Country Greens Community Development District

Agenda

February 10, 2026

AGENDA

Country Greens
Community Development District

219 E. Livingston Street, Orlando, Florida 32801
Phone: 407-841-5524 – Fax: 407-839-1526

January 29, 2026

Board of Supervisors
Country Greens Community
Development District

Dear Board Members:

The meeting of the Board of Supervisors of the **Country Greens Community Development District** will be held **Tuesday, February 10, 2026 at 6:00 PM at the REACH Church, 31431 Payne Road, Sorrento, Florida. F**ollowing is the advance agenda for the meeting:

1. Roll Call
2. Public Comment Period
3. Resident E-mails
4. Approval of Minutes of the December 9, 2025 Meeting
5. Review and Acceptance of Draft Fiscal Year 2025 Audit Report
6. Staff Reports
    A. District Counsel
    B. District Engineer
    C. District Manager
        i. Approval of Check Register
        ii. Balance Sheet and Income Statement
        iii. Presentation of Website Audit
    D. Field Manager
        i. Site Inspection Report
        ii. Landscaper Discussion
        iii. Presentation of Arborist Spreadsheet
7. Public Comment Period
8. Supervisor's Requests
9. Other Business
10. Next Meeting Date – March 10, 2026 at 6:00 PM
11. Adjournment

The balance of the agenda will be discussed at the meeting. In the meantime, if you should have any questions, please contact me.

Sincerely,

Jason M. Showe
District Manager

CC: Scott Clark, District Counsel
David Hamstra, District Engineer
Jarett Wright, District Field Manager

Enclosures

SECTION III

From: **Jason Showe** jshowe@gmscfl.com
Subject: Re: Fortunado 34037
Date: February 2, 2026 at 8:07 AM
To: Jorge Salas
Cc: Luis G Salas, Eagle Dunes, Jarett Wright jwright@gmscfl.com, Tim Burchfield

JS

Jorge,

We have provided this to our landscaper, and they have reviewed the site. Based on the equipment they use, which is a bobcat with buckets and excavating equipment, and nothing with blades, they do not believe they are responsible for this damage.

Sincerely,

Jason M. Showe
Senior District Manager
Governmental Management
Services, Central Florida
219 E. Livingston St
Orlando, FL 32801
407-841-5524 X 105 - Office
407-839-1526 - Fax
407-470-8825 - Cell
jshowe@gmscfl.com

History.—s. 1, ch. 2006-232.

> On Jan 29, 2026, at 5:00 PM, Jorge Salas wrote:
>
> Jason,
>
> I have not heard back on the subject, please let me know what additional information is needed to proceed with this claim.
>
> Jorge Salas
>
> On Mon, Jan 26, 2026 at 10:58 AM Jason Showe <jshowe@gmscfl.com> wrote:
>
> > Thank you for your email. I have reached out to the landscaper to have them review, and will provide you with follow-up once I received it.
> >
> > Sincerely,

Jason M. Showe
Senior District Manager
Governmental Management
Services, Central Florida
219 E. Livingston St
Orlando, FL 32801
407-841-5524 X 105 - Office
407-839-1526 - Fax
407-470-8825 - Cell
jshowe@gmscfl.com

History.—s. 1, ch. 2006-232.

On Jan 26, 2026, at 10:47 AM, Jorge Salas <> wrote:

Dear Mr. Showe,

I am writing to report damage to the backyard fence of my property located at 34037 Fortunado St., Sorrento, FL 32776.

This past weekend, I observed that the fence was damaged during recent maintenance work conducted between my backyard and the golf course. Upon contacting my management company, I was advised to reach out to your organization to address this matter.

Please let me know what additional information or documentation is required to initiate the necessary repairs. As the house is currently on the market, I would appreciate your assistance in resolving this issue as expediently as possible.

Respectfully,

Jorge Salas

---------- Forwarded message ---------
From: **Tracey Hylands** <thylands@lelandmanagement.com>
Date: Mon, Jan 26, 2026 at 10:30 AM
Subject: RE: Fortunado 34037
To: Jorge Salas

Good morning,

The CDD is responsible for the maintenance of this area. Please contact them directly to report the damages. Contact information can be found on the CDD website
Welcome to Community Development District | Country Greens CDD

Thanks,

Tracey Hylands, Divisional Director, CMCA
Volusia
275 S Charles Richard Beall Blvd, Suite #214, DeBary, FL 32713
Phone: (407) 469-5303
Email: thylands@lelandmanagement.com
Website: www.LelandManagement.com
Resident Support questions - residentsupport@lelandmanagement.com

The Management Company You Don't Have to Manage

From: Jorge Salas
Sent: Sunday, January 25, 2026 6:26 PM
To: Tracey Hylands <thylands@lelandmanagement.com>
Subject: Fortunado 34037

EXTERNAL EMAIL: Do not click links or open attachments unless you recognize the sender and know the content is safe.

Download full resolution images

Available until Feb 24, 2026

Tracy, hope everything is good for you and family.

I was at me property Fortunado 34037 and found that some contractor has damaged my fence at the backyards of the house. Please see photos and video attached. The has been some work done between my backyard and the golf course and they hit the fence damaging it.

Please let me know who to contact to make sure this is repair ASAP as we have the house in the market.

Thanks

Click to Download

Video.mov

0 bytes

Saludos, Jorge

Sent from my iPad

--
Jorge Salas

--

From: Jorge Salas
Subject: Re: Fortunado 34037
Date: February 2, 2026 at 8:48 PM
To: Jason Showe jshowe@gmscfl.com
Cc: Jarett Wright jwright@gmscfl.com, Robert Jr. Szozda rszozdajr@gmscfl.com

JS

Thanks
Sent from my iPhone
J Salas

> On Feb 2, 2026, at 3:52 PM, Jason Showe <jshowe@gmscfl.com> wrote:
>
> I am running this by the vendor again for their review.
>
> Sincerely,
>
> <Jason M Showere.png>
>
> Jason M. Showe
> Senior District Manager
> Governmental Management
> Services, Central Florida
> 219 E. Livingston St
> Orlando, FL 32801
> 407-841-5524 X 105 - Office
> 407-839-1526 - Fax
> 407-470-8825 - Cell
> jshowe@gmscfl.com
>
> Under Florida law, e-mail addresses are public records. If you do not want your e-mail address released in response to a public records request, do not send electronic mail to this entity. Instead, contact this office by phone or in writing.
>
> History.—s. 1, ch. 2006-232.
>
> > On Feb 2, 2026, at 2:09 PM, Jorge Salas wrote:
> >
> > Jason, this damage was just recent, the photos shows the ding where it was hit and it is just that, recent damage which bent the pole and took the fence out alignment. The work was done behind the property just below the fence and requires a bobcat, this is the only work performed there in the previous weeks. Unless you had other contractors working that zone, this is not a Golf Cart damage.
> >
> > On Mon, Feb 2, 2026 at 8:08 AM Jason Showe <jshowe@gmscfl.com> wrote:
> > > Jorge,
> > >
> > > We have provided this to our landscaper, and they have reviewed the site. Based on the equipment they use, which is a bobcat with buckets and excavating equipment, and nothing with blades, they do not believe they are responsible for this damage.
> > >
> > > Sincerely,
> > >
> > > <Jason M Showere.png>

Jason M. Showe
Senior District Manager
Governmental Management
Services, Central Florida
219 E. Livingston St
Orlando, FL 32801
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Under Florida law, e-mail addresses are public records. If you do not want your e-mail address released in response to a public records request, do not send electronic mail to this entity. Instead, contact this office by phone or in writing.

History.—s. 1, ch. 2006-232.

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Respectfully,

Jorge Salas
305-987-0117
---------- Forwarded message ---------
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Date: Mon, Jan 26, 2026 at 10:30 AM
Subject: RE: Fortunado 34037
To: Jorge Salas

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Thanks,

<emailsignaturelogo_ad974c73-59bf-4e9d-ad7f-d30c778a1c3c.png>

Tracey Hylands, Divisional Director, CMCA
Volusia
275 S Charles Richard Beall Blvd, Suite #214, DeBary, FL 32713
Phone: (407) 469-5303
Email: thylands@lelandmanagement.com
Website: www.LelandManagement.com
Resident Support questions - residentsupport@lelandmanagement.com

The Management Company You Don't Have to Manage

<lelandemailsignaturebanner-optimized-2024_110f9bfe-6c3d-40a9-91d5-

328932c64c8a.png>

From: Jorge Salas
Sent: Sunday, January 25, 2026 6:26 PM
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Please let me know who to contact to make sure this is repair ASAP as we have the house in the market.

Thanks

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<image004.jpg>

<image005.jpg>

<image006.jpg>

Click to Download

Video.mov

0 bytes

<image007.jpg>

From: Phil Hollimon
Subject: RE: Country Greens CDD - Fwd: CDD Permitting Regulations / Requirements
Date: January 29, 2026 at 11:45 AM
To: David Hamstra david@pegasusengineering.net, Allyson Williams
Cc: CCatasus@CountryGreensCDD.org, Jason Showe jshowe@gmscfl.com, Leah Fitzpatrick, Vete Derisse

PH

Thank you David! Could you give us a timeframe? We went ahead and submitted to the county on January 16th and we are putting together our water management submittal now.

Best,

Phil Hollimon, EI
PROJECT MANAGER

KPMFranklin

w www.kpmfranklin.com
6300 Hazeltine National Drive, Suite 118, Orlando, Florida 32822

From: David Hamstra <david@pegasusengineering.net>
Sent: Wednesday, January 28, 2026 3:50 PM
To: Allyson Williams
Cc: CCatasus@CountryGreensCDD.org; Phil Hollimon; Jason Showe <jshowe@gmscfl.com>
Subject: Country Greens CDD - Fwd: CDD Permitting Regulations / Requirements

Good afternoon, Allyson,

My apologies for the delay and dropping the ball on this one.

Let me pull-together what we did for the completed west side hydraulic analysis and where
we are at this point for the east side hydraulic analysis that will encompass your parcel.

Respectfully,

David W. Hamstra, P.E., CFM
Stormwater Department Manager l Pegasus Engineering, LLC
301 West State Road 434, Suite 309 l Winter Springs, Florida 32708
407-992-9160 work (extension 309) l
david@pegasusengineering.net

Pegasus ENGINEERING

From: Jason Showe <jshowe@gmscfl.com>
Sent: Tuesday, January 6, 2026 3:27 PM

Sent: Tuesday, January 6, 2026 3:27 PM
To: David Hamstra <david@pegasusengineering.net>
Cc: Scott Cathie Catasus <catasus@yahoo.com>; Stacie Vanderbilt <svanderbilt@gmscfl.com>; Jarett Wright <jwright@gmscfl.com>
Subject: Country Greens CDD - Fwd: CDD Permitting Regulations / Requirements

David,

I think this is the site you have been talking about. Can you respond on our requirements?

Sincerely,

Jason M. Showe
Senior District Manager
Governmental Management
Services, Central Florida
219 E. Livingston St
Orlando, FL 32801
407-841-5524 X 105 - Office
407-839-1526 - Fax
407-470-8825 - Cell
jshowe@gmscfl.com

History.—s. 1, ch. 2006-232.

Begin forwarded message:

From: Allyson Williams
Subject: CDD Permitting Regulations / Requirements
Date: January 6, 2026 at 3:22:20 PM EST
To: "CCatasus@CountryGreensCDD.org" <CCatasus@CountryGreensCDD.org>
Cc: "jshowe@gmscfl.com" <jshowe@gmscfl.com>, Phil Hollimon

Good afternoon,

Good afternoon,

Following up on my voicemail, I'm reaching out regarding a site we are assisting a client with in Lake County, located within the Country Greens CDD (Parcel ID No. 12-19-27-1900-00C-00006; aerial attached). We are currently preparing a commercial Site Development Plan application for submittal to Lake County and wanted to confirm whether there are any additional permitting or review requirements associated with the CDD.

Any insight you're able to provide would be greatly appreciated. Thank you, and I look forward to hearing from you.

Best,

Allyson

Allyson Williams
PLANNER

KPMFranklin

o (407) 410-8624
w www.kpmfranklin.com

6300 Hazeltine National Drive, Suite 118, Orlando, Florida 32822

MINUTES

MINUTES OF MEETING
COUNTRY GREENS
COMMUNITY DEVELOPMENT DISTRICT

The regular meeting of the Board of Supervisors of the Country Greens Community Development District was held on Tuesday, December 9, 2025, at 6:00 p.m. at REACH Church, 31431 Payne Road, Sorrento, Florida.

Present and constituting a quorum were:

Catherine Catasus	Chairperson
Joseph Grall	Assistant Secretary
David Warden	Assistant Secretary
Anna Heintzelman	Assistant Secretary

Also present were:

Jason Showe	District Manager
Scott Clark *by Zoom*	District Counsel
David Hamstra	District Engineer
Tim Burchfield	Maverick Landscaping
Jose Saldana	Maverick Landscaping
Jarett Wright	Field Manager
Rob Szozda, Jr.	GMS

The following is a summary of the discussions and actions taken at the December 9, 2025 Country Greens Community Development District Board of Supervisors meeting.

FIRST ORDER OF BUSINESS **Roll Call**

Ms. Catasus called the meeting to order and called the roll. Four Board members were present constituting a quorum.

SECOND ORDER OF BUSINESS **Public Comment Period**

Ms. Catasus: Does anybody from the public have any comments? Not hearing any comments, we will move on to the next item.

THIRD ORDER OF BUSINESS **Resident E-mails**

Ms. Catasus: I didn't see any resident emails in the agenda package.

Mr. Showe: We actually had no resident emails over the last month.

Ms. Catasus: I think that's a good sign.

FOURTH ORDER OF BUSINESS Approval of Minutes of the November 11, 2025 Meeting

Ms. Catasus: We're going to move on to the minutes of the November 11, 2025 meeting. I do have some comments and corrections and I mentioned this before we started the meeting, but on the record, they're verbatim minutes. They're very thorough, obviously, because they're verbatim minutes. Maybe we could cut out the slang and the "likes."

Mr. Showe: We'll continue to refine it.

Ms. Catasus: Jason said they actually prefer the verbatim minutes because it makes it a lot easier to reference everything. But there are a few side comment type things that we could remove. I do have some corrections.

Ms. Catasus: Line 42 should be stuff, not stiff. Line 200 is going to be me, Cathie not Kathy. Because there is another Kathy referenced later in the minutes. Line 250 is going to be costs, not calls. Line 262 was actually David Hamstra, not Ms. Catasus. Anywhere where it says Marvella, it's actually Marbella. Line 507 is heard not herd.

Ms. Heintzelman: My name is misspelled multiple times; that's not a huge deal. Sometimes it's spelled right, sometimes it's not.

Mr. Grall: Two minor ones. 209 and 215. It should be drainage, not drain.

> On MOTION by Ms. Heintzelman, seconded by Mr. Warden, with all in favor, the Minutes of the November 11, 2025 Meeting, were approved as amended 3-1.

SEVENTH ORDER OF BUSINESS Staff Reports

A. District Counsel

Ms. Catasus: Next up, District Counsel report.

Mr. Clark: The only thing we had as follow up from the last meeting was with Maverick to do the storm structure clean out. Right at the meeting we worked with David and his staff and got that all together, the maps and the locations and the specifications. We got that out and it was promptly signed and David would tell us next whether the work got done. David, it's all yours unless there are questions for me.

Mr. Burchfield: The work has not been done. Only because we got out and it was right around that holiday. Then my mulcher head that I have, I ended up buying a new one because the motor was shot on the first one. I tried to repair it but I just ordered another one and it should be here any day. I'm going to jump right on it and we'll stay on it next week.

B. District Engineer

Ms. Catasus: Next up, District Engineer.

Mr. Hamstra: We have had some back forth about the private and public roads. My survey guys found some other specific language where the CDD was supposed to convey a separate written instrument to transfer the right of ways to the County. He has looked high and low for that instrument. If it was ever submitted, we can't find it. I'll forward you this surveyor's note from the plats, but it specifically speaks to conveying CDD roads to Lake County and treating them as public roads after this instrument is submitted, at the recording of the plats.

Ms. Catasus: And then there was one where the County gave them back to the HOA. There's another document, because originally it was kind of messed up.

Mr. Hamstra: Was it a plan or just a different written document?

Ms. Catasus: It's a document. I have it somewhere. Originally when the roads were done they were CDD, and then they were conveyed over to the County. But then the County said we can't have a gated community and have roads, so then they were conveyed back to the HOA. So the roads and the right of way would go together, correct?

Mr. Hamstra: Correct.

Mr. Clark: David, I did that same exercise a couple years before you got here, and you could have saved yourself some time. It was confusing.

Ms. Catasus: Do you have a copy of that document, Scott?

Mr. Clark: I believe that I do, yes.

Ms. Catasus: Because I think I sent it to you back when I got it years ago because it took some digging in the county to get that document.

Mr. Clark: David, I'll find those things and send you a copy.

Mr. Showe: If you could include us on that too, Scott.

Ms. Catasus: Assuming that this document does exist, because I know it does exist, and the roads are HOA, because the HOA knows that they are their roads. They are the ones that just raised our rates to cover reserves to take care of the roads. The right of way that goes with the road then

belongs to the HOA, but I think part of the question with the right of way was along our fence line down Cardinal. The HOA owns the property where those trees are, but we own the fence line. So how far off of that fence line is ours? That was one of the areas that came up about how much is ours.

Mr. Hamstra: I will research that and bring you back an answer.

Ms. Catasus: Then as far as the sidewalks, because that was one of the things that came up last meeting, was the sidewalks were needing some repairs and pressure washing. I think that was also in relation to the right of way. If the sidewalks are in the right of way and the HOA owns the roads and the right of way, then the sidewalks are the HOAs.

Mr. Showe: That would be our interpretation.

Ms. Catasus: Even outside the gate?

Mr. Showe: Yeah.

Mr. Clark: Judging off the property appraiser, the right of way for the community goes up directly to 437. The County would have responsibility for 437. The HOA would take over immediately on the turn in. There's probably 10 to 15 feet of horizon apron in the turn in, but they would have all the responsibilities.

Ms. Catasus: While we're on the topic of right of way, this is a little bit off of the Engineer topic, but maybe he's dealt with this before. Back when I lived in Orange County, the County had a program for the maintenance of the neighborhood retention pond that they reimbursed our HOA for that maintenance, so they didn't have to do it. We're maintaining the 437 right of way. We're maintaining the State Road 44 right of way. We're cutting that. Do you know if DOT has any kind of reciprocal agreements with communities? Have you ever seen that? I know the County does not.

Mr. Hamstra: Orange County had what they called an MST or an MSTU arrangement, where they did certain things and you guys paid them back over a period of time.

Ms. Catasus: But then we got that waived because we maintained the retention pond, so we didn't have to pay that. I didn't know if DOT had something, because we're cutting a good amount of stuff that they're not having to come out and do and we're not getting anything from them for it. So I didn't know if you were aware of anything. If not, I'll see about reaching out to DOT.

Mr. Hamstra: Harmony, which is down the St. Cloud, they're doing landscaping in DOT right of away and it's reciprocal where Harmony is paying money to do their work and there was an agreement on getting paid back or something. But in your situation I'm not sure.

Ms. Catasus: The issue has always been that when DOT comes through to mow, they'll come through maybe once every other month and it looks bad, so we're mowing it. I'll see about reaching out to DOT and see if they have any kind of program on that. Where do we stand on the dentist office?

Mr. Hamstra: He has reached out to me. I want to get my numbers done in advance of doing the work. He doesn't seem to be in a super big rush, but he did follow up with me. I want to generate a small proposal so he agrees in advance because Duncan paid us directly, so I did not charge the CDD. McDonald's got through, and then we're going to after the fact hit up O'Reilly.

Ms. Catasus: Okay. If the dentist wants to go directly through you, that's fine. I just I don't think we should be paying for his assessment.

C. District Manager

i. Approval of Check Register

Mr. Showe: We've got your approval of check register. Only a few this month. We've got checks in your general fund checks 9 through 14, for a total of $43,873.85. Staff can answer any questions on that summary of invoices that follow. I don't think there's anything unusual there. We did pay the deposit for the stormwater work that was in accordance with their proposal and agreement. Other than that, I think everything else is just kind of the basics. But we can certainly take any questions from the Board.

> On MOTION by Ms. Heintzelman, seconded by Mr. Warden, with all in favor, the Check Register, was approved (4-0).

ii. Balance Sheet and Income Statement

Mr. Showe: You've got your balance sheet and income statement. There's no action required by the Board. This is only reflective through October, so it's just one month worth of actuals. You are overall performing better than budget to actuals, but not enough to really draw any trends just yet. We haven't received any assessment revenues yet. That's just a quick look at your financials, but everything seems to be in order so far.

D. Field Manager

i. Initial Site Inspection Report

Mr. Szozda: As you can see from the Field Management Report, we have one big update. We were able to get the landscape lighting installed. We installed 42 of the 48 that we ordered so we have six spares or they can be used as replacements or potentially add ons in the future. Hopefully people are noticing that and appreciating it, but we'll see.

Ms. Catasus: I never go in that entrance. I will tonight. What did the cost turn out to be on that?

Mr. Wright: It's just under $1,500. That's strictly materials. One side on Cardinal on the entrance side, there's one tree we couldn't get to because we just did not have enough wire. Instead of bringing a change order later, I just figured we'd leave it at that. We have spare lights if you guys want to add more or expand it in the future all we would need is additional wire at that point.

Mr. Szozda: I came out here one night. It does look pretty good. We did replace a broken light that was over there and we also got that one low voltage can lighting back up and running. It is broken on the support though, so we might be looking at fixing that in the future. That's really about it for the field management report. If you look at the next attachment you have the site report, I won't go through that line by line, but we just noticed a couple areas in some of these beds where there's potential to evaluate improvements. If you guys are interested in that or if you guys would like for us to just maintain the status quo, we can continue doing that. If you guys like to see proposals, we can look into it.

Mr. Wright: I think overall the goal here is to get an understanding of how you guys want to proceed in the future. If we are okay with what we have right now, do we want to see improvements, do we want to maybe plan this for the future or start working on some areas one by one now, seeing how the area turns out? Maybe go to a next area, that type of setup. It's really what your direction would be and what you guys want to see from your community. That'll kind of dictate how we do things for the next fiscal year.

Mr. Grall: Well, I went out there at 4:00 to look at the front entrance and I see what you're saying about some of it, but like dead grass by that one sign there, that could very well come back because there was no water. Or you're saying replace the shrubs that are out there by the gate, they were just put in by the HOA a year and a half ago when they cut down our trees. So I don't think we want to pull it out and put grass back in there.

Ms. Catasus: That’s not where he's talking about. He's talking before the entrance where his picture is here for that one.

Mr. Wright: That section in particular, some of your plants are dead, some of them are broken up and sporadic. The area doesn't make sense and right now you have too much of a maintenance area to cover. The idea would be to just remove all of those plants that are there on the side, sod that in, then you have a clear picture. This is your landscaping bed over here; all they have to do is mow it. It's unirrigated Bahia. You don't have to do anything from there.

Ms. Catasus: So to give you the history on why that's kind of disjointed. That's where we used to have the monument sign with the waterfall that had the pond in front of the monument sign that overflowed to another pond that overflowed to another pond. These pond areas that when we filled them in with mulch, we got a hodgepodge of some plants that we put in there and that's why are like that. They're not super visible areas because unless you're in a high vehicle, you don't even see what's over there on that side.

Mr. Grall: My thought is that we add to the area every year, whatever we might have left in the money. We can add some shrubs to that area to grow them out but not do a complete change over that area right now.

Ms. Catasus: The general vibe of this Board is we want things to look nice, but don't want to spend Disney money to make it look nice.

Ms. Heintzelman: My question is, if you were thinking of removing the shrubs and mulch and replacing with sod, would this be a longer-term money saver for that? Are you spending a lot of time? As far as what you're spending time wise, I don't think what we currently have is adding to the value of the beauty. We had to do what we needed to do to fix it at the time. I think the long-term solution will be once we create a larger plan of trees and the things that need to be done then we can make a landscaping decision from there.

Mr. Grall: I agree.

Mr. Wright: I always go with the philosophy of less is more, but the less that you have looks nicer. You may spend a couple extra dollars on the one plant, but you're not buying 50 plants, you're buying the one plant. It's going to save them time and effort in maintaining it. It's always going to look better. Areas that we can implement river rock or brown rock or gray rock, we go with that. They never have to go through and string trim. They come by and spray Round Up once a week or the next time they come by and the area is good and it always looks nice going from

there. We're trying to transition almost all of our properties to that because it saves work for us, it saves work for them and saves you guys money long term. There might be a little more upfront cost, but it's a one-time cost it's not every month, every year in your contract you're paying for more mulch, you're paying for all these, you're paying for plant replacements. We're trying to avoid that where we can.

Ms. Catasus: We did do some significant replacement and reworking of the main entrance at the front. All of that landscape up there is new and was redone a couple years ago.

Mr. Wright: It looks great. A lot of things that I've noticed on the back ends, the side, some of the shrubs that are against the fences are not really the right shrubs that you want for that. Normally, I recommend podocarpus because you can shape it properly. Once it grows in together, it always looks clean and it survives really long. Anytime you have a rose bush or the type of bushes that are there are kind of sporadic, it's always going to look bad. You're going to lose a bush or two. It's just not going to be great.

Ms. Catasus: That corner at Serena Springs and Marbella right outside the gate as you turn to go towards the golf house, our previous landscaper was supposed to fix up those beds and he took and he put 40 Indian hawthorn on the one side. Indian hawthorns grow really big so they're going to choke each other out. They never put any on the other side, so that is an area that we had looked at trying to do some improvement on with our previous landscaper, but they didn't do it the right way.

Ms. Heintzelman: I think if we can create a long-term plan going along with those lines, it doesn't have to be decided today, but I think that’s a good plan.

Ms. Catasus: When we took out the ponds, we did tell people that we were going to have that front area landscaped. The one spot closest to the gate, I think putting sod there instead of plants would be fine, but the rest of it we do want to maintain it landscaped.

Ms. Heintzelman: But lighting wise, there will need to be tree work done for us to be able to landscape that area or it will not survive.

Mr. Szozda: The trees will be the last thing to bring up. We broke them into three categories. One category is high priority. We would recommend getting those taken down immediately because they are close proximity to roads. There are probably 15 of them.

Mr. Wright: There are three categories. We've started going through and cataloging these. There are some on the outside we're going to be adding to this list that I've noticed on our way out.

The idea here is to break them down to three categories. Category one will be dying. Category two is dead, but not a big threat to anything right now. Category three is these need to be removed immediately. We have found a few category threes that should be cut down so we'll work with them to contact their arborist, have a look at everything, get the proposals for removals. I think if we want to set a $2,500 not to exceed for just ones that are immediate threat that we can identify and start cutting them down. I noticed one on Cardinal Lane today that's in really bad shape. The holes are getting bigger. That will fall onto the road.

Ms. Catasus: But that comes to the question of, it's on Cardinal Lane. Where on Cardinal Lane? Because if you're one foot inside that fence line, it's probably the HOAs.

Mr. Hamstra: What you almost have to do with all these trees is tie a pink ribbon around them and then everyone identifies what they are. That way me and the arborist, we can say, this is how many the size and everything. Otherwise, we're looking at a blanket of trees. I know what they look like, but they may not know.

Ms. Catasus: They definitely need to be flagged. If it is a Cat 3 tree that needs to come down, if it is HOAs, then Tim needs to let them know this is a danger tree. To review, what we said is you guys will go out and you'll flag them three different colors for Cat 1, Cat 2, Cat 3. And then we will get proposals to remove those. Tim, do you have anything? We don’t really have a spot for you on the agenda.

Mr. Showe: I can add a section for him. We’ll add that right after the site inspection report.

Mr. Grall: I have question for Tim. Along 437, past the entrance going to Publix, probably 400 yards, maybe 500 yards there's a big section of no bushes. There were bushes there before, did the homeowner remove them?

Mr. Burchfield: They died. I’ve been watching those.

Ms. Catasus: It caught my eye a month or so ago, there's this big hole. I didn't remember seeing it.

Mr. Grall: We probably need to do something about that.

Mr.: Wright: Speaking of those hedges, while we're talking about plans for the future right now, they're all different shapes, they are a roller coaster. They're different heights. Is there a way you guys want to see those in the future? Do you want them uniform? Do you want them in line with the fence? Do you want them higher than the fence?

Mr. Hamstra: That terrain kind of does that, though. It's kind of up and down. It's kind of flowing.

Ms. Catasus: Kind of the organic look that they've been doing.

Mr. Hamstra: Those get gappy. They're not thick all the way through that at that age. They're kind of trained where they're at.

SIXTH ORDER OF BUSINESS Public Comment Period

Ms. Catasus: Next, we are back to our second public comment period, so at this time do we have any comments from the public? If you do, we just ask that you state your name and your address for the record.

SEVENTH ORDER OF BUSINESS Supervisor's Requests

Ms. Catasus: We'll move on to Supervisors requests.

Mr. Grall: I have no further comments.

Ms. Heintzelman: I have nothing.

Mr. Warden: No comments from me.

Ms. Catasus: I have one thing. We typically make a donation to the church for the use of this facility. I think we typically do that either December or January time frame.

Mr. Grall: I think we do $200.

Ms. Catasus: If you can look and see when that happened or when it's supposed to happen because we do appreciate them letting us use this.

Mr. Showe: The only other item that I noticed is that I know we talked about possibly not having the January meeting.

Ms. Catasus: Correct.

Mr. Showe: What we'll do is we'll plan on not having it. We'll leave it on the calendar. I don't want you guys to cancel it and then have something critical come up and we have to readvertise it. We can leave it on the calendar and we'll coordinate with the Chair if there's anything pressing.

Ms. Catasus: I would like to have it posted on the website though if it's not going to be happening.

Mr. Showe: It'll be there at least a week early. That is normally would send out our agenda, that's when we cancel it. So it'll get posted a week in advance and we'll make sure they don't put the signs out.

Ms. Catasus: Perfect.

Mr. Grall: What are your thoughts on the signs that they had put up? They're on the inside entrance. Is that a good place?

Ms. Catasus: I kind of like it on the entrance side because that way when you're coming home from work you see it.

Mr. Grall: Well, no, I was just asking because I saw they were different and I think it's a good place.

Ms. Heintzelman: I actually like the placement.

Ms. Catasus: Yeah, and the one up by the gate too on the entrance. That's good.

Ms. Heintzelman: The signs also look nice. Thank you.

Mr. Showe: Very much better than what we had before.

Mr. Hamstra: Does the church need to know in advance for not meeting?

Mr. Showe: We'll let them know.

EIGHTH ORDER OF BUSINESS **Other Business**

There being no comments, the next item followed.

NINTH ORDER OF BUSINESS **Next Meeting Date – January 13, 2026 at 6:00 PM**

The next meeting date is January 13, 2026 at 6:00 p.m.

TENTH ORDER OF BUSINESS **Adjournment**

Mr. Showe adjourned the meeting at 6:45 p.m.

_____ _____

Secretary/Assistant Secretary Chairman/Vice Chairman

SECTION V

COUNTRY GREENS
COMMUNITY DEVELOPMENT DISTRICT
LAKE COUNTY, FLORIDA
FINANCIAL REPORT
FOR THE FISCAL YEAR ENDED
SEPTEMBER 30, 2025

REVISED DRAFT

COUNTRY GREENS COMMUNITY DEVELOPMENT DISTRICT
LAKE COUNTY, FLORIDA

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REVISED DRAFT

INDEPENDENT AUDITOR'S REPORT

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

Report on the Audit of the Financial Statements

Opinions

We have audited the accompanying financial statements of the governmental activities and each major fund of Country Greens Community Development District, Lake County, Florida ("District") as of and for the fiscal year ended September 30, 2025, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities and each major fund of the District as of September 30, 2025, and the respective changes in financial position thereof for the fiscal year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

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

Responsibilities of Management for the Financial Statements

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

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

Auditor's Responsibilities for the Audit of the Financial Statements

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

In performing an audit in accordance with GAAS, we:

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

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

Required Supplementary Information

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

Other Information Included in the Financial Report

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

Other Reporting Required by *Government Auditing Standards*

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

XXXXX

REVISED DRAFT

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, 2025. 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 $701,772.
- The change in the District's total net position in comparison with the prior fiscal year was $141,933, 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, 2025, the District's governmental funds reported combined ending fund balances of $400,358, a decrease of ($4,756) in comparison with the prior fiscal year. The total fund balance is non-spendable for prepaid items, restricted for debt service, assigned to operating reserves, and 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 assessments. 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,

	2025	2024
Current and other assets	$ 424,596	$ 442,184
Capital assets, net of depreciation	2,780,507	2,896,542
Total assets	3,205,103	3,338,726
Current liabilities	66,423	83,434
Long-term liabilities	2,436,908	2,695,453
Total liabilities	2,503,331	2,778,887
Net position		
Net investment in capital assets	343,599	201,089
Restricted	217,653	222,197
Unrestricted	140,520	136,553
Total net position	$ 701,772	$ 559,839

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.

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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 the ongoing program revenues exceeded 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,

	2025	2024
Revenues:		
Program revenues		
Charges for services	$ 737,200	$ 657,147
Operating grants and contributions	13,299	16,454
General revenues		
Interest income	13,743	16,309
Total revenues	764,242	689,910
Expenses:		
General government	158,057	145,834
Maintenance and operations	355,702	373,854
Interest	108,550	117,883
Total expenses	622,309	637,571
Change in net position	141,933	52,339
Net position, beginning	559,839	507,500
Net position, ending	$ 701,772	$ 559,839

As noted above and in the statement of activities, the cost of all governmental activities during the fiscal year ended September 30, 2025, was $622,309. The costs of the District's activities were primarily funded by program revenues. Program revenues are comprised of assessments and interest income. In total, expenses decreased from the prior fiscal year, the majority of the decrease is the result of a decrease in maintenance operations expenses from the prior 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, 2025 was amended to increase revenues by $3,837, and increase appropriations by $37,745.

CAPITAL ASSETS AND DEBT ADMINISTRATION

Capital Assets

At September 30, 2025, the District had $5,196,283 invested in capital assets for its governmental activities. In the government-wide financial statements depreciation of $2,415,776 has been taken, which resulted in a net book value of $2,780,507. More detailed information about the District's capital assets is presented in the notes of the financial statements.

Capital Debt

At September 30, 2025, the District had $2,450,000 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 219 East Livingston Street, Orlando, FL 32801.

COUNTRY GREENS COMMUNITY DEVELOPMENT DISTRICT
LAKE COUNTY, FLORIDA
STATEMENT OF NET POSITION
SEPTEMBER 30, 2025

	Governmental Activities
ASSETS	
Cash and equivalents	$ 163,099
Due from other government	1,108
Prepaid items	1,076
Restricted assets:	
Investments	259,313
Capital assets:	
Nondepreciable	1,742,000
Depreciable, net	1,038,507
Total assets	3,205,103
LIABILITIES	
Accounts payable and accrued expenses	24,238
Accrued interest payable	42,185
Non-current liabilities:	
Due within one year	230,000
Due in more than one year	2,206,908
Total liabilities	2,503,331
NET POSITION	
Net investment in capital assets	343,599
Restricted for debt service	217,653
Unrestricted	140,520
Total net position	$ 701,772

See notes to the financial statements

REVISED DRAFT

COUNTRY GREENS COMMUNITY DEVELOPMENT DISTRICT
LAKE COUNTY, FLORIDA
STATEMENT OF ACTIVITIES
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2025

Functions/Programs	Expenses	Program Revenues: Charges for Services	Program Revenues: Operating Grants and Contributions	Net (Expense) Revenue and Changes in Net Position: Governmental Activities
Primary government:				
Governmental activities:				
General government	$ 158,057	$ 158,057	$ -	$ -
Maintenance and operations	355,702	229,891	-	(125,811)
Interest on long-term debt	108,550	349,252	13,299	254,001
Total governmental activities	622,309	737,200	13,299	128,190
General revenues:				
Unrestricted investment earnings				13,743
Total general revenues				13,743
Change in net position				141,933
Net position - beginning				559,839
Net position - ending				$ 701,772

See notes to the financial statements

REVISED DRAFT

COUNTRY GREENS COMMUNITY DEVELOPMENT DISTRICT
LAKE COUNTY, FLORIDA
BALANCE SHEET
GOVERNMENTAL FUNDS
SEPTEMBER 30, 2025

	Major Funds		Total Governmental Funds
	General	Debt Service	
ASSETS			
Cash and equivalents	$ 163,099	$ -	$ 163,099
Investments	-	259,313	259,313
Due from other governments	583	525	1,108
Prepaid items	1,076	-	1,076
Total assets	$ 164,758	$ 259,838	$ 424,596
LIABILITIES AND FUND BALANCES			
Liabilities:			
Accounts payable and accrued expenses	$ 24,238	$ -	$ 24,238
Total liabilities	24,238	-	24,238
Fund balances:			
Nonspendable:			
Prepaid items	1,076	-	1,076
Restricted for:			
Debt service	-	259,838	259,838
Assigned to:			
Operating reserve	108,900	-	108,900
Unassigned	30,544	-	30,544
Total fund balances	140,520	259,838	400,358
Total liabilities and fund balances	$ 164,758	$ 259,838	$ 424,596

See notes to the financial statements

REVISED DRAFT

COUNTRY GREENS COMMUNITY DEVELOPMENT DISTRICT
LAKE COUNTY, FLORIDA
RECONCILIATION OF BALANCE SHEET – GOVERNMENTAL FUNDS
TO STATEMENT OF NET POSITION
SEPTEMBER 30, 2025

Fund balances - governmental funds		$ 400,358
Amounts reported for governmental activities in the statement of net position are different because:		
Capital assets used in governmental activities are not financial resources and, therefore, are not reported as assets in the governmental funds. The statement of net position includes those capital assets, net of any accumulated depreciation, in the net position of the government as a whole.		
Cost of capital assets	5,196,283	
Accumulated depreciation	(2,415,776)	2,780,507
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	(42,185)	
Unamortized bond discount	13,092	
Bonds payable	(2,450,000)	(2,479,093)
Net position of governmental activities		$ 701,772

See notes to the financial statements

REVISED DRAFT

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, 2025

	Major Funds		Total Governmental Funds
	General	Debt Service	
REVENUES			
Assessments	$ 387,948	$ 349,252	$ 737,200
Interest	13,743	13,299	27,042
Total revenues	401,691	362,551	764,242
EXPENDITURES			
Current:			
General government	158,057	-	158,057
Maintenance and operations	239,667	-	239,667
Debt service:			
Principal	-	260,000	260,000
Interest	-	111,274	111,274
Total expenditures	397,724	371,274	768,998
Excess (deficiency) of revenues over (under) expenditures	3,967	(8,723)	(4,756)
Fund balances - beginning	136,553	268,561	405,114
Fund balances - ending	$ 140,520	$ 259,838	$ 400,358

See notes to the financial statements

REVISED DRAFT

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, 2025

Net change in fund balances - total governmental funds	$ (4,756)
Amounts reported for governmental activities in the statement of activities are different because:	
Depreciation on capital assets is not recognized in the governmental fund financial statements but is reported as an expense in the statement of activities.	(116,035)
Repayment of long-term liabilities are reported as expenditures in the governmental fund financial statements, but such repayments reduce liabilities in the statement of net position and are eliminated in the statement of activities.	260,000
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.	4,179
Change in net position of governmental activities	$ 141,933

See notes to the financial statements

REVISED DRAFT

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.*

REVISED DRAFT

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Measurement Focus, Basis of Accounting and Financial Statement Presentation

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

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

Assessments

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

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

The District reports the following major governmental funds:

General Fund

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

Debt Service Fund

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

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

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

Assets, Liabilities and Net Position or Equity

Restricted Assets

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

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Assets, Liabilities and Net Position or Equity (Continued)

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

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

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

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

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

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

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

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

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

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

Assets	Years
Infrastructure	20-30
Equipment	10

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

REVISED DRAFT

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Assets, Liabilities and Net Position or Equity (Continued)

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

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

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

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

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

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

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

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

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

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

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Assets, Liabilities and Net Position or Equity (Continued)

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

Other Disclosures

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

NOTE 3 – BUDGETARY INFORMATION

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

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

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

NOTE 4 – DEPOSITS AND INVESTMENTS

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

NOTE 4 – DEPOSITS AND INVESTMENTS (Continued)

Investments

The District's investments were held as follows at September 30, 2025:

	Amortized Cost	Credit Risk	Maturities
First American Institutional Government Fund	$ 259,313	S&P AAAm	Weighted average of the fund portfolio: 45 days
	$ 259,313		

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

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

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

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

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

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

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

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

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

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

NOTE 5 – CAPITAL ASSETS

Capital asset activity for the fiscal year ended September 30, 2025, was as follows:

	Beginning Balance	Additions	Reductions	Ending Balance
Governmental activities				
Capital assets, not being depreciated				
Land and land improvements	$ 1,742,000	$ -	$ -	$ 1,742,000
Total capital assets, not being depreciated	1,742,000	-	-	1,742,000
Capital assets, being depreciated				
Infrastructure - stormwater	1,950,289	-	-	1,950,289
Infrastructure - other	1,498,894	-	-	1,498,894
Equipment	5,100	-	-	5,100
Total capital assets, being depreciated	3,454,283	-	-	3,454,283
Less accumulated depreciation for:				
Infrastructure - stormwater	1,300,197	65,010	-	1,365,207
Infrastructure - other	996,782	50,515	-	1,047,297
Equipment	2,762	510	-	3,272
Total accumulated depreciation	2,299,741	116,035	-	2,415,776
Total capital assets, being depreciated, net	1,154,542	(116,035)	-	1,038,507
Governmental activities capital assets, net	$ 2,896,542	$ (116,035)	$ -	$ 2,780,507

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. This occurred during the current fiscal year as the District prepaid $35,000 of the Series 2016A-2 Bonds.

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, 2025.

NOTE 6 – LONG-TERM LIABILITIES (Continued)

Long-term Debt Activity

Changes in long-term liability activity for the fiscal year ended September 30, 2025, were as follows:

	Beginning Balance	Additions	Reductions	Ending Balance	Due Within One Year
Governmental activities					
Bond payable:					
Series 2016A-1	$ 1,975,000	$ -	$ 165,000	$ 1,810,000	$ 170,000
Series 2016A-2	735,000	-	95,000	640,000	60,000
Less deferred amounts:					
For issuance discount	14,547	-	1,455	13,092	-
Governmental activity long-term liabilities	$ 2,695,453	$ -	$ 258,545	$ 2,436,908	$ 230,000

At September 30, 2025, the scheduled debt service requirements on the long-term debt were as follows:

Year ending September 30:	Governmental Activities		
	Principal	Interest	Total
2026	$ 230,000	$ 101,244	$ 331,244
2027	240,000	92,719	332,719
2028	250,000	83,419	333,419
2029	255,000	73,000	328,000
2030	270,000	62,388	332,388
2031-2034	1,205,000	130,688	1,335,688
Total	$ 2,450,000	$ 543,458	$ 2,993,458

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, 2025

	Budgeted Amounts		Actual	Variance with Final Budget - Positive
	Original	Final	Amounts	(Negative)
REVENUES				
Assessments	$ 394,354	$ 387,948	$ 387,948	$ -
Interest	3,500	13,743	13,743	-
Total revenues	397,854	401,691	401,691	-
EXPENDITURES				
Current:				
General government	132,907	170,190	158,057	12,133
Maintenance and operations	264,947	265,409	239,667	25,742
Total expenditures	397,854	435,599	397,724	37,875
Excess (deficiency) of revenues over (under) expenditures	-	(33,908)	3,967	37,875
OTHER FINANCING SOURCES				
Use of fund balance	-	33,908	-	(33,908)
Total other financing sources	-	33,908	-	(33,908)
Net change in fund balances	$ -	$ -	3,967	$ 3,967
Fund balance - beginning			136,553	
Fund balance - ending			$ 140,520	

See notes to required supplementary information

REVISED DRAFT

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, 2025 was amended to increase revenues by $3,837, and increase appropriations by $37,745.

REVISED DRAFT

COUNTRY GREENS COMMUNITY DEVELOPMENT DISTRICT
LAKE COUNTY, FLORIDA
OTHER INFORMATION – DATA ELEMENTS
REQUIRED BY FL STATUTE 218.39(3)(C)
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2025
UNAUDITED

Element	Comments
Number of District employees compensated in the last pay period of the District's fiscal year being reported.	5
Number of independent contractors compensated to whom nonemployee compensation was paid in the last month of the District's fiscal year being reported.	.5
Employee compensation	$7,000
Independent contractor compensation	$397,132
Construction projects to begin on or after October 1; (>$65K)	Not applicable
Budget variance report	See the Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual - General Fund
Ad Valorem taxes;	Not applicable
Non ad valorem special assessments;	
Special assessment rate	Operations and maintenance - $404.55 - $577.93 Debt service - $289.25 - $752.04
Special assessments collected	$737,200
Outstanding Bonds:	
Series 2016A-1, due May 1, 2034	$1,810,000
Series 2016A-2, due May 1, 2034	$640,000

REVISED DRAFT

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, 2025, and the related notes to the financial statements, which collectively comprise the District's basic financial statements, and have issued our opinion thereon dated XXXXX.

Report on Internal Control Over Financial Reporting

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

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

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

Report on Compliance and Other Matters

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

REVISED DRAFT

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.

XXXXX

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, 2025. Management is responsible for the District's compliance with those requirements. Our responsibility is to express an opinion on the District's compliance based on our examination.

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

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

In our opinion, the District complied, in all material respects, with the aforementioned requirements for the fiscal year ended September 30, 2025.

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.

XXXXX

REVISED DRAFT

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, 2025, and have issued our report thereon dated XXXXX.

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 XXXXX, 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.

XXXXX

REVISED DRAFT

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, 2024.

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, 2025.

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, 2025.

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, 2025. It is management's responsibility to monitor financial condition, and our financial condition assessment was based in part on representations made by management and the review of financial information provided by same.

7. Management has provided the specific information required by Section 218.39(3)(c) in the Other Information section of the financial statements on page 23.

REVISED DRAFT

SECTION VI

SECTION C

SECTION 1

Country Greens
Community Development District

Summary of Checks

December 1, 2025 to January 31, 2026

Bank	Date	Check No.'s		Amount
General Fund				
	12/8/25	15	$	2,097.50
	12/16/25	16-18	$	20,401.76
	12/18/25	19-20	$	31,715.31
	12/22/25	21	$	14,026.11
	1/6/26	22	$	910.00
	1/8/26	23	$	367.20
	1/12/26	24-25	$	17,978.71
	1/21/26	26-28	$	7,064.38
	1/28/26	29	$	249,802.50
		Autodrafts	$	1,900.00
			$	346,263.47
	Supervisor Fees			
	Anna Heintzelman	50006, 50007 & 50010	$	554.10
	Catherine Catasus	50008	$	184.70
	David Warden	50011	$	184.70
	Joseph G Grall	50009	$	184.70
			$	1,108.20
			$	**347,371.67**

*** CHECK DATES 12/01/2025 - 01/31/2026 ***
COUNTRY GREENS-GENERAL FUND
BANK A GENERAL FUND

CHECK DATE	VEND#	INVOICE DATE	INVOICE	EXPENSED TO YRMO	DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	CHECK AMOUNT	CHECK #
12/08/25	00004	12/02/25	19312	202511	310-51300-31500		*	2,097.50		
			LEGAL FEES NOV25							
						CLARK & ALBAUGH, LLP			2,097.50	000015
12/16/25	00016	12/01/25	6	202512	320-53800-12000		*	1,500.00		
			FIELD MANAGEMENT							
		12/01/25	7	202512	310-51300-34000		*	3,750.00		
			MANAGEMENT FEES							
		12/01/25	7	202512	310-51300-35200		*	100.00		
			WEBSITE ADMINISTRATION							
		12/01/25	7	202512	310-51300-35100		*	150.00		
			INFORMATION TECHNOLOGY							
		12/01/25	7	202512	310-51300-31300		*	416.67		
			DISSEMINATION AGENT SVC							
		12/01/25	7	202512	310-51300-51000		*	.39		
			OFFICE SUPPLIES							
		12/01/25	7	202512	310-51300-42000		*	9.66		
			POSTAGE							
		12/01/25	7	202512	310-51300-42500		*	2.25		
			COPIES							
		12/01/25	7	202512	300-13100-10000		*	260.75-		
			BANK FEE CREDIT							
						GOVERNMENTAL MANAGEMENT SERVICES-CF			5,668.22	000016
12/16/25	00012	12/10/25	12450	202512	320-53800-46200		*	14,345.41		
			LANDSCAPE MAINT DEC25							
						MAVERICK'S LANDSCAPE & LAWN SERVICE			14,345.41	000017
12/16/25	00008	12/01/25	INV-SN-1	202512	310-51300-35200		*	388.13		
			WEBSITE MAINTENANCE							
						SCHOOL NOW			388.13	000018
12/18/25	00018	12/12/25	12122025	202512	300-20700-10000		*	524.79		
			FY25 TXFER TAX RCPTS-S16							
						COUNTRY GREENS CDD C/O USBANK			524.79	000019
12/18/25	00018	12/12/25	12122025	202512	300-20700-10000		*	31,190.52		
			FY26 TXFER TAX RCPTS-S16							
						COUNTRY GREENS CDD C/O USBANK			31,190.52	000020
12/22/25	00018	12/22/25	12222025	202512	300-20700-10000		*	14,026.11		
			FY26 TXFER TAX RCPTS S16							
						COUNTRY GREENS CDD C/O USBANK			14,026.11	000021
1/06/26	00004	1/20/26	19333	202512	310-51300-31500		*	910.00		
			GENERAL COUNSEL DEC25							
						CLARK & ALBAUGH, LLP			910.00	000022

*** CHECK DATES 12/01/2025 - 01/31/2026 ***
COUNTRY GREENS-GENERAL FUND
BANK A GENERAL FUND

CHECK DATE	VEND#	.....INVOICE..... DATE	INVOICE	...EXPENSED TO... YRMO	DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	....CHECK..... AMOUNT	#
1/08/26	00026	1/08/26	01082026	202601	300-21700-10000		*	367.20		
			Q4 2025 IRS TAX PAYMENT							
						UNITED STATES TREASURY			367.20	000023
1/12/26	00016	11/30/25	8	202511	320-53800-48000		*	276.73		
			LIGHTING REPAIRS							
						GOVERNMENTAL MANAGEMENT SERVICES-CF			276.73	000024
1/12/26	00012	12/31/25	00074642	202510	320-53800-48000		*	1,302.33		
			IRRIGATION REPAIRS							
		12/31/25	00074642	202510	320-53800-48000		*	243.75		
			IRRIG REPAIR/VALVE DIGOUT							
		12/31/25	00074643	202511	320-53800-48000		*	938.30		
			IRRIG REPAIR/437 CLOCK							
		1/01/26	12463-R-	202601	320-53800-46200		*	14,345.41		
			LANDSCAPE MAINT JAN26							
		1/08/26	00074645	202512	320-53800-48000		*	93.75		
			IRRIGATION REPAIRS							
		1/08/26	00074647	202512	320-53800-48000		*	503.76		
			WELL REPAIR/CLOCK 10							
		1/08/26	00074647	202512	320-53800-48000		*	274.68		
			IRRIG REPAIR/CLOCK 10							
						MAVERICK'S LANDSCAPE & LAWN SERVICE			17,701.98	000025
1/21/26	00015	1/08/26	148140	202601	320-53800-47200		*	141.75		
			POND TREATMENT JAN26							
						DRAGONFLY POND WORKS LLC			141.75	000026
1/21/26	00016	1/01/26	10	202601	310-51300-34000		*	3,750.00		
			MANAGEMENT FEES							
		1/01/26	10	202601	310-51300-35200		*	100.00		
			WEBSITE ADMINISTRATION							
		1/01/26	10	202601	310-51300-35100		*	150.00		
			INFORMATION TECHNOLOGY							
		1/01/26	10	202601	310-51300-31300		*	416.67		
			DISSEMINATION AGENT SVC							
		1/01/26	10	202601	310-51300-51000		*	.21		
			OFFICE SUPPLIES							
		1/01/26	10	202601	310-51300-42000		*	52.45		
			POSTAGE							
		1/01/26	10	202601	310-51300-42500		*	3.00		
			COPIES							
						GOVERNMENTAL MANAGEMENT SERVICES-CF			4,472.33	000027
1/21/26	00012	11/11/25	12433	202511	320-53800-48000		*	2,450.30		
			437 SIDE ENT/DOT SAFETY							
						MAVERICK'S LANDSCAPE & LAWN SERVICE			2,450.30	000028

*** CHECK DATES 12/01/2025 - 01/31/2026 ***
COUNTRY GREENS-GENERAL FUND
BANK A GENERAL FUND

CHECK DATE	VEND#	.....INVOICE..... DATE	INVOICE	...EXPENSED TO... YRMO	DPT ACCT# SUB	SUBCLASS	VENDOR NAME	STATUS	AMOUNT	....CHECK..... AMOUNT	#
1/28/26	00018	1/28/26	01282026	202601	300-20700-10000			*	249,802.50		
			FY26 TXFER TAX RCPTS S16								
							COUNTRY GREENS CDD C/O USBANK			249,802.50	000029

TOTAL FOR BANK A 344,363.47

*** CHECK DATES 12/01/2025 - 01/31/2026 ***
COUNTRY GREENS-GENERAL FUND
BANK Z GENERAL FUND AUTOPAY

CHECK DATE	VEND#	.....INVOICE..... DATE	INVOICE	...EXPENSED TO... YRMO	DPT ACCT# SUB	SUBCLASS	VENDOR NAME	STATUS	AMOUNT	....CHECK..... AMOUNT	#
12/15/25	00014	12/11/25	7400-11. 23940 SR 44 NOV25	202511	320-53800-43000	SECO		*	47.00	47.00	080009
12/15/25	00014	12/11/25	7600-11. 34451 SORRENTO SPRG NOV25	202511	320-53800-43000	SECO		*	149.00	149.00	080010
12/19/25	00014	12/16/25	6800-11. 34015 CR 437 PUMP NOV25	202511	320-53800-43000	SECO		*	92.00	92.00	080011
12/19/25	00014	12/16/25	7000-11. 33945 CR 437 NOV25	202511	320-53800-43000	SECO		*	62.00	62.00	080012
12/19/25	00014	12/16/25	7100-11. 24361 MARBELLA NOV25	202511	320-53800-43000	SECO		*	42.00	42.00	080013
12/19/25	00014	12/16/25	7200-11. 24360 MARBELLA NOV25	202511	320-53800-43000	SECO		*	79.00	79.00	080014
12/19/25	00014	12/16/25	7300-11. 24000 SR 44 NOV25	202511	320-53800-43000	SECO		*	47.00	47.00	080015
12/19/25	00014	12/16/25	7500-11. 34450 SORRENTO SPRG NOV25	202511	320-53800-43000	SECO		*	407.00	407.00	080016
1/21/26	00014	1/13/26	7400-12. 23940 SR 44 DEC25	202512	320-53800-43000	SECO		*	49.00	49.00	080017
1/21/26	00014	1/13/26	7600-12. 34451 SORRENTO DEC25	202512	320-53800-43000	SECO		*	151.00	151.00	080018
1/21/26	00014	1/16/26	6800-12. 34015 CR 437 PUMP DEC25	202512	320-53800-43000	SECO		*	68.00	68.00	080019
1/21/26	00014	1/16/26	7000-12. 33945 CR 437 DEC25	202512	320-53800-43000	SECO		*	71.00	71.00	080020

*** CHECK DATES 12/01/2025 - 01/31/2026 ***
COUNTRY GREENS-GENERAL FUND
BANK Z GENERAL FUND AUTOPAY

CHECK DATE	VEND#	.....INVOICE..... DATE	INVOICE	...EXPENSED TO... YRMO	DPT ACCT# SUB	SUBCLASS	VENDOR NAME	STATUS	AMOUNT	....CHECK..... AMOUNT	#
1/21/26	00014	1/16/26	7100-12. 24361 MARBELLA DEC25	202512	320-53800-43000	SECO		*	51.00	51.00	080021
1/21/26	00014	1/16/26	7200-12. 24360 MARBELLA DEC25	202512	320-53800-43000	SECO		*	87.00	87.00	080022
1/21/26	00014	1/16/26	7300-12. 24000 SR 44 DEC25	202512	320-53800-43000	SECO		*	54.00	54.00	080023
1/21/26	00014	1/16/26	7500-12. 34450 SORRENTO DEC25	202512	320-53800-43000	SECO		*	444.00	444.00	080024

TOTAL FOR BANK Z 1,900.00

TOTAL FOR REGISTER 346,263.47

SECTION 2

Country Greens

Community Development District

Unaudited Financial Reporting

December 31, 2025

Table of Contents

1	Balance Sheet
2-3	General Fund
4	Debt Service Fund - Series 2016
5-6	Month to Month
7	Assessment Receipt Schedule

Country Greens

Community Development District

Combined Balance Sheet

December 31, 2025

	General Fund	*Debt Service Fund*	*Totals Governmental Funds*
Assets:			
Cash			
Operating	$ 675,360	$ -	$ 675,360
Investments			
Series 2016			
Reserve A-1	$ -	$ 120,534	$ 120,534
Reserve A-2	$ -	$ 53,250	$ 53,250
Revenue	$ -	$ 46,372	$ 46,372
Prepayment A-2	$ -	$ 36,553	$ 36,553
Due from General Fund	$ -	$ 249,803	$ 249,803
Total Assets	**$ 675,360**	**$ 506,511**	**$ 1,181,871**
Liabilities:			
Accounts Payable	$ 8,336	$ -	$ 8,336
Due to Debt Service	$ 249,803	$ -	$ 249,803
Total Liabilites	**$ 258,138**	**$ -**	**$ 258,138**
Fund Balance:			
Restricted for:			
Debt Service	$ -	$ 506,511	$ 506,511
Unassigned	$ 417,221	$ -	$ 417,221
Total Fund Balances	**$ 417,221**	**$ 506,511**	**$ 923,733**
Total Liabilities & Fund Balance	$ 675,360	$ 506,511	$ 1,181,871

Country Greens

Community Development District

General Fund

Statement of Revenues, Expenditures, and Changes in Fund Balance

For The Period Ending December 31, 2025

	Adopted Budget	Prorated Budget Thru 12/31/25	Actual Thru 12/31/25	Variance
Revenues:				
Assessments - Tax Roll	$ 476,711	$ 396,336	$ 396,336	$ -
Interest	$ 9,212	$ 2,303	$ 0	$ (2,303)
Total Revenues	**$ 485,923**	**$ 398,639**	**$ 396,336**	**$ (2,303)**
Expenditures:				
General & Administrative:				
Supervisors Fees	$ 6,000	$ 1,500	$ 2,400	$ (900)
FICA Taxes	$ 459	$ 115	$ 184	$ (69)
Arbitrage	$ 600	$ 150	$ -	$ 150
Dissemination Agent	$ 5,000	$ 1,250	$ 1,250	$ (0)
Engineering	$ 35,000	$ 8,750	$ -	$ 8,750
Legal Services	$ 10,000	$ 2,500	$ 3,788	$ (1,288)
Management Fees	$ 51,000	$ 12,750	$ 11,250	$ 1,500
Trustee Fees	$ 3,717	$ 1,076	$ 1,076	$ -
Annual Audit	$ 4,700	$ -	$ -	$ -
Postage	$ 1,100	$ 275	$ 10	$ 265
Insurance	$ 9,624	$ 9,624	$ 8,597	$ 1,027
Printing & Binding	$ 500	$ 125	$ 2	$ 123
Legal Advertising	$ 1,000	$ 250	$ -	$ 250
Other Current Charges	$ 1,000	$ 250	$ 106	$ 144
Assessment Administration	$ -	$ -	$ 6,000	$ (6,000)
Website Maintenance	$ 3,000	$ 750	$ 688	$ 62
Information Technology	$ -	$ -	$ 450	$ (450)
Office Supplies	$ -	$ -	$ 0	$ (0)
Dues, Licenses & Subscriptions	$ 175	$ 175	$ 175	$ -
Total General & Administrative:	**$ 132,875**	**$ 39,540**	**$ 35,976**	**$ 3,564**

Country Greens

Community Development District

General Fund

Statement of Revenues, Expenditures, and Changes in Fund Balance

For The Period Ending December 31, 2025

	Adopted Budget	Prorated Budget Thru 12/31/25	Actual Thru 12/31/25	Variance
Operations & Maintenance				
Field Services	$ 18,000	$ 4,500	$ 4,500	$ -
Aquatic Control Maintenance	$ 2,000	$ 500	$ 284	$ 217
Landscape Maintenance	$ 172,145	$ 43,036	$ 43,036	$ 0
Utilities	$ 13,000	$ 3,250	$ 2,834	$ 416
Repairs & Maintenance	$ 124,403	$ 31,101	$ 26,759	$ 4,342
Capital Outlay	$ 15,000	$ 3,750	$ -	$ 3,750
Holiday Décor	$ 8,500	$ 2,125	$ 6,246	$ (4,121)
Total Operations & Maintenance:	**$ 353,048**	**$ 88,262**	**$ 83,659**	**$ 4,603**
Total Expenditures	**$ 485,923**	**$ 127,802**	**$ 119,635**	**$ 8,167**
Excess (Deficiency) of Revenues over Expenditures	$ 0		$ 276,701	
Fund Balance - Beginning	$ -		$ 140,520	
Fund Balance - Ending	$ 0		$ 417,221	

Country Greens

Community Development District

Debt Service Fund - Series 2022

Statement of Revenues, Expenditures, and Changes in Fund Balance

For The Period Ending December 31, 2025

	Adopted Budget	Prorated Budget Thru 12/31/25	Actual Thru 12/31/25	Variance
Revenues:				
Assessments - Tax Roll	$ 347,569	$ 295,019	$ 295,019	$ -
Interest	$ 500	$ 125	$ 2,277	$ 2,152
Total Revenues	**$ 348,069**	**$ 295,144**	**$ 297,296**	**$ 2,152**
Expenditures:				
Debt Service				
Principal Debt Retirement A-1	$ 170,000	$ -	$ -	$ -
Principal Debt Retirement A-2	$ 65,000	$ -	$ -	$ -
Interest Expense A-1	$ 69,244	$ 34,622	$ 34,622	$ 0
Interest Expense A-2	$ 35,000	$ 17,500	$ 16,000	$ 1,500
Total Expenditures	**$ 339,244**	**$ 52,122**	**$ 50,622**	**$ 1,500**
Excess (Deficiency) of Revenues over Expenditures	$ 8,825		$ 246,674	
Fund Balance - Beginning	$ 848,725		$ 259,838	
Fund Balance - Ending	$ 857,550		$ 506,511	

Country Greens

Community Development District

Month to Month

	Oct	Nov	Dec	Jan	Feb	March	April	May	June	July	Aug	Sept	Total
Revenues:													
Assessments - Tax Roll	$ -	$ 41,902	$ 354,434	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 396,336
Interest	$ -	$ -	$ 0	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 0
Total Revenues	**$ -**	**$ 41,902**	**$ 354,434**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 396,336**
Expenditures:													
General & Administrative:													
Supervisors Fees	$ -	$ 1,200	$ 1,200	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 2,400
FICA Taxes	$ -	$ 92	$ 92	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 184
Arbitrage	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Dissemination Agent	$ 417	$ 417	$ 417	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 1,250
Engineering	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Legal Services	$ 780	$ 2,098	$ 910	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 3,788
Management Fees	$ 3,750	$ 3,750	$ 3,750	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 11,250
Trustee Fees	$ 1,076	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 1,076
Annual Audit	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Postage	$ -	$ -	$ 10	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 10
Insurance	$ 8,597	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 8,597
Printing & Binding	$ -	$ -	$ 2	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 2
Legal Advertising	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Other Current Charges	$ 30	$ -	$ 76	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 106
Assessment Administration	$ 6,000	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 6,000
Website Maintenance	$ 100	$ 100	$ 488	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 688
Information Technology	$ 150	$ 150	$ 150	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 450
Office Supplies	$ -	$ -	$ 0	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 0
Dues, Licenses & Subscriptions	$ 175	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 175
Total General & Administrative:	**$ 21,075**	**$ 7,806**	**$ 7,095**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 35,976**

Country Greens

Community Development District

Month to Month

	Oct	Nov	Dec	Jan	Feb	March	April	May	June	July	Aug	Sept	Total
Operation and Maintenance													
Field Services	$ 1,500	$ 1,500	$ 1,500	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	4,500
Aquatic Control Maintenance	$ 142	$ 142	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	284
Landscape Maintenance	$ 14,345	$ 14,345	$ 14,345	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	43,036
Utilities	$ 934	$ 925	$ 975	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	2,834
Repairs & Maintenance	$ 2,791	$ 23,096	$ 872	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	26,759
Capital Outlay	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	-
Holiday Décor	$ 6,246	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	6,246
Total Operations & Maintenance:	**$ 25,958**	**$ 40,008**	**$ 17,693**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**83,659**
Total Expenditures	**$ 47,034**	**$ 47,814**	**$ 24,787**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**119,635**
Excess (Deficiency) of Revenues over Expenditures	$ (47,034)	$ (5,912)	$ 329,647	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	276,701

Country Greens

Community Development District

Special Assessment Receipts

Fiscal Year 2026

ON ROLL ASSESSMENTS

Gross Assessments	$ 496,063.29	$ 369,252.86	$ 865,316.15
Net Assessments	$ 466,299.49	$ 347,097.69	$ 813,397.18

							57%	43%	100%
Date	*Distribution*	*Gross Amount*	*Discount/Penalty*	*Commision*	*Interest*	*Net Receipts*	*General Fund*	*Debt Service*	*Total*
11/18/25	10/01/25-10/31/25	$ 3,847.38	$ (184.16)	$ (73.26)	$ -	$ 3,589.96	$ 2,058.03	$ 1,531.93	$ 3,589.96
11/18/25	10/01/25-10/31/25	$ 5,675.43	$ (268.30)	$ (108.14)	$ -	$ 5,298.99	$ 3,037.77	$ 2,261.22	$ 5,298.99
11/28/25	11/01/25-11/15/25	$ 29,175.41	$ (1,166.99)	$ (560.18)	$ -	$ 27,448.24	$ 15,735.36	$ 11,712.88	$ 27,448.24
11/28/25	11/01/25-11/15/25	$ 39,068.37	$ (1,562.84)	$ (750.11)	$ -	$ 36,755.42	$ 21,070.93	$ 15,684.49	$ 36,755.42
12/19/25	11/16/25-11/21/25	$ 14,022.29	$ (560.89)	$ (269.23)	$ -	$ 13,192.17	$ 7,562.73	$ 5,629.44	$ 13,192.17
12/19/25	11/16/25-11/21/25	$ 20,915.19	$ (836.66)	$ (401.57)	$ -	$ 19,676.96	$ 11,280.29	$ 8,396.67	$ 19,676.96
12/31/25	11/22/25-11/30/25	$ 266,238.86	$ (10,649.45)	$ (5,111.78)	$ -	$ 250,477.63	$ 143,592.32	$ 106,885.31	$ 250,477.63
12/31/25	11/22/25-11/30/25	$ 355,991.55	$ (14,240.90)	$ (6,835.02)	$ -	$ 334,915.63	$ 191,998.44	$ 142,917.19	$ 334,915.63
	Total	$ 734,934.48	$ (29,470.19)	$ (14,109.29)	$ -	$ 691,355.00	$ 396,335.87	$ 295,019.13	$ 691,355.00

85.00%	Net Percentage Collected
$ 122,042.18	Balance Remaining To Collect

SECTION 3

Quarterly Compliance Audit Report

Country Greens

Date: December 2025 - 4th Quarter
Prepared for: Jason Showe
Developer: GMS
Insurance agency:

Preparer:
Susan Morgan - *SchoolStatus Compliance*
ADA Website Accessibility and Florida F.S. 189.069 Requirements

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Compliance Audit Overview

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

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

Compliance Criteria

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

ADA Website Accessibility

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

Florida Statute Compliance

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

Audit Process

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

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

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

ADA Website Accessibility

Result: PASSED

Accessibility Grading Criteria

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

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

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

Florida F.S. 189.069 Requirements

Result: PASSED

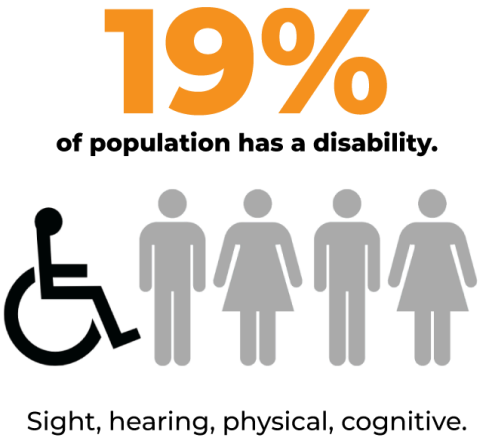
Compliance Criteria

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

Accessibility overview

Everyone deserves equal access.

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



The legal and right thing to do

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

ADA Compliance Categories

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

Contrast and colors

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

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

Using semantics to format your HTML pages

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

Text alternatives for non-text content

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

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

Ability to navigate with the keyboard

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

Helpful article: *www.nngroup.com/articles/keyboard-accessibility*
Helpful article: *http://webaim.org/techniques/skipnav*

Easy to navigate and find information

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

Helpful article: *http://webaim.org/techniques/sitetools/*

Properly formatting tables

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

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

Making PDFs accessible

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

Helpful articles: *http://webaim.org/techniques/acrobat/acroba*t

Making videos accessible

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

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

Making forms accessible

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

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

Alternate versions

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

Feedback for users

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

Other related requirements

No flashing

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

Timers

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

Fly-out menus

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

No pop-ups

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

Web Accessibility Glossary

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

SECTION D

SECTION 1

February 10, 2026

Country Greens CDD

Field Management Report

437 Entrance Landscape Lighting

Photo Description:

- Landscape lighting at the 437 entrance appears to have been struck by a vehicle. Gathering proposals for replacements.

Palm Tree Boots

Photo Description:

- Gathering proposals for Palm de-booting.

Pine Tree Health Flagging

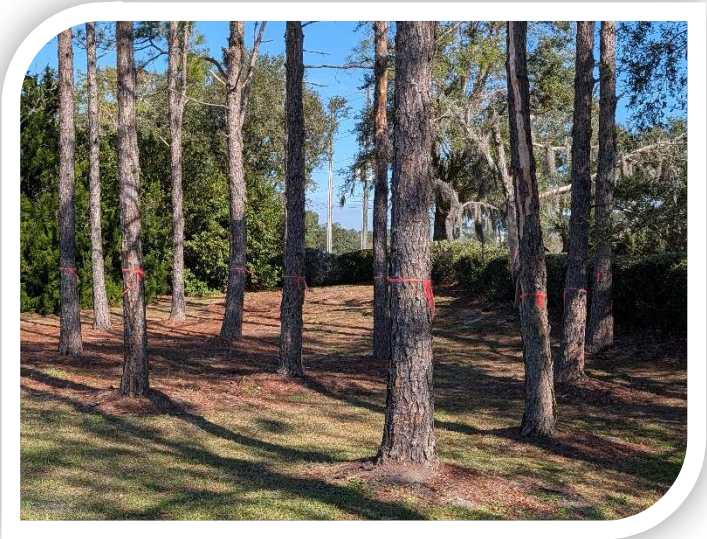
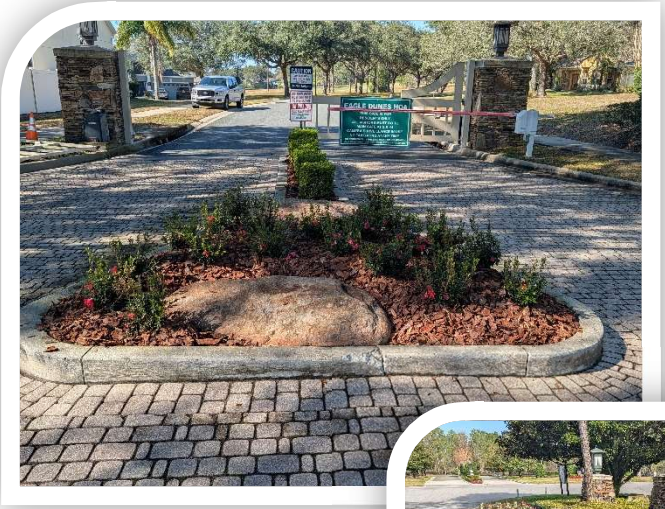


Photo Description:

- Pine trees were marked to assist with the landscape vendor's arborist inspection. Inspection report is included below.

Landscaping Enhancements



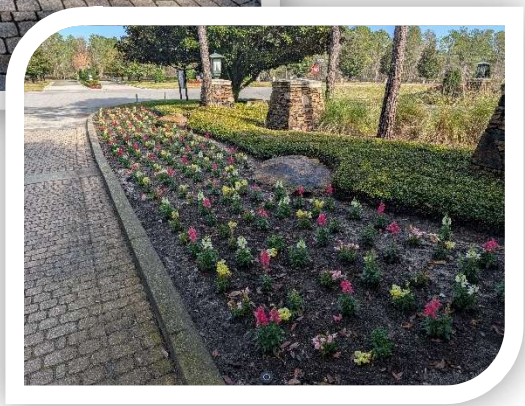


Photo Description:

- The palmettos were removed from the 437-entrance median.
- New annual flowers were installed.

Engineer Report Landscape Project

Photo Description:

- Conducted status review of landscaping items that were identified in the engineer's report.

COUNTRY GREENS CDD - Drainage system repairs and maitenance

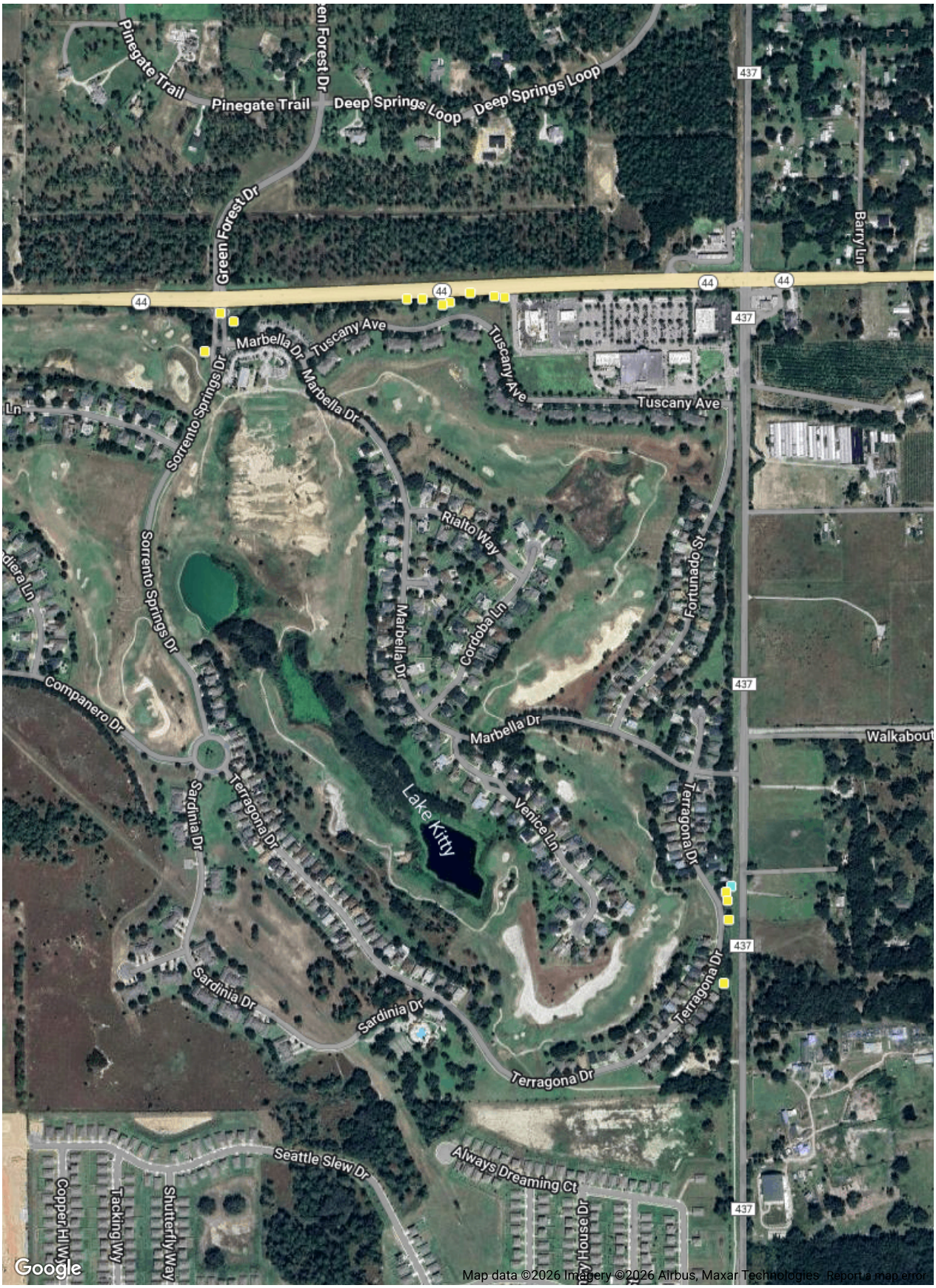
Report Section	Report item #	Pond	Structure	Item	Vendor Status	GMS Signoff	Engineer Signoff	Notes
Landscape Vendor (Maverick)	1	Pond 30	Outfall #35	Expose existing outfall pipe, completely remove all vegatation associated with Outfall	Complete	Verified	Pending	*Notes*
Landscape Vendor (Maverick)	2	Pond 50	Outfall #28	Expose existing outfall pipe, completely remove all vegatation associated with Outfall	Complete	Verified	Pending	*Notes*
Landscape Vendor (Maverick)	3	Pond 40E	Outfall #33	Locate and expose exisitng drainage bubble up structure and remove all vegetation in the vicinity.	Complete	Verified	Pending	*Notes*
Landscape Vendor (Maverick)	4	Pond 40E	Outfall #34	Expose existing outfall pipe, completely remove all vegatation associated with Outfall	Complete	Verified	Pending	*Notes*
Landscape Vendor (Maverick)	5	Pond 130	Outfall #6A	Expose existing outfall pipe, completely remove all vegatation associated with Outfall.	Complete	Verified	Pending	*Notes*
Landscape Vendor (Maverick)	6	Pond 20	Outfall #26	Expose existing outfall pipe and remove all vegation in the vicinity of outfall	Complete	Verified	Pending	*Notes*
Landscape Vendor (Maverick)	7	Pond 20A	Outfall #24	Expose existing drainage bubble-up structure and remove vegatation in the vicinity	Complete	Verified	Pending	*Notes*
Landscape Vendor (Maverick)	8	Pond 65	Outfall pipes #18, #19, and #20	Remove excessive vegetation down stream, remove all vegetation and debris in within the pipes.	Complete	Verified	Pending	*Notes*
Landscape Vendor (Maverick)	8	Pond 130	Outfall pipes #7 and #9	Remove excessive vegetation down stream, remove all vegetation and debris in within the pipes.	Complete	Verified	Pending	*Notes*
Landscape Vendor (Maverick)	8	Pond 140	Outfall pipes #2 and #3	Remove excessive vegetation down stream, remove all vegetation and debris in within the pipes.	Complete	Verified	Pending	*Notes*
Landscape Vendor (Maverick)	8	Pond 40E	Outfall Pipe #22	Remove excessive vegetation down stream, remove all vegetation and debris in within the pipes.	Complete	Verified	Pending	*Notes*
Landscape Vendor (Maverick)	8	Pond 40F	Outfall Pipes #21 and #23	Remove excessive vegetation down stream, remove all vegetation and debris in within the pipes.	Complete	Verified	Pending	*Notes*
Landscape Vendor (Maverick)	8	Pond 30	Outfall Pipe #29	Remove excessive vegetation down stream, remove all vegetation and debris in within the pipes.	Complete	Verified	Pending	*Notes*
Landscape Vendor (Maverick)	8	Pond 20	Outfall Pipe #25	Remove excessive vegetation down stream, remove all vegetation and debris in within the pipes.	Complete	Verified	Pending	*Notes*
Landscape Vendor (Maverick)	9	Pond 130	Pond	Clear the extensive vegetative growth and mow North east corner.	Complete	Verified	Pending	*Notes*
Landscape Vendor (Maverick)	10	Pond 130	Pond	Mow the Southwest corner	Complete	Verified	Pending	*Notes*
Landscape Vendor (Maverick)	11	Pond 20	Pond	Clear the extensive vegatative growth and mow the West end.	Complete	Verified	Pending	*Notes*
Landscape Vendor (Maverick)	12	Pond 20	Pond	Clear vegatative gorwn and Northeast end.	Complete	Verified	Pending	*Notes*
Landscape Vendor (Maverick)	13	Pond 40F	Pond	Clear extensive vegatative growth and mow the North end.	Complete	Verified	Pending	*Notes*
General Contractor (Element Environmental)	1	Pond 120	Outfall #12	Saw-cut a weir opening on the Northside of exisition buble up structure located in Pond 20. Installe rubble ruprap down stream. Backfill, compact and sod the other three sides of structure	Complete	Verified	Pending	*Notes*
General Contractor (Element Environmental)	2	Pond 30	Outfall #36	Saw-cut a weir opening on the North side of the existing drainage bubble-up structure. Install rubble riprap down stream.	Pending	Pending	Pending	*Notes*
General Contractor (Element Environmental)	3	Pond 130	Outall #8	Reconstruct flume berween the exisiting outfall pipe and rubble riprap associated with the outfall pipe.	Pending	Pending	Pending	*Notes*
General Contractor (Element Environmental)	4	Pond 130	Outfall #5	Locate and expose exisiting outfall pipe. Clear a path between Companero drive right-of-way and outfall pipe for future access in the future.	Complete	Verified	Pending	*Notes*
General Contractor (Element Environmental)	5	Pond 30	Outall #37	Locate and expose the exisiting outfall pipe. Remove sediments within the outfall pipe.	Complete	Verified	Pending	*Notes*
General Contractor (Element Environmental)	6	Pond 60	Outfall #17	Locate and expose the exisiting outfall pipe. Remove the sediments with the outfall pipe.	Pending	Pending	Pending	*Notes*
General Contractor (Element Environmental)	7	Pond 140	Control structure	Reset both cast iron grates and install tie-down brackets.	Pending	Pending	Pending	*Notes*
General Contractor (Element Environmental)	8	Pond 110	Outfall #13	Add rubble riprap downstream of the existing outfall pipe.	Complete	Verified	Pending	*Notes*
General Contractor (Element Environmental)	9	Pond 170	Outfall #10	Add rubble riprap or a concrete apron to drainage bubble up, as well as reset the cast grates and tie-down brackets	Complete	Verified	Pending	*Notes*
General Contractor (Element Environmental)	9	Pond 160	Outfall #1	Add rubble riprap or a concrete apron to drainage bubble up, as well as reset the cast grates and tie-down brackets	Complete	Verified	Pending	*Notes*
General Contractor (Element Environmental)	9	Pond 90	Outfall #11	Add rubble riprap or a concrete apron to drainage bubble up, as well as reset the cast grates and tie-down brackets	Pending	Verified	Pending	*Notes*
General Contractor (Element Environmental)	9	Pond 60	Outfall #14	Add rubble riprap or a concrete apron to drainage bubble up, as well as reset the cast grates and tie-down brackets	Complete	Verified	Pending	*Notes*
General Contractor (Element Environmental)	9	Pond 30U	Outfall #32	Add rubble riprap or a concrete apron to drainage bubble up, as well as reset the cast grates and tie-down brackets	Complete	Verified	Pending	*Notes*
General Contractor (Element Environmental)	9	Not labeled	Outfall #38	Add rubble riprap or a concrete apron to drainage bubble up, as well as reset the cast grates and tie-down brackets	Pending	Pending	Pending	No riprap or concrete apron.
General Contractor (Element Environmental)	9	Not labeled	Outfall #39	Add rubble riprap or a concrete apron to drainage bubble up, as well as reset the cast grates and tie-down brackets	Complete	Verified	Pending	No riprap or concrete apron.
General Contractor (Element Environmental)	9	Pond 20A	Outfall #24	Add rubble riprap or a concrete apron to drainage bubble up, as well as reset the cast grates and tie-down brackets	Pending	Pending	Pending	*Notes*
Pipeline cleaning, inspection, and rehabilitation contractor	1	Pond 130	Outfall #4	Clean-out existing drainage bubble-up structure.	Pending	Pending	Pending	*Notes*
Pipeline cleaning, inspection, and rehabilitation contractor	2	Pond 160	Outfall #1	Clean -out existing drainage bubble up structure.	Pending	Pending	Pending	*Notes*

COUNTRY GREENS CDD - Drainage system repairs and maitenance

Report Section	Report item #	Pond	Structure	Item	Vendor Status	GMS Signoff	Engineer Signoff	Notes
Pipeline cleaning, inspection, and rehabilitation contractor	3	Pond 30	Outfall #36	Clean -out existing drainage bubble up structure.	Pending	Pending	Pending	*Notes*
Pipeline cleaning, inspection, and rehabilitation contractor	4	Pond 20A	Outfall #24	Clean -out existing drainage bubble up structure.	Pending	Pending	Pending	*Notes*
Pipeline cleaning, inspection, and rehabilitation contractor	5	Pond 170	Outfall #10	Clean -out existing drainage bubble up structure.	Pending	Pending	Pending	*Notes*

JACKSON

Country Green @ Sorrento Springs.

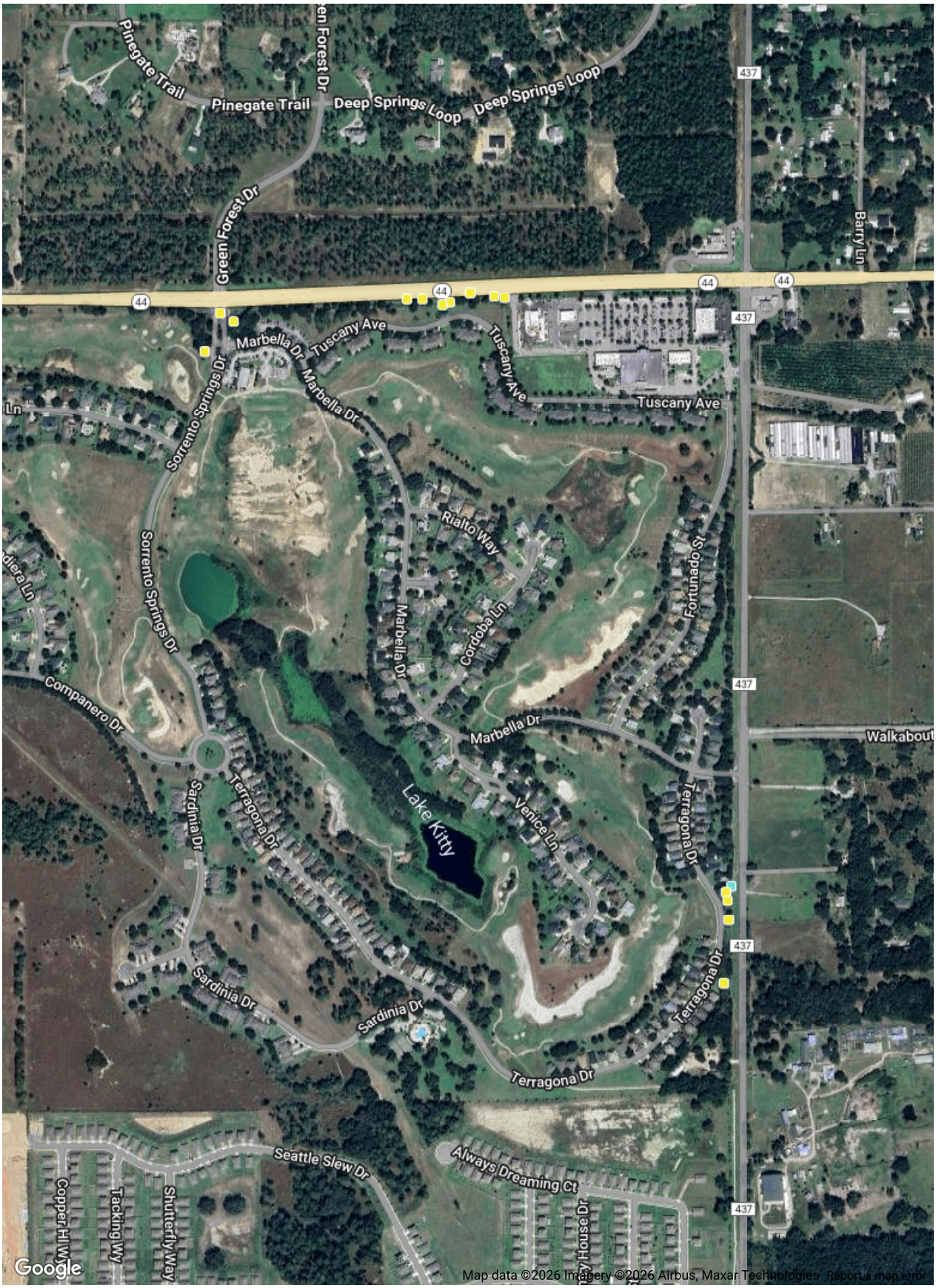


Legend (26)

- Longleaf Pine (25)
- Southern Live Oa... (1)

JACKSON

Country Green @ Sorrento Springs.



Legend (26)

- Longleaf Pine (25)
- Southern Live Oa... (1)

#	Species		Health	Objective
	Pinus palustris Longleaf Pine	12" 16'-30'	0% - Dead	
	Pinus palustris Longleaf Pine	9" 16'-30'	60% - Fair	
	Pinus palustris Longleaf Pine	11" 16'-30'	0% - Dead	
	Pinus palustris Longleaf Pine	12" 16'-30'	0% - Dead	
	Quercus virginiana Southern Live Oak	13" 16'-30'	0% - Dead	
	Pinus palustris Longleaf Pine	13" 16'-30'	0% - Dead	
	Pinus palustris Longleaf Pine	13" 16'-30'	0% - Dead	
	Pinus palustris Longleaf Pine	13" 16'-30'	40% - Poor	
	Pinus palustris Longleaf Pine	12" 16'-30'	0% - Dead	
	Pinus palustris Longleaf Pine	10" 16'-30'	0% - Dead	
	Pinus palustris Longleaf Pine	11" 16'-30'	40% - Poor	
	Pinus palustris Longleaf Pine	7" 1'-15'	0% - Dead	
	Pinus palustris Longleaf Pine	10" 1'-15'	0% - Dead	
	Pinus palustris Longleaf Pine	10" 1'-15'	0% - Dead	
	Pinus palustris Longleaf Pine	10" 1'-15'	0% - Dead	

Site Report

18426110803

Reference Number: **20260203-18426110803**	Form Name: **Site Report**
Submitter Name: **Robbie Szozda | rszozdajr@gmscfl.com**	Date Sent on Device: **Feb 3, 2026 11:34:36 AM EST**
Location: **33605 Co Rd 437, Sorrento, FL 32776, USA Feb 3, 2026 11:34:11 AM EST [View Map]**	

NEW PAGE

District Status Review

District	Country Greens
Site Inspected By	Robbie Szozda

Issue Details

ISSUE DETAILS 1 OF 5

Issue Details

Date / Time	Feb 3, 2026 9:50:00 AM EST
Assignment	Landscaper
GeoLocation	23520 Sorrento Springs Dr, Sorrento, FL 32776, USA latitude: 28.850741506894785 altitude: 38.364765 longitude: -81.56108902276497 [viewMap]
Action Item Picture	



Action Item Description	Ornamentals need to be reset and dead shrubs/ornamentals need to be removed at Sorento Springs entrance. Dead tree limbs and branches need to be cut down and disposed of.
Request Vendor Proposal	No

ISSUE DETAILS 2 OF 5

Issue Details

Date / Time	Feb 3, 2026 9:50:00 AM EST
Assignment	Landscaper
GeoLocation	34441 Alameda Dr, Sorrento, FL 32776, USA latitude: 28.8472221809189 altitude: 18.88936 longitude: -81.57650677325763 [viewMap]
Action Item Picture	
Action Item Description	Annuals at Cardinal Ln entrance need to be replaced.
Request Vendor Proposal	No

ISSUE DETAILS 3 OF 5

Issue Details

Date / Time	Feb 3, 2026 9:50:00 AM EST
Assignment	Landscaper
GeoLocation	33616 Campeon Ct, Sorrento, FL 32776, USA latitude: 28.840816145342313 altitude: 22.195202 longitude: -81.5626996066019 [viewMap]
Action Item Picture	
Action Item Description	Pond 20U should be bushed hog during next scheduled bush hogging event.
Request Vendor Proposal	No

ISSUE DETAILS 4 OF 5

Issue Details

Date / Time	Feb 3, 2026 9:50:00 AM EST
Assignment	Landscaper
GeoLocation	33900 Terragona Dr, Sorrento, FL 32776, USA latitude: 28.841825258103015 altitude: 20.0561 longitude: -81.55184602752644 [viewMap]

Action Item Picture



Action Item Description	Portion of dead trees were blown down and a portion of the CDD fence was damaged. Dead tree material needs to be disposed of and fence needs to be repaired.
Request Vendor Proposal	No

ISSUE DETAILS 5 OF 5

Issue Details

Date / Time	Feb 3, 2026 9:50:00 AM EST
Assignment	Landscaper
GeoLocation	34346 Tuscany Ave, Sorrento, FL 32776, USA latitude: 28.850888572660175 altitude: 30.767117 longitude: -81.55612438924756 [viewMap]

Action Item Picture

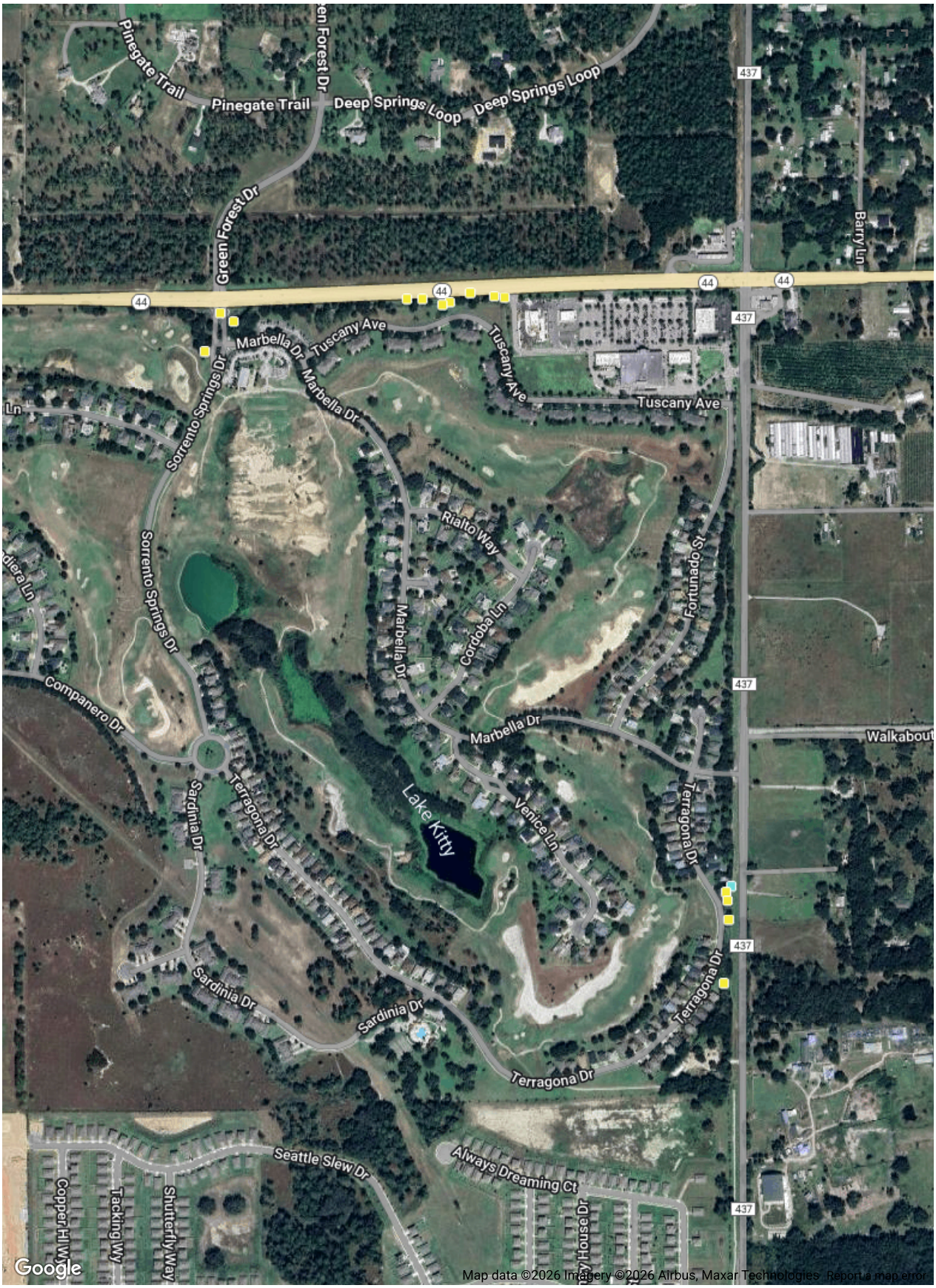



Action Item Description	Portion of dead tree was blown down (x4 along Tuscany Ave). Dead tree material on ground needs to be disposed of.
Request Vendor Proposal	No

SECTION 3

JACKSON

Country Green @ Sorrento Springs.

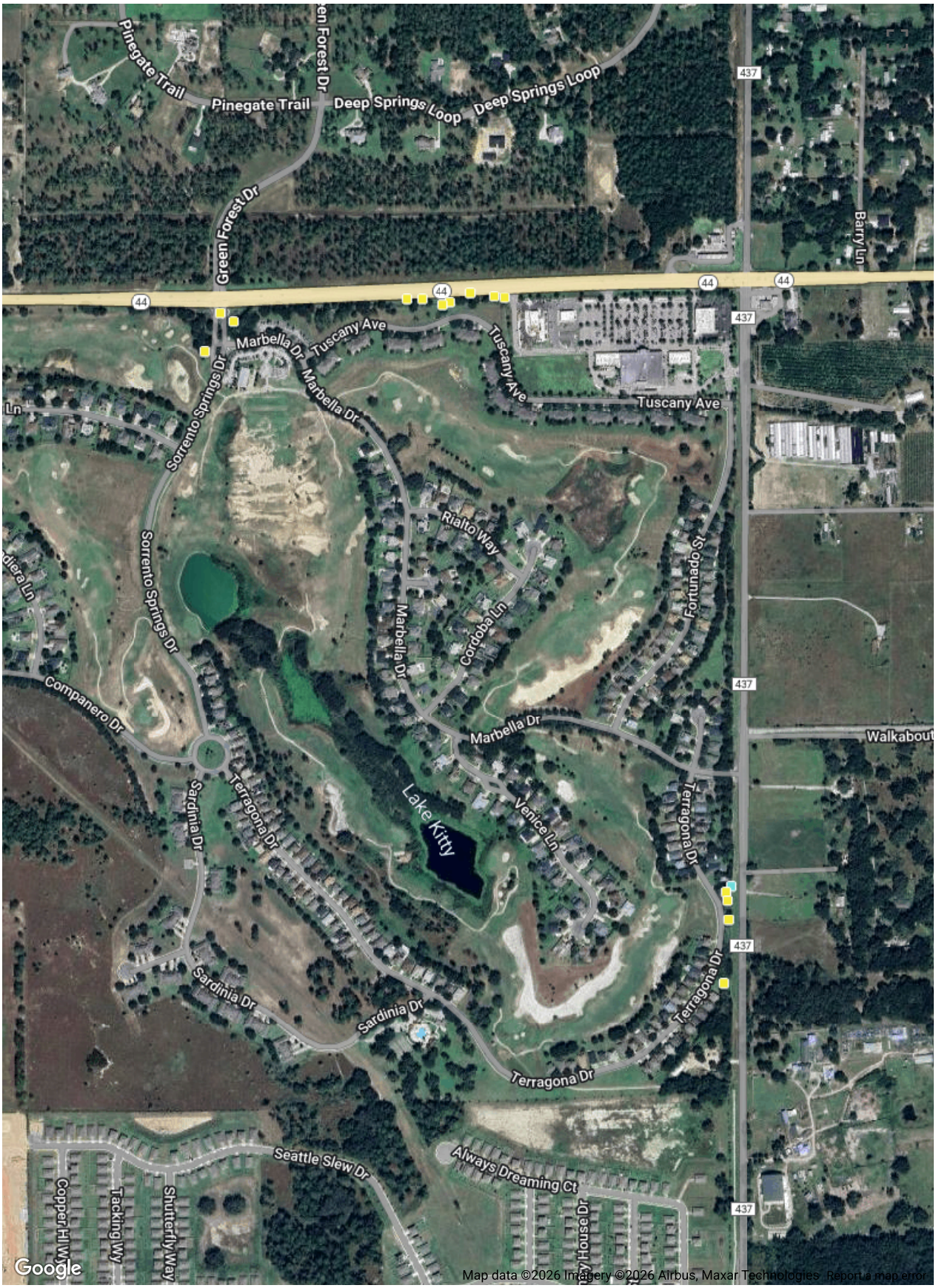


Legend (26)

- Longleaf Pine (25)
- Southern Live Oa... (1)

JACKSON

Country Green @ Sorrento Springs.



Legend (26)

- Longleaf Pine (25)
- Southern Live Oa... (1)

#	Species		Health	Objective
	Pinus palustris Longleaf Pine	12" 16'-30'	0% - Dead	
	Pinus palustris Longleaf Pine	9" 16'-30'	60% - Fair	
	Pinus palustris Longleaf Pine	11" 16'-30'	0% - Dead	
	Pinus palustris Longleaf Pine	12" 16'-30'	0% - Dead	
	Quercus virginiana Southern Live Oak	13" 16'-30'	0% - Dead	
	Pinus palustris Longleaf Pine	13" 16'-30'	0% - Dead	
	Pinus palustris Longleaf Pine	13" 16'-30'	0% - Dead	
	Pinus palustris Longleaf Pine	13" 16'-30'	40% - Poor	
	Pinus palustris Longleaf Pine	12" 16'-30'	0% - Dead	
	Pinus palustris Longleaf Pine	10" 16'-30'	0% - Dead	
	Pinus palustris Longleaf Pine	11" 16'-30'	40% - Poor	
	Pinus palustris Longleaf Pine	7" 1'-15'	0% - Dead	
	Pinus palustris Longleaf Pine	10" 1'-15'	0% - Dead	
	Pinus palustris Longleaf Pine	10" 1'-15'	0% - Dead	
	Pinus palustris Longleaf Pine	10" 1'-15'	0% - Dead	

ID	Date	Common	Botanical	Height	DBH	Health	Tag ##	Qty	Objective	Address	Location	Hours	Price	Timing	Frequency	Description	Note	Hardscape	lat	lon	tagID
1	01/20/2026	Longleaf Pine	Pinus palustris	16'-30'	12"	0% - Dead		1				0	0						28.8507826930376	-81.5607213647922	23890991
2	01/20/2026	Longleaf Pine	Pinus palustris	16'-30'	9"	60% - Fair		3				0	0				Remove dead limbs and trim back the jasmine encroaching around the base of the tree.		28.8509190646867	-81.5609496892321	23890993
3	01/20/2026	Longleaf Pine	Pinus palustris	16'-30'	11"	0% - Dead		1				0	0						28.8503186125081	-81.5612327045825	23891010
4	01/20/2026	Longleaf Pine	Pinus palustris	16'-30'	12"	0% - Dead		8				0	0				Tree mortality due to lightning strike.		28.841824037869	-81.5518718745416	23891213
5	01/20/2026	Southern Live Oak	Quercus virginiana	16'-30'	13"	0% - Dead		1				0	0				Tree mortality due to lightning strike.		28.8419054475298	-81.5517968896997	23891214
6	01/20/2026	Longleaf Pine	Pinus palustris	16'-30'	13"	0% - Dead		2				0	0				Tree mortality due to pine beetle infestation.		28.8416883762995	-81.5518626166534	23891227
7	01/20/2026	Longleaf Pine	Pinus palustris	16'-30'	13"	0% - Dead		1				0	0				Tree mortality due to pine beetle infestation.		28.8413813618424	-81.5518410280519	23891230
8	01/20/2026	Longleaf Pine	Pinus palustris	16'-30'	13"	40% - Poor		1				0	0				The pine is not dead; however, the upper portion of the tree is in decline and poses a hazard to the adjacent home. Removal is recommended.		28.8403872748417	-81.5519133217807	23891423
9	01/20/2026	Longleaf Pine	Pinus palustris	16'-30'	12"	0% - Dead		1				0	0						28.8511421849206	-81.557614361363	23891477
10	01/20/2026	Longleaf Pine	Pinus palustris	16'-30'	10"	0% - Dead		1				0	0						28.8511483070043	-81.5573319648181	23891485
11	01/20/2026	Longleaf Pine	Pinus palustris	16'-30'	11"	40% - Poor		1				0	0				There is a high likelihood of splitting due to the location of the co-dominant stems; removal is recommended.		28.8510361954752	-81.5569715210172	23891489
12	01/20/2026	Longleaf Pine	Pinus palustris	1'-15'	7"	0% - Dead		1				0	0						28.8510795965333	-81.5568362133769	23891490
13	01/20/2026	Longleaf Pine	Pinus palustris	1'-15'	10"	0% - Dead		1				0	0						28.8512355368288	-81.5564659780229	23891507
14	01/20/2026	Longleaf Pine	Pinus palustris	1'-15'	10"	0% - Dead		2				0	0						28.8511857342478	-81.5560458157326	23891512
15	01/20/2026	Longleaf Pine	Pinus palustris	1'-15'	10"	0% - Dead		1				0	0						28.8511637176964	-81.5558459506903	23891571