

**MINUTES OF MEETING  
COUNTRY GREENS  
COMMUNITY DEVELOPMENT DISTRICT**

The regular meeting of the Country Greens Community Development District was held at 5:00 P.M. on Monday, February 25, 2013 at Hampton Inn, 19700 US Highway 441, Mount Dora, Florida.

Present and constituting a quorum were:

Kenneth Bolser	Chairman
David Warden	Vice Chairman
Alma Graham	Assistant Secretary
Catherine Catusus	Assistant Secretary
Barbara Hensinger	Assistant Secretary

Also present were:

Gary L. Moyer	Manager - Moyer Management Group
Roy Van Wyk	Attorney: Hopping Green ( <i>By Phone</i> )
Brian Smith	Severn Trent Services

*The following is a summary of the minutes and actions taken at the February 25, 2013 Country Greens Board of Supervisors meeting.*

**FIRST ORDER OF BUSINESS**

**Roll Call**

Mr. Moyer called the meeting to order at 5:00 P.M. and stated all Supervisors were present.

**SECOND ORDER OF BUSINESS**

**Approval of the Minutes of the December 17, 2012 Meeting**

Mr. Moyer stated each Board member received a copy of the minutes of the December 17, 2012 meeting and requested any corrections, additions or deletions.

- Ms. Catusus indicated the following corrections:
  - On the bottom of Page 2, “*every year*” should be “*every other year*”.
  - On Page 5, I said the first statement under the eighth order of business, not Ms. Graham. Also, the gate was hit by an industrial vehicle and not a car.

On MOTION by Mr. Bolser seconded by Ms. Graham with all in favor, the minutes of the December 17, 2012 meeting were approved as amended.
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**THIRD ORDER OF BUSINESS****Acceptance of the Audit for Fiscal Year  
Ended September 30, 2012**

- Mr. Moyer presented the Audit for the fiscal year ended September 30, 2012 and addressed the following.
  - The Audit was prepared by Grau & Associates who are Certified Public Accountants.
  - In the Independent Auditor's Report, the Auditor states in the third paragraph, *"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, 2012, and the respective changes in financial position thereof for the fiscal year then ended in conformity with accounting principles generally accepted in the United States"*. This is referred to as a clean Audit opinion, meaning the financial statements staff provided to the Auditor, presented the District's financial condition.
  - The notes tell the history of the District and the outstanding bonds.
  - Page 19 deals with the revenues the District raised, levy of non ad-valorem assessments and interest earnings. Revenues were \$307,712 while expenditures were \$278,384; for a difference of \$8,600 to the positive. As a result, \$29,000 was added to the Fund Balance.
  - On Page 21, is the Report on Internal Control over Financial Reporting, which is based on the financial statements, performed in accordance with government auditing standards. The Auditor pointed out *"We did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses, as defined above"*. This refers to the checks and balances within the accounting system.
  - Under Compliance and Other Matters, the Auditor stated *"The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under Government Auditing Standards"*.
  - On Page 22, is the Management Letter where the Auditor did not indicate any findings or recommendations in this fiscal year or the prior fiscal year.

- On Page 23, under Current Year Findings and Recommendations. The Auditor did not find any in this fiscal year or in the prior fiscal year.
- On Page 24, the Auditor stated “*The District has not met one or more of the financial emergency conditions described in Section 218.503(1), Florida Statutes*”. This means the District was not in a state of financial emergency.

On MOTION by Ms. Hensinger seconded by Mr. Bolser with all in favor, the Audit for Fiscal Year 2012 was accepted and staff was authorized to file the same with the appropriate State agencies.

**FOURTH ORDER OF BUSINESS**

**Action Items**

There not being any, the next item followed.

**FIFTH ORDER OF BUSINESS**

**District Manager’s Report**

**A. Financial Statements**

Mr. Moyer reviewed the financial statements through January 31, 2013, which were included in the agenda package and reported the following:

- The District collected \$233,000 out of a \$297,000 special assessment. This was to be expected as all revenues are received between mid-December and March 1<sup>st</sup>. As of this date, 79 percent has been collected.
- On the administrative side, the expenditures were \$15,000 under budget, while on the field side the District was \$2,400 over budget due to some capital projects. There is nothing to be concerned about at this time.

On MOTION by Ms. Catusus seconded by Ms. Graham with all in favor the financials through January 31, 2013 was approved.

**B. Check Register**

Mr. Moyer reviewed the check register, which was included in the agenda package.

On MOTION by Ms. Hensinger seconded by Mr. Bolser with all in favor the Check Register for the period December 1, 2012 through January 31, 2013 in the amount of \$199,245.01 were approved.

**SIXTH ORDER OF BUSINESS**

**Staff Reports**

**A. Attorney**

There not being any, the next item followed.

**B. Engineer**

There not being any, the next item followed.

**C. Field Operations - Field Maintenance Report**

Mr. Smith reviewed the Field and Landscaping Reports, which were included in the agenda package and available in the District Office for public review during normal business hours.

- The pump for the Sorrento Springs waterfall broke down. They will replace with an above ground pump as submersible pumps continually break down. The estimated cost for the pump is \$1,000.
- Mr. Bolser questioned whether there were plans to clean and paint the letters on the Sorrento Springs sign.
  - Mr. Smith indicated he painted the Cardinal sign. The Sorrento Springs sign should be painted the first week in March.

**SEVENTH ORDER OF BUSINESS**

**Other Business**

There not being any, the next item followed.

**EIGHTH ORDER OF BUSINESS**

**Supervisor Requests and Audience Comments**

- Ms. Catusus questioned whether a permit was obtained from the County to remove the dead Live Oak Tree.
  - Mr. Smith did not believe they need a permit to remove trees on CDD property, unless the tree was there prior to construction.
  - Mr. Van Wyk pointed out it depended on the type and size of tree.
  - Ms. Catusus indicated they could be fined after the removal.
  - *Mr. Smith will contact the County.*

**NINTH ORDER OF BUSINESS**

**Adjournment**

There being no further business,

On MOTION by Ms. Hensinger seconded by Ms. Graham with all in favor, the meeting was adjourned.

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Gary L. Moyer  
Secretary

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Kenneth Bolser  
Chairman