Country Greens Community Development District

Agenda

August 11, 2026

AGENDA

Country Greens
Community Development District

Meeting Agenda

Tuesday	**REACH Church**
August 11, 2026	**31431 Payne Road**
6:00 p.m.	**Sorrento, Florida**

1. Roll Call
2. Public Comment Period
3. Resident E-mails
4. Approval of Minutes of the July 14, 2026 Meeting
5. Review of Holiday Lighting Proposal
6. Consideration of Grau & Associates Engagement Letter
7. Staff Reports
    - A. District Counsel
    - B. District Engineer
        - i. Consideration of Survey Proposal with Reserve Geospatial
    - C. District Manager
        - i. Approval of Check Register
        - ii. Balance Sheet and Income Statement
        - iii. Reminder of Form 1 Filing Requirement Deadline
    - D. Field Manager
        - i. Site Inspection Report
8. Public Comment Period
9. Supervisor's Requests
10. Other Business
11. Next Meeting Date – September 8, 2026 at 6:00 PM
12. Adjournment

SECTION III

From: Jason Showe <jshowe@gmscfl.com>
Subject: Re: Waterfall Sorrento Springs sign
Date: July 31, 2026 at 7:37:56 AM EDT
To: Michael Benitez Flores
Cc: "CCATASUS@countrygreenscdd.org" <CCATASUS@COUNTRYGREENSCDD.ORG>, , Jarett Wright <jwright@gmscfl.com>, Syanne Hall <shall@gmscfl.com>

Michael,

At this time, the CDD has not had any direction to restore that feature. I will include this with our monthly CDD agenda so that the Board is aware of your request.

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

Under Florida law, e-mail addresses are public records. If you do not want your e-mail address released in response to a public records request, do not send electronic mail to this entity. Instead, contact this office by phone or in writing.

History.—s. 1, ch. 2006-232.

> On Jul 30, 2026, at 4:41 PM, Michael Benitez Flores < wrote:
>
> Hey Cathie & Jason,
>
> Hope this email finds you both well.
>
> Any chance, the waterfall fronting the gates can be considered for reevaluation; an agreement between the HOA and CDD to retain the situation, financially or otherwise? It would be pleasant for this feature to be revisited…
>
> Thank you all for the consideration and your hard work towards the community! It is appreciated!

With the warmest aloha,

Michael D. Benitez Flores

**Iao Parkside AOAO, Board Member, Maui*

**J.D., William S. Richardson, School of Law, Honolulu, Hawai'i.
*B.S., Business Administration & Management, University of South Florida, Tampa, Florida.
**B.S. Adolescence Psychology, University of Hawaii, Honolulu, HI.

Sent via Hawaiian Telcom Fiber

MINUTES

MINUTES OF MEETING
COUNTRY GREENS
COMMUNITY DEVELOPMENT DISTRICT

The regular meeting of the Board of Supervisors of the Country Greens Community Development District was held on Tuesday, **July 14, 2026** at 6:00 p.m. at REACH Church, 31431 Payne Road, Sorrento, Florida.

Present and constituting a quorum:

Catherine Catasus	Chairperson
Crystal Jones	Vice Chairperson
Joseph Grall	Assistant Secretary
Anna Heintzelman	Assistant Secretary

Also present were:

Jason Showe	District Manager, GMS
Scott Clark *by Zoom*	District Counsel, Clark & Albaugh, PLLC
David Hamstra	District Engineer, Pegasus Engineering, LLC
Tim Burchfield	Maverick Landscaping
Jarett Wright	Field Manager, GMS
Rob Szozda, Jr.	GMS

The following is a summary of the discussions and actions taken at the July 14, 2026 Country Greens Community Development District Board of Supervisors meeting.

FIRST ORDER OF BUSINESS **Roll Call**

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

SECOND ORDER OF BUSINESS **Public Comment Period**

Ms. Catasus: Do we have any public comments at this time?

Resident (Andrea Balas) reviewed the information provided and, speaking as a community member rather than in any official role, agrees that the electric bill for operating the community gate should be transferred to the HOA. She noted that maintaining power to the gate is important, as losing power would create significant problems. Ms. Catasus responded thanking Ms. Balas for her comment and stated she requested to be placed on the last HOA meeting agenda, but the request either was not included in time or was tabled. She asked to be added to the agenda for the next HOA meeting on August 3, 2026, at 6:30 p.m. to address the Board in their capacity as a CDD Board member regarding the matter. She added that the other item she requested for the agenda is as a resident, not as a CDD member.

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

Ms. Catasus presented the item for resident emails. Mr. Showe stated there is one email in there about areas that need to be cleaned up, but they have all been addressed at this point. Mr. Grall asked if they can acknowledge back to the individual that some of that area is not cut as often. Mr. Showe noted he responded to the resident that it is scheduled for quarterly bush hogging.

FOURTH ORDER OF BUSINESS **Approval of Minutes of the June 9, 2026 Meeting**

Ms. Catasus presented the minutes of the June 9, 2026 meeting. She asked if there are any corrections or comments. Mr. Grall noted the minutes were much improved and more concise. Ms. Catasus made one comment on line 180 where Mr. Grall discussed the fence line on 44. She requested that the minutes reflect that the request had been made on multiple previous occasions.

> On MOTION by Ms. Jones, seconded by Ms. Heintzelman, with all in favor, the Minutes of the June 9, 2026 Meeting, were approved as amended 4-0.

FIFTH ORDER OF BUSINESS **Public Hearing**

Ms. Catasus opened the public hearing.

A. Consideration of Resolution 2026-03 Adopting Operations and Maintenance Methodology

Ms. Catasus presented Resolution 2026-03 to the Board for consideration. Mr. Showe pointed out that the landowner was notified of the hearing tonight. Ms. Catasus reminded the Board that this resolution was reviewed and discussed at the last meeting. She explained, for the benefit of the public in attendance, that it had recently been discovered the developer-owned parcels in the neighborhood had not been paying CDD fees for several years. Those parcels have since been transferred to new owners, and the CDD is now assessing the properties accordingly. Mr. Showe added that the methodology makes the current assessment comparable to that of a typical single-family home. If the property is developed in the future, the assessment will automatically adjust based on the type of development, eliminating the need for another reassessment.

Ms. Catasus opened this time up for public comment. Hearing no public comments, she asked for further discussion from the Board. There was no further discussion by the Board, and no changes were made to the resolution.

> On MOTION by Mr. Grall, seconded by Ms. Heintzelman, with all in favor, Resolution 2026-03 Adopting Operations and Maintenance Methodology, was approved 4-0.

B. Consideration of Resolution 2026-04 Adopting the Proposed Fiscal Year 2027 and Relating to the Annual Appropriations

Ms. Catasus presented Resolution 2026-04 to the Board for consideration. Mr. Showe presented the budget stating it is in the same format used in previous years, with no assessment increases. All feedback and changes from the prior hearing were incorporated, and staff believes the budget is in good shape with no additional recommended revisions. Public comments were welcomed before bringing the budget to the Board for consideration. There were no public comments.

> On MOTION by Ms. Heintzelman, seconded by Ms. Jones with all in favor, Resolution 2026-04 Adopting the Proposed Fiscal Year 2027 and Relating to the Annual Appropriations, was approved 4-0.

C. Consideration of Resolution 2026-05 Imposing Special Assessments and Certifying an Assessment Roll

Ms. Catasus presented Resolution 2026-05 to the Board for consideration. Mr. Showe explained the adopted budget will be attached to the resolution as Exhibit A. He further explained that the budget is then used to create the assessment roll, which is provided to the tax collector through an Excel spreadsheet. These assessments are then placed on the non-ad valorem section of the tax rolls. Public comment was taken again before the Board's consideration. There were no public comments.

> On MOTION by Mr. Grall, seconded by Ms. Jones, with all in favor, Resolution 2026-05 Imposing Special Assessments and Certifying an Assessment Roll, was approved 4-0.

Ms. Catasus closed the public hearing.

SIXTH ORDER OF BUSINESS Discussion of Goals and Objectives

A. Adoption of Fiscal Year 2027 Goals and Objectives

B. Presentation of Fiscal Year 2026 Goals and Objectives and Authorization to Chairman to Execute Final Form

Mr. Showe presented this item as a housekeeping item regarding the District's Fiscal Year 2027 goals and performance measures. He explained that Florida statutes require CDDs to establish annual goals and performance standards. The proposed goals represent the minimum standards used across all Districts and will be posted on the District's website as required. Staff requested Board approval of the FY 2027 goals and authorization for the Chairman to finalize the FY 2026 goals once completed. No additional reporting or audits are required. The Board was invited to ask questions or proceed with a motion. It was noted to change the signature blocks to Country Greens. Ms. Catasus requested confirmation that the goals and objectives being approved were developed by this Board and not another District. Mr. Showe confirmed that they were this Board's goals and objectives.

> On MOTION by Ms. Jones, seconded by Ms. Heintzelman, with all in favor, the Adoption of Fiscal Year 2027 Goals and Objectives and Authorizing Chairman to Execute 2026 Goals when Complete, was approved 4-0.

SEVENTH ORDER OF BUSINESS Staff Reports

A. District Counsel

i. Presentation of Proposed Rules of Procedure for Recall Petition Proceedings

Mr. Clark presented and discussed the proposed rules of procedure for recall petition proceedings. He explained that the state's legislative process took longer than expected due to multiple legislative sessions, tax reform discussions, and other priorities. He noted several tracked items have now been completed, including one bill that was signed into law and another that was vetoed. He further explained that the most significant change for Community Development Districts (CDDs) is a new section of Chapter 190 creating a formal process for recalling elected CDD Supervisors. He stated the process is aligned with existing recall procedures used by cities and counties and is a lengthy and costly process.

Mr. Clark discussed the process stating that a recall effort may only be initiated against elected CDD Supervisors who have served at least one year. He explained that the process begins when petitioners form a recall committee and obtain signatures from at least 10% of registered CDD voters. The Supervisor of Elections verifies the signatures, with verification costs paid by the petitioners. If the initial petition is successful, petitioners must collect signatures from 15% of registered voters to request a special recall election. Once that threshold is met, the election is scheduled, and the CDD is responsible for required public notices, including website postings, newspaper advertisements, and mailed resident notices. Petitioners must reimburse the CDD and cover election-related expenses. If the recall is approved by voters, the Supervisor's seat is vacated, and the remaining Board members appoint a replacement.

Mr. Clark noted that while the process is complex and expensive, it may prevent recalls from being initiated over minor disagreements or personal conflicts because it requires significant effort and support. He proposed that CDDs adopt a rule addressing two key issues: cost reimbursement and Board neutrality. For cost reimbursement, he explained that the rule would require recall proponents to reimburse the CDD for related expenses upfront and establish the procedures for collecting those costs. For Board neutrality, he explained the rule would establish that the CDD Board and District staff remain neutral during recall efforts. He noted that Board members, as individual residents, may participate in petitions or elections, but the Board itself should not campaign, spend District funds, or take political positions regarding a recall.

Mr. Clark recommended that the Board review the proposed rule and discuss potential adoption at a future meeting after Board members have had time to review and consider it. The Board requested to take action on the item today. Mr. Clark advised the Board that if they reviewed the rule and wished to proceed, they could schedule a public hearing at a future meeting and consider adoption at that time. The Board agreed to proceed accordingly.

> On MOTION by Ms. Jones, seconded by Ms. Heintzelman, with all in favor, Setting Rule Making Hearing for October 13, 2026, was approved 4-0.

Mr. Clark continued reviewing the legislative update. He stated the proposed change to sovereign immunity caps, which would have increased the limits on liability claims against governments from $200,000 per individual and $350,000 per incident to $350,000 and $500,000 respectively, passed the Legislature but was vetoed by the Governor. He noted that keeping the current caps should help limit insurance costs over time by preventing higher claim awards. He addressed questions about proposed homestead exemption legislation and clarified that it would not directly affect CDDs because CDDs generally do not levy ad valorem taxes based on property value. Instead, CDDs use non-ad valorem special assessments, which are not impacted by the proposed exemption. However, Mr. Clark stated that if the proposed constitutional amendment regarding ad valorem taxes passes, it could significantly affect local governments broadly, describing it as a major potential change. Mr. Clark continues to monitor other operational legislation for possible impacts on CDDs and will provide updates if any issues arise.

A question was raised about the distinction between ad valorem and non-ad valorem assessments. Ms. Catasus asked how being a special assessment District, rather than part of the ad valorem tax system, would affect the District. Mr. Clark responded that the proposed change would have no direct effect on the CDD. However, he expressed concern that if it passes, local governments may face funding shortages and could look to transfer more services and responsibilities to other entities, including special Districts such as CDDs. He noted this is only speculation but could lead to future legislative actions affecting special Districts. She stated while no specific outcome is predicted, significant changes are expected if the amendment passes.

B. District Engineer

Mr. Hamstra discussed the not to exceed amount of $20,000 for a second round of improvements by Mr. Burchfield and Mr. Jose Saldana to address additional issues discovered after the initial work. The project is expected to begin within one to two weeks, after which a follow-up inspection will be conducted to verify that all work has been completed satisfactorily. He reviewed the project list he developed after conducting a follow-up site inspection with Ms. Catasus. The items identified include issues that were previously hidden or not visible, along with areas needing further improvements or minor adjustments. The items were prioritized, and Mr. Burchfield will determine when the work is complete or when the remaining budget has been used

There was brief discussion regarding CDD email addresses and forwarding issues. Ms. Catasus noted that her Country Greens CDD email was not working, which caused her to miss a message. The group discussed that some CDD emails were intended to forward to personal email accounts to avoid managing multiple inboxes, but replies from forwarded messages were being sent from personal addresses instead of the CDD accounts. Several bounce-back errors were reported, including issues with incorrect contacts listed on the website and some messages failing due to file sizes. The group agreed to verify the CDD contact information and resolve the email forwarding issues.

Mr. Hamstra stated staff reviewed the plats and the construction plans to color-code the east and west intersections and estimate ownership boundaries. He noted the limits are approximate and have not been survey-verified. The discussion was in relation to tree ownership and responsibility, with clarification that the concern primarily involved trees past the corner of Cardinal Road, rather than County Road 437. The Board discussed whether the CDD is actually required to own and maintain the strip of land and fence along Cardinal Road. Ms. Catasus noted that after reviewing the district's establishing documents, she found no clear requirement for a fence and questioned why the CDD owns the narrow strip of property if it is not used for stormwater conveyance. Others suggested the ownership may relate to perimeter fencing or walls, as is common in some CDDs, but agreed that the governing plans or PUD documents would need to be reviewed for confirmation. The Board discussed uncertainty over ownership and maintenance responsibility for the fence line, adjacent trees, and the narrow strip of land along Cardinal Road and State Road 44. Members questioned how much property the CDD owns on either side of the fence and who is responsible if trees fall and damage the fence, utilities, or neighboring property. Staff explained that available plats, property appraiser records, aerial imagery, and construction plans cannot definitively establish ownership without a survey. The Board also questioned whether the fence is actually required by the PUD or other governing documents. If the fence is not required, members suggested that damaged sections might be removed rather than replaced, potentially reducing ongoing maintenance costs such as pressure washing and trimming around vegetation. The engineer estimated that surveying the key portions of the fence line and adjacent strip could cost less than $10,000, though a formal proposal would be obtained. Board members agreed it would be prudent to first determine whether the fence is required while also obtaining a survey quote to clarify property boundaries and future maintenance responsibilities. Staff was directed to obtain a proposal for surveying the sections along Cardinal Road and the wooded portion of State Road 44 where ownership is uncertain. The discussion focused on having the survey proposal identify the property lines. The main request was for the surveyor to determine ownership boundaries—specifically where the right-of-way ends and where CDD property begins and ends. It was clarified that the surveyor does not necessarily need to determine the fence location but instead should stake the actual property line so the CDD can compare it to the existing fence placement. The group discussed whether the surveyor could stake the property line while completing the work and confirmed that this would be preferred.

Mr. Hamstra noted two items that were not completed: providing Jason with the list of structures needed to obtain a vacuum truck proposal and coordinating with a DOT contact for an on-site meeting regarding the 18-hole flooding issue. It was clarified that the vacuuming would only apply to the drains that are known to need cleaning, not all drains. The discussion focused on drainage issues near the 18th hole and concerns that a significant amount of stormwater appears to be originating from the Lakewood Ranches area and flowing onto the property, causing erosion issues. The group discussed whether Florida Department of Transportation (DOT) or other agencies should be involved. It was noted that responsibility depends on the historical drainage design and whether upstream properties introduced flows beyond what existed under pre-development conditions. It was noted that Lakewood Ranches was developed before the current community, and if it existed before modern stormwater regulations (particularly before 1984), historical drainage conditions may have been different. The concern raised was that the community is receiving the majority of the drainage impacts and is responsible for addressing erosion, even though much of the water may originate upstream. The group discussed whether there could be legal or financial recourse if it can be proven that Lakewood Ranches is contributing additional, non-historical runoff. It was explained that this would depend on factors such as pre-development drainage conditions, whether additional flow was introduced, how long the condition has existed, and applicable statutes of limitations. It was clarified that previous drainage improvements were completed by the county, not DOT, and that those efforts slowed runoff but did not fully resolve the issue. The group agreed it would be worthwhile to continue investigating the source of the water and coordinate with DOT to determine available options. There was concern about continuing to involve the golf course in erosion repairs because the current rock-based fixes are failing. Some areas were described as unsafe due to steep drop-offs and potential liability concerns. The group discussed alternatives such as constructing a berm, retaining wall, or other structural solution instead of continuing to place rocks. It was noted that any solution would need to avoid creating dangerous drop-offs and should provide a gradual, stable transition.

C. District Manager

i. Approval of Check Register

Mr. Showe reviewed the check register for approval. The General Fund included checks 62 through 70, automatic drafts, and June payroll, totaling $41,268.98**.** Most expenses were routine, with the largest item being the transfer of tax receipts to the Debt Service Fund. Staff was available to answer any questions, and a motion to approve the check register was requested.

On MOTION by Ms. Jones, seconded by Ms. Heintzelman, with all in favor, the Check Register, was approved 4-0.

ii. Balance Sheet and Income Statement

Mr. Showe stated the District is performing better than budget to actuals, with accounting in good standing. Assessment collections are approximately 95% complete, with no additional collections received since April; staff expects the remaining balance to be addressed once tax certificates are received.

iii. Presentation of 2nd Quarterly Website Audit Report

Mr. Showe stated the quarterly audit report has been completed and posted to the website, maintaining compliance requirements.

iv. Approval of Fiscal Year 2027 Meeting Schedule

Mr. Showe stated presented the Fiscal Year 2027 meeting schedule. The Board reviewed the proposed meeting schedule for the upcoming year. The time was corrected from earlier versions showing 6:30 p.m. to the correct 6:00 p.m., while the meeting dates remain the same. The schedule is advertised monthly to satisfy annual meeting notice requirements, although the District may choose to hold fewer or additional meetings as needed. Mr. Showe noted that approval of the schedule does not obligate the Board to meet every scheduled date; it simply establishes the publicly advertised regular meeting schedule.

On MOTION by Ms. Heintzelman, seconded by Ms. Jones, with all in favor, the Fiscal Year 2027 Meeting Schedule, was approved 4-0.

D. Field Manager

i. Site Inspection Report

Mr. Wright presented the field manager report. Field updates for the month were minimal. Mr. Wright stated an electrician inspected the old fountain timer, determined it was abandoned, and recommended removing it. He explained that the fountain pump has been running continuously because the original timer was bypassed after corroding. He provided a quote to remove and cap the old timer and install a new timer for the fountain pump. The board discussed that adding a timer should reduce pump wear and lower electricity costs, with confirmation that the pump restarted properly after being turned off briefly. A check valve may be considered if the pump has issues maintaining prime. Additional maintenance included minor landscape lighting adjustments, including resetting a timer that had lost power and repairing a loose low-voltage light at the 437 entrance. He noted the property is generally looking good.

ii. Presentation of Fountain Timer Install Proposal with Neuwire, Inc.

Mr. Wright presented a proposal for a fountain timer install with Neuwire, Inc. The proposed timer installation would be completed by a preferred vendor with competitive pricing and a quick turnaround (estimated 24–48 hours if parts are available).

On MOTION by Mr. Grall, seconded by Ms. Jones, with all in favor, the Fountain Timer Install Proposal with Neuwire, Inc., was approved 4-0.

Mr. Wright announced that this would be his final Board meeting because he is leaving the company.

EIGHTH ORDER OF BUSINESS Public Comment Period

Ms. Catasus opened this time up for public comments.

Resident (Andrea Balas) raised a question about exploring the possibility of obtaining reclaimed water from the City of Eustis wastewater treatment plant and determining what would be required to bring reclaimed water into the neighborhood.

The Board discussed the possibility of bringing reclaimed water from the City of Eustis wastewater treatment plant into the community. It was noted that reclaimed water likely should have been included during the original development, and there is evidence that the nearby golf course may already use reclaimed water through existing infrastructure. However, residents' neighborhoods were never equipped with reclaimed water lines. The discussion covered the potential benefits, including reduced potable water use and the fertilizer value of reclaimed water, as well as drawbacks such as infrastructure costs, maintenance concerns, water quality issues, and reliability during droughts when reclaimed water supplies can be restricted. Some members expressed a preference for well water, citing its reliability and lower long-term costs.

Board members clarified that providing reclaimed water to individual homeowners would fall outside the CDD's jurisdiction and would more appropriately be an HOA or municipal initiative. The CDD already irrigates its common areas using wells, making an investment in reclaimed water unlikely to be cost-effective for District operations. It was suggested that the HOA could contact the City of Eustis to determine whether extending reclaimed water service is feasible, what infrastructure already exists, and what the associated costs would be. While there may be a trunkline serving the golf course, extending service throughout the community would likely require significant infrastructure improvements and could be prohibitively expensive. The discussion concluded that investigating the concept may be worthwhile, but no Board action or approval was requested or taken.

NINTH ORDER OF BUSINESS Supervisor’s Requests

Ms. Catasus asked for Supervisor’s requests.

Mr. Grall requested a schedule of upcoming projects so they could follow the progress in the field. Staff explained that the primary work is the stormwater improvement project, which is being coordinated with two crews to complete the work efficiently throughout the community. Residents will notice heavy equipment arriving when construction begins.

Ms. Catasus pointed out that the District website still lists the previous management company and requested that it be updated. She also requested that their joint meter situation go on the agenda for the HOA in the next meeting.

TENTH ORDER OF BUSINESS **Other Business**

There being no other business, the next item followed.

ELEVENTH ORDER OF BUSINESS **Next Meeting Date – August 11, 2026 at 6:00 PM**

Mr. Showe stated the next meeting date is August 11, 2026 at 6:00 p.m.

TWELFTH ORDER OF BUSINESS **Adjournment**

Ms. Catasus adjourned the meeting at 7:09 p.m.

________________________________ ________________________________

Secretary/Assistant Secretary Chairman/Vice Chairman

SECTION V

EVERGREEN HOLIDAY LIGHTING LLC
P.O. Box 812
Clarcona, FL 32710
+14079829629
info@elight.me

Estimate

ADDRESS
Country Greens CDD
Governmental Management
Services

SHIP TO
Country Greens CDD
Governmental Management
Services
24000 Marbella Dr
Sorrento, Florida 32776

ESTIMATE # 3245
DATE 08/03/2026

ACTIVITY	QTY	AMOUNT
Re-installation Your same display re-installed for the upcoming holiday season. This includes maintenance throughout the season and take-down Main Entrance display includes: - Warm white C9 lights outlining top of sign monument - 48" wreaths lit with warm white LED lights and decorated with 18" red and gold bows to decorate sign wall at the main entrance - Warm white LED C9 lights outlining flower beds at both sides - Warm white LED mini lights to decorate 8 Japanese blueberry trees at both sides - Warm white LED mini lights to decorate oak tree and four palm trees by sign wall at the main entrance, and four palm trees by the tower Entrance at Country Road 437 display includes: - Garlands lit with warm white LED lights and decorated with 15" red and gold bows to decorate sign monument in median Entrance at Cardinal Lane display includes: - Garlands lit with warm white LED lights and decorated with 15" red and gold bows to decorate 2 sign monuments	1	5,139.85
Mini Lights Warm white LED mini lights to decorate four palm trees by the tower on left side of the main entrance	20	360.00
18 Inch Bow 18" red and gold bows to decorate 48" wreaths	2	84.48
15 Inch Bow 15" red and gold bows to decorate garlands	8	246.72
Storage Storage for the next year	1	504.00

This estimate is for your review and approval.
Please feel free to contact us if you have any questions.

SUBTOTAL	6,335.05
TAX	0.00

We look forward to working with you.	TOTAL **$6,335.05**

Thanks for your business!
Evergreen Holiday Lighting

Accepted By Accepted Date

SECTION VI

Grau & Associates
CERTIFIED PUBLIC ACCOUNTANTS

1001 Yamato Road ▪ Suite 301
Boca Raton, Florida 33431
(561) 994-9299 ▪ (800) 299-4728
Fax (561) 994-5823
www.graucpa.com

July 29, 2026

Board of Supervisors
Country Greens Community Development District
219 East Livingston Street
Orlando, FL 32801

We are pleased to confirm our understanding of the services we are to provide Country Greens Community Development District, Lake County, Florida ("the District") for the fiscal year ended September 30, 2026. We will audit the financial statements of the governmental activities and each major fund, including the related notes to the financial statements, which collectively comprise the basic financial statements of Country Greens Community Development District as of and for the fiscal year ended September 30, 2026. In addition, we will examine the District's compliance with the requirements of Section 218.415 Florida Statutes. This letter serves to renew our agreement and establish the terms and fee for the 2026 audit.

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

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

1) Management's Discussion and Analysis

2) Budgetary comparison schedule

The following other information accompanying the financial statements will not be subjected to the auditing procedures applied in our audit of the financial statements, and our auditor's report will not provide an opinion or any assurance on that information:

1) Compliance with FL Statute 218.39 (3) (c)

Audit Objectives

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

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

We will also issue a management letter as required by Chapter 10.550, Rules of the Auditor General of the State of Florida. As part of our audit, we will apply financial condition assessment procedures pursuant to Section 218.39(5), Florida Statutes, and Rule 10.556(8), Rules of the Auditor General, and will report, as applicable, whether the District met any of the conditions described in Section 218.503(1), Florida Statutes.

Examination Objective

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

Other Services

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

Management Responsibilities

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

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

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

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

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

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

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

Audit Procedures—General

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

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

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

Audit Procedures—Internal Control

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

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

Audit Procedures—Compliance

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

Engagement Administration, Fees, and Other

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

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

Furthermore, Grau & Associates agrees to comply with all applicable provisions of Florida law in handling such records, including but not limited to Section 119.0701, Florida Statutes. Auditor acknowledges that the designated public records custodian for the District is the District Manager ("Public Records Custodian"). Among other requirements and to the extent applicable by law, Grau & Associates shall 1) keep and maintain public records required by the District to perform the service; 2) upon request by the Public Records Custodian, provide the District with the requested public records or allow the records to be inspected or copied within a reasonable time period at a cost that does not exceed the cost provided in Chapter 119, Florida Statutes; 3) ensure that public records which are exempt or confidential, and exempt from public records disclosure requirements, are not disclosed except as authorized by law for the duration of the contract term and following the contract term if Auditor does not transfer the records to the Public Records Custodian of the District; and 4) upon completion of the contract, transfer to the District, at no cost, all public records in Grau & Associate's possession or, alternatively, keep, maintain and meet all applicable requirements for retaining public records pursuant to Florida laws. When such public records are transferred by Grau & Associates, Grau & Associates shall destroy any duplicate public records that are exempt or confidential and exempt from public records disclosure requirements. All records stored electronically must be provided to the District in a format that is compatible with Microsoft Word or Adobe PDF formats.

IF GRAU & ASSOCIATES HAS QUESTIONS REGARDING THE APPLICATION OF CHAPTER 119, FLORIDA STATUTES, TO ITS DUTY TO PROVIDE PUBLIC RECORDS RELATING TO THIS AGREEMENT, CONTACT THE PUBLIC RECORDS CUSTODIAN AT: C/O GOVERNMENTAL MANAGEMENT SERVICES – CENTRAL FLORIDA LLC, 219 EAST LIVINGSTON STREET ORLANDO, FLORIDA 32801, OR RECORDREQUEST@GMSCFL.COM, PH: (407) 841-5524.

Our fee for these services will not exceed $4,100 for the September 30, 2026 audit, unless there is a change in activity by the District which results in additional audit work or if Bonds are issued.

We will complete the audit within prescribed statutory deadlines, which requires the District to submit its annual audit to the Auditor General no later than nine (9) months after the end of the audited fiscal year, with the understanding that your employees will provide information needed to perform the audit on a timely basis.

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

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

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

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

We will provide you with a copy of our most recent external peer review report and any letter of comment, and any subsequent peer review reports and letters of comment received during the period of the contract. Our 2025 peer review report accompanies this letter.

We appreciate the opportunity to be of service to Country Greens Community Development District and believe this letter accurately summarizes the terms of our engagement and, with any addendum, if applicable, is the complete and exclusive statement of the agreement between Grau & Associates and the District with respect to the terms of the engagement between the parties. If you have any questions, please let us know. If you agree with the terms of our engagement as described in this letter, please sign the enclosed copy and return it to us.

Very truly yours,

Grau & Associates

____
Antonio J. Grau

RESPONSE:

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

By: ____

Title: ____

Date: ____

Florida Institute of Certified Public Accountants

Peer Review Program

Administered in Florida
by the Florida Institute of CPAs

November 18, 2025

Antonio Grau
Grau & Associates
1001 W. Yamato Road, Suite 301
Boca Raton, FL 33431-4403

Dear Antonio Grau:

It is my pleasure to notify you that on November 18, 2025, the Florida Peer Review Committee accepted the report on the most recent System Review of your firm. The due date for your next review is December 31, 2028. This is the date by which all review documents should be completed and submitted to the administering entity.

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

Thank you for your cooperation.

Sincerely,

FICPA Peer Review Committee

Peer Review Team
FICPA Peer Review Committee
paul@ficpa.org
850.224.2727, x5957

cc: Daniel Hevia, David Caplivski

Firm Number: 900004390114 Review Number: 616829

SECTION VII

SECTION B

SECTION 1

CLIENT INFORMATION: August 9, 2026

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

PROJECT INFORMATION:

Country Greens CDD – State Road 44 & Cardinal Lane Staking
Cardinal Lane, Sorrento, FL 32776
Section 12, Township 19 South, Range 27 East, Lake County, Florida

SCOPE OF WORK:

Provide surveying service to meet the Standards of Practice as outlined by the Florida Board of Professional Land Surveyors in Chapter 5J-17 FAC, Section 472.027 of the Florida Statutes, to include the following:

Topographic Survey

1. Establish horizontal control.
   - Horizontal control will be based on North American Datum of 1983 (NAD83), State Plane Coordinate System, Florida East Zone.
2. Recover and locate sufficient monumentation to calculate property lines.
3. Calculate property lines based on found monumentation.
4. Field stake Tracts CC, V, and AA & 17’ buffer within Tract U along Cardinal Lane.
5. Field stake Tact BB & 25’ buffer within Tract U along State Road 44 for approximately 1000’.
6. Field stakes will be set at approximately 100’ intervals.

DELIVERABLES:

Field staking, Autocad file of found monumentation and stake locations.

TIMELINE:

Anticipated delivery will be two (2) weeks after notice to proceed authorization and return of signed scope letter.

COMPENSATION:

Our fee for the above-referenced work will be as follows:

Topographic Survey **$4,210.00**

PAYMENT:

Payment is due thirty (30) days from the date of the invoice.

RESERVE GEOSPATIAL

We appreciate the opportunity to provide these surveying services to you.

Ryan Johnson, PSM

AUTHORIZATION:

If you agree with the terms outlined in this Scope of Work, please have an authorized person sign below and send to rjohnson@reservegeo.com to serve as official notice to proceed.

I have read and accept the Scope of Work as outlined hereon.

Signature	Date
Printed Name	Title (if any)

SECTION C

SECTION 1

Country Greens
Community Development District

Summary of Checks

June 28, 2026 to July 31, 2026

Bank	Date	Check No.'s		Amount
General Fund				
Truist	7/6/26	71-72	$	18,547.33
	7/13/26	73-76	$	3,573.13
	7/16/26	77-79	$	6,443.72
	7/23/26	80-82	$	1,666.75
	7/30/26	83	$	1,240.00
		Autodrafts	$	998.00
			$	32,468.93
	Supervisor Fees - June 2026			
	Catherine Catasus	50026	$	184.70
	Joseph G Grall	50027	$	184.70
	Anna Heintzelman	50028	$	184.70
	Crystal Y Jones	50029	$	184.70
			$	738.80
			$	**33,207.73**

CHECK DATE	VEND#	INVOICE DATE	INVOICE	EXPENSED TO YRMO	DPT ACCT# SUB	SUBCLASS	VENDOR NAME	STATUS	AMOUNT	CHECK AMOUNT	CHECK #
7/06/26	00018	7/06/26	07062026	202607	300-20700-10000			*	4,201.92		
			FY26 TX TAX RCPTS S2016								
							COUNTRY GREENS CDD CO USBANK			4,201.92	000071
7/06/26	00012	7/01/26	12463-R-	202607	320-53800-46200			*	14,345.41		
			LAWN MAINTENANCE JUL26								
							MAVERICK'S LANDSCAPE & LAWN SERVICE			14,345.41	000072
7/13/26	00004	7/01/26	19453	202606	310-51300-31500			*	2,405.00		
			GENERAL COUNSEL JUN26								
							CLARK & ALBAUGH, LLP			2,405.00	000073
7/13/26	00011	6/04/26	2026NONA	202606	310-51300-49000			*	50.00		
			2026NONAD003 NAL FILE FEE								
		6/04/26	2026NONA	202606	310-51300-49000			*	50.00		
			2026NONAD035 NAL FILE FEE								
							LAKE COUNTY PROPERTY APPRAISER			100.00	000074
7/23/26	00011	6/04/26	2026NONA	202606	310-51300-49000			V	50.00-		
			2026NONAD003 NAL FILE FEE								
		6/04/26	2026NONA	202606	310-51300-49000			V	50.00-		
			2026NONAD035 NAL FILE FEE								
							LAKE COUNTY PROPERTY APPRAISER			100.00-	000074
7/13/26	00029	7/10/26	207121	202607	320-53800-48000			*	780.00		
			ELECTRICAL DIAGNOSE								
							NEUWIRE INC			780.00	000075
7/13/26	00008	6/01/26	INV-SN-1	202606	310-51300-35200			*	388.13		
			ADA WEBSITE MAINT FY26 3Q								
							INNERSYNC STUDIO, LTD			388.13	000076
7/16/26	00016	7/01/26	24	202607	320-53800-12000			*	1,500.00		
			FIELD MANAGEMENT								
		7/01/26	25	202607	310-51300-34000			*	3,750.00		
			MANAGEMENT FEES								
		7/01/26	25	202607	310-51300-35200			*	100.00		
			WEBSITE ADMINISTRATION								
		7/01/26	25	202607	310-51300-35100			*	150.00		
			INFORMATION TECHNOLOGY								
		7/01/26	25	202607	310-51300-31300			*	416.67		
			DISSEMINATION AGENT SVC								
		7/01/26	25	202607	310-51300-51000			*	.21		
			OFFICE SUPPLIES								
		7/01/26	25	202607	310-51300-42000			*	52.28		
			POSTAGE								

CHECK DATE	VEND#	INVOICE DATE	INVOICE	EXPENSED TO YRMO	DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	CHECK AMOUNT	CHECK #
		7/01/26	25	202607	310-51300-42500		*	1.35		
			COPIES							
						GOVERNMENTAL MANAGEMENT SERVICES-CF			5,970.51	000077
7/16/26	00012	7/13/26	00074660	202607	320-53800-48000		*	93.75		
			IRRIGATION REPAIR							
		7/13/26	00074661	202607	320-53800-48000		*	104.06		
			IRRIGATION REPAIR							
						MAVERICK'S LANDSCAPE & LAWN SERVICE			197.81	000078
7/16/26	00026	7/13/26	07132026	202607	300-21700-10000		*	275.40		
			Q2 2026 IRS TAX PAYMENT							
						UNITED STATES TREASURY			275.40	000079
7/23/26	00015	7/15/26	155428	202607	320-53800-47200		*	141.75		
			POND MAINTENANCE JUL26							
						DRAGONFLY POND WORKS LLC			141.75	000080
7/23/26	00016	4/30/26	21	202604	320-53800-48000		*	1,475.00		
			FENCE REPAIR							
						GOVERNMENTAL MANAGEMENT SERVICES-CF			1,475.00	000081
7/23/26	00011	6/04/26	2026NONA	202606	310-51300-49000		*	50.00		
			2026NONAD003 NAL FILE FEE							
						LAKE COUNTY PROPERTY APPRAISER			50.00	000082
7/30/26	00029	7/10/26	1176	202607	320-53800-48000		*	1,240.00		
			FOUNTAIN TIMER REPAIR							
						NEUWIRE INC			1,240.00	000083
						TOTAL FOR BANK A		31,470.93		

*** CHECK DATES 06/28/2026 - 07/31/2026 *** COUNTRY GREENS-GENERAL FUND
BANK Z GENERAL FUND AUTOPAY

CHECK DATE	VEND#	.....INVOICE..... DATE	INVOICE	...EXPENSED TO... YRMO	DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	....CHECK..... AMOUNT	#
7/20/26	00014	7/14/26	7400-06.	202606	320-53800-43000		*	46.00		
			23940 SR 44 JUN26							
						SECO			46.00	080065
7/20/26	00014	7/14/26	7600-06.	202606	320-53800-43000		*	132.00		
			34451 SORRENTO SP JUN26							
						SECO			132.00	080066
7/20/26	00014	7/17/26	6800-06.	202606	320-53800-43000		*	136.00		
			34015 CR 437 PUMP JUN26							
						SECO			136.00	080067
7/20/26	00014	7/17/26	7000-06.	202606	320-53800-43000		*	65.00		
			33945 CR 437 JUN26							
						SECO			65.00	080068
7/20/26	00014	7/17/26	7100-06.	202606	320-53800-43000		*	45.00		
			24361 MARBELLA JUN26							
						SECO			45.00	080069
7/20/26	00014	7/17/26	7200-06.	202606	320-53800-43000		*	79.00		
			24360 MARBELLA JUN26							
						SECO			79.00	080070
7/20/26	00014	7/17/26	7300-06.	202606	320-53800-43000		*	48.00		
			24000 SR 44 JUN26							
						SECO			48.00	080071
7/20/26	00014	7/17/26	7500-06.	202606	320-53800-43000		*	447.00		
			34450 SORRENTO SP JUN26							
						SECO			447.00	080072

TOTAL FOR BANK Z 998.00

TOTAL FOR REGISTER 32,468.93

SECTION 2

Country Greens

Community Development District

Unaudited Financial Reporting

June 30, 2026

Table of Contents

Country Greens

Community Development District

Combined Balance Sheet

June 30, 2026

	General Fund	*Debt Service Fund*	*Totals Governmental Funds*
Assets:			
Cash			
Operating	$ 80,708	$ -	$ 80,708
Money Market - Bank United	$ 233,399	$ -	$ 233,399
Investments			
Series 2016			
Reserve A-1	$ -	$ 120,534	$ 120,534
Reserve A-2	$ -	$ 53,250	$ 53,250
Revenue	$ -	$ 61,660	$ 61,660
Due from General Fund	$ -	$ 4,202	$ 4,202
Prepaid Expenses	$ 1,789	$ -	$ 1,789
Total Assets	**$ 315,897**	**$ 239,647**	**$ 555,543**
Liabilities:			
Accounts Payable	$ 5,592	$ -	$ 5,592
Due to Debt Service	$ 4,202	$ -	$ 4,202
Total Liabilites	**$ 9,793**	**$ -**	**$ 9,793**
Fund Balance:			
Nonspendable:			
Prepaid Items	$ 1,789	$ -	$ 1,789
Restricted for:			
Debt Service	$ -	$ 239,647	$ 239,647
Unassigned	$ 304,314	$ -	$ 304,314
Total Fund Balances	**$ 306,103**	**$ 239,647**	**$ 545,750**
Total Liabilities & Fund Balance	$ 315,897	$ 239,647	$ 555,543

Country Greens

Community Development District

General Fund

Statement of Revenues, Expenditures, and Changes in Fund Balance

For The Period Ending June 30, 2026

	Adopted Budget	Prorated Budget Thru 06/30/26	Actual Thru 06/30/26	Variance
Revenues:				
Assessments - Tax Roll	$ 476,711	$ 476,711	$ 460,365	$ (16,346)
Interest	$ 9,212	$ 6,909	$ 4,923	$ (1,986)
Miscellaneous Revenue	$ -	$ -	$ 11,077	$ 11,077
Total Revenues	**$ 485,923**	**$ 483,620**	**$ 476,365**	**$ (7,255)**
Expenditures:				
General & Administrative:				
Supervisors Fees	$ 6,000	$ 4,500	$ 5,200	$ (700)
FICA Taxes	$ 459	$ 344	$ 398	$ (54)
Arbitrage	$ 600	$ 600	$ 600	$ -
Dissemination Agent	$ 5,000	$ 3,750	$ 3,750	$ (0)
Engineering	$ 35,000	$ 26,250	$ -	$ 26,250
Legal Services	$ 10,000	$ 10,000	$ 11,362	$ (1,362)
Management Fees	$ 51,000	$ 38,250	$ 33,750	$ 4,500
Trustee Fees	$ 3,717	$ 3,717	$ 3,581	$ 136
Annual Audit	$ 4,700	$ 4,700	$ 4,000	$ 700
Postage	$ 1,100	$ 825	$ 102	$ 723
Insurance	$ 9,624	$ 9,624	$ 8,597	$ 1,027
Printing & Binding	$ 500	$ 375	$ 17	$ 358
Legal Advertising	$ 1,000	$ 750	$ -	$ 750
Other Current Charges	$ 1,000	$ 1,000	$ 1,451	$ (451)
Assessment Administration	$ -	$ -	$ 6,000	$ (6,000)
Website Maintenance	$ 3,000	$ 2,250	$ 2,453	$ (203)
Information Technology	$ -	$ -	$ 1,350	$ (1,350)
Office Supplies	$ -	$ -	$ 2	$ (2)
Dues, Licenses & Subscriptions	$ 175	$ 175	$ 175	$ -
Total General & Administrative:	**$ 132,875**	**$ 107,110**	**$ 82,787**	**$ 24,324**

Country Greens

Community Development District

General Fund

Statement of Revenues, Expenditures, and Changes in Fund Balance

For The Period Ending June 30, 2026

	Adopted Budget	Prorated Budget Thru 06/30/26	Actual Thru 06/30/26	Variance
Operations & Maintenance				
Field Services	$ 18,000	$ 13,500	$ 13,500	$ -
Aquatic Control Maintenance	$ 2,000	$ 1,500	$ 1,276	$ 224
Landscape Maintenance	$ 172,145	$ 129,109	$ 129,109	$ 0
Utilities	$ 13,000	$ 9,750	$ 8,520	$ 1,230
Repairs & Maintenance	$ 124,403	$ 93,302	$ 69,344	$ 23,958
Capital Outlay	$ 15,000	$ 11,250	$ -	$ 11,250
Holiday Décor	$ 8,500	$ 8,500	$ 6,246	$ 2,254
Total Operations & Maintenance:	**$ 353,048**	**$ 266,911**	**$ 227,995**	**$ 38,916**
Total Expenditures	**$ 485,923**	**$ 374,021**	**$ 310,782**	**$ 63,240**
Excess (Deficiency) of Revenues over Expenditures	$ 0		$ 165,583	
Fund Balance - Beginning	$ -		$ 140,520	
Fund Balance - Ending	$ 0		$ 306,103	

Country Greens

Community Development District

Debt Service Fund - Series 2016

Statement of Revenues, Expenditures, and Changes in Fund Balance

For The Period Ending June 30, 2026

	Adopted Budget	Prorated Budget Thru 06/30/26	Actual Thru 06/30/26	Variance
Revenues:				
Assessments - Tax Roll	$ 347,569	$ 347,569	$ 342,680	$ (4,889)
Interest	$ 500	$ 500	$ 8,372	$ 7,872
Total Revenues	**$ 348,069**	**$ 348,069**	**$ 351,053**	**$ 2,984**
Expenditures:				
Debt Service				
Principal Debt Retirement A-1	$ 170,000	$ 170,000	$ 170,000	$ -
Principal Debt Retirement A-2	$ 65,000	$ 65,000	$ 60,000	$ 5,000
Interest Expense A-1	$ 69,244	$ 69,244	$ 69,244	$ 0
Interest Expense A-2	$ 35,000	$ 35,000	$ 32,000	$ 3,000
Principal Prepayments	$ -	$ -	$ 40,000	$ (40,000)
Total Expenditures	**$ 339,244**	**$ 339,244**	**$ 371,244**	**$ (32,000)**
Excess (Deficiency) of Revenues over Expenditures	$ 8,825		$ (20,191)	
Fund Balance - Beginning	$ 848,725		$ 259,838	
Fund Balance - Ending	$ 857,550		$ 239,647	

Country Greens

Community Development District

Month to Month

	Oct	Nov	Dec	Jan	Feb	March	April	May	June	July	Aug	Sept	Total
Revenues:													
Assessments - Tax Roll	$ -	$ 41,902	$ 354,434	$ -	$ 28,465	$ 14,453	$ 5,997	$ -	$ 15,115	$ -	$ -	$ -	$ 460,365
Interest	$ -	$ -	$ 0	$ 702	$ 718	$ 972	$ 880	$ 896	$ 754	$ -	$ -	$ -	$ 4,923
Miscellaneous Revenue	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 11,077	$ -	$ -	$ -	$ -	$ 11,077
Total Revenues	**$ -**	**$ 41,902**	**$ 354,434**	**$ 702**	**$ 29,183**	**$ 15,424**	**$ 6,878**	**$ 11,973**	**$ 15,869**	**$ -**	**$ -**	**$ -**	**$ 476,365**
Expenditures:													
General & Administrative:													
Supervisors Fees	$ -	$ 1,200	$ 1,200	$ -	$ 1,000	$ -	$ 1,000	$ -	$ 800	$ -	$ -	$ -	$ 5,200
FICA Taxes	$ -	$ 92	$ 92	$ -	$ 77	$ -	$ 77	$ -	$ 61	$ -	$ -	$ -	$ 398
Arbitrage	$ -	$ -	$ -	$ -	$ -	$ 600	$ -	$ -	$ -	$ -	$ -	$ -	$ 600
Dissemination Agent	$ 417	$ 417	$ 417	$ 417	$ 417	$ 417	$ 417	$ 417	$ 417	$ -	$ -	$ -	$ 3,750
Engineering	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Legal Services	$ 780	$ 2,098	$ 910	$ 390	$ 1,723	$ 293	$ 2,114	$ 650	$ 2,405	$ -	$ -	$ -	$ 11,362
Management Fees	$ 3,750	$ 3,750	$ 3,750	$ 3,750	$ 3,750	$ 3,750	$ 3,750	$ 3,750	$ 3,750	$ -	$ -	$ -	$ 33,750
Trustee Fees	$ 1,076	$ -	$ -	$ -	$ -	$ 2,505	$ -	$ -	$ -	$ -	$ -	$ -	$ 3,581
Annual Audit	$ -	$ -	$ -	$ 4,000	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 4,000
Postage	$ -	$ -	$ 10	$ 52	$ 9	$ 7	$ 4	$ 16	$ 3	$ -	$ -	$ -	$ 102
Insurance	$ 8,597	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 8,597
Printing & Binding	$ -	$ -	$ 2	$ 3	$ 1	$ 3	$ 5	$ 3	$ -	$ -	$ -	$ -	$ 17
Legal Advertising	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Other Current Charges	$ 30	$ -	$ 276	$ 469	$ 221	$ 39	$ 289	$ 39	$ 89	$ -	$ -	$ -	$ 1,451
Assessment Administration	$ 6,000	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 6,000
Website Maintenance	$ 488	$ 100	$ 488	$ 100	$ 100	$ 488	$ 100	$ 100	$ 488	$ -	$ -	$ -	$ 2,453
Information Technology	$ 150	$ 150	$ 150	$ 150	$ 150	$ 150	$ 150	$ 150	$ 150	$ -	$ -	$ -	$ 1,350
Office Supplies	$ -	$ -	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ -	$ -	$ -	$ 2
Dues, Licenses & Subscriptions	$ 175	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 175
Total General & Administrative:	**$ 21,463**	**$ 7,806**	**$ 7,295**	**$ 9,331**	**$ 7,447**	**$ 8,252**	**$ 7,905**	**$ 5,125**	**$ 8,163**	**$ -**	**$ -**	**$ -**	**$ 82,787**
Operation and Maintenance													
Field Services	$ 1,500	$ 1,500	$ 1,500	$ 1,500	$ 1,500	$ 1,500	$ 1,500	$ 1,500	$ 1,500	$ -	$ -	$ -	$ 13,500
Aquatic Control Maintenance	$ 142	$ 142	$ -	$ 284	$ 142	$ 142	$ 142	$ 142	$ 142	$ -	$ -	$ -	$ 1,276
Landscape Maintenance	$ 14,345	$ 14,345	$ 14,345	$ 14,345	$ 14,345	$ 14,345	$ 14,345	$ 14,345	$ 14,345	$ -	$ -	$ -	$ 129,109
Utilities	$ 934	$ 925	$ 975	$ 802	$ 836	$ 957	$ 1,006	$ 1,087	$ 998	$ -	$ -	$ -	$ 8,520
Repairs & Maintenance	$ 2,791	$ 42,526	$ 2,317	$ 2,104	$ 7,513	$ 8,759	$ 2,856	$ -	$ 479	$ -	$ -	$ -	$ 69,344
Capital Outlay	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Holiday Décor	$ 6,246	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 6,246
Total Operations & Maintenance:	**$ 25,958**	**$ 59,438**	**$ 19,137**	**$ 19,035**	**$ 24,336**	**$ 25,703**	**$ 19,849**	**$ 17,074**	**$ 17,464**	**$ -**	**$ -**	**$ -**	**$ 227,995**
Total Expenditures	**$ 47,422**	**$ 67,244**	**$ 26,432**	**$ 28,366**	**$ 31,783**	**$ 33,955**	**$ 27,754**	**$ 22,199**	**$ 25,627**	**$ -**	**$ -**	**$ -**	**$ 310,782**
Excess (Deficiency) of Revenues over Expenditures	$ (47,422)	$ (25,342)	$ 328,002	$ (27,664)	$ (2,600)	$ (18,530)	$ (20,877)	$ (10,226)	$ (9,758)	$ -	$ -	$ -	$ 165,583

Country Greens

Community Development District

Special Assessment Receipts

Fiscal Year 2026

ON ROLL ASSESSMENTS

	General Fund	Debt Service	Total
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
2/2/26	12/01/25-12/15/25	$ 22,492.29	$ (879.36)	$ (432.26)	$ -	$ 21,180.67	$ 12,142.33	$ 9,038.34	$ 21,180.67
2/2/26	12/01/25-12/15/25	$ 30,236.59	$ (1,182.95)	$ (581.07)	$ -	$ 28,472.57	$ 16,322.59	$ 12,149.98	$ 28,472.57
3/2/26	12/16/25-12/31/25	$ 5,164.38	$ (154.95)	$ (100.19)	$ -	$ 4,909.24	$ 2,814.34	$ 2,094.90	$ 4,909.24
3/2/26	12/16/25-12/31/25	$ 7,137.58	$ (214.16)	$ (138.47)	$ -	$ 6,784.95	$ 3,889.64	$ 2,895.31	$ 6,784.95
3/31/26	01/01/26-01/31/26	$ 8,165.55	$ (170.31)	$ (159.90)	$ -	$ 7,835.34	$ 4,491.80	$ 3,343.54	$ 7,835.34
3/31/26	01/01/26-01/31/26	$ 5,919.92	$ (122.62)	$ (115.94)	$ -	$ 5,681.36	$ 3,256.98	$ 2,424.38	$ 5,681.36
4/30/26	02/01/26-02/28/26	$ 5,129.31	$ (51.28)	$ (101.56)	$ -	$ 4,976.47	$ 2,852.88	$ 2,123.59	$ 4,976.47
4/30/26	02/01/26-02/28/26	$ 5,653.08	$ (56.52)	$ (111.93)	$ -	$ 5,484.63	$ 3,144.20	$ 2,340.43	$ 5,484.63
6/1/26	03/01/26-03/21/26	$ 7,018.69	$ -	$ (140.38)	$ -	$ 6,878.31	$ 3,943.16	$ 2,935.15	$ 6,878.31
6/1/26	03/01/26-03/21/26	$ 9,836.79	$ -	$ (196.74)	$ -	$ 9,640.05	$ 5,526.39	$ 4,113.66	$ 9,640.05
6/30/26	03/22/26-04/15/26	$ 4,305.12	$ -	$ (86.15)	$ 2.39	$ 4,221.36	$ 2,420.00	$ 1,801.36	$ 4,221.36
6/30/26	03/22/26-04/15/26	$ 5,736.28	$ -	$ (114.81)	$ 4.05	$ 5,625.52	$ 3,224.96	$ 2,400.56	$ 5,625.52
	Total	$ 851,730.06	$ (32,302.34)	$ (16,388.69)	$ 6.44	$ 803,045.47	$ 460,365.14	$ 342,680.33	$ 803,045.47

98.73%	Net Percentage Collected
$ 10,351.71	Balance Remaining To Collect

SECTION D

SECTION 1

August 11th, 2026

Country Greens CDD

Field Management Report

Site Items

- **Conducted landscaping lighting review of Companero and 437 entrance areas to ensure proper operation and orientation.**
- **Entrance fountain timer replacement agreement was executed, and the work is being scheduled.**
- **Recommend cleaning and painting the walls / pressure treated wood of the fountain to improve aesthetics and increase the lifespan of the feature.**
- **Recommend replacing degrading plant material at the 437 Entrance median endcap.**
- **Overall landscaping conditions and turf health have improved with the increased rainfall.**
- **The letter N of the entrance sign is loose and will need to be straightened and secured.**