000.00	-20,000.00	0.0%
01-1680 · Fuels / Lubricants	0.00	4,000.00	-4,000.00	0.0%
01-1690 · Equipment Parts / Repairs	0.00	10,000.00	-10,000.00	0.0%
01-1691 · Construction Materials	0.00	500.00	-500.00	0.0%
01-1750 · Legal Fees	7,754.84	20,000.00	-12,245.16	38.77%
01-1760 · Engineering	0.00	7,000.00	-7,000.00	0.0%
01-1770 · Audit Fees	10,542.00	10,500.00	42.00	100.4%
01-1795 · Meetings & Membership Dues	175.00	750.00	-575.00	23.33%
01-1800 · Insurance	9,307.00	9,800.00	-493.00	94.97%
01-1810 · Miscellaneous	196.90	650.00	-453.10	30.29%
01-1820 · Office Supplies	276.70	325.00	-48.30	85.14%
01-1833 · Water Analyses	845.00	3,000.00	-2,155.00	28.17%
01-1804 · Drainage System	16,630.00	0.00	16,630.00	100.0%
01-1896 · Reserve	0.00	30,000.00	-30,000.00	0.0%
Total Expense	<u>97,496.53</u>	<u>250,672.00</u>	<u>-153,175.47</u>	<u>38.89%</u>
Net Ordinary Income	<u>141,446.15</u>	<u>0.00</u>	<u>141,446.15</u>	<u>100.0%</u>
Net Income	<u><u>141,446.15</u></u>	<u><u>0.00</u></u>	<u><u>141,446.15</u></u>	<u><u>100.0%</u></u>

**COUNTY LINE DRAINAGE DISTRICT
TAX COLLECTIONS 2025-2026**

#	ID#	PAYMENT FROM	DATE	FOR	Tax Collect Receipts	Interest Received	Commissions Paid	Discount	Net From Tax Collector	O & M Assessment Income (Before Discounts & Fee)	O & M Assessment Income (After Discounts & Fee)
									\$244,119.00	\$244,119.00	\$244,119.00
									\$229,472.00	\$229,472.00	\$229,472.00
1	----	Paid to Lee County Prop Appraiser	11/04/25	Fees			\$ (354.00)		\$ (354.00)		\$ (354.00)
2	1	Lee County Tax Collector	12/11/25	NAV Taxes	\$ 77,824.30		\$ (651.36)	\$ (3,112.98)	\$ 74,059.96	\$ 77,824.30	\$ 74,059.96
3	2	Lee County Tax Collector	12/24/25	NAV Taxes	\$ 79,549.19			\$ (3,182.00)	\$ 76,367.19	\$ 79,549.19	\$ 76,367.19
4	URE	Lee County Tax Collector	01/13/26	Unused Revenue Fees			\$ 23.70		\$ 23.70		\$ 23.70
5	3	Lee County Tax Collector	03/11/26	NAV Taxes	\$ 85,357.24			\$ (856.76)	\$ 84,500.48	\$ 85,357.24	\$ 84,500.48
6	4	Lee County Tax Collector	07/15/26	NAV Taxes/Interest (TC)	\$ 788.96	\$ 23.67			\$ 812.63	\$ 812.63	\$ 812.63
7									\$ -		
8									\$ -		
9									\$ -		
10									\$ -		
11									\$ -		
12									\$ -		
13									\$ -		
14									\$ -		
15									\$ -		
16									\$ -		
					\$ 243,519.69	\$ 23.67	\$ (981.66)	\$ (7,151.74)	\$ 235,409.96	\$ 243,543.36	\$ 235,409.96

Collections
99.75%

\$ 243,519.69
\$ 23.67
\$ (243,543.36)
\$ -

\$ 235,409.96
\$ (235,409.96)
\$ -

Note: \$244,119 is 2025/2026 Budgeted assessments before discounts and fees.
\$229,472 is 2025/2026 Budgeted assessments after discounts and fees.

FIELD REPORT

**TO BE DISTRIBUTED
UNDER SEPARATE COVER**