

*Country Greens Community  
Development District*

*Agenda*

*February 10, 2026*

# AGENDA

# *Country Greens*

## *Community Development District*

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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.** Following 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,

A handwritten signature in black ink, appearing to read 'J. M. Showe', with a stylized flourish at the end.

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

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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.

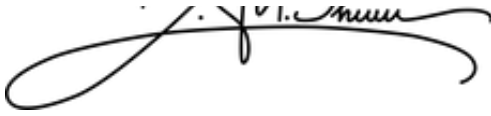
Jorge Salas

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  
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History.—s. 1, ch. 2006-232.

On Jan 26, 2026, at 10:47 AM, Jorge Salas <[jorge.salas@lelandmanagement.com](mailto:jorge.salas@lelandmanagement.com)> 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](mailto: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 I 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](mailto:thylands@lelandmanagement.com)

**Website:** [www.LelandManagement.com](http://www.LelandManagement.com)

Resident Support questions -

[residentsupport@lelandmanagement.com](mailto: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](mailto: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.

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Tracy, hope everything is good for you and family.

[Available until Feb 24, 2026](#)

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

















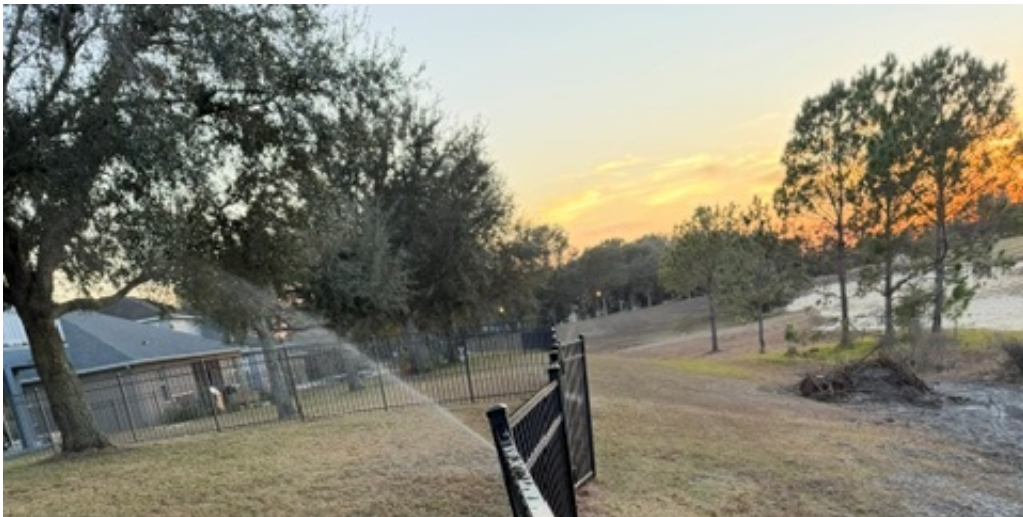




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Saludos, Jorge

Sent from my iPad

--

Jorge Salas

\_\_\_\_\_

--

\_\_\_\_\_

The first part of the paper discusses the importance of understanding the local context in which a project is implemented. This includes a thorough understanding of the community's needs, values, and beliefs. It is essential to engage with the community from the very beginning, ensuring that their voices are heard and their input is valued. This process of community engagement is not a one-time event but a continuous one that evolves as the project progresses.

The second part of the paper explores the challenges that often arise in community-based projects. These challenges can range from a lack of resources to a lack of trust between the project team and the community. It is important to recognize these challenges early on and to develop strategies to address them. For example, building trust may require a long-term commitment and a willingness to listen to the community's concerns.

The third part of the paper discusses the importance of having a clear vision and a well-defined plan. This vision should be based on the community's needs and should be achievable within the available resources. A detailed plan should outline the steps that will be taken to implement the project, including a timeline and a budget. This plan should be shared with the community and should be subject to their input and approval.

The fourth part of the paper discusses the importance of monitoring and evaluation. This involves regularly assessing the progress of the project and making adjustments as needed. It is important to involve the community in this process as well, ensuring that they are aware of the project's progress and can provide feedback. Monitoring and evaluation should be seen as a tool for learning and improvement, rather than as a means of control.

The fifth part of the paper discusses the importance of sustainability. A project should be designed in such a way that it can continue to benefit the community even after the project team has left. This may involve training local people in the skills and knowledge needed to maintain the project, or it may involve establishing a local organization to take over the project's management.

In conclusion, the paper emphasizes the importance of a community-centered approach to project implementation. This approach involves listening to the community, engaging them in the decision-making process, and ensuring that the project is sustainable and meets their needs. It is a challenging but rewarding process that can lead to significant positive change in a community.

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

JS

Thanks  
Sent from my iPhone  
J Salas

On Feb 2, 2026, at 3:52 PM, Jason Showe <[jshowe@gmscfl.com](mailto: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  
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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](mailto: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  
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Jason M. Showe  
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Respectfully,

Jorge Salas  
305-987-0117

----- Forwarded message -----

From: **Tracey Hylands** <[thylands@lelandmanagement.com](mailto: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 I 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](mailto:thylands@lelandmanagement.com)

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lelandmanagement.com/optimized/2024\_11/05/lelandmanagement.com/328932c64c8a.png>

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The first part of the paper discusses the importance of understanding the cultural context of the research. It highlights the need for researchers to be sensitive to the values and beliefs of the communities they are studying. This is particularly important in the field of education, where cultural differences can significantly impact learning outcomes.

The second part of the paper focuses on the methodology used in the study. It describes the process of selecting participants, collecting data, and analyzing the results. The authors emphasize the importance of using a mixed-methods approach to gain a comprehensive understanding of the research topic.

The third part of the paper presents the findings of the study. It discusses the results of the quantitative data analysis and the insights gained from the qualitative interviews. The authors conclude that there are significant differences in learning outcomes between the two groups, and these differences can be attributed to cultural factors.

The final part of the paper offers recommendations for future research and practice. It suggests that educators should be aware of the cultural context of their students and tailor their teaching methods accordingly. Additionally, it calls for further research to explore the underlying reasons for the observed differences.

**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 16<sup>th</sup> and we are putting together our water management submittal now.

Best,

Phil Hollimon, EI  
PROJECT MANAGER



www.kpmfranklin.com

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

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---

**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 | Pegasus Engineering, LLC  
301 West State Road 434, Suite 309 | Winter Springs, Florida 32708  
407-992-9160 work (extension 309) |  
david@pegasusengineering.net



---

**From:** Jason Showe <jshowe@gmscfl.com>  
**Sent:** Tuesday, January 6, 2026 2:27 PM

**Sent:** Tuesday, January 6, 2026 3:27 PM

**To:** David Hamstra <[david@pegasusengineering.net](mailto:david@pegasusengineering.net)>

**Cc:** Scott Cathie Catasus <[catasus@yahoo.com](mailto:catasus@yahoo.com)>; Stacie Vanderbilt <[svanderbilt@gmscfl.com](mailto:svanderbilt@gmscfl.com)>;  
Jarett Wright <[jwright@gmscfl.com](mailto: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,

A handwritten signature in black ink, appearing to read "J. M. Showe", with a large, stylized loop at the end.

Jason M. Showe  
Senior District Manager  
Governmental Management  
Services, Central Florida  
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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](mailto:CCatasus@CountryGreensCDD.org)"  
<[CCatasus@CountryGreensCDD.org](mailto:CCatasus@CountryGreensCDD.org)>  
**Cc:** "[jshowe@gmscfl.com](mailto:jshowe@gmscfl.com)" <[jshowe@gmscfl.com](mailto: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



o (407) 410-8624  
w [www.kpmfranklin.com](http://www.kpmfranklin.com)

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

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# MINUTES

1 MINUTES OF MEETING  
2 COUNTRY GREENS  
3 COMMUNITY DEVELOPMENT DISTRICT  
4

5 The regular meeting of the Board of Supervisors of the Country Greens Community  
6 Development District was held on Tuesday, December 9, 2025, at 6:00 p.m. at REACH Church,  
7 31431 Payne Road, Sorrento, Florida.  
8

9 Present and constituting a quorum were:

10 Catherine Catusus	Chairperson
11 Joseph Grall	Assistant Secretary
12 David Warden	Assistant Secretary
13 Anna Heintzelman	Assistant Secretary

14 Also present were:

15 Jason Showe	District Manager
16 Scott Clark <i>by Zoom</i>	District Counsel
17 David Hamstra	District Engineer
18 Tim Burchfield	Maverick Landscaping
19 Jose Saldana	Maverick Landscaping
20 Jarett Wright	Field Manager
21 Rob Szozda, Jr.	GMS

22  
23  
24  
25  
26  
27 *The following is a summary of the discussions and actions taken at the December 9, 2025*  
28 *Country Greens Community Development District Board of Supervisors meeting.*  
29

30 **FIRST ORDER OF BUSINESS**

**Roll Call**

31 Ms. Catusus called the meeting to order and called the roll. Four Board members were  
32 present constituting a quorum.  
33

34 **SECOND ORDER OF BUSINESS**

**Public Comment Period**

35 Ms. Catusus: Does anybody from the public have any comments? Not hearing any  
36 comments, we will move on to the next item.  
37

38 **THIRD ORDER OF BUSINESS**

**Resident E-mails**

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

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

41 Ms. Catusus: I think that's a good sign.

42

43 **FOURTH ORDER OF BUSINESS**

**Approval of Minutes of the November 11,  
2025 Meeting**

44  
45 Ms. Catusus: We're going to move on to the minutes of the November 11, 2025 meeting. I  
46 do have some comments and corrections and I mentioned this before we started the meeting, but  
47 on the record, they're verbatim minutes. They're very thorough, obviously, because they're  
48 verbatim minutes. Maybe we could cut out the slang and the "likes."

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

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

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

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

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

60

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

64

65 **SEVENTH ORDER OF BUSINESS**

**Staff Reports**

66 **A. District Counsel**

67 Ms. Catusus: Next up, District Counsel report.

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

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

77  
78 **B. District Engineer**

79 Ms. Catusus: Next up, District Engineer.

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

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

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

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

93 Mr. Hamstra: Correct.

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

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

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

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

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

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

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



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

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

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

114 Mr. Showe: That would be our interpretation.

115 Ms. Catusus: Even outside the gate?

116 Mr. Showe: Yeah.

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

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

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

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

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

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

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

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

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

217 Ms. Heintzelman: My question is, if you were thinking of removing the shrubs and mulch  
218 and replacing with sod, would this be a longer-term money saver for that? Are you spending a lot  
219 of time? As far as what you're spending time wise, I don't think what we currently have is adding  
220 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-  
221 term solution will be once we create a larger plan of trees and the things that need to be done then  
222 we can make a landscaping decision from there.

223 Mr. Grall: I agree.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

280 Mr. Grall: I have question for Tim. Along 437, past the entrance going to Publix, probably  
281 400 yards, maybe 500 yards there's a big section of no bushes. There were bushes there before, did  
282 the homeowner remove them?

283 Mr. Burchfield: They died. I've been watching those.

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

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

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

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

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

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

296

297 **SIXTH ORDER OF BUSINESS**

**Public Comment Period**

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

301

302 **SEVENTH ORDER OF BUSINESS**

**Supervisor's Requests**

303 Ms. Catusus: We'll move on to Supervisors requests.

304 Mr. Grall: I have no further comments.

305 Ms. Heintzelman: I have nothing.

306 Mr. Warden: No comments from me.

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

309 Mr. Grall: I think we do \$200.

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

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

314 Ms. Catusus: Correct.

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

319 Ms. Catusus: I would like to have it posted on the website though if it's not going to be  
320 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.

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Secretary/Assistant Secretary

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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.

**REVISED DRAFT**

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.

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***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.



#### 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	<u>764,242</u>	<u>689,910</u>
Expenses:		
General government	158,057	145,834
Maintenance and operations	355,702	373,854
Interest	108,550	117,883
Total expenses	<u>622,309</u>	<u>637,571</u>
Change in net position	141,933	52,339
Net position, beginning	559,839	507,500
Net position, ending	<u>\$ 701,772</u>	<u>\$ 559,839</u>

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
<b>ASSETS</b>	
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	<u>3,205,103</u>
<b>LIABILITIES</b>	
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	<u>2,503,331</u>
<b>NET POSITION</b>	
Net investment in capital assets	343,599
Restricted for debt service	217,653
Unrestricted	140,520
Total net position	<u>\$ 701,772</u>

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	Program Revenues			Net (Expense) Revenue and Changes in Net Position
	Expenses	Charges for Services	Operating Grants and Contributions	
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	
<b>ASSETS</b>			
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
<b>Total assets</b>	<b>\$ 164,758</b>	<b>\$ 259,838</b>	<b>\$ 424,596</b>
<b>LIABILITIES AND FUND BALANCES</b>			
<b>Liabilities:</b>			
Accounts payable and accrued expenses	\$ 24,238	\$ -	\$ 24,238
<b>Total liabilities</b>	<b>24,238</b>	<b>-</b>	<b>24,238</b>
<b>Fund balances:</b>			
<b>Nonspendable:</b>			
Prepaid items	1,076	-	1,076
<b>Restricted for:</b>			
Debt service	-	259,838	259,838
<b>Assigned to:</b>			
Operating reserve	108,900	-	108,900
Unassigned	30,544	-	30,544
<b>Total fund balances</b>	<b>140,520</b>	<b>259,838</b>	<b>400,358</b>
<b>Total liabilities and fund balances</b>	<b>\$ 164,758</b>	<b>\$ 259,838</b>	<b>\$ 424,596</b>

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	<u>(2,415,776)</u>	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	<u>(2,450,000)</u>	<u>(2,479,093)</u>
Net position of governmental activities		<u><u>\$ 701,772</u></u>

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	
<b>REVENUES</b>			
Assessments	\$ 387,948	\$ 349,252	\$ 737,200
Interest	13,743	13,299	27,042
Total revenues	<u>401,691</u>	<u>362,551</u>	<u>764,242</u>
<b>EXPENDITURES</b>			
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	<u>397,724</u>	<u>371,274</u>	<u>768,998</u>
Excess (deficiency) of revenues over (under) expenditures	3,967	(8,723)	(4,756)
Fund balances - beginning	<u>136,553</u>	<u>268,561</u>	<u>405,114</u>
Fund balances - ending	<u>\$ 140,520</u>	<u>\$ 259,838</u>	<u>\$ 400,358</u>

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	<u>\$ 141,933</u>

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*.



## NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

### **Measurement Focus, Basis of Accounting and Financial Statement Presentation**

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

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

### **Assessments**

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

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

The District reports the following major governmental funds:

### **General Fund**

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

### **Debt Service Fund**

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

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

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

### **Assets, Liabilities and Net Position or Equity**

#### **Restricted Assets**

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

## NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

### Assets, Liabilities and Net Position or Equity (Continued)

#### Deposits and Investments

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

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

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

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

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

#### Inventories and Prepaid Items

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

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

#### Capital Assets

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

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

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

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

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

## NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

### Assets, Liabilities and Net Position or Equity (Continued)

#### Unearned Revenue

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

#### Long-Term Obligations

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

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

#### Deferred Outflows/Inflows of Resources

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

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

#### Fund Equity/Net Position

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

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

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

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

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

## **NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

### **Assets, Liabilities and Net Position or Equity (Continued)**

#### **Fund Equity/Net Position (Continued)**

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

### **Other Disclosures**

#### **Use of Estimates**

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

## **NOTE 3 – BUDGETARY INFORMATION**

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

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

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

## **NOTE 4 – DEPOSITS AND INVESTMENTS**

### **Deposits**

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

#### NOTE 4 – DEPOSITS AND INVESTMENTS (Continued)

##### Investments

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

	Amortized Cost	Credit Risk	Maturities
First American Institutional Government Fund	\$ 259,313	S&P AAAM	Weighted average of the fund portfolio: 45 days
	<u>\$ 259,313</u>		

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

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

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

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

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

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

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

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

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

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

## NOTE 5 – CAPITAL ASSETS

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

	Beginning Balance	Additions	Reductions	Ending Balance
<b>Governmental activities</b>				
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
<u>Governmental activities</u>					
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	<u>\$ 2,695,453</u>	<u>\$ -</u>	<u>\$ 258,545</u>	<u>\$ 2,436,908</u>	<u>\$ 230,000</u>

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	<u>\$ 2,450,000</u>	<u>\$ 543,458</u>	<u>\$ 2,993,458</u>

## NOTE 7 – MANAGEMENT COMPANY

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

## NOTE 8 – RISK MANAGEMENT

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

**COUNTRY GREENS COMMUNITY DEVELOPMENT DISTRICT  
LAKE COUNTY, FLORIDA  
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN  
FUND BALANCE - BUDGET AND ACTUAL – GENERAL FUND  
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2025**

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

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.

**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**

<u>Element</u>	<u>Comments</u>
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

**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*.

**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

**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



## 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.

## 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
			<u>\$ 346,263.47</u>
	<u>Supervisor Fees</u>		
	Anna Heintzelman	50006, 50007 & 50010	\$ 554.10
	Catherine Catusus	50008	\$ 184.70
	David Warden	50011	\$ 184.70
	Joseph G Grall	50009	\$ 184.70
			<u>\$ 1,108.20</u>
			<b>\$ 347,371.67</b>

AP300R		YEAR-TO-DATE ACCOUNTS PAYABLE PREPAID/COMPUTER CHECK REGISTER										RUN	2/04/26	PAGE	1
*** 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 #
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
-----							
CNTG COUNTRY GREENS KCOSTA							





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

CNTG COUNTRY GREENS KCOSTA

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. 202512 320-53800-43000 24361 MARBELLA DEC25			*	51.00	
			SECO				51.00 080021
1/21/26	00014	1/16/26 7200-12. 202512 320-53800-43000 24360 MARBELLA DEC25			*	87.00	
			SECO				87.00 080022
1/21/26	00014	1/16/26 7300-12. 202512 320-53800-43000 24000 SR 44 DEC25			*	54.00	
			SECO				54.00 080023
1/21/26	00014	1/16/26 7500-12. 202512 320-53800-43000 34450 SORRENTO DEC25			*	444.00	
			SECO				444.00 080024
TOTAL FOR BANK Z						1,900.00	
TOTAL FOR REGISTER						346,263.47	

CNTG COUNTRY GREENS KCOSTA

## SECTION 2

***Country Greens***  
***Community Development District***

***Unaudited Financial Reporting***  
***December 31, 2025***



# Table of Contents

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

**Country Greens**  
**Community Development District**  
**Combined Balance Sheet**  
**December 31, 2025**

	<i>General Fund</i>	<i>Debt Service Fund</i>	<i>Totals Governmental Funds</i>
<b>Assets:</b>			
<u>Cash</u>			
Operating	\$ 675,360	\$ -	\$ 675,360
<u>Investments</u>			
<u>Series 2016</u>			
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
<b>Total Assets</b>	<b>\$ 675,360</b>	<b>\$ 506,511</b>	<b>\$ 1,181,871</b>
<b>Liabilities:</b>			
Accounts Payable	\$ 8,336	\$ -	\$ 8,336
Due to Debt Service	\$ 249,803	\$ -	\$ 249,803
<b>Total Liabilities</b>	<b>\$ 258,138</b>	<b>\$ -</b>	<b>\$ 258,138</b>
<b>Fund Balance:</b>			
Restricted for:			
Debt Service	\$ -	\$ 506,511	\$ 506,511
Unassigned	\$ 417,221	\$ -	\$ 417,221
<b>Total Fund Balances</b>	<b>\$ 417,221</b>	<b>\$ 506,511</b>	<b>\$ 923,733</b>
<b>Total Liabilities &amp; Fund Balance</b>	<b>\$ 675,360</b>	<b>\$ 506,511</b>	<b>\$ 1,181,871</b>



**Country Greens**  
**Community Development District**  
**General Fund**  
**Statement of Revenues, Expenditures, and Changes in Fund Balance**  
**For The Period Ending December 31, 2025**

	Adopted	Prorated Budget	Actual	
	Budget	Thru 12/31/25	Thru 12/31/25	Variance
<b><u>Revenues:</u></b>				
Assessments - Tax Roll	\$ 476,711	\$ 396,336	\$ 396,336	\$ -
Interest	\$ 9,212	\$ 2,303	\$ 0	\$ (2,303)
<b>Total Revenues</b>	<b>\$ 485,923</b>	<b>\$ 398,639</b>	<b>\$ 396,336</b>	<b>\$ (2,303)</b>
<b><u>Expenditures:</u></b>				
<b><u>General &amp; Administrative:</u></b>				
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	\$ -
<b>Total General &amp; Administrative:</b>	<b>\$ 132,875</b>	<b>\$ 39,540</b>	<b>\$ 35,976</b>	<b>\$ 3,564</b>

**Country Greens**  
**Community Development District**  
**General Fund**  
**Statement of Revenues, Expenditures, and Changes in Fund Balance**  
**For The Period Ending December 31, 2025**

	Adopted	Prorated Budget	Actual	
	Budget	Thru 12/31/25	Thru 12/31/25	Variance
<b><u>Operations &amp; Maintenance</u></b>				
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)
<b>Total Operations &amp; Maintenance:</b>	<b>\$ 353,048</b>	<b>\$ 88,262</b>	<b>\$ 83,659</b>	<b>\$ 4,603</b>
<b>Total Expenditures</b>	<b>\$ 485,923</b>	<b>\$ 127,802</b>	<b>\$ 119,635</b>	<b>\$ 8,167</b>
<b>Excess (Deficiency) of Revenues over Expenditures</b>	<b>\$ 0</b>		<b>\$ 276,701</b>	
<b>Fund Balance - Beginning</b>	<b>\$ -</b>		<b>\$ 140,520</b>	
<b>Fund Balance - Ending</b>	<b>\$ 0</b>		<b>\$ 417,221</b>	

**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	Prorated Budget	Actual	
	Budget	Thru 12/31/25	Thru 12/31/25	Variance
<b>Revenues:</b>				
Assessments - Tax Roll	\$ 347,569	\$ 295,019	\$ 295,019	\$ -
Interest	\$ 500	\$ 125	\$ 2,277	\$ 2,152
<b>Total Revenues</b>	<b>\$ 348,069</b>	<b>\$ 295,144</b>	<b>\$ 297,296</b>	<b>\$ 2,152</b>
<b>Expenditures:</b>				
<b>Debt Service</b>				
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
<b>Total Expenditures</b>	<b>\$ 339,244</b>	<b>\$ 52,122</b>	<b>\$ 50,622</b>	<b>\$ 1,500</b>
<b>Excess (Deficiency) of Revenues over Expenditures</b>	<b>\$ 8,825</b>		<b>\$ 246,674</b>	
<b>Fund Balance - Beginning</b>	<b>\$ 848,725</b>		<b>\$ 259,838</b>	
<b>Fund Balance - Ending</b>	<b>\$ 857,550</b>		<b>\$ 506,511</b>	

**Country Greens**  
Community Development District  
Month to Month

	Oct	Nov	Dec	Jan	Feb	March	April	May	June	July	Aug	Sept	Total
<b>Revenues:</b>													
Assessments - Tax Roll	\$ -	\$ 41,902	\$ 354,434	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	396,336
Interest	\$ -	\$ -	\$ 0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0
<b>Total Revenues</b>	<b>\$ -</b>	<b>\$ 41,902</b>	<b>\$ 354,434</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>396,336</b>
<b>Expenditures:</b>													
<b>General &amp; Administrative:</b>													
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
<b>Total General &amp; Administrative:</b>	<b>\$ 21,075</b>	<b>\$ 7,806</b>	<b>\$ 7,095</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>35,976</b>

**Country Greens**  
Community Development District  
Month to Month

	Oct	Nov	Dec	Jan	Feb	March	April	May	June	July	Aug	Sept	Total
<b><i>Operation and Maintenance</i></b>													
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
<b>Total Operations &amp; Maintenance:</b>	<b>\$ 25,958</b>	<b>\$ 40,008</b>	<b>\$ 17,693</b>	<b>- \$</b>	<b>- \$</b>	<b>- \$</b>	<b>- \$</b>	<b>- \$</b>	<b>- \$</b>	<b>- \$</b>	<b>- \$</b>	<b>- \$</b>	<b>83,659</b>
<b>Total Expenditures</b>	<b>\$ 47,034</b>	<b>\$ 47,814</b>	<b>\$ 24,787</b>	<b>- \$</b>	<b>- \$</b>	<b>- \$</b>	<b>- \$</b>	<b>- \$</b>	<b>- \$</b>	<b>- \$</b>	<b>- \$</b>	<b>- \$</b>	<b>119,635</b>
<b>Excess (Deficiency) of Revenues over Expenditures</b>	<b>\$ (47,034)</b>	<b>\$ (5,912)</b>	<b>\$ 329,647</b>	<b>- \$</b>	<b>- \$</b>	<b>- \$</b>	<b>- \$</b>	<b>- \$</b>	<b>- \$</b>	<b>- \$</b>	<b>- \$</b>	<b>- \$</b>	<b>276,701</b>

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

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

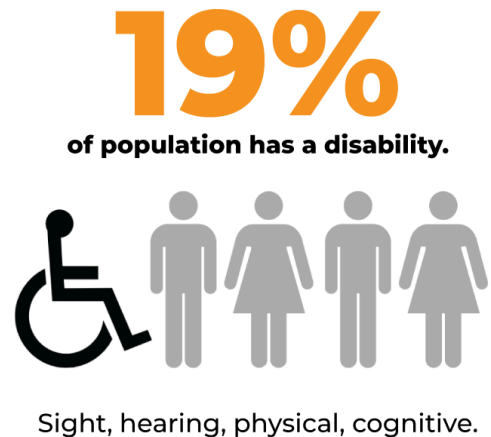
## Compliance Criteria

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](http://www.nngroup.com/articles/keyboard-accessibility)

**Helpful article:** <http://webaim.org/techniques/skipnav>



## Easy to navigate and find information

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

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



## Properly formatting tables

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

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





## **Making PDFs accessible**

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

**Helpful articles:** <http://webaim.org/techniques/acrobat/acrobat>



## **Making videos accessible**

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

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



## **Making forms accessible**

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

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



## **Alternate versions**

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



## **Feedback for users**

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



## **Other related requirements**

### ***No flashing***

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

### ***Timers***

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

### ***Fly-out menus***

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

### ***No pop-ups***

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

# Web Accessibility Glossary

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

# SECTION D

# SECTION 1

# 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.



Drain 24



Drain 27



Drain 34

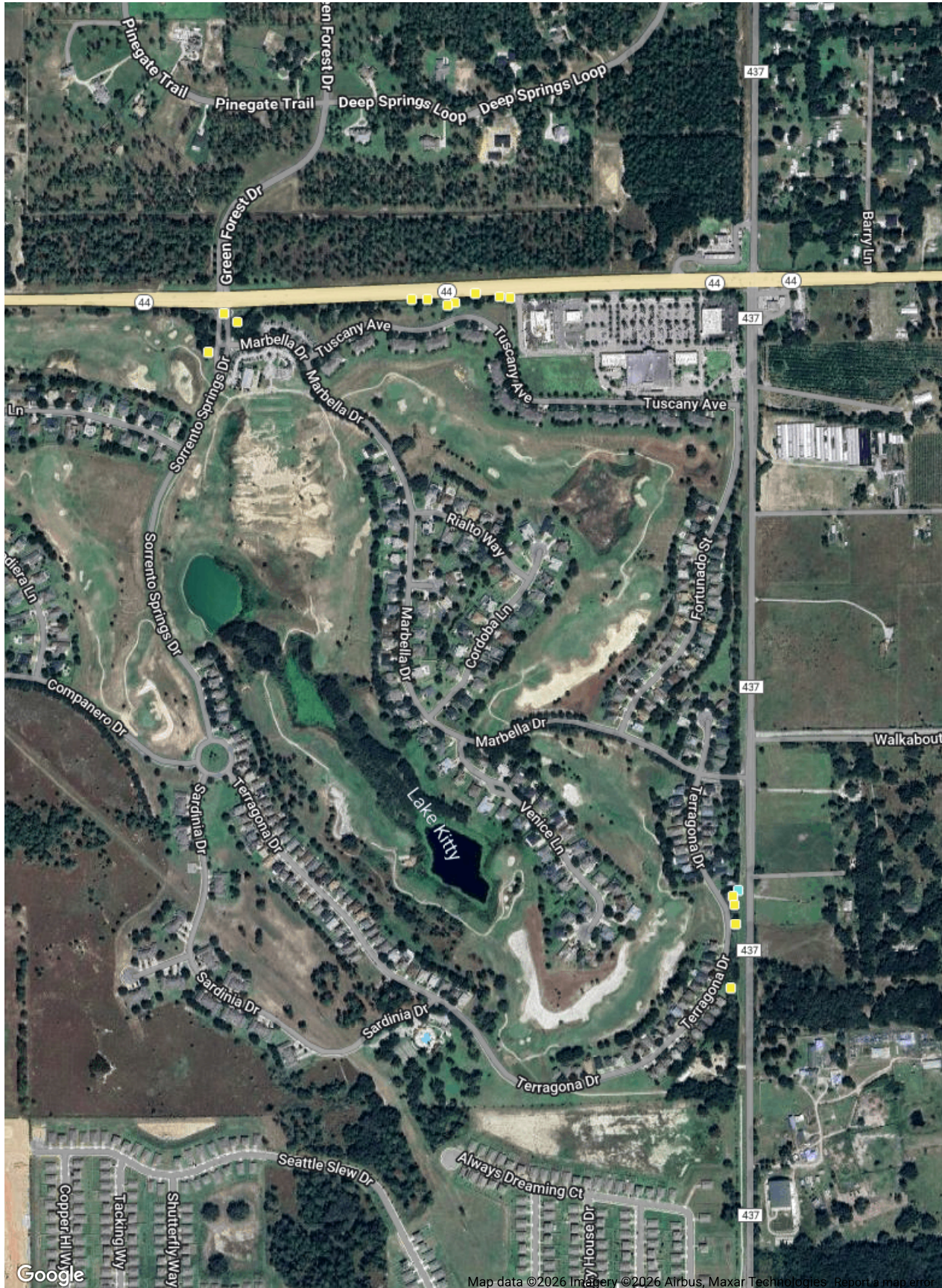


COUNTRY GREENS CDD - Drainage system repairs and maitenance								
Report Section	Report item #	Pond	Structure	T <sub>r</sub> Item	🔍 Vendor Status	🔍 GMS Signoff	🔍 Engineer Signoff	T <sub>r</sub> Notes
Landscape Vendor (Maverick)	1	Pond 30	Outfall #35	Expose existing outfall pipe, completely remove all vegatation associated with Outfall	Complete	Verified	Pending	Notes
Landscape Vendor (Maverick)	2	Pond 50	Outfall #28	Expose existing outfall pipe, completely remove all vegetation 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 vegetation 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 vegetation 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 between 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	T <sub>r</sub> Item	Vendor Status	GMS Signoff	Engineer Signoff	T <sub>r</sub> 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	

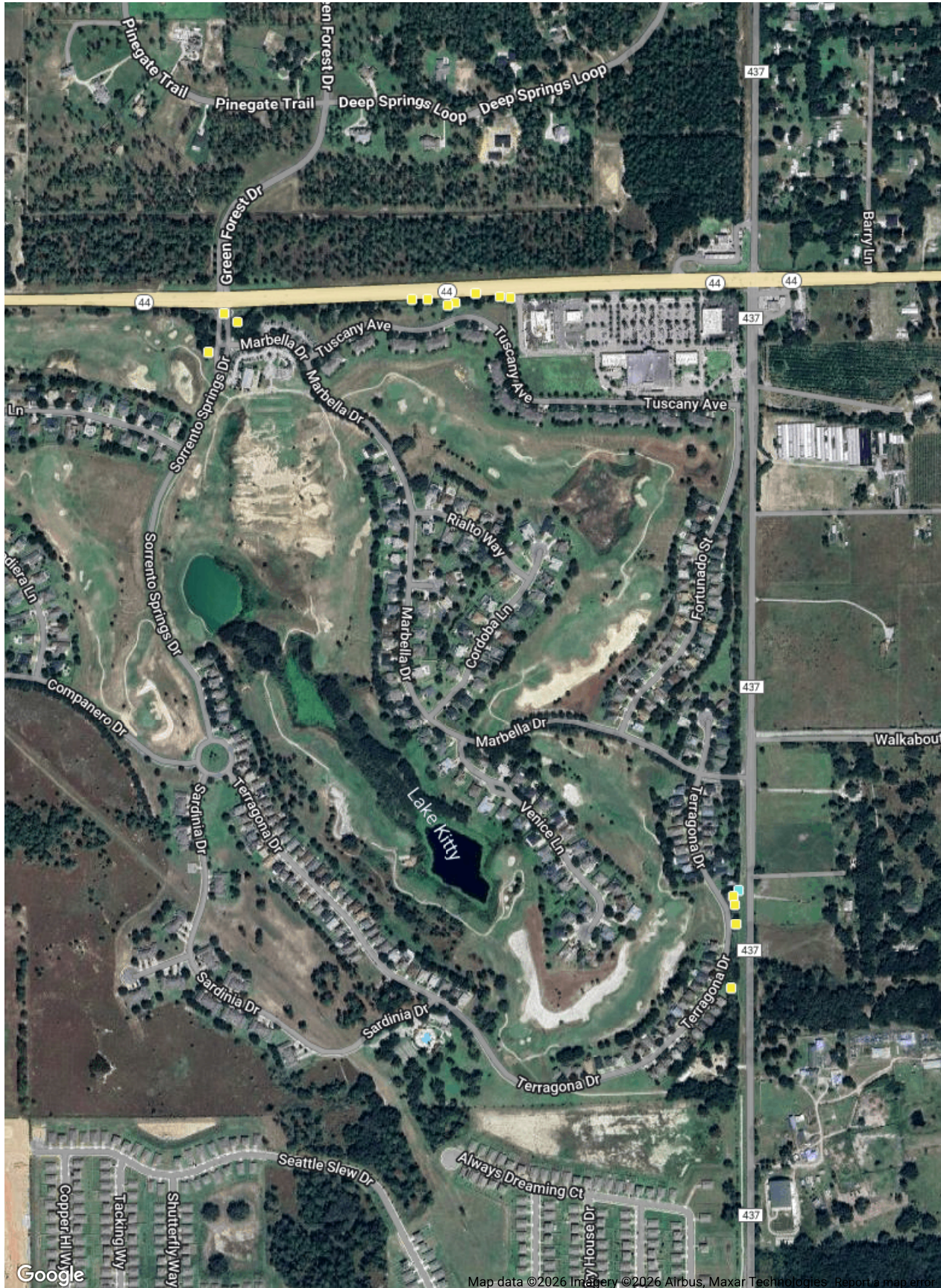


## Country Green @ Sorrento Springs.




















## Country Green @ Sorrento Springs.



Legend (26)

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

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





## Site Report

18426110803

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

## NEW PAGE

### District Status Review

<b>District</b>	Country Greens
<b>Site Inspected By</b>	Robbie Szozda

### Issue Details


ISSUE DETAILS


1 OF 5

### Issue Details

<b>Date / Time</b>	Feb 3, 2026 9:50:00 AM EST
<b>Assignment</b>	Landscafer
<b>GeoLocation</b>	23520 Sorrento Springs Dr, Sorrento, FL 32776, USA latitude: 28.850741506894785 altitude: 38.364765 longitude: -81.56108902276497 [ <a href="#">viewMap</a> ]
<b>Action Item Picture</b>	

	
Action Item Description	<p>Ornamentals need to be reset and dead shrubs/ornamentals need to be removed at Sorrento Springs entrance.</p> <p>Dead tree limbs and branches need to be cut down and disposed of.</p>
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 [ <a href="#">viewMap</a> ]	
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		

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


## ISSUE DETAILS

4 OF 5

## Issue Details

<b>Date / Time</b>	Feb 3, 2026 9:50:00 AM EST
<b>Assignment</b>	Landscaper
<b>GeoLocation</b>	33900 Terragona Dr, Sorrento, FL 32776, USA latitude: 28.841825258103015 altitude: 20.0561 longitude: -81.55184602752644 [ <a href="#">viewMap</a> ]
<b>Action Item Picture</b>	
<b>Action Item Description</b>	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.
<b>Request Vendor Proposal</b>	No

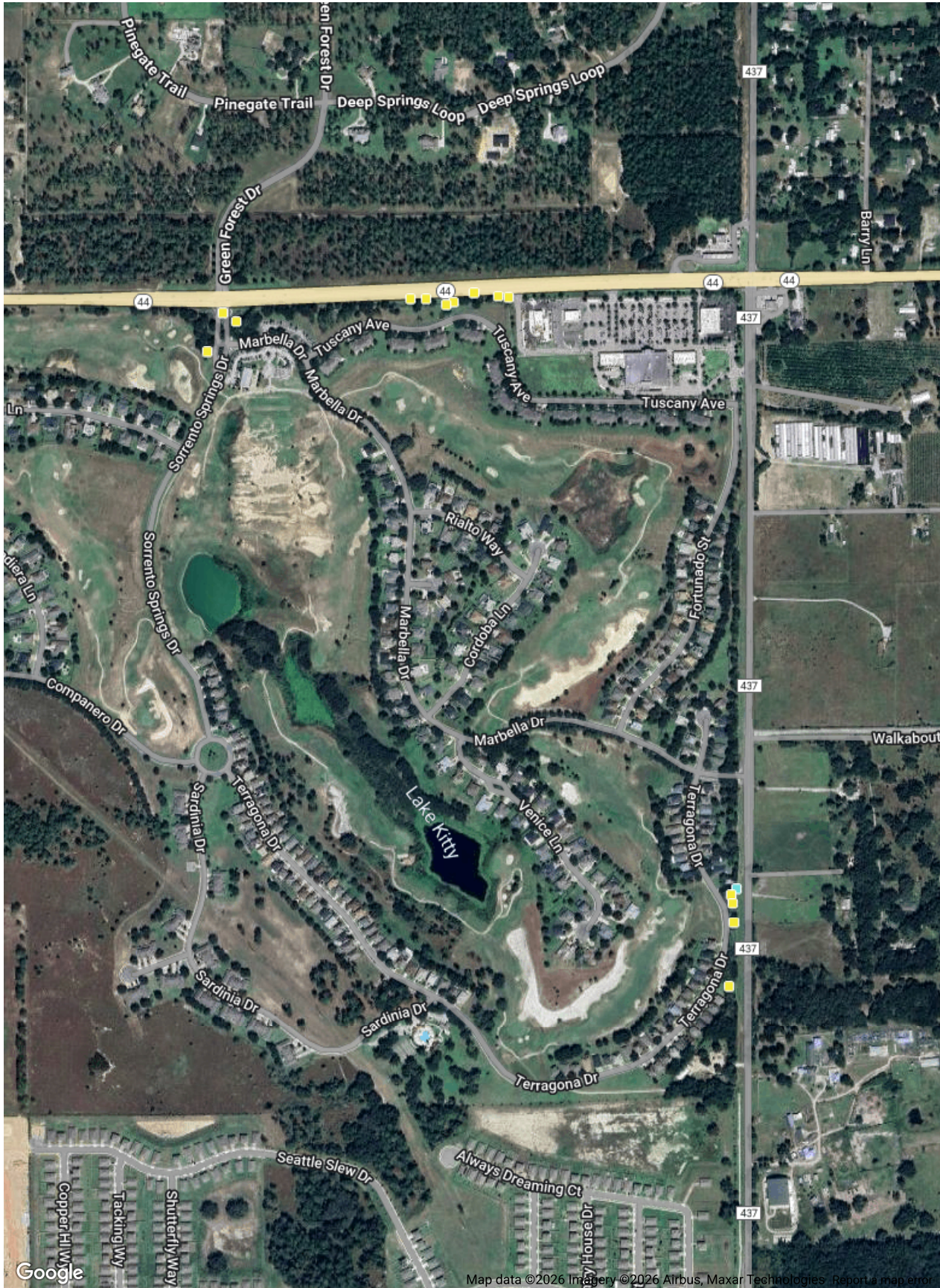


ISSUE DETAILS		5 OF 5
Issue Details		
Date / Time	Feb 3, 2026 9:50:00 AM EST	
Assignment	Landscaper	
GeoLocation	34346 Tuscany Ave, Sorrento, FL 32776, USA latitude: 28.850888572660175 altitude: 30.767117 longitude: -81.55612438924756 [ <a href="#">viewMap</a> ]	
Action Item Picture	<div></div> <div></div>	
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

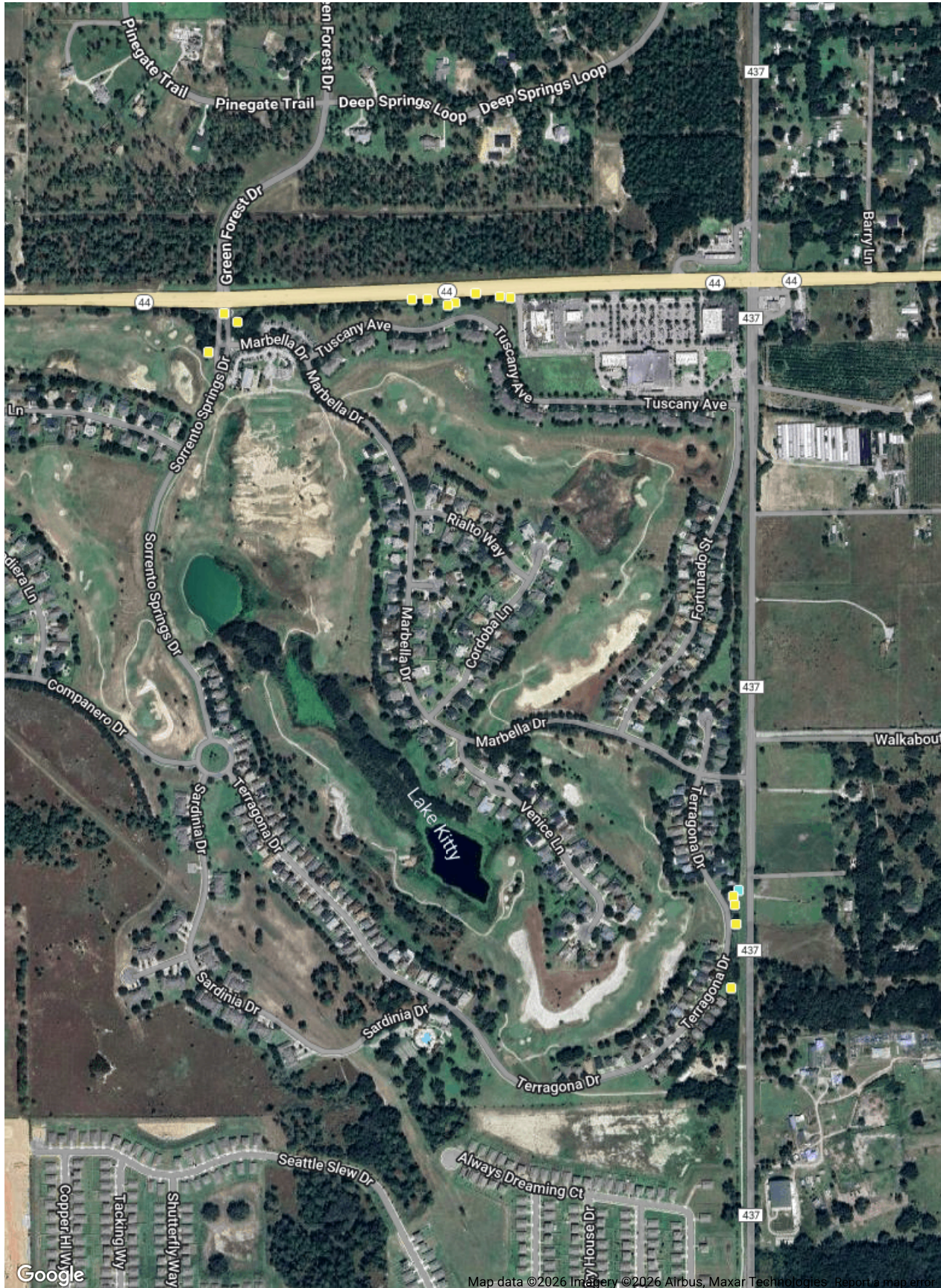


## Country Green @ Sorrento Springs.




















## Country Green @ Sorrento Springs.



Legend (26)

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

#	Species	Health	Objective
	 <i>Pinus palustris</i> Longleaf Pine	12" 16'-30'	0% - Dead
	 <i>Pinus palustris</i> Longleaf Pine	9" 16'-30'	60% - Fair
	 <i>Pinus palustris</i> Longleaf Pine	11" 16'-30'	0% - Dead
	 <i>Pinus palustris</i> Longleaf Pine	12" 16'-30'	0% - Dead
	 <i>Quercus virginiana</i> Southern Live Oak	13" 16'-30'	0% - Dead
	 <i>Pinus palustris</i> Longleaf Pine	13" 16'-30'	0% - Dead
	 <i>Pinus palustris</i> Longleaf Pine	13" 16'-30'	0% - Dead
	 <i>Pinus palustris</i> Longleaf Pine	13" 16'-30'	40% - Poor
	 <i>Pinus palustris</i> Longleaf Pine	12" 16'-30'	0% - Dead
	 <i>Pinus palustris</i> Longleaf Pine	10" 16'-30'	0% - Dead
	 <i>Pinus palustris</i> Longleaf Pine	11" 16'-30'	40% - Poor
	 <i>Pinus palustris</i> Longleaf Pine	7" 1'-15'	0% - Dead
	 <i>Pinus palustris</i> Longleaf Pine	10" 1'-15'	0% - Dead
	 <i>Pinus palustris</i> Longleaf Pine	10" 1'-15'	0% - Dead
	 <i>Pinus palustris</i> 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	01/20/2024	Longleaf Pine	Pinus palustris	16'-30'	12"	0% - Dead		1				0	0						28.8507826930376	-81.5607213647922	23890991
2	01/20/2024	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	01/20/2024	Longleaf Pine	Pinus palustris	16'-30'	11"	0% - Dead		1				0	0						28.8503186125081	-81.5612327045825	23891010
4	01/20/2024	Longleaf Pine	Pinus palustris	16'-30'	12"	0% - Dead		8				0	0				Tree mortality due to lightning strike.		28.841824037869	-81.5518718745416	23891213
5	01/20/2024	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	01/20/2024	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	01/20/2024	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	01/20/2024	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	01/20/2024	Longleaf Pine	Pinus palustris	16'-30'	12"	0% - Dead		1				0	0						28.8511421849206	-81.557614361363	23891477
10	01/20/2024	Longleaf Pine	Pinus palustris	16'-30'	10"	0% - Dead		1				0	0						28.8511483070043	-81.5573319648181	23891485
11	01/20/2024	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	01/20/2024	Longleaf Pine	Pinus palustris	1'-15'	7"	0% - Dead		1				0	0						28.8510795965333	-81.5568362133769	23891490
13	01/20/2024	Longleaf Pine	Pinus palustris	1'-15'	10"	0% - Dead		1				0	0						28.8512355368288	-81.5564659780229	23891507
14	01/20/2024	Longleaf Pine	Pinus palustris	1'-15'	10"	0% - Dead		2				0	0						28.8511857342478	-81.5560458157326	23891512
15	01/20/2024	Longleaf Pine	Pinus palustris	1'-15'	10"	0% - Dead		1				0	0						28.8511637176964	-81.5558459506903	23891571