

**WHISPERING PINES**

**COMMUNITY DEVELOPMENT**

**DISTRICT**

**February 1, 2024**

**BOARD OF SUPERVISORS**

**REGULAR MEETING AND**

**AUDIT COMMITTEE**

**MEETING AGENDA**

# **WHISPERING PINES**

**COMMUNITY DEVELOPMENT DISTRICT**

# **AGENDA**

# **LETTER**

**Whispering Pines Community Development District**  
**OFFICE OF THE DISTRICT MANAGER**  
**2300 Glades Road, Suite 410W•Boca Raton, Florida 33431**  
**Phone: (561) 571-0010•Toll-free: (877) 276-0889•Fax: (561) 571-0013**

January 25, 2024

Board of Supervisors  
Whispering Pines Community Development District

Dear Board Members:

The Board of Supervisors of the Whispering Pines Community Development District will hold a Regular Meeting and Audit Committee Meeting on February 1, 2024 at 10:00 a.m., at the Hilton Garden Inn - Tampa/Wesley Chapel, 26640 Silver Maple Pkwy., Wesley Chapel, Florida 33544. The agenda is as follows:

1. Call to Order/Roll Call
2. Public Comments
3. Acceptance of Resignation of Jenna Walters [Seat 3]
4. Consider Appointment to Fill Unexpired Term of Seat 3; *Term Expires November 2024*
  - Administration of Oath of Office to Appointed Supervisor
5. Consideration of Resolution 2024-01, Appointing and Removing Officers of the District and Providing for an Effective Date
6. Discussion: Community Development District's Duty to Warn of Alligators
7. Recess Regular Meeting/Commencement of Audit Selection Committee Meeting
8. Review of Response to Request for Proposals (RFP) for Annual Audit Services
  - A. Affidavit of Publication
  - B. RFP Package
  - C. Respondents
    - I. Berger, Toombs, Elam, Gaines & Frank
    - II. Grau & Associates
  - D. Auditor Evaluation Matrix/Ranking
9. Termination of Audit Selection Committee Meeting/Reconvene Regular Meeting

**ATTENDEES:**

**Please identify yourself each time you speak to facilitate accurate transcription of meeting minutes.**

10. Consider Recommendation of Audit Selection Committee
  - Award of Contract
11. Consideration of Resolution 2024-02, Designating a Date, Time, and Location for Landowners’ Meeting; Providing for Publication, Providing for an Effective Date
12. Consideration of Resolution 2024-03, Designating Dates, Times and Locations for Regular Meetings of the Board of Supervisors of the District for Fiscal Year 2023/2024 and Providing for an Effective Date
13. Consideration of Resolution 2024-04, Designating the Primary Administrative Office of the District and Providing an Effective Date
14. Consideration of Resolution 2024-05, Designating the Location of the Local District Records Office and Providing an Effective Date
15. Consideration of Duke Energy Florida, LLC Easement (*in substantial form*)
16. Discussion: Conveyance of Tract W-2 [Whispering Pines Phase 3]
17. Acceptance of Unaudited Financial Statements as of December 31, 2023
18. Approval of August 3, 2023 Public Hearings and Regular Meeting Minutes
19. Staff Reports
  - A. District Counsel: *Kutak Rock LLP*
    - Required Ethics Training
  - B. District Engineer (Interim): *LevelUp Consulting, LLC*
  - C. District Manager: *Wrathell, Hunt and Associates, LLC*
    - NEXT MEETING DATE: March 7, 2024 at 10:00 AM [Adoption of Delegation Resolution]

○ QUORUM CHECK

SEAT 1	BRADY LEFERE	<input type="checkbox"/> IN PERSON	<input type="checkbox"/> PHONE	<input type="checkbox"/> NO
SEAT 2	RAY APONTE	<input type="checkbox"/> IN PERSON	<input type="checkbox"/> PHONE	<input type="checkbox"/> NO
SEAT 3		<input type="checkbox"/> IN PERSON	<input type="checkbox"/> PHONE	<input type="checkbox"/> NO
SEAT 4	MAX LAW	<input type="checkbox"/> IN PERSON	<input type="checkbox"/> PHONE	<input type="checkbox"/> NO
SEAT 5	KAT DIGGS	<input type="checkbox"/> IN PERSON	<input type="checkbox"/> PHONE	<input type="checkbox"/> NO

20. Board Members’ Comments/Requests

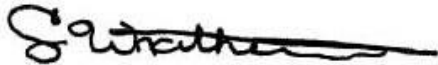


21. Public Comments

22. Adjournment

Should you have any questions or concerns, please do not hesitate to contact me directly at (561) 719-8675 or Kristen Suit at (410) 207-1802.

Sincerely,



Craig Wrathell  
District Manager

**FOR BOARD MEMBERS AND STAFF TO ATTEND BY TELEPHONE**

**CALL-IN NUMBER: 1-888-354-0094**

**PARTICIPANT PASSCODE: 943 865 3730**

# **WHISPERING PINES**

**COMMUNITY DEVELOPMENT DISTRICT**

**3**

**NOTICE OF TENDER OF RESIGNATION**

To: Board of Supervisors  
Whispering Pines Community Development District  
Attn: Craig Wrathell/Kristen Suit, District Managers  
2300 Glades Road, Suite 410W  
Boca Raton, Florida 33431

From: Jenna Walters  
Printed Name

Date: 8/3/2023  
Date

I hereby tender my resignation as a member of the Board of Supervisors of the *Whispering Pines Community Development District*. My tendered resignation will be deemed to be effective as of the time a quorum of the remaining members of the Board of Supervisors accepts it at a duly noticed meeting of the Board of Supervisors.

I certify that this Notice of Tender of Resignation has been executed by me and  personally presented at a duly noticed meeting of the Board of Supervisors,  scanned and electronically transmitted to [gillyardd@whhassociates.com](mailto:gillyardd@whhassociates.com) or  faxed to 561-571-0013 and agree that the executed original shall be binding and enforceable and the fax or email copy shall be binding and enforceable as an original.

Jenna Walters  
Signature

# **WHISPERING PINES**

**COMMUNITY DEVELOPMENT DISTRICT**

**5**

**RESOLUTION 2024-01**

**A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE WHISPERING PINES COMMUNITY DEVELOPMENT DISTRICT APPOINTING AND REMOVING OFFICERS OF THE DISTRICT AND PROVIDING FOR AN EFFECTIVE DATE.**

**WHEREAS**, the Whispering Pines Community Development District (the “District”) is a local unit of special-purpose government created and existing pursuant to Chapter 190, *Florida Statutes*; and

**WHEREAS**, the District’s Board of Supervisors desires to appoint and remove Officers of the District.

**NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF SUPERVISORS OF WHISPERING PINES COMMUNITY DEVELOPMENT DISTRICT THAT:**

**SECTION 1.** The following is/are appointed as Officer(s) of the District effective February 1, 2024:

\_\_\_\_\_ is appointed Chair

\_\_\_\_\_ is appointed Vice Chair

\_\_\_\_\_ is appointed Assistant Secretary

\_\_\_\_\_ is appointed Assistant Secretary

\_\_\_\_\_ is appointed Assistant Secretary

**SECTION 2.** The following Officer(s) shall be removed as Officer(s) as of February 1, 2024:

Jenna Walters                      Assistant Secretary

[REMAINDER OF PAGE INTENTIONALLY LEFT BLANK]

**SECTION 3.** The following prior appointments by the Board remain unaffected by this Resolution:

Craig Wrathell is Secretary

Kristen Suit is Assistant Secretary

Craig Wrathell is Treasurer

Jeff Pinder is Assistant Treasurer

**PASSED AND ADOPTED THIS 1ST DAY OF FEBRUARY, 2024.**

ATTEST:

**WHISPERING PINES COMMUNITY  
DEVELOPMENT DISTRICT**

\_\_\_\_\_  
Secretary/Assistant Secretary

\_\_\_\_\_  
Chair/Vice Chair, Board of Supervisors

# **WHISPERING PINES**

**COMMUNITY DEVELOPMENT DISTRICT**

**6**

**MEMORANDUM**

To: Whispering Pines Community Development District  
Board of Supervisors

From: Alyssa C. Willson

Date: February 1, 2024

Re: Community Development District’s Duty to Warn of Alligators

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The purpose of this memorandum is to outline community development districts’ (“**District**”) responsibilities under Florida law to warn residents or other individuals about wild animals.<sup>1</sup> As explained further below, the general rule is: there is no duty to warn individuals about wild animals that are natural to the area.<sup>2</sup> A court, however, may find that the District has a duty to warn and place warning signs when the District has additional information about a danger that an individual would not be expected to realize under its duty to exercise ordinary care in management of District property, including use of reasonable care to discover dangerous conditions on its land and to protect permitted entrants from those conditions.<sup>3</sup> The latter situation would likely arise when the District has notice that wild animals are regularly present or removed from a certain location within the District, or where wild animals have displayed aggressive behavior. But where the District is not aware of any issues with wild animals, the general rule applies, and it is within the Board of Supervisor’s (“**Board**”) discretion to provide warning notice of the same.

Florida law is well settled that the owner or possessor of land is not required to anticipate the presence of or to guard an invitee (i.e. residents and guests) or trespasser (i.e. unknown individuals) against harm from wild animals unless one of two conditions exist: 1) the animal has been reduced to possession (e.g., pet alligator), or 2) the animal is not indigenous to the locality but has been introduced onto the premises by the landowner.<sup>4</sup> This general rule would mean warning signs throughout the community are generally not required; however, it is within the Board’s discretion to place warning signs in those areas.

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<sup>1</sup> Given the recent sightings, this memo is primarily addressing wild alligators and bears; however, if the District decides to place warning signs, other wild animals could be included on the sign.

<sup>2</sup> *Palumbo v. State Game & Fresh Water Fish Com.*, 487 So. 2d 352, 353 (Fla. 1st DCA 1986).

<sup>3</sup> Cases addressing this issue base their conclusion on the duty of a landowner to warn individuals of a dangerous condition on the property that the landowner is aware of but is a dangerous condition that an individual would not know or have reason to know exists on the property. *See Post v. Lunney*, 261 So. 2d 146, 149-150 (Fla. 1972).

<sup>4</sup> *Wamser v. City of St. Petersburg*, 339 So. 2d 244, 246 (Fla. 2d DCA 1976); *see also Palumbo*, 487 So. 2d at 353.



However, if the District has knowledge of wild animals on the premises, reasonable precautions should be taken. Florida courts have held that landowner may be held liable if landowner knew of unreasonable risk of harm from wild animals.<sup>5</sup> The District may consider warning of alligators in areas where recreational activities occur, especially if they are regularly seen in the area, and warning of bears in bear-prone areas where bear sightings are regular. Reasonable precautions may include, among other things, the posting of signs warning of the possible presence of wild animals, sending community-wide messages educating residents of presence of wild animals and the need to secure any attractions that wild animals might gravitate towards, and providing a way to report nuisance alligators and bears. In light of recent sightings of alligators and bears within the community, preventative actions could not only prove to be vital in the control of the risk, but also a prudent measure in public opinion.

We are not aware of any legal mandate, codes or ordinances that specify requirements for signage nor do liability policies currently contain a condition that would exclude coverage should a claim of this nature occur. The District's insurance provider also recommends that signage be posted in higher traffic and activity areas, such as seating areas, park benches near ponds, amenities such as playgrounds, pools, dog parks, outdoor fitness equipment near ponds, walking trails and paths. See **Attachment 1** for example signage provided by the District's insurance carrier. In addition, education of community through sharing informational materials and how to report an alligator sighting, such as the Nuisance Alligator Hotline at 866-FWCGATOR (866-392-4286). See **Attachment 2** for the Florida Fish and Wildlife Commission's educational brochure on "Living with Alligators."

In sum, our advice is to provide notice of the presence of alligators and bears in those locations within District property where the Board has knowledge of the presence or prior presence of alligators and bears. Such notice may be provided in the form of an annual mailing to District residents warning of alligators, bears and other wildlife in certain locations, by placing warning signs where alligators and bears have been known to appear, or by any other reasonable precautionary methods or combinations thereof as determined by the Board. Where the District warns of alligators by placing warning signs, the District must act reasonably, which means the signs should adequately warn individuals about the nature of the hazards and risks involved. Due to the lack of a legal requirement to provide warning signs, there are no set rules on how many signs should be placed or what is required to be on the signs. If placing signage, we advise that such signage contain both written and pictorial warnings of the presence of alligators and be placed throughout community in line with what our insurance provider recommends as outlined above. Adding pictures will provide additional confirmation of the type of warning the language provides.

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<sup>5</sup> *Simmons v. Florida Dep't of Corr.*, 2015 WL 3454274, at \*5 (M.D. Fla. May 29, 2015)





# WARNING

ALLIGATORS, SNAKES AND  
OTHER DANGEROUS WILDLIFE  
ARE COMMON AND INHABIT  
THESE AREAS AND WATERWAYS.



DO NOT APPROACH OR FEED WILDLIFE.

***KEEP YOUR DISTANCE!***

WALT DISNEY World  
GOLF







- Never feed alligators – it's dangerous and illegal. When fed, alligators can overcome their natural wariness and learn to associate people with food. When this happens, some of these alligators have to be removed and killed.
- Dispose of fish scraps in garbage cans at boat ramps and fish camps. Do not throw them into the water. Although you are not intentionally feeding alligators when you do this, the result can be the same.
- Seek immediate medical attention if you are bitten by an alligator. Alligator bites can result in serious infections.
- Observe and photograph alligators only from a distance. Remember, they're an important part of Florida's natural history as well as an integral component of aquatic ecosystems.



Tim Deussen, FWC

Call 866-FWC-GATOR (392-4286) to report nuisance alligators.



Janece Rahn

To report nuisance alligators call **866-FWC-GATOR (866-392-4286)**.



MyFWC.com/Alligator



# A Guide to Living with Alligators



Jamie Federman

ATTACHMENT 2







Do not swim outside of posted swimming areas or in waters that may be inhabited by alligators.

### Living with Alligators

In Florida, the growing number of people living and recreating near water has led to a steady rise in the number of alligator-related complaints. The majority of these complaints relate to alligators being where they simply aren't wanted. Because of these complaints, the Florida Fish and Wildlife Conservation Commission's Statewide Nuisance Alligator Program permits the killing of approximately 7,000 nuisance alligators each year. Using this approach, and through increased public awareness, the rate of alligator bites on people has remained constant despite the increased potential for alligator-human interactions as Florida's human population has grown.

Alligators are an important part of Florida's landscape and play a valuable role in the ecology of our state's wetlands. Alligators are predators and help keep other aquatic animal populations in balance. A better understanding of the facts and information presented in this brochure will help ensure that people and alligators can continue to coexist.

Visit [MyFWC.com/Gators](http://MyFWC.com/Gators) for more information about alligators and the latest nuisance alligator program statistics.



Tim Donovan, FWC

### Alligators and People

Alligators are a fundamental part of Florida's wetlands, swamps, rivers and lakes, and they are found in all 67 counties. Florida continues to experience human population growth. Many new residents seek waterfront homes, resulting in increased interactions between people and alligators.

Although most Floridians understand that we have alligators living in our state, the potential for conflict exists. Because of their predatory nature, alligators may target pets and livestock as prey. Unfortunately, people also are occasionally bitten. Since 1948, Florida has averaged about five unprovoked bites per year. During that period, a little more than 300 unprovoked bites to people have been documented in Florida, with 22 resulting in deaths.

In the past 10 years, the Florida Fish and Wildlife Conservation Commission has received an average of nearly 16,000 alligator-related complaints per year. Most of these complaints deal with alligators occurring in places such as backyard ponds, canals, ditches and streams, but other conflicts occur when alligators wander into garages, swimming pools and golf course ponds. Sometimes, alligators come out of the water to bask in the sun or move between wetlands. In many cases, if left alone, these alligators will eventually move on to areas away from people.

### Safety Tips

- Generally, alligators less than four feet in length are not large enough to be dangerous unless handled. However, if you encounter any alligator that you believe poses a threat to people, pets or property,

call the Nuisance Alligator Hotline at 866-FWC-GATOR (866-392-4286). Please be aware, nuisance alligators are killed, not relocated.

- Be aware of the possibility of alligators when you are in or near fresh or brackish water. Bites may occur when people do not pay close enough attention to their surroundings when working or recreating near water.
- Do not swim outside of posted swimming areas or in waters that might be inhabited by large alligators.
- Alligators are most active between dusk and dawn. Therefore, avoid swimming at night.
- Dogs and cats are similar in size to the natural prey of alligators. Don't allow pets to swim, exercise or drink in or near waters that may contain alligators. Dogs often attract an alligator's interest, so do not swim with your dog.
- Leave alligators alone. State law prohibits killing, harassing or possessing alligators. Handling even small alligators can result in injury.



A young alligator wanders onto a porch in a residential neighborhood.

Tim Donovan, FWC

# **WHISPERING PINES**

**COMMUNITY DEVELOPMENT DISTRICT**

**8A**


**Tampa Bay Times**  
**Published Daily**

STATE OF FLORIDA  
COUNTY OF Pasco

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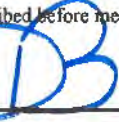
Before the undersigned authority personally appeared **Jean Mitotes** who on oath says that he/she is **Legal Advertising Representative** of the **Tampa Bay Times** a daily newspaper printed in St Petersburg, in Pinellas County, Florida, that the attached copy of advertisement, being a Legal Notice in the matter **RE: RFP for Annual Audit Services** was published in said newspaper by print in the issues of: **10/18/23** or by publication on the newspaper's website, if authorized, on

Affiant further says the said **Tampa Bay Times** is a newspaper published in Pasco County, Florida and that the said newspaper has heretofore been continuously published in said Pasco County, Florida each day and has been entered as a second class mail matter at the post office in said Pasco County, Florida for a period of one year next preceding the first publication of the attached copy of advertisement, and affiant further says that he/she neither paid not promised any person, firm or corporation any discount, rebate, commission or refund for the purpose of securing this advertisement for publication in the said newspaper



\_\_\_\_\_  
Signature Affiant

Sworn to and subscribed before me this **10/18/2023**



\_\_\_\_\_  
Signature of Notary Public

Personally known       X       or produced identification

Type of identification produced \_\_\_\_\_

**WHISPERING PINES COMMUNITY DEVELOPMENT DISTRICT  
REQUEST FOR PROPOSALS FOR ANNUAL AUDIT SERVICES**

The Whispering Pines Community Development District hereby requests proposals for annual financial auditing services. The proposal must provide for the auditing of the District's financial records for the fiscal year ending September 30, 2023, with an option for additional annual renewals, subject to mutual agreement by both parties. The District is a local unit of special-purpose government created under Chapter 190, Florida Statutes, for the purpose of financing, constructing, and maintaining public infrastructure. The District is located in Pasco County, Florida. The final contract will require that, among other things, the audit for the fiscal year ending September 30, 2023, be completed no later than June 30, 2024.

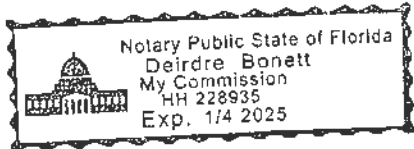
The auditing entity submitting a proposal must be duly licensed under Chapter 473, Florida Statutes, and be qualified to conduct audits in accordance with "Government Auditing Standards," as adopted by the Florida Board of Accountancy. Audits shall be conducted in accordance with Florida Law and particularly Section 218.39, Florida Statutes, and the rules of the Florida Auditor General.

Proposal packages, which include evaluation criteria and instructions to proposers, are available from the District Manager at the address and telephone number listed below.

Proposers must provide one (1) electronic copy and one (1) unbound copy of their proposal to the offices of the District Manager, located at 2300 Glades Road, Suite 410W, Boca Raton, Florida 33431, ph: (877) 276-0889 ("District Manager"), in an envelope marked on the outside "Auditing Services, Whispering Pines Community Development District." Proposals must be received by 12:00 p.m. on October 26, 2023 at the office of the District Manager. Please direct all questions regarding this Notice to the District Manager.

District Manager  
October 18, 2023

0000312457





# **WHISPERING PINES**

**COMMUNITY DEVELOPMENT DISTRICT**

**8B**

**WHISPERING PINES COMMUNITY DEVELOPMENT DISTRICT  
REQUEST FOR PROPOSALS FOR ANNUAL AUDIT SERVICES**

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District Manager

## WHISPERING PINES COMMUNITY DEVELOPMENT DISTRICT

### REQUEST FOR PROPOSALS

#### District Auditing Services for Fiscal Year 2022

Pasco County, Florida

#### INSTRUCTIONS TO PROPOSERS

**SECTION 1. DUE DATE.** Sealed proposals must be received no later than October 26, 2023, at 12:00 p.m., at the offices of District Manager, located at Wrathell, Hunt and Associates, LLC, 2300 Glades Road, Suite 410W, Boca Raton, Florida 33431. Proposals will be publicly opened at that time.

**SECTION 2. FAMILIARITY WITH THE LAW.** By submitting a proposal, the Proposer is assumed to be familiar with all federal, state, and local laws, ordinances, rules and regulations that in any manner affect the work. Ignorance on the part of the Proposer will in no way relieve it from responsibility to perform the work covered by the proposal in compliance with all such laws, ordinances and regulations.

**SECTION 3. QUALIFICATIONS OF PROPOSER.** The contract, if awarded, will only be awarded to a responsible Proposer who is qualified by experience and licensing to do the work specified herein. The Proposer shall submit with its proposal satisfactory evidence of experience in similar work and show that it is fully prepared to complete the work to the satisfaction of the District.

**SECTION 4. SUBMISSION OF ONLY ONE PROPOSAL.** Proposers shall be disqualified and their proposals rejected if the District has reason to believe that collusion may exist among the Proposers, the Proposer has defaulted on any previous contract or is in arrears on any previous or existing contract, or for failure to demonstrate proper licensure and business organization.

**SECTION 5. SUBMISSION OF PROPOSAL.** Submit (1) of the Proposal Documents, and other requested attachments at the time and place indicated herein, which shall be enclosed in an opaque sealed envelope, marked with the title "Auditing Services – Whispering Pines Community Development District" on the face of it. **Please include pricing for each additional bond issuance.**

**SECTION 6. MODIFICATION AND WITHDRAWAL.** Proposals may be modified or withdrawn by an appropriate document duly executed and delivered to the place where proposals are to be submitted at any time prior to the time and date the proposals are due. No proposal may be withdrawn after opening for a period of ninety (90) days.

**SECTION 7. PROPOSAL DOCUMENTS.** The proposal documents shall consist of the notice announcing the request for proposals, these instructions, the Evaluation Criteria Sheet and a proposal with all required documentation pursuant to Section 12 of these instructions (“**Proposal Documents**”).

**SECTION 8. PROPOSAL.** In making its proposal, each Proposer represents that it has read and understands the Proposal Documents and that the proposal is made in accordance therewith.

**SECTION 9. BASIS OF AWARD/RIGHT TO REJECT.** The District reserves the right to reject any and all proposals, make modifications to the work, and waive any informalities or irregularities in proposals as it is deemed in the best interests of the District.

**SECTION 10. CONTRACT AWARD.** Within fourteen (14) days of receipt of the Notice of Award from the District, the Proposer shall enter into and execute a Contract (engagement letter) with the District.

**SECTION 11. LIMITATION OF LIABILITY.** Nothing herein shall be construed as or constitute a waiver of the District’s limited waiver of liability contained in Section 768.28, *Florida Statutes*, or any other statute or law.

**SECTION 12. MISCELLANEOUS.** All proposals shall include the following information in addition to any other requirements of the proposal documents.

- A. List the position or title of all personnel to perform work on the District audit. Include resumes for each person listed; list years of experience in present position for each party listed and years of related experience.
- B. Describe proposed staffing levels, including resumes with applicable certifications.
- C. Three references from projects of similar size and scope. The Proposer should include information relating to the work it conducted for each reference as well as a name, address and phone number of a contact person.
- D. The lump sum cost of the provision of the services under the proposal, plus the lump sum cost of four (4) annual renewals.

**SECTION 13. PROTESTS.** In accordance with the District’s Rules of Procedure, any protest regarding the Proposal Documents, must be filed in writing, at the offices of the District Manager, within seventy-two (72) calendar hours (excluding Saturday, Sunday, and state holidays) after the receipt of the Proposal Documents. The formal protest setting forth with particularity the facts and law upon which the protest is based shall be

filed within seven (7) calendar days (including Saturday, Sunday, and state holidays) after the initial notice of protest was filed. Failure to timely file a notice of protest or failure to timely file a formal written protest shall constitute a waiver of any right to object or protest with respect to the aforesaid Proposal Documents.

**SECTION 14. EVALUATION OF PROPOSALS.** The criteria to be used in the evaluation of proposals are presented in the Evaluation Criteria Sheet, contained within the Proposal Documents.

**WHISPERING PINES COMMUNITY DEVELOPMENT DISTRICT  
AUDITOR SELECTION  
EVALUATION CRITERIA**

**1. Ability of Personnel. (20 Points)**

(E.g., geographic location of the firm's headquarters or permanent office in relation to the project; capabilities and experience of key personnel; present ability to manage this project; evaluation of existing work load; proposed staffing levels, etc.)

**2. Proposer's Experience. (20 Points)**

(E.g. past record and experience of the Proposer in similar projects; volume of work previously performed by the firm; past performance for other or current Community Development District(s) in other contracts; character, integrity, reputation of Proposer, etc.)

**3. Understanding of Scope of Work. (20 Points)**

Extent to which the proposal demonstrates an understanding of the District's needs for the services requested.

**4. Ability to Furnish the Required Services. (20 Points)**

Extent to which the proposal demonstrates the adequacy of Proposer's financial resources and stability as a business entity necessary to complete the services required.

**5. Price. (20 Points)\*\*\***

Points will be awarded based upon the lowest total proposal for rendering the services and the reasonableness of the proposal.

**Total (100 Points)**

\*\*\*Alternatively, the Board may choose to evaluate firms without considering price, in which case the remaining categories would be assigned 25 points each.

# **WHISPERING PINES**

**COMMUNITY DEVELOPMENT DISTRICT**

**8C1**

**WHISPERING PINES  
COMMUNITY DEVELOPMENT DISTRICT  
PROPOSAL FOR AUDIT SERVICES**

---

**PROPOSED BY:**

Berger, Toombs, Elam, Gaines & Frank  
CERTIFIED PUBLIC ACCOUNTANTS, PL

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600 Citrus Avenue, Suite 200  
Fort Pierce, Florida 34950

(772) 461-6120

**CONTACT PERSON:**

J. W. Gaines, CPA, Director

**DATE OF PROPOSAL:**

October 26, 2023



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# Berger, Toombs, Elam, Gaines & Frank

Certified Public Accountants PL

600 Citrus Avenue  
Suite 200  
Fort Pierce, Florida 34950

772/461-6120 // 461-1155  
FAX: 772/468-9278

October 26, 2023

Whispering Pines Community Development District  
District Manager  
2300 Glades Road, Suite 410W  
Boca Raton, Florida 33431

Dear District Manager:

Thank you very much for the opportunity to present our professional credentials to provide audit services for Whispering Pines Community Development District.

Berger, Toombs, Elam, Gaines & Frank, Certified Public Accountants, PL has assembled a team of governmental and nonprofit specialists second to none to serve our clients. Our firm has the necessary qualifications and experience to serve as the independent auditors for Whispering Pines Community Development District. We will provide you with top quality, responsive service.

## **Experience**

Berger, Toombs, Elam, Gaines & Frank, Certified Public Accountants, PL is a recognized leader in providing services to governmental and nonprofit agencies throughout Florida. We have been the independent auditors for a number of local governmental agencies and through our experience in performing their audits, we have been able to increase our audit efficiency and; therefore, reduce costs. We have continually passed this cost savings on to our clients and will continue to do so in the future. As a result of our experience and expertise, we have developed an effective and efficient audit approach designed to meet or exceed the performance specifications 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 the standards for financial and compliance audits. We will conduct the audit in accordance with auditing standards generally accepted in the United States of America; "Government Auditing Standards" issued by the Comptroller General of the United States; the provisions of the Single Audit Act, Subpart F of Title 2 US Code of Federal Regulations (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, with minimal disruption to your operations. Our firm has frequent technical updates to keep our personnel informed and up-to-date on all changes that are occurring within the industry.

Fort Pierce / Stuart

Member AICPA

- 1 -  
Member AICPA Division for CPA Firms  
Private Companies practice Section

Member FICPA

Whispering Pines Community Development District  
October 26, 2023

Our firm is a member of the Government Audit Quality Center, an organization dedicated to improving government audit quality. We also utilize the audit program software of a nationally recognized CPA firm to assure us that we are up to date with all auditing standards and to assist us maintain maximum audit efficiencies.

To facilitate your evaluation of our qualifications and experience, we have arranged this proposal to include a resume of our firm, including our available staff, our extensive prior governmental and nonprofit auditing experience and clients to be contacted.

You need a firm that will provide an efficient, cost-effective, high-quality audit within critical time constraints. You need a firm with the prerequisite governmental and nonprofit experience to perform your audit according to stringent legal and regulatory requirements, a firm that understands the complex nature of community development districts and their unique compliance requirements. You need a firm with recognized governmental and nonprofit specialists within the finance and governmental communities. And, certainly, you need a firm that will provide you with valuable feedback to enhance your current and future operations. Berger, Toombs, Elam, Gaines & Frank, Certified Public Accountants, PL is that firm. J. W. Gaines is the person authorized to make representations for the firm.

Thank you again for the opportunity to submit this proposal to Whispering Pines Community Development District.

Very truly yours,

*Berger Toombs Elam  
Gaines + Frank*

Berger, Toombs, Elam, Gaines & Frank  
Certified Public Accountants PL  
Fort Pierce, Florida

## **PROFILE OF THE PROPOSER**

### **Description and History of Audit Firm**

**Berger, Toombs, Elam, Gaines & Frank, Certified Public Accountants, PL** is a Treasure Coast public accounting firm, which qualifies as a small business firm, as established by the Small Business Administration (13 CFR 121.38), with offices in Fort Pierce and Stuart. We are a member of the Florida Institute of Certified Public Accountants and the American Institute of Certified Public Accountants. The firm was formed from the merger of Edwards, Berger, Harris & Company (originated in 1972) and McAlpin, Curtis & Associates (originated in 1949). J. W. Gaines and Associates (originated in 1979) merged with the firm in 2004. Our tremendous growth rate experienced over the last 69 years is directly attributable to the firm's unrelenting dedication to providing the highest quality, responsive professional services attainable to its clients.

We are a member of the Private Companies Practice Section (PCPS) of the American Institute of Certified Public Accountants (AICPA) to assure we meet the highest standards. Membership in this practice section requires that our firm meet more stringent standards than standard AICPA membership. These rigorous requirements include the requirement of a triennial peer review of our firm's auditing and accounting practice and annual Continuing Professional Education (CPE) for all accounting staff (whether CPA or non-CPA). For standard AICPA membership, only a quality review is required and only CPAs must meet CPE requirements.

We are also a member of the Government Audit Quality Center ("the Center") of the American Institute of Certified Public Accountants to assure the quality of our government audits. Membership in the Center, which is voluntary, requires our firm to comply with additional standards to promote the quality of government audits.

We have been extensively involved in serving local government entities with professional accounting, auditing and consulting services throughout the entire 69 year history of our firm. Our substantial experience over the years makes us uniquely qualified to provide accounting, auditing, and consulting services to these clients. We are a recognized leader in providing services to governmental and nonprofit agencies on the Treasure Coast and in Central and South Florida, with extensive experience in auditing community development districts and water control districts. We were the independent auditors of the City of Fort Pierce for over 37 years and currently, we are the independent auditors for St. Lucie County since 2002, and for 34 of the 38 years that the county has been audited by CPA firms. Additionally, we have performed audits of the City of Stuart, the City of Vero Beach, Indian River County and Martin County. We also presently audit over 75 Community Development Districts throughout Florida.

Our firm was founded on the belief that we are better able to respond to our clients needs through education, experience, independence, quality control, and personal service. Our firm's commitment to quality is reflected in our endeavor of professional excellence via continuing education, the use of the latest computer technology, professional membership in PCPS and peer review.

We believe our approach to audit engagements, intelligence and innovation teamed with sound professional judgment enables us to explore new concepts while remaining sensitive to the fundamental need for practical solutions. We take pride in giving you the assurance that the personal assistance you receive comes from years of advanced training, technical experience and financial acumen.

## Professional Staff Resources

**Berger, Toombs, Elam, Gaines & Frank, Certified Public Accountants, PL** has a total of 27 professional and administrative staff (including 12 professional staff with extensive experience servicing government entities). The work will be performed out of our Fort Pierce office with a proposed staff of one senior accountant and one or two staff accountants supervised by an audit manager and audit partner. With the exception of the directors of the firm's offices, the professional staff is not specifically assigned to any of our individual offices. The professional and administrative staff resources available to you through Berger, Toombs, Elam, Gaines & Frank, Certified Public Accountants, PL are as follows:

	<u>Total</u>
Partners/Directors (CPA's)	6
Managers (2 CPA's)	2
Senior/Supervisor Accountants (3 CPA's)	3
Staff Accountants (2 CPA)	11
Computer Specialist	1
Paraprofessional	7
Administrative	<u>5</u>
Total – all personnel	35

Following is a brief description of each employee classification:

**Staff Accountant** – Staff accountants work directly under the constant supervision of the auditor-in-charge and, are responsible for the various testing of documents, account analysis and any other duties as his/her supervisor believes appropriate. Minimum qualification for a staff accountant is graduation from an accredited university or college with a degree in accounting or equivalent.

**Senior Accountant** – A senior accountant must possess all the qualifications of the staff accountant, in addition to being able to draft the necessary reports and financial statements, and supervise other staff accountants when necessary.

**Managers** – A manager must possess the qualifications of the senior accountant, plus be able to work without extensive supervision from the auditor-in-charge. The manager should be able to draft audit reports from start to finish and to supervise the audit team, if necessary.

**Principal** – A principal is a partner/director in training. He has been a manager for several years and possesses the technical skills to act as the auditor-in-charge. A principal has no financial interest in the firm.

**Partner/Director** – The director has extensive governmental auditing experience and acts as the auditor-in-charge. Directors have a financial interest in the firm.

## **Professional Staff Resources (Continued)**

**Independence** – Independence of the public accounting firm, with respect to the audit client, is the foundation from which the public gains its trust in the opinion issued by the public accounting firm at the end of the audit process. This independence must be in appearance as well as in fact. The public must perceive that the accounting firm is independent of the audit entity to ensure that nothing would compromise the opinion issued by the public accounting firm. **Berger, Toombs, Elam, Gaines & Frank, Certified Public Accountants, PL** is independent of Whispering Pines Community Development District, including its elected officials and related parties, at the date of this proposal, as defined by the following rules, regulations, and standards:

AuSection 220 – Statements on Auditing Standards issued by the American Institute of Certified Public Accountants;

ET Sections 101 and 102 – Code of Professional Conduct of the American Institute of Certified Public Accountants;

Chapter 21A-1, Florida Administrative Code;

Section 473.315, Florida Statutes; and,

Government Auditing Standards, issued by the Comptroller General of the United States.

On an annual basis, all members of the firm are required to confirm, in writing, that they have no personal or financial relationships or holding that would impair their independence with regard to the firm's clients.

Independence is a hallmark of our profession. We encourage our staff to use professional judgment in situations where our independence could be impaired or the perception of a conflict of interest might exist. In the governmental sector, public perception is as important as professional standards. Therefore, the utmost care must be exercised by independent auditors in the performance of their duties.

### **Ability to Furnish the Required Services**

As previously noted in the Profile of the Proposer section of this document, our firm has been in existence for over 74 years. We have provided audit services to some clients for over 30 years continually. Our firm is insured against physical loss through commercial insurance and we also carry liability insurance. The majority of our audit documentation is stored electronically, both on our office network and on each employee laptop or computer assigned to each specific job. Our office computer network is backed up on tape, so in the event of a total equipment loss, we can restore all data as soon as replacement equipment is acquired. In addition, our field laptop computers carry the same data and can be used in the event of emergency with virtually no delay in completing the required services.

## **ADDITIONAL SERVICES PROVIDED**

### **Arbitrage Rebate Services**

**Berger, Toombs, Elam, Gaines & Frank, Certified Public Accountants, PL** also provides arbitrage rebate compliance and related services to governmental issuers. The Tax Reform Act of 1986 requires issuers of most tax-exempt obligations to pay (i.e., “rebate”) to the United States government any arbitrage profits. Arbitrage profits are earnings on the investment of bond proceeds and certain other monies in excess of what would have been earned had such monies been invested at a yield equal to the yield on the bonds.

Federal tax law requires that interim rebate calculations and payments are due at the end of every fifth bond year. Final payment is required upon redemption of the bonds. More frequent calculations may be deemed advisable by an issuer’s auditor, trustee or bond counsel or to assure that accurate and current records are available. These more frequent requirements are usually contained in the Arbitrage or Rebate Certificate with respect to the bonds.

Our firm performs a comprehensive rebate analysis and includes the following:

- Verifying that the issue is subject to rebate;
- Calculating the bond yield;
- Identifying, and separately accounting for, all “Gross Proceeds” (as that term is defined in the Code) of the bond issue, including those requiring analysis due to “transferred proceeds” and/or “commingled funds” circumstances;
- Determining what general and/or elective options are available to Gross proceeds of the issue;
- Calculating the issue’s excess investment earning (rebate liability), if any;
- Delivering appropriate documentation to support all calculations;
- Providing an executive summary identifying the methodology employed, major assumptions, conclusions, and any other recommendations for changes in recordkeeping and investment policies;
- Assisting as necessary in the event of an Internal Revenue Service inquiry; and,
- Consulting with issue staff, as necessary, regarding arbitrage related matters.

## **GOVERNMENTAL AUDITING EXPERIENCE**

**Berger, Toombs, Elam, Gaines & Frank, Certified Public Accountants, PL** has been practicing public accounting in Florida for 69 years. Our success over the years has been the result of a strong commitment to providing personalized quality service to our clients.

The current members of our firm have performed audits of over 1,100 community development districts, and over 2,100 audits of municipalities, counties and other governmental entities such as the City of Fort Pierce and St. Lucie County.

Our firm provides a variety of accounting, auditing, tax litigation support, and consulting services. Some of the professional accounting, auditing and management consulting services that are provided by our firm are listed below:

- Performance of annual financial and compliance audits, including Single Audits of state and federal financial assistance programs, under the provisions of the Single Audit Act, Subpart F of Title 2 U.S. Code of Federal Regulations (CFR) Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance), with minimal disruptions to your operations;
- Performance of special compliance audits to ascertain compliance with the applicable local, state and federal laws and regulations;
- Issuance of comfort letters and consent letters in conjunction with the issuance of tax-exempt debt obligations, including compiling financial data and interim period financial statement reviews;
- Calculation of estimated and actual federal arbitrage rebates;
- Assistance in compiling historical financial data for first-time and supplemental submissions for GFOA Certificate of Achievement for Excellence in Financial Reporting;
- Preparation of indirect cost allocation systems in accordance with Federal and State regulatory requirements;
- Providing human resource and employee benefit consulting;
- Performance of automation feasibility studies and disaster recovery plans;
- Performance feasibility studies concerning major fixed asset acquisitions and utility plant expansion plans (including electric, water, pollution control, and sanitation utilities); and
- Assistance in litigation, including testimony in civil and criminal court.
- Assist clients who utilize QuickBooks software with their software needs. Our Certified QuickBooks Advisor has undergone extensive training through QuickBooks and has passed several exams to attain this Certification.

## **Continuing Professional Education**

All members of the governmental audit staff of our firm, and audit team members assigned to this engagement, are in compliance with the Continuing Professional Education (CPE) requirements set forth in Government Auditing Standards issued by the Comptroller General of the United States. In addition, our firm is in compliance with the applicable provisions of the Florida Statutes that require CPA's to have met certain CPE requirements prior to proposing on governmental audit engagements.



## **GOVERNMENTAL AUDITING EXPERIENCE (CONTINUED)**

The audit team has extensive experience in performing governmental audits and is exposed to intensive and continuing concentration on these types of audits. Due to the total number of governmental audits our team performs, each member of our governmental staff must understand and be able to perform several types of governmental audits. It is our objective to provide each professional employee fifty hours or more of comprehensive continuing professional education each year. This is accomplished through attending seminars throughout Florida and is reinforced through in-house training.

Our firm has made a steadfast commitment to professional education. Our active attendance and participation in continuing professional education is a major part of our objective to obtain the most recent knowledge on issues which are of importance to our clients. We are growing on the reputation for work that our firm is providing today.

### **Quality Control Program**

Quality control requires continuing commitment to professional excellence. **Berger, Toombs, Elam, Gaines & Frank, Certified Public Accountants, PL** is formally dedicated to that commitment.

To ensure maintaining the standards of working excellence required by our firm, we joined the Private Companies Practice Section (PCPS) of the American Institute of Certified Public Accountants (AICPA). To be a participating member firm of this practice section, a firm must obtain an independent Peer Review of its quality control policies and procedures to ascertain the firm's compliance with existing auditing standards on the applicable engagements.

The scope of the Peer Review is comprehensive in that it specifically reviews the following quality control policies and procedures of the participating firm:

- Professional, economic, and administrative independence;
- Assignment of professional personnel to engagements;
- Consultation on technical matters;
- Supervision of engagement personnel;
- Hiring and employment of personnel;
- Professional development;
- Advancement;
- Acceptance and continuation of clients; and,
- Inspection and review system.

We believe that our commitment to the program is rewarding not only to our firm, but primarily to our clients.

The external independent Peer Review of the elements of our quality control policies and procedures performed by an independent certified public accountant, approved by the PCPS of the AICPA, provides you with the assurance that we continue to conform to standards of the profession in the conduct of our accounting and auditing practice.

## **GOVERNMENTAL AUDITING EXPERIENCE (CONTINUED)**

Our firm is also a member of Governmental Audit Quality Center (GAQC), a voluntary membership center for CPA firms that perform governmental audits. This center promotes the quality of governmental audits.

Our firm has completed successive Peer Reviews. These reviews included a representative sample of our firm's local governmental auditing engagements. As a result of these reviews, our firm obtained an unqualified opinion on our quality control program and work procedures. On page 31 is a copy of our most recent Peer Review report. It should be noted that we received a pass rating.

Our firm has never had any disciplinary actions by state regulatory bodies or professional organizations.

As our firm performs approximately one hundred audits each year that are reviewed by federal, state or local entities, we are constantly dealing with questions from these entities about our audits. We are pleased to say that any questions that have been raised were minor issues and were easily resolved without re-issuing any reports.

### **Certificate of Achievement for Excellence in Financial Reporting (CAFR)**

We are proud and honored to have been involved with the City of Fort Pierce and the Fort Pierce Utilities Authority when they received their first Certificates of Achievement for Excellence in Financial Reporting for the fiscal years ended September 30, 1988 and 1994, respectively. We were also instrumental in the City of Stuart receiving the award, in our first year of performing their audit, for the year ended September 30, 1999.

We also assisted St. Lucie County, Florida for the year ended September 30, 2003, in preparing their first Comprehensive Annual Financial Report, and St. Lucie County has received their Certificate of Achievement for Excellence in Financial Reporting every year since.

As continued commitment to insuring that we are providing the highest level of experience, we have had at least one employee of our firm serve on the GFOA – Special Review Committee since the mid-1980s. This committee is made up of selective Certified Public Accountants throughout the United States who have demonstrated their high level of knowledge and expertise in governmental accounting. Each committee member attends a special review meeting at the Annual GFOA Conference. At this meeting, the committee reports on the Certificate of Achievement Program's most recent results, future goals, and common reporting deficiencies.

We feel that our previous experience in assisting the City of Fort Pierce, the Fort Pierce Utilities Authority and St. Lucie County obtain their first CAFRs, and the City of Stuart in continuing to receive a CAFR and our firm's continued involvement with the GFOA, and the CAFR review committee make us a valued asset for any client in the field of governmental financial reporting.

## **GOVERNMENTAL AUDIT EXPERIENCE (CONTINUED)**

### References

Terracina Community Development  
District  
Jeff Walker, Special District Services  
(561) 630-4922

Gateway Community Development  
District  
Stephen Bloom, Severn Trent Management  
(954) 753-5841

The Reserve Community Development District  
  
Darrin Mossing, Governmental Management  
Services LLC  
(407) 841-5524

Clearwater Cay Community Development  
District  
Cal Teague, Premier District Management  
  
(239) 690-7100 ext 101

In addition to the above, we have the following additional governmental audit experience:

### Community Development Districts

Aberdeen Community Development  
District

Beacon Lakes Community  
Development District

Alta Lakes Community Development  
District

Beaumont Community Development  
District

Amelia Concourse Community  
Development District

Bella Collina Community Development  
District

Amelia Walk Community  
Development District

Bonnet Creek Community  
Development District

Aqua One Community Development  
District

Buckeye Park Community  
Development District

Arborwood Community Development  
District

Candler Hills East Community  
Development District

Arlington Ridge Community  
Development District

Cedar Hammock Community  
Development District

Bartram Springs Community  
Development District

Central Lake Community  
Development District

Baytree Community Development  
District

Channing Park Community  
Development District

## GOVERNMENTAL AUDIT EXPERIENCE (CONTINUED)

Cheval West Community Development District	Evergreen Community Development District
Coconut Cay Community Development District	Forest Brooke Community Development District
Colonial Country Club Community Development District	Gateway Services Community Development District
Connerton West Community Development District	Gramercy Farms Community Development District
Copperstone Community Development District	Greenway Improvement District
Creekside @ Twin Creeks Community Development District	Greyhawk Landing Community Development District
Deer Run Community Development District	Griffin Lakes Community Development District
Dowden West Community Development District	Habitat Community Development District
DP1 Community Development District	Harbor Bay Community Development District
Eagle Point Community Development District	Harbourage at Braden River Community Development District
East Nassau Stewardship District	Harmony Community Development District
Eastlake Oaks Community Development District	Harmony West Community Development District
Easton Park Community Development District	Harrison Ranch Community Development District
Estancia @ Wiregrass Community Development District	Hawkstone Community Development District

## GOVERNMENTAL AUDIT EXPERIENCE (CONTINUED)

Heritage Harbor Community Development District	Madeira Community Development District
Heritage Isles Community Development District	Marhsall Creek Community Development District
Heritage Lake Park Community Development District	Meadow Pointe IV Community Development District
Heritage Landing Community Development District	Meadow View at Twin Creek Community Development District
Heritage Palms Community Development District	Mediterra North Community Development District
Heron Isles Community Development District	Midtown Miami Community Development District
Heron Isles Community Development District	Mira Lago West Community Development District
Highland Meadows II Community Development District	Montecito Community Development District
Julington Creek Community Development District	Narcoossee Community Development District
Laguna Lakes Community Development District	Naturewalk Community Development District
Lake Bernadette Community Development District	New Port Tampa Bay Community Development District
Lakeside Plantation Community Development District	Overoaks Community Development District
Landings at Miami Community Development District	Panther Trace II Community Development District
Legends Bay Community Development District	Paseo Community Development District
Lexington Oaks Community Development District	Pine Ridge Plantation Community Development District
Live Oak No. 2 Community Development District	Piney Z Community Development District

## GOVERNMENTAL AUDIT EXPERIENCE (CONTINUED)

Poinciana Community Development District	Sampson Creek Community Development District
Poinciana West Community Development District	San Simeon Community Development District
Port of the Islands Community Development District	Six Mile Creek Community Development District
Portofino Isles Community Development District	South Village Community Development District
Quarry Community Development District	Southern Hills Plantation I Community Development District
Renaissance Commons Community Development District	Southern Hills Plantation III Community Development District
Reserve Community Development District	South Fork Community Development District
Reserve #2 Community Development District	St. John's Forest Community Development District
River Glen Community Development District	Stoneybrook South Community Development District
River Hall Community Development District	Stoneybrook South at ChampionsGate Community Development District
River Place on the St. Lucie Community Development District	Stoneybrook West Community Development District
Rivers Edge Community Development District	Tern Bay Community Development District
Riverwood Community Development District	Terracina Community Development District
Riverwood Estates Community Development District	Tison's Landing Community Development District
Rolling Hills Community Development District	TPOST Community Development District
Rolling Oaks Community Development District	

## GOVERNMENTAL AUDIT EXPERIENCE (CONTINUED)

Triple Creek Community  
Development District

Vizcaya in Kendall  
Development District

TSR Community Development  
District

Waterset North Community  
Development District

Turnbull Creek Community  
Development District

Westside Community Development  
District

Twin Creeks North Community  
Development District

WildBlue Community Development  
District

Urban Orlando Community  
Development District

Willow Creek Community  
Development District

Verano #2 Community  
Development District

Willow Hammock Community  
Development District

Viera East Community  
Development District

Winston Trails Community  
Development District

VillaMar Community  
Development District

Zephyr Ridge Community  
Development District

## **GOVERNMENTAL AUDIT EXPERIENCE (CONTINUED)**

### Other Governmental Organizations

City of Westlake	Office of the Medical Examiner, District 19
Florida Inland Navigation District	Rupert J. Smith Law Library of St. Lucie County
Fort Pierce Farms Water Control District	St. Lucie Education Foundation
Indian River Regional Crime Laboratory, District 19, Florida	Seminole Improvement District
Viera Stewardship District	Troup Indiantown Water Control District

### Current or Recent Single Audits.

St. Lucie County, Florida  
Early Learning Coalition, Inc.  
Gateway Services Community Development District.

Members of our audit team have acquired extensive experience from performing or participating in over 1,800 audits of governments, independent special taxing districts, school boards, and other agencies that receive public money and utilize fund accounting.

Much of our firm's auditing experience is with compliance auditing, which is required for publicly financed agencies. In this type of audit, we do a financial examination and also confirm compliance with various statutory and regulatory guidelines.

Following is a summary of our other experience, including Auditor General experience, as it pertains to other governmental and fund accounting audits.

### Counties

(Includes elected constitutional officers, utilities and dependent taxing districts)

Indian River  
Martin  
Okeechobee  
Palm Beach

### Municipalities

City of Port St. Lucie  
City of Vero Beach  
Town of Orchid



## **GOVERNMENTAL AUDIT EXPERIENCE (CONTINUED)**

### Special Districts

Bannon Lakes Community Development District  
Boggy Creek Community Development District  
Capron Trail Community Development District  
Celebration Pointe Community Development District  
Coquina Water Control District  
Diamond Hill Community Development District  
Dovera Community Development District  
Durbin Crossing Community Development District  
Golden Lakes Community Development District  
Lakewood Ranch Community Development District  
Martin Soil and Water Conservation District  
Meadow Pointe III Community Development District  
Myrtle Creek Community Development District  
St. Lucie County – Fort Pierce Fire District  
The Crossings at Fleming Island  
St. Lucie West Services District  
Indian River County Mosquito Control District  
St. John's Water Control District  
Westchase and Westchase East Community Development Districts  
Pier Park Community Development District  
Verandahs Community Development District  
Magnolia Park Community Development District

### Schools and Colleges

Federal Student Aid Programs – Indian River Community College  
Indian River Community College  
Okeechobee County District School Board  
St. Lucie County District School Board

### State and County Agencies

Central Florida Foreign-Trade Zone, Inc. (a nonprofit organization affiliated with the St. Lucie County Board of County Commissioners)  
Florida School for Boys at Okeechobee  
Indian River Community College Crime Laboratory  
Indian River Correctional Institution

## **FEE SCHEDULE**

We propose the fee for our audit services described below to be \$3,300 for the year ended September 30, 2023. In addition, if a bond issuance occurs in the fiscal year ended September 30, 2023, the additional fee for each bond issuance is \$4,550. The fee is contingent upon the financial records and accounting systems of Whispering Pines Community Development District being "audit ready" and the financial activity for the District is not materially increased. If we discover that additional preparation work or subsidiary schedules are needed, we will consult with your authorized representative. We can assist with this additional work at our standard rates should you desire.

## **SCOPE OF WORK TO BE PERFORMED**

If selected as the District's auditors, we will perform a financial and compliance audit in accordance with Section 11.45, Florida Statutes, in order to express an opinion on an annual basis on the financial statements of Whispering Pines Community Development District as of September 30, 2023. The audits will be performed to the extent necessary to express an opinion on the fairness in all material respects with which the financial statements present the financial position, results of operations and changes in financial position in conformity with generally accepted accounting principles and to determine whether, for selected transactions, operations are properly conducted in accordance with legal and regulatory requirements. Reportable conditions that are also material weaknesses shall be identified as such in the Auditors' Report on Internal Control over Financial Reporting and on Compliance and Other Matters. Other (non-reportable) conditions discovered during the course of the audit will be reported in a separate letter to management, which will be referred to in the Auditors' Report on Internal Control over Financial Reporting and on Compliance and Other Matters.

Our audit will be performed in accordance with standards for financial and compliance audits contained in *Government Auditing Standards*, as well as in compliance with rules and regulations of audits of special districts as set forth by the State Auditor General in Chapter 10.550, Local Governmental Entity Audits, and other relevant federal, state and county orders, statutes, ordinances, charter, resolutions, bond covenants, Administrative Code and procedures, or rules and regulations which may pertain to the work required in the engagement.

The primary purpose of our audit will be to express an opinion on the financial statements discussed above. It should be noted that such audits are subject to the inherent risk that errors or irregularities may not be detected. However, if conditions are discovered which lead to the belief that material errors, defalcations or other irregularities may exist or if other circumstances are encountered that require extended services, we will promptly notify the appropriate individual.

## ***Commitment to Quality Service***

### **Personnel Qualifications and Experience**

#### **J. W. Gaines, CPA, CITP**

Director – 44 years

#### **Education**

- ◆ Stetson University, B.B.A. – Accounting

#### **Registrations**

- ◆ Certified Public Accountant – State of Florida, State Board of Accountancy
- ◆ Certified Information Technology Professional (CITP) – American Institute of Certified Public Accountants

#### **Professional Affiliations/Community Service**

- ◆ Member of the American and Florida Institutes of Certified Public Accountants
- ◆ Affiliate member Government Finance Officers Association
- ◆ Past President, Vice President-Campaign Chairman, Vice President and Board Member of United Way of St. Lucie County, 1989 - 1994
- ◆ Past President, President Elect, Secretary and Treasurer of the Treasure Coast Chapter of the Florida Institute of Certified Public Accountants, 1988 - 1991
- ◆ Past President of Ft. Pierce Kiwanis Club, 1994 - 95, Member/Board Member since 1982
- ◆ Past President, Vice President and Treasurer of St. Lucie County Chapter of the American Cancer Society, 1980 -1986
- ◆ Member of the St. Lucie County Chamber of Commerce, Member Board of Directors, Treasurer, September 2002 - 2006, Chairman Elect 2007, Chairman 2008, Past Chairman 2009
- ◆ Member Lawnwood Regional Medical Center Board of Trustees, 2000 – Present, Chairman 2013 - Present
- ◆ Member of St. Lucie County Citizens Budget Committee, 2001 – 2002
- ◆ Member of Ft. Pierce Citizens Budget Advisory Committee, 2010 – 2011
- ◆ Member of Ft. Pierce Civil Service Appeals Board, 2013 - Present

#### **Professional Experience**

- ◆ Miles Grant Development/Country Club – Stuart, Florida, July 1975 – October 1976
- ◆ State Auditor General's Office – Public Accounts Auditor – November 1976 through September 1979
- ◆ Director - Berger, Toombs, Elam, Gaines & Frank, Certified Public Accountants PL, responsible for numerous government and nonprofit audits.
- ◆ Over 40 years experience in all phases of public accounting and auditing experience, with a concentration in financial and compliance audits. Mr. Gaines has been involved in all phases of the audits listed on the preceding pages.

## ***Commitment to Quality Service***

### **Personnel Qualifications and Experience**

**J. W. Gaines, CPA, CITP (Continued)**

Director

#### **Continuing Professional Education**

- ◆ Has participated in numerous continuing professional education courses provided by nationally recognized sponsors over the last two years to keep abreast of the latest developments in accounting and auditing such as:
  - Governmental Accounting Report and Audit Update
  - Analytical Procedures, FICPA
  - Annual Update for Accountants and Auditors
  - Single Audit Sampling and Other Considerations

## ***Commitment to Quality Service***

### **Personnel Qualifications and Experience**

#### **David S. McGuire, CPA, CITP**

Director – 36 years experience

#### **Education**

- ◆ University of Central Florida, B.A. – Accounting
- ◆ Barry University – Master of Professional Accountancy

#### **Registrations**

- ◆ Certified Public Accountant – State of Florida, State Board of Accountancy
- ◆ Certified Information Technology Professional (CITP) – American Institute of Certified Public Accountants
- ◆ Certified Not-For-Profit Core Concepts 2018

#### **Professional Affiliations/Community Service**

- ◆ Member of the American and Florida Institutes of Certified Public Accountants
- ◆ Associate Member, Florida Government Finance Office Associates
- ◆ Assistant Coach – St. Lucie County Youth Football Organization (1994 – 2005)
- ◆ Assistant Coach – Greater Port St. Lucie Football League, Inc. (2006 – 2010)
- ◆ Board Member – Greater Port St. Lucie Football League, Inc. (2011 – 2017)
- ◆ Treasurer, AIDS Research and Treatment Center of the Treasure Coast, Inc. (2000 – 2003)
- ◆ Board Member/Treasurer, North Treasure Coast Chapter, American Red Cross (2004 – 2010)
- ◆ Member/Board Member of Port St. Lucie Kiwanis (1994 – 2001)
- ◆ President (2014/15) of Sunrise Kiwanis of Fort Pierce (2004 – 2017)
- ◆ St. Lucie District School Board Superintendent Search Committee (2013 – present)
- ◆ Board Member – Phrozen Pharoes (2019-2021)

#### **Professional Experience**

- ◆ Twenty-eight years public accounting experience with an emphasis on nonprofit and governmental organizations.
- ◆ Audit Manager in-charge on a variety of audit and review engagements within several industries, including the following government and nonprofit organizations:
  - St. Lucie County, Florida
  - 19<sup>th</sup> Circuit Office of Medical Examiner
  - Troup Indiantown Water Control District
  - Exchange Club Center for the Prevention of Child Abuse, Inc.
  - Healthy Kids of St. Lucie County
  - Mustard Seed Ministries of Ft. Pierce, Inc.
  - Reaching Our Community Kids, Inc.
  - Reaching Our Community Kids - South
  - St. Lucie County Education Foundation, Inc.
  - Treasure Coast Food Bank, Inc.
  - North Springs Improvement District
- ◆ Four years of service in the United States Air Force in computer operations, with a top secret (SCI/SBI) security clearance.

## ***Commitment to Quality Service***

### **Personnel Qualifications and Experience**

**David S. McGuire, CPA, CITP (Continued)**

Director

#### **Continuing Professional Education**

- ◆ Mr. McGuire has attended numerous continuing professional education courses and seminars taught by nationally recognized sponsors in the accounting auditing and single audit compliance areas. He has attended courses over the last two years in those areas as follows:

- Not-for-Profit Auditing Financial Results and Compliance Requirements

- Update: Government Accounting Reporting and Auditing

- Annual Update for Accountants and Auditors

## ***Commitment to Quality Service***

### **Personnel Qualifications and Experience**

#### **Matthew Gonano, CPA**

Director – 13 years total experience

#### **Education**

- ◆ University of North Florida, B.B.A. – Accounting
- ◆ University of Alicante, Spain – International Business
- ◆ Florida Atlantic University – Masters of Accounting

#### **Professional Affiliations/Community Service**

- ◆ American Institute of Certified Public Accountants
- ◆ Florida Institute of Certified Public Accountants

#### **Professional Experience**

- ◆ Senior Accountant with Berger, Toombs, Elam, Gaines, & Frank providing professional services to nonprofit and governmental entities.
- ◆ Performed audits of nonprofit and governmental organizations in accordance with Governmental Accounting Auditing Standards (GAAS)
- ◆ Performed Single Audits of nonprofit organizations in accordance with OMB Circular A-133, Audits of State, Local Governments, and Non-Profit Organizations.

#### **Continuing Professional Education**

- ◆ Mr. Gonano has participated in numerous continuing professional education courses.

## ***Commitment to Quality Service***

### **Personnel Qualifications and Experience**

#### **David F. Haughton, CPA**

Accounting and Audit Manager – 33 years

#### **Education**

- ◆ Stetson University, B.B.A. – Accounting

#### **Registrations**

- ◆ Certified Public Accountant – State of Florida, State Board of Accountancy

#### **Professional Affiliations/Community Service**

- ◆ Member of the American and Florida Institutes of Certified Public Accountants
- ◆ Former Member of Florida Institute of Certified Public Accountants Committee on State and Local Government
- ◆ Affiliate Member Government Finance Officers Association (GFOA) for over 10 years
- ◆ Affiliate Member Florida Government Finance Officers Association (FGFOA) for over 10 years
- ◆ Technical Review – 1997 FICPA Course on State and Local Governments in Florida
- ◆ Board of Directors – Kiwanis of Ft. Pierce, Treasurer – 1994-1999; Vice President – 1999-2001

#### **Professional Experience**

- ◆ Twenty-seven years public accounting experience with an emphasis on governmental and nonprofit organizations.
- ◆ State Auditor General's Office – West Palm Beach, Staff Auditor, June 1985 to September 1985
- ◆ Accounting and Audit Manager of Berger, Toombs, Elam, Gaines & Frank, Certified Public Accountants PL, responsible for audit and accounting services including governmental and not-for-profit audits.
- ◆ Over 20 years of public accounting and governmental experience, specializing in governmental and nonprofit organizations with concentration in special districts, including Community Development Districts which provide services including water and sewer utilities. Governmental and non-profit entities served include the following:

##### **Counties:**

St. Lucie County

##### **Municipalities:**

City of Fort Pierce

City of Stuart



# ***Commitment to Quality Service***

<b>Personnel Qualifications and Experience</b>
--

**David F. Haughton, CPA (Continued)**  
Accounting and Audit Manager

**Professional Experience (Continued)**

**Special Districts:**

- Bluewaters Community Development District
- Country Club of Mount Dora Community Development District
- Fiddler's Creek Community Development District #1 and #2
- Indigo Community Development District
- North Springs Improvement District
- Renaissance Commons Community Development District
- St. Lucie West Services District
- Stoneybrook Community Development District
- Summerville Community Development District
- Terracina Community Development District
- Thousand Oaks Community Development District
- Tree Island Estates Community Development District
- Valencia Acres Community Development District

**Non-Profits:**

- The Dunbar Center, Inc.
- Hibiscus Children's Foundation, Inc.
- Hope Rural School, Inc.
- Maritime and Yachting Museum of Florida, Inc.
- Tykes and Teens, Inc.
- United Way of Martin County, Inc.
- Workforce Development Board of the Treasure Coast, Inc.

- ◆ While with the Auditor General's Office he was on the staff for the state audits of the Martin County School District and Okeechobee County School District.
- ◆ During 1997 he performed a technical review of the Florida Institute of Certified Public Accountants state CPE course on Audits of State and Local Governments in Florida. His comments were well received by the author and were utilized in future updates to the course.

**Continuing Professional Education**

- ◆ During the past several years, he has participated in numerous professional development training programs sponsored by the AICPA and FICPA, including state conferences on special districts and governmental auditing in Florida. He averages in excess of 100 hours bi-annually of advanced training which exceeds the 80 hours required in accordance with the continuing professional education requirements of the Florida State Board of accountancy and the AICPA Private Companies Practice Section. He has over 75 hours of governmental CPE credit within the past two years.

## ***Commitment to Quality Service***

### **Personnel Qualifications and Experience**

#### **Paul Daly**

Staff Accountant – 11 years

#### **Education**

- ◆ Florida Atlantic University, B.S. – Accounting

#### **Professional Experience**

- ◆ Staff Accountant with Berger, Toombs, Elam, Gaines, & Frank providing professional services to nonprofit and governmental entities.

#### **Continuing Professional Education**

- ◆ Working to attain the requirements to take the Certified Public Accounting (CPA) exam.

## ***Commitment to Quality Service***

### **Personnel Qualifications and Experience**

#### **Melissa Marlin, CPA**

Senior Staff Accountant – 9 years

#### **Education**

- ◆ Indian River State College, A.A. – Accounting
- ◆ Florida Atlantic University, B.B.A. – Accounting

#### **Professional Experience**

- ◆ Staff accountant with Berger, Toombs, Elam, Gaines, & Frank providing professional services to nonprofit and governmental entities.

#### **Continuing Professional Education**

- ◆ Mrs. Marlin participates in numerous continuing professional education courses provided by nationally recognized sponsors to keep abreast of the latest developments.

## ***Commitment to Quality Service***

### **Personnel Qualifications and Experience**

#### **Bryan Snyder**

Staff Accountant – 8 years

#### **Education**

- ◆ Florida Atlantic University, B.B.A. – Accounting

#### **Professional Experience**

- ◆ Accountant beginning his professional auditing career with Berger, Toombs, Elam, Gaines, & Frank.
- ◆ Mr. Snyder is gaining experience auditing governmental & nonprofit entities.

#### **Continuing Professional Education**

- ◆ Mr. Snyder participates in numerous continuing education courses and plans on working to acquire his CPA certificate.
- ◆ Mr. Snyder is currently studying to pass the CPA exam.

## ***Commitment to Quality Service***

### **Personnel Qualifications and Experience**

#### **Maritza Stonebraker, CPA**

Senior Accountant – 7 years

#### **Education**

- ◆ Indian River State College, B.S. – Accounting

#### **Professional Experience**

- ◆ Staff Accountant beginning her professional auditing career with Berger, Toombs, Elam, Gaines, & Frank.

#### **Continuing Professional Education**

- ◆ Mrs. Stonebraker participates in numerous continuing professional education courses provided by nationally recognized sponsors to keep abreast of the latest developments.

## ***Commitment to Quality Service***

### **Personnel Qualifications and Experience**

#### **Jonathan Herman, CPA**

Senior Staff Accountant – 9 years

#### **Education**

- ◆ University of Central Florida, B.S. – Accounting
- ◆ Florida Atlantic University, MACC

#### **Professional Experience**

- ◆ Accounting graduate with nine years experience with Berger, Toombs, Elam, Gaines, & Frank providing professional services to nonprofit and governmental entities.

#### **Continuing Professional Education**

- ◆ Mr. Herman participates in numerous continuing professional education courses provided by nationally recognized sponsors to keep abreast of the latest developments.

## ***Commitment to Quality Service***

### **Personnel Qualifications and Experience**

#### **Sean Stanton, CPA**

Staff Accountant – 5 years

#### **Education**

- ◆ University of South Florida, B.S. – Accounting
- ◆ Florida Atlantic University, M.B.A. – Accounting

#### **Professional Experience**

- ◆ Staff accountant with Berger, Toombs, Elam, Gaines, & Frank auditing governmental and non-profit entities.

#### **Continuing Professional Education**

- ◆ Mr. Stanton participates in numerous continuing professional education courses provided by nationally recognized sponsors to keep abreast of the latest developments.

## ***Commitment to Quality Service***

<b>Personnel Qualifications and Experience</b>
--

### **Tifanee Terrell**

Staff Accountant – 3 years

#### **Education**

- ◆ Florida Atlantic University, M.A.C.C. – Accounting

#### **Professional Experience**

- ◆ Staff Accountant with Berger, Toombs, Elam, Gaines, & Frank providing professional services to nonprofit and governmental entities.

#### **Continuing Professional Education**

- ◆ Ms. Terrell participates in numerous continuing professional education courses provided by nationally recognized sponsors to keep abreast of the latest developments.
- ◆ Ms. Terrell is currently studying to pass the CPA exam.



## ***Commitment to Quality Service***

### **Personnel Qualifications and Experience**

#### **Dylan Dixon**

Staff Accountant – 1 year

#### **Education**

- ◆ Indian River State College, B.S. – Accounting

#### **Professional Experience**

- ◆ Staff Accountant with Berger, Toombs, Elam, Gaines, & Frank providing professional services to nonprofit and governmental entities.

#### **Continuing Professional Education**

- ◆ Mr. Dixon participates in numerous continuing professional education courses provided by nationally recognized sponsors to keep abreast of the latest developments.

## ***Commitment to Quality Service***

### **Personnel Qualifications and Experience**

#### **Brennen Moore**

Staff Accountant

#### **Education**

- ◆ Indian River State College, B.S. – Accounting

#### **Professional Experience**

- ◆ Staff Accountant with Berger, Toombs, Elam, Gaines, & Frank providing professional services to nonprofit and governmental entities.

#### **Continuing Professional Education**

- ◆ Mr. Moore participates in numerous continuing professional education courses provided by nationally recognized sponsors to keep abreast of the latest developments.

## ***Commitment to Quality Service***

### **Personnel Qualifications and Experience**

#### **Jordan Wood**

Staff Accountant – 1 year

#### **Education**

- ◆ Indian River State College, A.A. – Accounting

#### **Professional Experience**

- ◆ Staff Accountant with Berger, Toombs, Elam, Gaines, & Frank providing professional services to nonprofit and governmental entities.

#### **Continuing Professional Education**

- ◆ Ms. Wood is currently enrolled at Indian River State College to complete her bachelor's degree.
- ◆ Ms. Wood participates in numerous continuing professional education courses provided by nationally recognized sponsors to keep abreast of the latest developments.
- ◆ Ms. Wood is currently working towards completing an additional 30 hours of education to qualify to sit for CPA exam.

## ***Commitment to Quality Service***

### **Personnel Qualifications and Experience**

**Katie Gifford**  
Staff Accountant

#### **Education**

- ◆ Indian River State College, B.S. – Accounting

#### **Professional Experience**

- ◆ Staff Accountant with Berger, Toombs, Elam, Gaines, & Frank providing professional services to nonprofit and governmental entities.

#### **Continuing Professional Education**

- ◆ Ms. Gifford participates in numerous continuing professional education courses provided by nationally recognized sponsors to keep abreast of the latest developments.

## ***Commitment to Quality Service***

### **Personnel Qualifications and Experience**

#### **Rayna Zicari**

Staff Accountant

#### **Education**

- ◆ Stetson University, B.B.A. – Accounting

#### **Professional Experience**

- ◆ Staff Accountant with Berger, Toombs, Elam, Gaines, & Frank providing professional services to nonprofit and governmental entities.

#### **Continuing Professional Education**

- ◆ Ms. Zicari participates in numerous continuing professional education courses provided by nationally recognized sponsors to keep abreast of the latest developments.
- ◆ Ms. Zicari is currently working towards completing an additional 30 hours of education to qualify to sit for CPA exam.



6815 Dairy Road  
Zephyrhills, FL 33542

813.788.2155  
[BodinePerry.com](http://BodinePerry.com)

### Report on the Firm's System of Quality Control

To the Partners of November 30, 2022  
Berger, Toombs, Elam, Gaines & Frank, CPAs, PL  
and the Peer Review Committee of the Florida Institute of Certified Public Accountants

We have reviewed the system of quality control for the accounting and auditing practice of Berger, Toombs, Elam, Gaines & Frank, CPAs, PL (the firm), in effect for the year ended May 31, 2022. Our peer review was conducted in accordance with the Standards for Performing and Reporting on Peer Reviews established by the Peer Review Board of the American Institute of Certified Public Accountants (Standards).

A summary of the nature, objectives, scope, limitations of, and the procedures performed in a System Review as described in the Standards may be found at [aicpa.org/prsummary](http://aicpa.org/prsummary). The summary also includes an explanation of how engagements identified as not performed or reported in conformity with applicable professional standards, if any, are evaluated by a peer reviewer to determine a peer review rating.

#### Firm's Responsibility

The firm is responsible for designing a system of quality control and complying with it to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. The firm is also responsible for evaluating actions to promptly remediate engagements deemed as not performed or reported in conformity with professional standards, when appropriate, and for remediating weaknesses in its system of quality control, if any.

#### Peer Reviewer's Responsibility

Our responsibility is to express an opinion on the design of the system of quality control, and the firm's compliance therewith based on our review.

#### Required Selections and Considerations

Engagements selected for review included engagements performed under *Government Auditing Standards*, including a compliance audit under the Single Audit Act.

As a part of our peer review, we considered reviews by regulatory entities as communicated by the firm, if applicable, in determining the nature and extent of our procedures.

#### Opinion

In our opinion, the system of quality control for the accounting and auditing practice of Berger, Toombs, Elam, Gaines & Frank, CPAs, PL, in effect for the year ended May 31, 2022, has been suitably designed and complied with to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Firms can receive a rating of *pass*, *pass with deficiency(ies)*, or *fail*. Berger, Toombs, Elam, Gaines & Frank, CPAs, PLC, has received a peer review rating of *pass*.

*Bodine Perry*

Bodine Perry

(BERGER\_REPORT22)



**WHISPERING PINES COMMUNITY DEVELOPMENT DISTRICT  
REQUEST FOR PROPOSALS District**

**Auditing Services for Fiscal Year 2023**  
Pasco County, Florida

**INSTRUCTIONS TO PROPOSERS**

**SECTION 1. DUE DATE.** Sealed proposals must be received no later than October 26, 2023, at 12:00 p.m., at the offices of District Manager, located at Wrathell, Hunt and Associates, LLC, 2300 Glades Road, Suite 410W, Boca Raton, Florida 33431. Proposals will be publicly opened at that time.

**SECTION 2. FAMILIARITY WITH THE LAW.** By submitting a proposal, the Proposer is assumed to be familiar with all federal, state, and local laws, ordinances, rules and regulations that in any manner affect the work. Ignorance on the part of the Proposer will in no way relieve it from responsibility to perform the work covered by the proposal in compliance with all such laws, ordinances and regulations.

**SECTION 3. QUALIFICATIONS OF PROPOSER.** The contract, if awarded, will only be awarded to a responsible Proposer who is qualified by experience and licensing to do the work specified herein. The Proposer shall submit with its proposal satisfactory evidence of experience in similar work and show that it is fully prepared to complete the work to the satisfaction of the District.

**SECTION 4. SUBMISSION OF ONLY ONE PROPOSAL.** Proposers shall be disqualified and their proposals rejected if the District has reason to believe that collusion may exist among the Proposers, the Proposer has defaulted on any previous contract or is in arrears on any previous or existing contract, or for failure to demonstrate proper licensure and business organization.

**SECTION 5. SUBMISSION OF PROPOSAL.** Submit (1) of the Proposal Documents, and other requested attachments at the time and place indicated herein, which shall be enclosed in an opaque sealed envelope, marked with the title "Auditing Services – Whispering Pines Community Development District" on the face of it. Please include pricing for each additional bond issuance.

**SECTION 6. MODIFICATION AND WITHDRAWAL.** Proposals may be modified or withdrawn by an appropriate document duly executed and delivered to the place where proposals are to be submitted at any time prior to the time and date the proposals are due. No proposal may be withdrawn after opening for a period of ninety (90) days.

**SECTION 7. PROPOSAL DOCUMENTS.** The proposal documents shall consist of the notice announcing the request for proposals, these instructions, the Evaluation Criteria Sheet and a proposal with all required documentation pursuant to Section 12 of these instructions ("Proposal Documents").

**SECTION 8. PROPOSAL.** In making its proposal, each Proposer represents that it has read and understands the Proposal Documents and that the proposal is made in accordance therewith.

**SECTION 9. BASIS OF AWARD/RIGHT TO REJECT.** The District reserves the right to reject any and all proposals, make modifications to the work, and waive any informalities or irregularities in proposals as it is deemed in the best interests of the District.

**SECTION 10. CONTRACT AWARD.** Within fourteen (14) days of receipt of the Notice of Award from the District, the Proposer shall enter into and execute a Contract (engagement letter) with the District.

**SECTION 11. LIMITATION OF LIABILITY.** Nothing herein shall be construed as or constitute a waiver of the District's limited waiver of liability contained in Section 768.28, Florida Statutes, or any other statute or law.

**SECTION 12. MISCELLANEOUS.** All proposals shall include the following information in addition to any other requirements of the proposal documents.

- A. List the position or title of all personnel to perform work on the District audit. Include resumes for each person listed; list years of experience in present position for each party listed and years of related experience.
- B. Describe proposed staffing levels, including resumes with applicable certifications.
- C. Three references from projects of similar size and scope. The Proposer should include information relating to the work it conducted for each reference as well as a name, address and phone number of a contact person.
- D. The lump sum cost of the provision of the services under the proposal, plus the lump sum cost of four (4) annual renewals.

**SECTION 13. PROTESTS.** In accordance with the District's Rules of Procedure, any protest regarding the Proposal Documents, must be filed in writing, at the offices of the District Manager, within seventy-two (72) calendar hours (excluding Saturday, Sunday, and state holidays) after the receipt of the Proposal Documents. The formal protest setting forth with particularity the facts and law upon which the protest is based shall be filed within seven (7) calendar days (including Saturday, Sunday, and state holidays) after the initial notice of protest was filed. Failure to timely file a notice of protest or failure to timely file a formal written protest shall constitute a waiver of any right to object or protest with respect to the aforesaid Proposal Documents.

**SECTION 14. EVALUATION OF PROPOSALS.** The criteria to be used in the evaluation of proposals are presented in the Evaluation Criteria Sheet, contained within the Proposal Documents.



**WHISPERING PINES COMMUNITY DEVELOPMENT DISTRICT  
AUDITOR SELECTION  
EVALUATION CRITERIA**

**1. Ability of Personnel. (20 Points)**

(E.g., geographic location of the firm's headquarters or permanent office in relation to the project; capabilities and experience of key personnel; present ability to manage this project; evaluation of existing work load; proposed staffing levels, etc.)

**2. Proposer's Experience. (20 Points)**

(E.g. past record and experience of the Proposer in similar projects; volume of work previously performed by the firm; past performance for other or current Community Development District(s) in other contracts; character, integrity, reputation of Proposer, etc.)

**3. Understanding of Scope of Work. (20 Points)**

Extent to which the proposal demonstrates an understanding of the District's needs for the services requested.

**4. Ability to Furnish the Required Services. (20 Points)**

Extent to which the proposal demonstrates the adequacy of Proposer's financial resources and stability as a business entity necessary to complete the services required.

**5. Price. (20 Points)\*\*\***

Points will be awarded based upon the lowest total proposal for rendering the services and the reasonableness of the proposal.

**Total (100 Points)**

\*\*\*Alternatively, the Board may choose to evaluate firms without considering price, in which case the remaining categories would be assigned 25 points each.

# **WHISPERING PINES**

**COMMUNITY DEVELOPMENT DISTRICT**

**8C11**



**Grau & Associates**  
CERTIFIED PUBLIC ACCOUNTANTS

# Proposal to Provide Financial Auditing Services:

**WHISPERING PINES**  
Community Development District

Proposal Due: October 26, 2023  
12:00PM

**Submitted to:**

Whispering Pines  
Community Development District  
c/o District Manager  
2300 Glades Road, Suite 410W  
Boca Raton, Florida 33431

---

**Submitted by:**

Antonio J. Grau, Partner  
Grau & Associates  
951 Yamato Road, Suite 280  
Boca Raton, Florida 33431

**Tel** (561) 994-9299  
(800) 229-4728

**Fax** (561) 994-5823

[tgrau@graucpa.com](mailto:tgrau@graucpa.com)

[www.graucpa.com](http://www.graucpa.com)



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# Grau & Associates

CERTIFIED PUBLIC ACCOUNTANTS

October 26, 2023

Whispering Pines Community Development District  
c/o District Manager  
2300 Glades Road, Suite 410W  
Boca Raton, Florida 33431

Re: Request for Proposal for Professional Auditing Services for the fiscal year ended September 30, 2023, with an option for four additional annual renewals.

Grau & Associates (Grau) welcomes the opportunity to respond to the Whispering Pines Community Development District's (the "District") Request for Proposal (RFP), and we look forward to working with you on your audit. We are an energetic and robust team of knowledgeable professionals and are a recognized leader of providing services to Community Development Districts. As one of Florida's few firms to primarily focus on government, we are especially equipped to provide you an effective and efficient audit.

Special district audits are at the core of our practice: **we have a total of 360 clients, 329 or 91% of which are special districts.** We know the specifics of the professional services and work products needed to meet your RFP requirements like no other firm. With this level of experience, we are able to increase efficiency, to provide immediate and continued savings, and to minimize disturbances to client operations.

## Why Grau & Associates:

### Knowledgeable Audit Team

Grau is proud that the personnel we assign to your audit are some of the most seasoned auditors in the field. Our staff performs governmental engagements year round. When not working on your audit, your team is refining their audit approach for next year's audit. Our engagement partners have decades of experience and take a hands-on approach to our assignments, which all ensures a smoother process for you.

### Servicing your Individual Needs

Our clients enjoy personalized service designed to satisfy their unique needs and requirements. Throughout the process of our audit, you will find that we welcome working with you to resolve any issues as swiftly and easily as possible. In addition, due to Grau's very low turnover rate for our industry, you also won't have to worry about retraining your auditors from year to year.

### Developing Relationships

We strive to foster mutually beneficial relationships with our clients. We stay in touch year round, updating, collaborating and assisting you in implementing new legislation, rules and standards that affect your organization. We are also available as a sounding board and assist with technical questions.

### Maintaining an Impeccable Reputation

We have never been involved in any litigation, proceeding or received any disciplinary action. Additionally, we have never been charged with, or convicted of, a public entity crime of any sort. We are financially stable and have never been involved in any bankruptcy proceedings.

### Complying With Standards

Our audit will follow the Auditing Standards of the AICPA, Generally Accepted Government Auditing Standards, issued by the Comptroller General of the United States, and the Rules of the Auditor General of the State of Florida, and any other applicable federal, state and local regulations. We will deliver our reports in accordance with your requirements.

This proposal is a firm and irrevocable offer for 90 days. We certify this proposal is made without previous understanding, agreement or connection either with any previous firms or corporations offering a proposal for the same items. We also certify our proposal is in all respects fair, without outside control, collusion, fraud, or otherwise illegal action, and was prepared in good faith. Only the person(s), company or parties interested in the project as principals are named in the proposal. Grau has no existing or potential conflicts and anticipates no conflicts during the engagement. Our Federal I.D. number is 20-2067322.

We would be happy to answer any questions or to provide any additional information. We are genuinely excited about the prospect of serving you and establishing a long-term relationship. Please do not hesitate to call or email either of our Partners, Antonio J. Grau, CPA ([tgrau@graucpa.com](mailto:tgrau@graucpa.com)) or David Caplivski, CPA ([dcaplivski@graucpa.com](mailto:dcaplivski@graucpa.com)) at 561.994.9299. We thank you for considering our firm's qualifications and experience.

Very truly yours,  
Grau & Associates



---

Antonio J. Grau

# Firm Qualifications



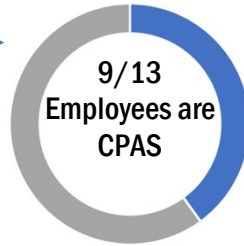
**Grau & Associates**  
CERTIFIED PUBLIC ACCOUNTANTS

# Grau's Focus and Experience

## Our Team



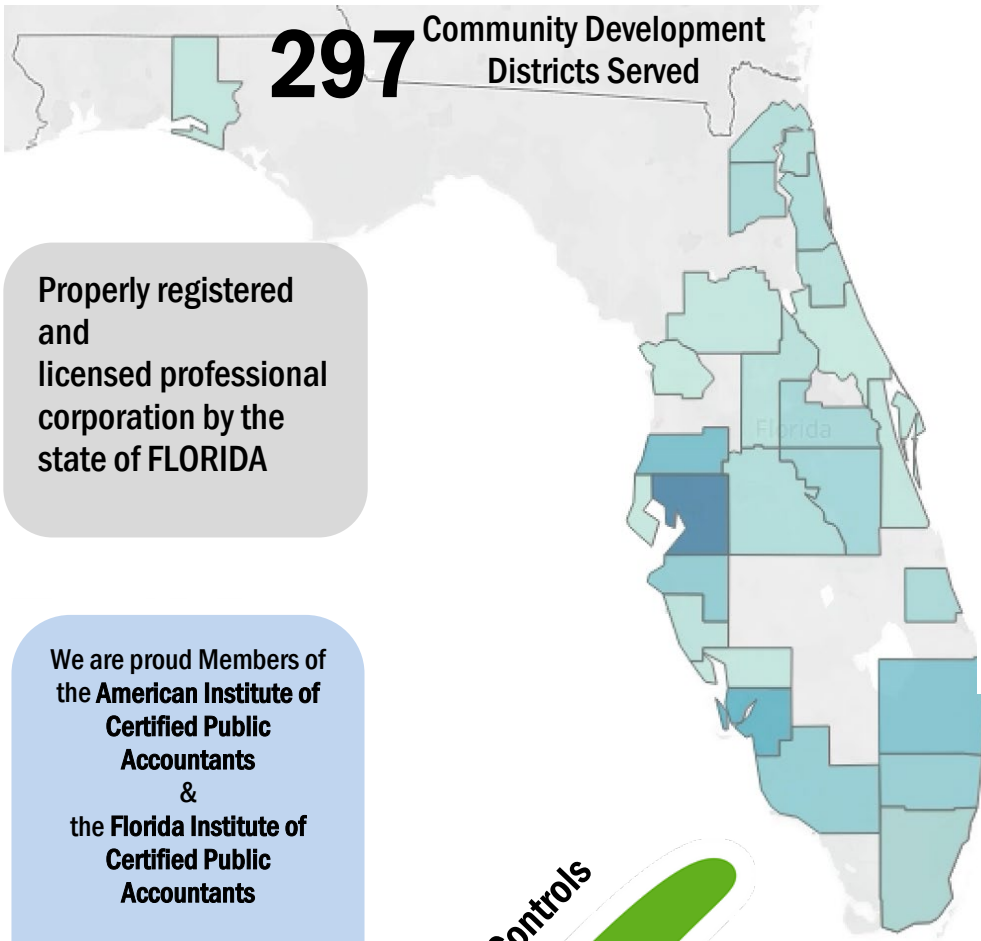
**3** Partners  
**10** Professional Staff  
**2** Administrative Professionals



# 2005

Year founded

## Services Provided



Properly registered and licensed professional corporation by the state of FLORIDA

We are proud Members of the **American Institute of Certified Public Accountants** & the **Florida Institute of Certified Public Accountants**

**Quality Controls**

- ⇒ External quality review program: consistently receives a pass
- ⇒ Internal: ongoing monitoring to maintain quality



AICPA | FICPA | GFOA | FASD | FGFOA

See next page for report and certificate





Florida Institute of Certified Public Accountants

**FICPA Peer Review Program**  
Administered in Florida  
by The Florida Institute of CPAs



Peer Review  
Program

**AICPA Peer Review Program**  
Administered in Florida  
by the Florida Institute of CPAs

**March 17, 2023**

**Antonio Grau**  
**Grau & Associates**  
951 Yamato Rd Ste 280  
Boca Raton, FL 33431-1809

**Dear Antonio Grau:**

It is my pleasure to notify you that on March 16, 2023, 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, 2025. 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

850.224.2727, x5957

cc: Daniel Hevia, Racquel McIntosh

Firm Number: 900004390114

Review Number: 594791

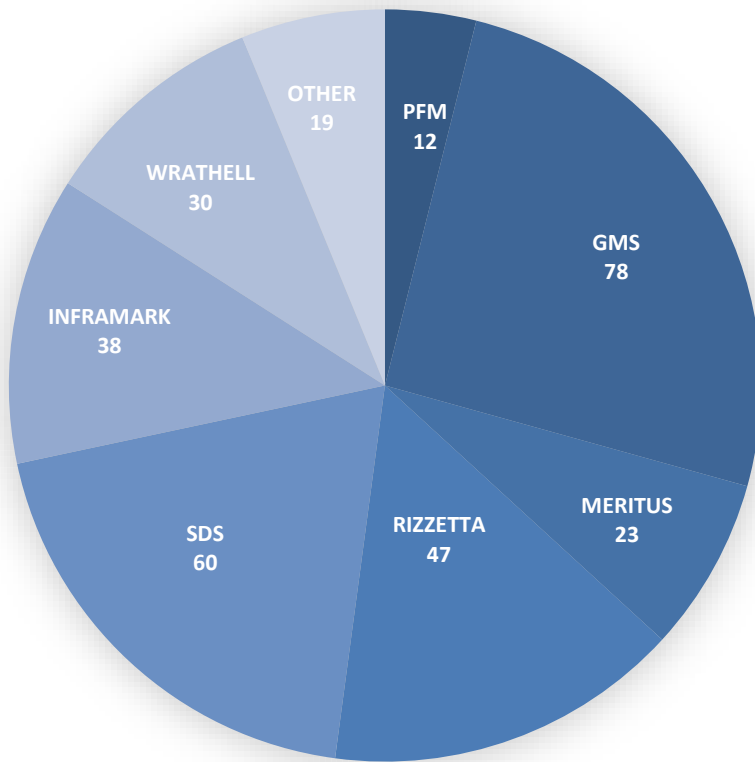
119 S Monroe Street, Suite 121 | Tallahassee, FL 32301 | 850.224.2727, in Florida | [www.ficpa.org](http://www.ficpa.org)

# Firm & Staff Experience



**Grau & Associates**  
CERTIFIED PUBLIC ACCOUNTANTS

## GRAU AND ASSOCIATES COMMUNITY DEVELOPMENT DISTRICT EXPERIENCE BY MANAGEMENT COMPANY



### Profile Briefs:

#### **Antonio J GRAU, CPA (Partner)**

*Years Performing Audits: 35+  
CPE (last 2 years): Government Accounting, Auditing: 40 hours; Accounting, Auditing and Other: 53 hours  
Professional Memberships: AICPA, FICPA, FGFOA, GFOA*

#### **David Caplivski, CPA (Partner)**

*Years Performing Audits: 13+  
CPE (last 2 years): Government Accounting, Auditing: 24 hours; Accounting, Auditing and Other: 64 hours  
Professional Memberships: AICPA, FICPA, FGFOA, FASD*

“Here at Grau & Associates, staying up to date with the current technological landscape is one of our top priorities. Not only does it provide a more positive experience for our clients, but it also allows us to perform a more effective and efficient audit. With the every changing technology available and utilized by our clients, we are constantly innovating our audit process.”

Tony Grau

“Quality audits and exceptional client service are at the heart of every decision we make. Our clients trust us to deliver a quality audit, adhering to high standards and assisting them with improvements for their organization.”

David Caplivski

# YOUR ENGAGEMENT TEAM

Grau's client-specific engagement team is meticulously organized in order to meet the unique needs of each client. Constant communication within our solution team allows for continuity of staff and audit team.

Grau contracts with an outside group of IT management consultants to assist with matters including, but not limited to; network and database security, internet security and vulnerability testing.

An advisory consultant will be available as a sounding board to advise in those areas where problems are encountered.



The assigned personnel will work closely with the partner and the District to ensure that the financial statements and all other reports are prepared in accordance with professional standards and firm policy. Responsibilities will include planning the audit; communicating with the client and the partners the progress of the audit; and determining that financial statements and all reports issued by the firm are accurate, complete and are prepared in accordance with professional standards and firm policy.

The Engagement Partner will participate extensively during the various stages of the engagement and has direct responsibility for engagement policy, direction, supervision, quality control, security, confidentiality of information of the engagement and communication with client personnel. The engagement partner will also be involved directing the development of the overall audit approach and plan; performing an overriding review of work papers and ascertain client satisfaction.



# Antonio 'Tony' J. Grau, CPA Partner

Contact: [tgrau@graucpa.com](mailto:tgrau@graucpa.com) | (561) 939-6672

## Experience

For over 30 years, Tony has been providing audit, accounting and consulting services to the firm's governmental, non-profit, employee benefit, overhead and arbitrage clients. He provides guidance to clients regarding complex accounting issues, internal controls and operations.

As a member of the Government Finance Officers Association Special Review Committee, Tony participated in the review process for awarding the GFOA Certificate of Achievement in Financial Reporting. Tony was also the review team leader for the Quality Review of the Office of Management Audits of School Board of Miami-Dade County. Tony received the AICPA advanced level certificate for governmental single audits.

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## Education

University of South Florida (1983)  
Bachelor of Arts  
Business Administration

## Clients Served (partial list)

(>300) Various Special Districts, including:

- |  |  |
|--|--|
| Bayside Improvement Community Development District   | St. Lucie West Services District                 |
| Dunes Community Development District                 | Ave Maria Stewardship Community District         |
| Fishhawk Community Development District (I, II, IV)  | Rivers Edge II Community Development District    |
| Grand Bay at Doral Community Development District    | Bartram Park Community Development District      |
| Heritage Harbor North Community Development District | Bay Laurel Center Community Development District |
|  |  |
| Boca Raton Airport Authority                         |  |
| Greater Naples Fire Rescue District                  |  |
| Key Largo Wastewater Treatment District              |  |
| Lake Worth Drainage District                         |  |
| South Indian River Water Control                     |  |

## Professional Associations/Memberships

American Institute of Certified Public Accountants   Florida Government Finance Officers Association  
Florida Institute of Certified Public Accountants   Government Finance Officers Association Member  
City of Boca Raton Financial Advisory Board Member

## Professional Education (over the last two years)

<u>Course</u>	<u>Hours</u>
Government Accounting and Auditing	40
Accounting, Auditing and Other	53
Total Hours	93 <small>(includes of 4 hours of Ethics CPE)</small>





**David Caplivski, CPA/CITP, Partner**  
 Contact : [dcaplivski@graucpa.com](mailto:dcaplivski@graucpa.com) / 561-939-6676

**Experience**

Grau & Associates	Partner	2021-Present
Grau & Associates	Manager	2014-2020
Grau & Associates	Senior Auditor	2013-2014
Grau & Associates	Staff Auditor	2010-2013

**Education**

Florida Atlantic University (2009)  
 Master of Accounting  
 Nova Southeastern University (2002)  
 Bachelor of Science  
 Environmental Studies

**Certifications and Certificates**

Certified Public Accountant (2011)  
 AICPA Certified Information Technology Professional (2018)  
 AICPA Accreditation COSO Internal Control Certificate (2022)

**Clients Served (partial list)**

(>300) Various Special Districts	Hispanic Human Resource Council
Aid to Victims of Domestic Abuse	Loxahatchee Groves Water Control District
Boca Raton Airport Authority	Old Plantation Water Control District
Broward Education Foundation	Pinetree Water Control District
CareerSource Brevard	San Carlos Park Fire & Rescue Retirement Plan
CareerSource Central Florida 403 (b) Plan	South Indian River Water Control District
City of Lauderhill GERS	South Trail Fire Protection & Rescue District
City of Parkland Police Pension Fund	Town of Haverhill
City of Sunrise GERS	Town of Hypoluxo
Coquina Water Control District	Town of Hillsboro Beach
Central County Water Control District	Town of Lantana
City of Miami (program specific audits)	Town of Lauderdale By-The-Sea Volunteer Fire Pension
City of West Park	Town of Pembroke Park
Coquina Water Control District	Village of Wellington
East Central Regional Wastewater Treatment Fac.	Village of Golf
East Naples Fire Control & Rescue District	

**Professional Education (over the last two years)**

<u>Course</u>	<u>Hours</u>
Government Accounting and Auditing	24
Accounting, Auditing and Other	64
Total Hours	<u>88</u> (includes 4 hours of Ethics CPE)

**Professional Associations**

*Member, American Institute of Certified Public Accountants*  
*Member, Florida Institute of Certified Public Accountants*  
*Member, Florida Government Finance Officers Association*  
*Member, Florida Association of Special Districts*

# References



**Grau & Associates**  
CERTIFIED PUBLIC ACCOUNTANTS

We have included three references of government engagements that require compliance with laws and regulations, follow fund accounting, and have financing requirements, which we believe are similar to the District.

## Dunes Community Development District

<b>Scope of Work</b>	Financial audit
<b>Engagement Partner</b>	Antonio J. Grau
<b>Dates</b>	Annually since 1998
<b>Client Contact</b>	Darrin Mossing, Finance Director 475 W. Town Place, Suite 114 St. Augustine, Florida 32092 904-940-5850

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## Two Creeks Community Development District

<b>Scope of Work</b>	Financial audit
<b>Engagement Partner</b>	Antonio J. Grau
<b>Dates</b>	Annually since 2007
<b>Client Contact</b>	William Rizzetta, President 3434 Colwell Avenue, Suite 200 Tampa, Florida 33614 813-933-5571

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## Journey's End Community Development District

<b>Scope of Work</b>	Financial audit
<b>Engagement Partner</b>	Antonio J. Grau
<b>Dates</b>	Annually since 2004
<b>Client Contact</b>	Todd Wodraska, Vice President 2501 A Burns Road Palm Beach Gardens, Florida 33410 561-630-4922

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# **Specific Audit Approach**



**Grau & Associates**  
CERTIFIED PUBLIC ACCOUNTANTS

# **AUDIT APPROACH**

## **Grau's Understanding of Work Product / Scope of Services:**

We recognize the District is an important entity and we are confident our firm is eminently qualified to meet the challenges of this engagement and deliver quality audit services. ***You would be a valued client of our firm and we pledge to commit all firm resources to provide the level and quality of services (as described below) which not only meet the requirements set forth in the RFP but will exceed those expectations.*** Grau & Associates fully understands the scope of professional services and work products requested. Our audit will follow the Auditing Standards of the AICPA, *Generally Accepted Government Auditing Standards*, issued by the Comptroller General of the United States, and the Rules of the Auditor General of the State of Florida and any other applicable Federal, State or Local regulations. **We will deliver our reports in accordance with your requirements.**

## **Proposed segmentation of the engagement**

Our approach to the audit engagement is a risk-based approach which integrates the best of traditional auditing techniques and a total systems concept to enable the team to conduct a more efficient and effective audit. The audit will be conducted in three phases, which are as follows:



## **Phase I - Preliminary Planning**

A thorough understanding of your organization, service objectives and operating environment is essential for the development of an audit plan and for an efficient, cost-effective audit. During this phase, we will meet with appropriate personnel to obtain and document our understanding of your operations and service objectives and, at the same time, give you the opportunity to express your expectations with respect to the services that we will provide. Our work effort will be coordinated so that there will be minimal disruption to your staff.

### **During this phase we will perform the following activities:**

- » Review the regulatory, statutory and compliance requirements. This will include a review of applicable federal and state statutes, resolutions, bond documents, contracts, and other agreements;
- » Read minutes of meetings;
- » Review major sources of information such as budgets, organization charts, procedures, manuals, financial systems, and management information systems;
- » Obtain an understanding of fraud detection and prevention systems;
- » Obtain and document an understanding of internal control, including knowledge about the design of relevant policies, procedures, and records, and whether they have been placed in operation;
- » Assess risk and determine what controls we are to rely upon and what tests we are going to perform and perform test of controls;
- » Develop audit programs to incorporate the consideration of financial statement assertions, specific audit objectives, and appropriate audit procedures to achieve the specified objectives;
- » Discuss and resolve any accounting, auditing and reporting matters which have been identified.

## Phase II – Execution of Audit Plan

The audit team will complete a major portion of transaction testing and audit requirements during this phase. The procedures performed during this period will enable us to identify any matter that may impact the completion of our work or require the attention of management. Tasks to be performed in Phase II include, but are not limited to the following:

- » Apply analytical procedures to further assist in the determination of the nature, timing, and extent of auditing procedures used to obtain evidential matter for specific account balances or classes of transactions;
- » Perform tests of account balances and transactions through sampling, vouching, confirmation and other analytical procedures; and
- » Perform tests of compliance.

## Phase III - Completion and Delivery

In this phase of the audit, we will complete the tasks related to year-end balances and financial reporting. All reports will be reviewed with management before issuance, and the partners will be available to meet and discuss our report and address any questions. Tasks to be performed in Phase III include, but are not limited to the following:

- » Perform final analytical procedures;
- » Review information and make inquiries for subsequent events; and
- » Meeting with Management to discuss preparation of draft financial statements and any potential findings or recommendations.

You should expect more from your accounting firm than a signature in your annual financial report. Our concept of truly responsive professional service emphasizes taking an active interest in the issues of concern to our clients and serving as an effective resource in dealing with those issues. In following this approach, we not only audit financial information with hindsight but also consider the foresight you apply in managing operations.

Application of this approach in developing our management letter is particularly important given the increasing financial pressures and public scrutiny facing today's public officials. We will prepare the management letter at the completion of our final procedures.

In preparing this management letter, we will initially review any draft comments or recommendations with management. In addition, we will take necessary steps to ensure that matters are communicated to those charged with governance.

In addition to communicating any recommendations, we will also communicate the following, if any:

- » Significant audit adjustments;
- » Significant deficiencies or material weaknesses;
- » Disagreements with management; and
- » Difficulties encountered in performing the audit.

Our findings will contain a statement of condition describing the situation and the area that needs strengthening, what should be corrected and why. Our suggestions will withstand the basic tests of corrective action:

Is the recommendation cost effective?

Is the recommendation the simplest to effectuate in order to correct a problem?

Is the recommendation at the heart of the problem and not just correcting a symptomatic matter?

Is the corrective action taking into account why the deficiency occurred?

To assure full agreement with facts and circumstances, we will fully discuss each item with Management prior to the final exit conference. This policy means there will be no “surprises” in the management letter and fosters a professional, cooperative atmosphere.

### **Communications**

We emphasize a continuous, year-round dialogue between the District and our management team. We regularly communicate through personal telephone calls and electronic mail throughout the audit and on a regular basis.

Our clients have the ability to transmit information to us on our secure client portal with the ability to assign different staff with separate log on and viewing capability. This further facilitates efficiency as all assigned users receive electronic mail notification as soon as new information has been posted into the portal.

# Cost of Services



**Grau & Associates**  
CERTIFIED PUBLIC ACCOUNTANTS

Our proposed all-inclusive fees for the financial audit for the fiscal years ended September 30, 2023-2027 are as follows:

<b>Year Ended September 30,</b>	<b>Fee</b>
2023	\$3,800
2024	\$3,900
2025	\$4,000
2026	\$4,100
2027	<u>\$4,200</u>
<b>TOTAL (2023-2027)</b>	<b><u>\$20,000</u></b>

The above fees are based on the assumption that the District maintains its current level of operations. Should conditions change or additional Bonds are issued the fees would be adjusted accordingly upon approval from all parties concerned. If Bonds are issued the fee would increase by \$1,500. The fee for subsequent annual renewals would be agreed upon separately.

# Supplemental Information



**Grau & Associates**  
CERTIFIED PUBLIC ACCOUNTANTS

## **PARTIAL LIST OF CLIENTS**

<b>SPECIAL DISTRICTS</b>	<b>Governmental Audit</b>	<b>Single Audit</b>	<b>Utility Audit</b>	<b>Current Client</b>	<b>Year End</b>
Boca Raton Airport Authority	✓	✓		✓	9/30
Captain's Key Dependent District	✓			✓	9/30
Central Broward Water Control District	✓			✓	9/30
Collier Mosquito Control District	✓			✓	9/30
Coquina Water Control District	✓			✓	9/30
East Central Regional Wastewater Treatment Facility	✓		✓		9/30
Florida Green Finance Authority	✓				9/30
Greater Boca Raton Beach and Park District	✓			✓	9/30
Greater Naples Fire Control and Rescue District	✓	✓		✓	9/30
Green Corridor P.A.C.E. District	✓			✓	9/30
Hobe-St. Lucie Conservancy District	✓			✓	9/30
Indian River Mosquito Control District	✓				9/30
Indian Trail Improvement District	✓			✓	9/30
Key Largo Wastewater Treatment District	✓	✓	✓	✓	9/30
Lake Padgett Estates Independent District	✓			✓	9/30
Lake Worth Drainage District	✓			✓	9/30
Loxahatchee Groves Water Control District	✓				9/30
Old Plantation Control District	✓			✓	9/30
Pal Mar Water Control District	✓			✓	9/30
Pinellas Park Water Management District	✓			✓	9/30
Pine Tree Water Control District (Broward)	✓			✓	9/30
Pinetree Water Control District (Wellington)	✓				9/30
Ranger Drainage District	✓	✓		✓	9/30
Renaissance Improvement District	✓			✓	9/30
San Carlos Park Fire Protection and Rescue Service District	✓			✓	9/30
Sanibel Fire and Rescue District	✓			✓	9/30
South Central Regional Wastewater Treatment and Disposal Board	✓			✓	9/30
South-Dade Venture Development District	✓			✓	9/30
South Indian River Water Control District	✓	✓		✓	9/30
South Trail Fire Protection & Rescue District	✓			✓	9/30
Spring Lake Improvement District	✓			✓	9/30
St. Lucie West Services District	✓		✓	✓	9/30
Sunshine Water Control District	✓			✓	9/30
West Villages Improvement District	✓			✓	9/30
Various Community Development Districts (297)	✓			✓	9/30
<b>TOTAL</b>	<b>332</b>	<b>5</b>	<b>3</b>	<b>327</b>	



## **ADDITIONAL SERVICES**

### **CONSULTING / MANAGEMENT ADVISORY SERVICES**

Grau & Associates also provide a broad range of other management consulting services. Our expertise has been consistently utilized by Governmental and Non-Profit entities throughout Florida. Examples of engagements performed are as follows:

- Accounting systems
- Development of budgets
- Organizational structures
- Financing alternatives
- IT Auditing
- Fixed asset records
- Cost reimbursement
- Indirect cost allocation
- Grant administration and compliance

### **ARBITRAGE**

The federal government has imposed complex rules to restrict the use of tax-exempt financing. Their principal purpose is to eliminate any significant arbitrage incentives in a tax-exempt issue. We have determined the applicability of these requirements and performed the rebate calculations for more than 150 bond issues, including both fixed and variable rate bonds.

**73** Current  
Arbitrage  
Calculations

**We look forward to providing Whispering Pines Community Development District with our resources and experience to accomplish not only those minimum requirements set forth in your Request for Proposal, but to exceed those expectations!**

**For even more information on Grau & Associates  
please visit us on [www.graucpa.com](http://www.graucpa.com).**

# **WHISPERING PINES**

**COMMUNITY DEVELOPMENT DISTRICT**

**8D**

# WHISPERING PINES COMMUNITY DEVELOPMENT DISTRICT

## AUDITOR EVALUATION MATRIX

RFP FOR ANNUAL AUDIT SERVICES	ABILITY OF PERSONNEL	PROPOSER'S EXPERIENCE	UNDERSTANDING OF SCOPE OF WORK	ABILITY TO FURNISH REQUIRED SERVICES	PRICE	TOTAL POINTS
<b>PROPOSER</b>	<b>20 POINTS</b>	<b>20 POINTS</b>	<b>20 POINTS</b>	<b>20 POINTS</b>	<b>20 POINTS</b>	<b>100 POINTS</b>
<b>Berger, Toombs, Elam, Gaines &amp; Frank</b>						
<b>Grau &amp; Associates</b>						

NOTES:

Completed by: \_\_\_\_\_

Board Member's Signature

Date: \_\_\_\_\_

\_\_\_\_\_  
Printed Name of Board Member

# **WHISPERING PINES**

**COMMUNITY DEVELOPMENT DISTRICT**

**11**

## RESOLUTION 2024-02

### A RESOLUTION OF THE BOARD OF SUPERVISORS OF WHISPERING PINES COMMUNITY DEVELOPMENT DISTRICT DESIGNATING A DATE, TIME, AND LOCATION FOR LANDOWNERS' MEETING; PROVIDING FOR PUBLICATION, PROVIDING FOR AN EFFECTIVE DATE

**WHEREAS**, Whispering Pines Community Development District (the "District") is a local unit of special-purpose government created and existing pursuant to Chapter 190, *Florida Statutes*, being situated entirely within Pasco County, Florida; and

**WHEREAS**, the District's Board of Supervisors (the "Board") is statutorily authorized to exercise the powers granted to the District; and

**WHEREAS**, all meetings of the Board shall be open to the public and governed by provisions of Chapter 286, *Florida Statutes*; and

**WHEREAS**, the effective date of Pasco County Ordinance No. 22-41 creating the District (the "Ordinance") August 12, 2022; and

**WHEREAS**, the District is statutorily required to hold a meeting of the landowners of the District for the purpose of electing Board of Supervisors for the District on the first Tuesday in November, which shall be noticed pursuant to Section 190.006(2)(a), *Florida Statutes*.

### **NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF SUPERVISORS OF WHISPERING PINES COMMUNITY DEVELOPMENT DISTRICT:**

**SECTION 1.** In accordance with section 190.006(2), *Florida Statutes*, the meeting of the landowners to elect three (3) supervisors of the District, shall be held on the 5th day of November, 2024 at \_\_\_:\_\_\_ .m., at the Hilton Garden Inn - Tampa/Wesley Chapel, 26640 Silver Maple Pkwy., Wesley Chapel, Florida 33544.

**SECTION 2.** The District's Secretary is hereby directed to publish notice of this landowners meeting in accordance with the requirements of Section 190.006(2)(a), *Florida Statutes*.

**SECTION 3.** Pursuant to Section 190.006(2)(b), *Florida Statutes*, the landowners' meeting and election is hereby announced by the Board at its February 1, 2024 meeting. A sample notice of landowners' meeting and election, proxy, ballot form and instructions were presented at such meeting and are attached hereto as **Exhibit A**. Such documents are available for review and copying during normal business hours at the at the office of the District Manager, Wrathell, Hunt & Associates, LLC, located at 2300 Glades Road, Suite 410W, Boca Raton, Florida 33431.

**SECTION 4.** This Resolution shall become effective immediately upon its adoption.

**PASSED AND ADOPTED THIS 1ST DAY OF FEBRUARY, 2024.**

**ATTEST:**

**WHISPERING PINES COMMUNITY  
DEVELOPMENT DISTRICT**

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Secretary/Assistant Secretary

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Chair/Vice Chair, Board of Supervisors

## Exhibit A

**NOTICE OF LANDOWNERS' MEETING AND ELECTION AND MEETING OF THE BOARD OF SUPERVISORS OF THE WHISPERING PINES COMMUNITY DEVELOPMENT DISTRICT**

Notice is hereby given to the public and all landowners within Whispering Pines Community Development District (the "District") in Pasco County, Florida, advising that a meeting of landowners will be held for the purpose of electing three (3) persons to the District Board of Supervisors. Immediately following the landowners' meeting, there will be convened a meeting of the Board of Supervisors for the purpose of considering certain matters of the Board to include election of certain District officers, and other such business which may properly come before the Board.

DATE: November 5, 2024  
TIME: \_\_\_\_:\_\_\_\_.m.  
PLACE: Hilton Garden Inn - Tampa/Wesley Chapel  
26640 Silver Maple Pkwy.  
Wesley Chapel, Florida 33544

Each landowner may vote in person or by written proxy. Proxy forms may be obtained upon request at the office of the District Manager, 2300 Glades Road, Suite 410W, Boca Raton, Florida 33431. At said meeting, each landowner or his or her proxy shall be entitled to nominate persons for the position of Supervisor and cast one vote per acre of land, or fractional portion thereof, owned by him or her and located within the District for each person to be elected to the position of Supervisor. A fraction of an acre shall be treated as one acre, entitling the landowner to one vote with respect thereto. Platted lots shall be counted individually and rounded up to the nearest whole acre. The acreage of platted lots shall not be aggregated for determining the number of voting units held by a landowner or a landowner's proxy. At the landowners' meeting, the landowners shall select a person to serve as the meeting chair and who shall conduct the meeting.

The landowners' meeting and the Board of Supervisors meeting are open to the public and will be conducted in accordance with the provisions of Florida law. One or both of the meetings may be continued to a date, time, and place to be specified on the record at such meeting. A copy of the agenda for these meetings may be obtained from 2300 Glades Road, Suite 410W, Boca Raton, Florida 33431. There may be an occasion where one or more supervisors will participate by telephone.

Any person requiring special accommodations to participate in these meetings is asked to contact the District Office at (877) 276-0889, at least 48 hours before the hearing. If you are hearing or speech impaired, please contact the Florida Relay Service at (800) 955-8770 for aid in contacting the District Office.

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

\_\_\_\_\_  
District Manager

Run Date(s): \_\_\_\_\_ & \_\_\_\_\_

PUBLISH: ONCE A WEEK FOR 2 CONSECUTIVE WEEKS, THE LAST DAY OF PUBLICATION TO BE NOT FEWER THAN 14 DAYS OR MORE THAN 28 DAYS BEFORE THE DATE OF ELECTION, IN A NEWSPAPER WHICH IS IN GENERAL CIRCULATION IN THE AREA OF THE DISTRICT



**INSTRUCTIONS RELATING TO LANDOWNERS' MEETING OF  
WHISPERING PINES COMMUNITY DEVELOPMENT DISTRICT  
FOR THE ELECTION OF SUPERVISORS**

DATE OF LANDOWNERS' MEETING: **November 5, 2024**

TIME: \_\_: \_\_ .m.

LOCATION: **Hilton Garden Inn - Tampa/Wesley Chapel  
26640 Silver Maple Pkwy.  
Wesley Chapel, Florida 33544**

Pursuant to Chapter 190, Florida Statutes, and after a Community Development District ("**District**") has been established and the landowners have held their initial election, there shall be a subsequent landowners' meeting for the purpose of electing members of the Board of Supervisors ("**Board**") every two years until the District qualifies to have its board members elected by the qualified electors of the District. The following instructions on how all landowners may participate in the election are intended to comply with Section 190.006(2)(b), Florida Statutes.

A landowner may vote in person at the landowners' meeting, or the landowner may nominate a proxy holder to vote at the meeting in place of the landowner. Whether in person or by proxy, each landowner shall be entitled to cast one vote per acre of land owned by him or her and located within the District, for each position on the Board that is open for election for the upcoming term. A fraction of an acre shall be treated as one (1) acre, entitling the landowner to one vote with respect thereto. Please note that a particular parcel of real property is entitled to only one vote for each eligible acre of land or fraction thereof; therefore, two or more people who own real property in common, that is one acre or less, are together entitled to only one vote for that real property.

At the landowners' meeting, the first step is to elect a chair for the meeting, who may be any person present at the meeting. The landowners shall also elect a secretary for the meeting who may be any person present at the meeting. The secretary shall be responsible for the minutes of the meeting. The chair shall conduct the nominations and the voting. If the chair is a landowner or proxy holder of a landowner, he or she may nominate candidates and make and second motions. Candidates must be nominated and then shall be elected by a vote of the landowners. Nominees may be elected only to a position on the Board that is open for election for the upcoming term.

Three (3) seats on the Board will be up for election by landowners. The two candidates receiving the highest number of votes shall be elected for a term of four (4) years. The candidate receiving the next highest number of votes shall be elected for a term of two (2) years. The term of office for each successful candidate shall commence upon election.

A proxy is available upon request. To be valid, each proxy must be signed by one of the legal owners of the property for which the vote is cast and must contain the typed or printed name of the individual who signed the proxy; the street address, legal description of the property or tax parcel identification number; and the number of authorized votes. If the proxy authorizes more than one vote, each property must be listed and the number of acres of each property must be included. The signature on a proxy does not need to be notarized.

**LANDOWNER PROXY**

**WHISPERING PINES COMMUNITY DEVELOPMENT DISTRICT  
PASCO COUNTY, FLORIDA  
LANDOWNERS' MEETING – NOVEMBER 5, 2024**

KNOW ALL MEN BY THESE PRESENTS, that the undersigned, the fee simple owner of the lands described herein, hereby constitutes and appoints \_\_\_\_\_ (“Proxy Holder”) for and on behalf of the undersigned, to vote as proxy at the meeting of the landowners of the Whispering Pines Community Development District to be held at \_\_: \_\_ .m., on November 5, 2024, at the Hilton Garden Inn - Tampa/Wesley Chapel, 26640 Silver Maple Pkwy., Wesley Chapel, Florida 33544, and at any adjournments thereof, according to the number of acres of unplatted land and/or platted lots owned by the undersigned landowner that the undersigned would be entitled to vote if then personally present, upon any question, proposition, or resolution or any other matter or thing that may be considered at said meeting including, but not limited to, the election of members of the Board of Supervisors. Said Proxy Holder may vote in accordance with his or her discretion on all matters not known or determined at the time of solicitation of this proxy, which may legally be considered at said meeting.

Any proxy heretofore given by the undersigned for said meeting is hereby revoked. This proxy is to continue in full force and effect from the date hereof until the conclusion of the landowners’ meeting and any adjournment or adjournments thereof, but may be revoked at any time by written notice of such revocation presented at the landowners’ meeting prior to the proxy holder’s exercising the voting rights conferred herein.

\_\_\_\_\_  
Printed Name of Legal Owner

\_\_\_\_\_  
Signature of Legal Owner

\_\_\_\_\_  
Date

<u>Parcel Description</u>	<u>Acreage</u>	<u>Authorized Votes</u>
_____	_____	_____
_____	_____	_____
_____	_____	_____

[Insert above the street address of each parcel, the legal description of each parcel, or the tax identification number of each parcel. If more space is needed, identification of parcels owned may be incorporated by reference to an attachment hereto.]

**Total Number of Authorized Votes:** \_\_\_\_\_

NOTES: Pursuant to Section 190.006(2)(b), Florida Statutes, a fraction of an acre is treated as one (1) acre entitling the landowner to one vote with respect thereto. Moreover, two (2) or more persons who own real property in common that is one acre or less are together entitled to only one vote for that real property.

If the fee simple landowner is not an individual, and is instead a corporation, limited liability company, limited partnership or other entity, evidence that the individual signing on behalf of the entity has the authority to do so should be attached hereto (e.g., bylaws, corporate resolution, etc.).

**OFFICIAL BALLOT**

**WHISPERING PINES COMMUNITY DEVELOPMENT DISTRICT  
PASCO COUNTY, FLORIDA  
LANDOWNERS' MEETING – NOVEMBER 5, 2024**

**For Election (3 Supervisors):** The two (2) candidates receiving the highest number of votes will each receive a four (4)-year term, and the one (1) candidate receiving the next highest number of votes will receive a two (2)-year term, with the term of office for the successful candidates commencing upon election.

The undersigned certifies that he/she/it is the fee simple owner of land, or the proxy holder for the fee simple owner of land, located within the Whispering Pines Community Development District and described as follows:

<b><u>Description</u></b>	<b><u>Acreage</u></b>
_____	_____
_____	_____
_____	_____

[Insert above the street address of each parcel, the legal description of each parcel, or the tax identification number of each parcel.] [If more space is needed, identification of parcels owned may be incorporated by reference to an attachment hereto.]

or

**Attach Proxy.**

I, \_\_\_\_\_, as Landowner, or as the proxy holder of \_\_\_\_\_ (Landowner) pursuant to the Landowner's Proxy attached hereto, do cast my votes as follows:

SEAT	NAME OF CANDIDATE	NUMBER OF VOTES
3		
4		
5		

Date: \_\_\_\_\_

Signed: \_\_\_\_\_

Printed Name: \_\_\_\_\_

# **WHISPERING PINES**

**COMMUNITY DEVELOPMENT DISTRICT**

**12**

**RESOLUTION 2024-03**

**A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE WHISPERING PINES COMMUNITY DEVELOPMENT DISTRICT DESIGNATING DATES, TIMES AND LOCATIONS FOR REGULAR MEETINGS OF THE BOARD OF SUPERVISORS OF THE DISTRICT FOR FISCAL YEAR 2023/2024 AND PROVIDING FOR AN EFFECTIVE DATE**

**WHEREAS**, the Whispering Pines Community Development District (“**District**”) is a local unit of special-purpose government created and existing pursuant to Chapter 190, *Florida Statutes*; and

**WHEREAS**, the District is required by Section 189.015, *Florida Statutes*, to file quarterly, semi-annually, or annually a schedule (including date, time, and location) of its regular meetings with local governing authorities; and

**WHEREAS**, further, in accordance with the above-referenced statute, the District shall also publish quarterly, semi-annually, or annually the District’s regular meeting schedule in a newspaper of general paid circulation in the county in which the District is located.

**WHEREAS**, the Board desires to adopt the Fiscal Year 2023/2024 meeting schedule attached as **Exhibit A**.

**NOW THEREFORE BE IT RESOLVED BY THE BOARD OF SUPERVISORS OF THE WHISPERING PINES COMMUNITY DEVELOPMENT DISTRICT:**

1. **ADOPTING FISCAL YEAR 2023/2024 ANNUAL MEETING SCHEDULE.** The Fiscal Year 2023/2024 annual meeting schedule attached hereto and incorporated by reference herein as **Exhibit A** is hereby approved and shall be published in accordance with the requirements of Florida law and also provided to applicable governing authorities.

2. **EFFECTIVE DATE.** This Resolution shall become effective immediately upon its adoption.

**PASSED AND ADOPTED** this 1st day of February, 2024.

ATTEST:

**WHISPERING PINES COMMUNITY  
DEVELOPMENT DISTRICT**

\_\_\_\_\_  
Secretary/Assistant Secretary

\_\_\_\_\_  
Chair/Vice Chair, Board of Supervisors

**EXHIBIT "A"**

<b>WHISPERING PINES COMMUNITY DEVELOPMENT DISTRICT</b>		
<b>BOARD OF SUPERVISORS FISCAL YEAR 2023/2024 MEETING SCHEDULE</b>		
<b>LOCATION</b>		
<i>Hilton Garden Inn - Tampa/Wesley Chapel 26640 Silver Maple Pkwy., Wesley Chapel, Florida 33544</i>		
<b>DATE</b>	<b>POTENTIAL DISCUSSION/FOCUS</b>	<b>TIME</b>
<b>October 5, 2023 CANCELED</b>	<b>Regular Meeting</b>	<b>10:00 AM</b>
<b>November 2, 2023 CANCELED</b>	<b>Regular Meeting</b>	<b>10:00 AM</b>
<b>December 7, 2023 CANCELED</b>	<b>Regular Meeting</b>	<b>10:00 AM</b>
<b>January 4, 2024 CANCELED</b>	<b>Regular Meeting</b>	<b>10:00 AM</b>
<b>February 1, 2024</b>	<b>Regular Meeting</b>	<b>10:00 AM</b>
<b>March 7, 2024</b>	<b>Regular Meeting</b>	<b>10:00 AM</b>
<b>April __, 2024</b>	<b>Regular Meeting</b>	<b>__:__ AM/PM</b>
<b>May __, 2024</b>	<b>Regular Meeting</b>	<b>__:__ AM/PM</b>
<b>June __, 2024</b>	<b>Regular Meeting</b>	<b>__:__ AM/PM</b>
<b>July __, 2024</b>	<b>Regular Meeting</b>	<b>__:__ AM/PM</b>
<b>August __, 2024</b>	<b>Regular Meeting</b>	<b>__:__ AM/PM</b>
<b>September __, 2024</b>	<b>Regular Meeting</b>	<b>__:__ AM/PM</b>

**Exception/Note**

All meetings of the District's Board of Supervisors, which shall include a minimum of four (4) times per year during evening hours, must be open to the public and governed by the Government-in-the-Sunshine requirements of Chapter 286, Florida Statutes.

# **WHISPERING PINES**

**COMMUNITY DEVELOPMENT DISTRICT**

**13**

**RESOLUTION 2024-04**

**A RESOLUTION BY THE BOARD OF SUPERVISORS OF THE WHISPERING PINES COMMUNITY DEVELOPMENT DISTRICT DESIGNATING THE PRIMARY ADMINISTRATIVE OFFICE OF THE DISTRICT AND PROVIDING AN EFFECTIVE DATE**

**WHEREAS**, the Whispering Pines Community Development District (“**District**”) is a local unit of special-purpose government created and existing pursuant to Chapter 190, *Florida Statutes*; and

**WHEREAS**, the District desires to designate its primary administrative office as the location where the District’s public records are routinely created, sent, received, maintained, and requested, for the purposes of prominently posting the contact information of the District’s Record’s Custodian in order to provide citizens with the ability to access the District’s records and ensure that the public is informed of the activities of the District in accordance with Chapter 119, *Florida Statutes*.

**NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF SUPERVISORS OF THE WHISPERING PINES COMMUNITY DEVELOPMENT DISTRICT:**

- 1. PRIMARY ADMINISTRATIVE OFFICE.** The District’s primary administrative office for purposes of Chapter 119, *Florida Statutes*, shall be located at 2300 Glades Road, Suite 410W, Boca Raton, Florida 33431.
- 2. EFFECTIVE DATE.** This Resolution shall take effect immediately upon adoption.

**PASSED AND ADOPTED** this 1st day of February, 2024.

ATTEST:

**WHISPERING PINES COMMUNITY  
DEVELOPMENT DISTRICT**

\_\_\_\_\_  
Secretary/Assistant Secretary

\_\_\_\_\_  
Chair/Vice Chair, Board of Supervisors



# **WHISPERING PINES**

**COMMUNITY DEVELOPMENT DISTRICT**

**14**

**RESOLUTION 2024-05**

**A RESOLUTION BY THE BOARD OF SUPERVISORS OF THE WHISPERING PINES COMMUNITY DEVELOPMENT DISTRICT DESIGNATING THE LOCATION OF THE LOCAL DISTRICT RECORDS OFFICE AND PROVIDING AN EFFECTIVE DATE.**

**WHEREAS**, the Whispering Pines Community Development District (“District”) is a local unit of special-purpose government created and existing pursuant to Chapter 190, *Florida Statutes*, being situated within Pasco County, Florida; and

**WHEREAS**, the District is statutorily required to designate a local district records office location for the purposes of affording citizens the ability to access the District’s records, promoting the disclosure of matters undertaken by the District, and ensuring that the public is informed of the activities of the District in accordance with Chapter 119 and Section 190.006(7), *Florida Statutes*.

**NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF SUPERVISORS OF THE WHISPERING PINES COMMUNITY DEVELOPMENT DISTRICT:**

**SECTION 1.** The District’s local records office shall be located at: \_\_\_\_\_

\_\_\_\_\_.

**SECTION 2.** This Resolution shall take effect immediately upon adoption.

**PASSED AND ADOPTED** this \_\_\_ day of \_\_\_\_\_, 2024.

ATTEST:

**WHISPERING PINES COMMUNITY  
DEVELOPMENT DISTRICT**

\_\_\_\_\_  
Secretary/Assistant Secretary

\_\_\_\_\_  
Chair/Vice Chair, Board of Supervisors

# **WHISPERING PINES**

**COMMUNITY DEVELOPMENT DISTRICT**

**15**

Prepared by: Duke Energy Florida, LLC  
Return To: Duke Energy Florida, LLC  
Attn: Land Services  
2166 Palmetto St  
Mail Code: CW ENG  
Clearwater, Florida 33765

Parcel # 23-26-18-0120-0D100-000;  
23-26-18-0120-0W200-000

## EASEMENT

State of Florida  
County of Pasco

THIS EASEMENT ("**Easement**") is made this \_\_\_\_ day of \_\_\_\_\_ 20\_\_\_\_, from **WHISPERING PINES COMMUNITY DEVELOPMENT DISTRICT**, a Florida nonprofit corporation ("**Grantor**", whether one or more), to **DUKE ENERGY FLORIDA, LLC**, a Florida limited liability company, Post Office Box 14042, St. Petersburg, FL 33733 ("**Grantee**").

Grantor, for and in consideration of the sum of One and 00/100 Dollar (\$1.00) and other good and valuable consideration, the receipt and sufficiency of which are hereby acknowledged, does hereby grant unto Grantee a perpetual easement, to construct, reconstruct, operate, patrol, maintain, repair, replace, relocate, add to, modify, and remove electric and communication lines including, but not limited to, all necessary supporting structures, and all other appurtenant apparatus and equipment for the transmission and distribution of electrical energy, and for technological purposes related to the operation of the electric facilities and for the communication purposes of Incumbent Local Exchange Carriers (collectively, "**Facilities**").

Grantor is the owner of that certain property described as Tracts D1 and W2 of the plat of Whispering Pines, Phase 3, as recorded in Plat Book 93, Page 22, in the Public Records of Pasco County, Florida

The Facilities may be both overhead and underground and located in, upon, over, along, under, through, and across a portion of the Property within an easement area described as follows:

A strip of land ten feet (10') in uniform width, lying equidistant on both sides of a centerline, which centerline shall be established by the center of the Facilities as installed, (hereinafter referred to as the "**Easement Area**").

The rights granted herein include, but are not limited to, the following:

1. Grantee shall have the right of ingress and egress over the Easement Area, Property, and any adjoining lands now owned or hereinafter acquired by Grantor (using lanes, driveways, and adjoining public roads where practical as determined by Grantee).
2. Grantee shall have the right to trim, cut down, and remove from the Easement Area, at any time or times and using safe and generally accepted arboricultural practices, trees, limbs, undergrowth, other vegetation, and obstructions.
3. Grantee shall have the right to trim, cut down, and remove from the Property, at any time or times and using safe and generally accepted arboricultural practices, dead, diseased, weak, dying, or leaning trees or limbs, which, in the opinion of Grantee, might fall upon the Easement Area or interfere with the safe and reliable operation of the Facilities.
4. Grantee shall have the right to install necessary guy wires and anchors extending beyond the boundaries of the Easement Area.
5. Grantee shall have the right to relocate the Facilities and Easement Area on the Property to conform to any future highway or street relocation, widening, or alterations.
6. Grantor shall not place, or permit the placement of, any structures, improvements, facilities, or obstructions, within or adjacent to the Easement Area, which may interfere with the exercise of the rights granted herein to Grantee. Grantee shall have the right to remove any such structure, improvement, facility, or obstruction at the expense of Grantor.
7. Excluding the removal of vegetation, structures, improvements, facilities, and obstructions as provided herein, Grantee shall promptly repair or cause to be repaired any physical damage to the surface area of the Easement Area and Property resulting from the exercise of the rights granted herein to Grantee. Such repair shall be to a condition which is reasonably close to the condition prior to the damage, and shall only be to the extent such damage was caused by Grantee or its contractors or employees.
8. Grantee may increase or decrease the voltage and change the quantity and types of Facilities.
9. The rights granted in this Easement include the right to install Facilities wherever needed on the Property to serve future development on the Property and adjoining lands. Portions of the Facilities may be installed immediately and other portions may be installed in the future as the need develops. Facilities installed in the future shall be installed at locations mutually agreeable to the parties hereto if they are to be located outside of the Easement Area. Upon any future installations of Facilities at mutually agreed locations, the Easement Area shall be deemed to include such future locations.
10. All other rights and privileges reasonably necessary, in Grantee's sole discretion, for the safe, reliable, and efficient installation, operation, and maintenance of the Facilities.

The terms Grantor and Grantee shall include the respective heirs, successors, and assigns of Grantor and Grantee. The failure of Grantee to exercise or continue to exercise or enforce any of the rights herein granted shall not be construed as a waiver or abandonment of the right thereafter at any time, or from time to time, to exercise any and all such rights.

TO HAVE AND TO HOLD said rights, privilege, and easement unto Grantee, its successors, licensees, and assigns, forever. The rights and easement herein granted are exclusive as to entities engaged in the provision of electric energy service. Grantor warrants and covenants that Grantor has the full right and authority to convey to Grantee this perpetual Easement, and that Grantee shall have quiet and peaceful possession, use and enjoyment of the same.

IN WITNESS WHEREOF, Grantor has signed this Easement under seal effective this \_\_\_\_ day of \_\_\_\_\_, 20\_\_\_\_.

Witnesses:

**WHISPERING PINES COMMUNITY DEVELOPMENT DISTRICT**  
a Florida nonprofit corporation

\_\_\_\_\_  
(Witness #1)  
Printed Name: \_\_\_\_\_  
Address: \_\_\_\_\_

\_\_\_\_\_  
BRADY LEFERE, CHAIR

\_\_\_\_\_  
(Witness #2)  
Printed Name: \_\_\_\_\_  
Address: \_\_\_\_\_

Grantor(s) Mailing Address:  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

STATE OF \_\_\_\_\_

COUNTY OF \_\_\_\_\_

The foregoing instrument was acknowledged before me by means of  physical presence or  online notarization, this \_\_\_\_ day of \_\_\_\_\_, 20\_\_\_\_ by BRADY LEFERE, CHAIR of WHISPERING PINES COMMUNITY DEVELOPMENT DISTRICT, a Florida nonprofit corporation, on behalf of the nonprofit corporation. He/She is personally known to me or has produced \_\_\_\_\_ as identification.



Notary Public: \_\_\_\_\_  
Printed/ Typed Name: \_\_\_\_\_  
Commission Expires: \_\_\_\_\_

This instrument prepared by Manny R. Vilaret, Esquire, 10901 Danka Circle Suite C, St. Petersburg, FL 33716.

# **WHISPERING PINES**

**COMMUNITY DEVELOPMENT DISTRICT**

**16**



# WHISPERING PINES PHASE 3

BEING A REPLAT OF A PORTION OF TRACT B-3 AND ALL OF TRACT L-5 OF WHISPERING PINES PHASE 1 PER PLAT BOOK 90, PAGE 89 AND ALL OF TRACT L-2 OF WHISPERING PINES PHASE 2 PER PLAT BOOK 92, PAGE 90, TOGETHER WITH A PORTION OF THE SOUTH 1/2 OF THE NORTHEAST 1/4 OF SECTION 23, TOWNSHIP 26 SOUTH, RANGE 18 EAST, PASCO COUNTY, FLORIDA

## DESCRIPTION

A PORTION OF TRACT B-3 AND ALL OF TRACT L-5 OF WHISPERING PINES PHASE 1 AS RECORDED IN PLAT BOOK 90, PAGES 89 THROUGH 95, AND ALL OF TRACT L-2 OF WHISPERING PINES PHASE 2 AS RECORDED IN PLAT BOOK 92, PAGES 90 THROUGH 93, ALL OF THE PUBLIC RECORDS OF PASCO COUNTY, FLORIDA, TOGETHER WITH A PORTION OF THE SOUTH 1/2 OF THE NORTHEAST 1/4 OF SECTION 23, TOWNSHIP 26 SOUTH, RANGE 18 EAST, PASCO COUNTY, FLORIDA, BEING MORE PARTICULARLY DESCRIBED AS FOLLOWS:

BEGIN AT THE SOUTHEAST CORNER OF SAID WHISPERING PINES PHASE 1, SAID POINT ALSO BEING THE NORTHEAST CORNER OF THE SOUTH 1/2 OF THE NORTHEAST 1/4 OF SAID SECTION 23 AND RUN THENCE ALONG THE EAST BOUNDARY THEREOF S 00°47'36" W, A DISTANCE OF 1332.79 FEET TO THE SOUTHEAST CORNER OF SAID NORTHEAST 1/4, THENCE ALONG THE SOUTH BOUNDARY THEREOF N 89°49'03" W, A DISTANCE OF 1312.82 FEET TO THE SOUTHEAST CORNER OF THE SOUTHWEST 1/4 OF SAID NORTHEAST 1/4, THENCE ALONG THE SOUTH BOUNDARY THEREOF N 89°47'38" W, A DISTANCE OF 1312.19 FEET TO THE SOUTHWEST CORNER OF THE NORTHEAST 1/4 OF SAID SECTION 23, SAID POINT ALSO BEING THE SOUTHEAST CORNER OF TRACT B-4 OF OAKSTEAD PARCEL 2 AS RECORDED IN PLAT BOOK 46, PAGES 52 THROUGH 65 OF THE PUBLIC RECORDS OF PASCO COUNTY, FLORIDA, THENCE ALONG THE WEST BOUNDARY OF SAID NORTHEAST 1/4 AND EAST BOUNDARY OF SAID TRACT B-4 N 02°27'21" E, A DISTANCE OF 1247.36 FEET TO THE NORTHWEST CORNER OF THE SOUTH 1/2 OF SAID NORTHEAST 1/4, SAID POINT ALSO BEING THE SOUTHWEST CORNER OF SAID WHISPERING PINES PHASE 1 AND THE NORTHEAST OF SAID TRACT B-4 AND THE SOUTHEAST CORNER OF WOODLAKE PRESERVE AS RECORDED IN PLAT BOOK 85, PAGES 77 THROUGH 82 OF THE PUBLIC RECORDS OF PASCO COUNTY, FLORIDA, THENCE ALONG THE SOUTH BOUNDARY OF SAID WHISPERING PINES PHASE 1 AND NORTH BOUNDARY OF THE SAID SOUTH 1/2 S 89°29'14" E, A DISTANCE OF 457.61 FEET, THENCE LEAVING SAID BOUNDARY NORTHEASTERLY, 45.88 FEET ALONG THE ARC OF A NON-TANGENT CURVE TO THE RIGHT HAVING A RADIUS OF 420.00 FEET AND A CENTRAL ANGLE OF 06°15'32" (CHORD BEARING N 23°12'14" E, 45.88 FEET), THENCE N 26°20'00" E, A DISTANCE OF 34.03 FEET TO THE SOUTHWEST CORNER OF LOT 104 OF SAID WHISPERING PINES PHASE 1, THENCE ALONG THE SOUTH BOUNDARY THEREOF S 63°40'00" E, A DISTANCE OF 120.00 FEET TO THE WEST RIGHT-OF-WAY LINE OF MAPLE BAY LANE (TRACT R-1) PER SAID WHISPERING PINES PHASE 1, THENCE ALONG SAID RIGHT-OF-WAY LINE S 26°20'00" W, A DISTANCE OF 29.86 FEET TO THE SAID NORTH BOUNDARY OF THE SOUTH 1/2, THENCE ALONG SAID BOUNDARY S 89°29'14" E, A DISTANCE OF 55.55 FEET TO THE SOUTHWEST CORNER OF SAID TRACT L-5, THENCE ALONG THE WEST BOUNDARY OF SAID TRACT L-5 N 26°20'00" E, A DISTANCE OF 11.11 FEET TO THE NORTHWEST CORNER OF SAID TRACT L-5, THENCE ALONG THE NORTH BOUNDARY OF SAID TRACT L-5 AND THE NORTH BOUNDARY OF TRACT L-2 OF SAID WHISPERING PINES PHASE 2 S 89°29'14" E, A DISTANCE OF 95.04 FEET, THENCE EASTERLY, 62.72 FEET ALONG THE ARC OF A TANGENT CURVE TO THE RIGHT HAVING A RADIUS OF 195.00 FEET AND A CENTRAL ANGLE OF 18°25'43" (CHORD BEARING S 80°16'22" E, 62.45 FEET) TO A POINT ON THE NORTH BOUNDARY OF THE SAID SOUTH 1/2, THENCE ALONG THE SOUTH BOUNDARY OF SAID WHISPERING PINES PHASE 2 THE FOLLOWING (4) FOUR COURSES: 1) CONTINUE SOUTHEASTERLY, 43.65 FEET ALONG THE ARC OF A CURVE TO THE RIGHT HAVING A RADIUS OF 195.00 FEET AND A CENTRAL ANGLE OF 12°49'28" (CHORD BEARING S 64°38'47" E, 43.65 FEET); 2) S 89°29'14" E, A DISTANCE OF 77.49 FEET TO THE POINT OF BEGINNING, THENCE N 44°17'26" W, A DISTANCE OF 260.00 FEET, THENCE N 24°02'34" E, A DISTANCE OF 235.00 FEET, THENCE S 57°37'25" E, A DISTANCE OF 170.00 FEET, THENCE S 10°33'53" W, A DISTANCE OF 315.03 FEET TO THE POINT OF BEGINNING, CONTAINING 1.22 ACRES, MORE OR LESS.

EXCEPTING THEREFROM:

LAND DESCRIBED IN GENERAL WARRANTY DEED AS RECORDED IN OFFICIAL RECORDS BOOK 3088, PAGE 1038 OF THE PUBLIC RECORDS OF PASCO COUNTY, FLORIDA, BEING MORE PARTICULARLY DESCRIBED AS FOLLOWS:

COMMENCE AT THE SOUTHEAST CORNER OF SAID WHISPERING PINES PHASE 1, SAID POINT ALSO BEING THE NORTHEAST CORNER OF THE SOUTH 1/2 OF THE NORTHEAST 1/4 OF SAID SECTION 23 AND RUN THENCE ALONG THE EAST BOUNDARY THEREOF S 00°47'36" W, A DISTANCE OF 1332.79 FEET TO THE SOUTHEAST CORNER OF SAID NORTHEAST 1/4, THENCE ALONG THE SOUTH BOUNDARY THEREOF N 89°49'03" W, A DISTANCE OF 1312.82 FEET, THENCE LEAVING SAID SOUTH BOUNDARY N 00°10'57" E, A DISTANCE OF 77.49 FEET TO THE POINT OF BEGINNING, THENCE N 44°17'26" W, A DISTANCE OF 260.00 FEET, THENCE N 24°02'34" E, A DISTANCE OF 235.00 FEET, THENCE S 57°37'25" E, A DISTANCE OF 170.00 FEET, THENCE S 10°33'53" W, A DISTANCE OF 315.03 FEET TO THE POINT OF BEGINNING, CONTAINING 1.22 ACRES, MORE OR LESS.

CONTAINING A NET ACREAGE OF 78.37 ACRES, MORE OR LESS.

## CERTIFICATE OF OWNERSHIP AND DEDICATION

PULTE HOME COMPANY, LLC, A MICHIGAN LIMITED LIABILITY COMPANY, AUTHORIZED TO DO BUSINESS IN THE STATE OF FLORIDA, AND WHISPERING PINES COMMUNITY DEVELOPMENT DISTRICT, A LOCAL UNIT OF SPECIAL PURPOSE GOVERNMENT ESTABLISHED PURSUANT TO CHAPTER 195, FLORIDA STATUTES (THE "OWNERS"), HEREBY STATES AND DECLARES THAT IT IS THE FEE SIMPLE OWNER OF ALL LANDS REFERRED TO AS WHISPERING PINES PHASE 3 AS DESCRIBED IN THE LEGAL DESCRIPTION WHICH IS A PART OF THIS PLAT, AND MAKES THE FOLLOWING DEDICATIONS:

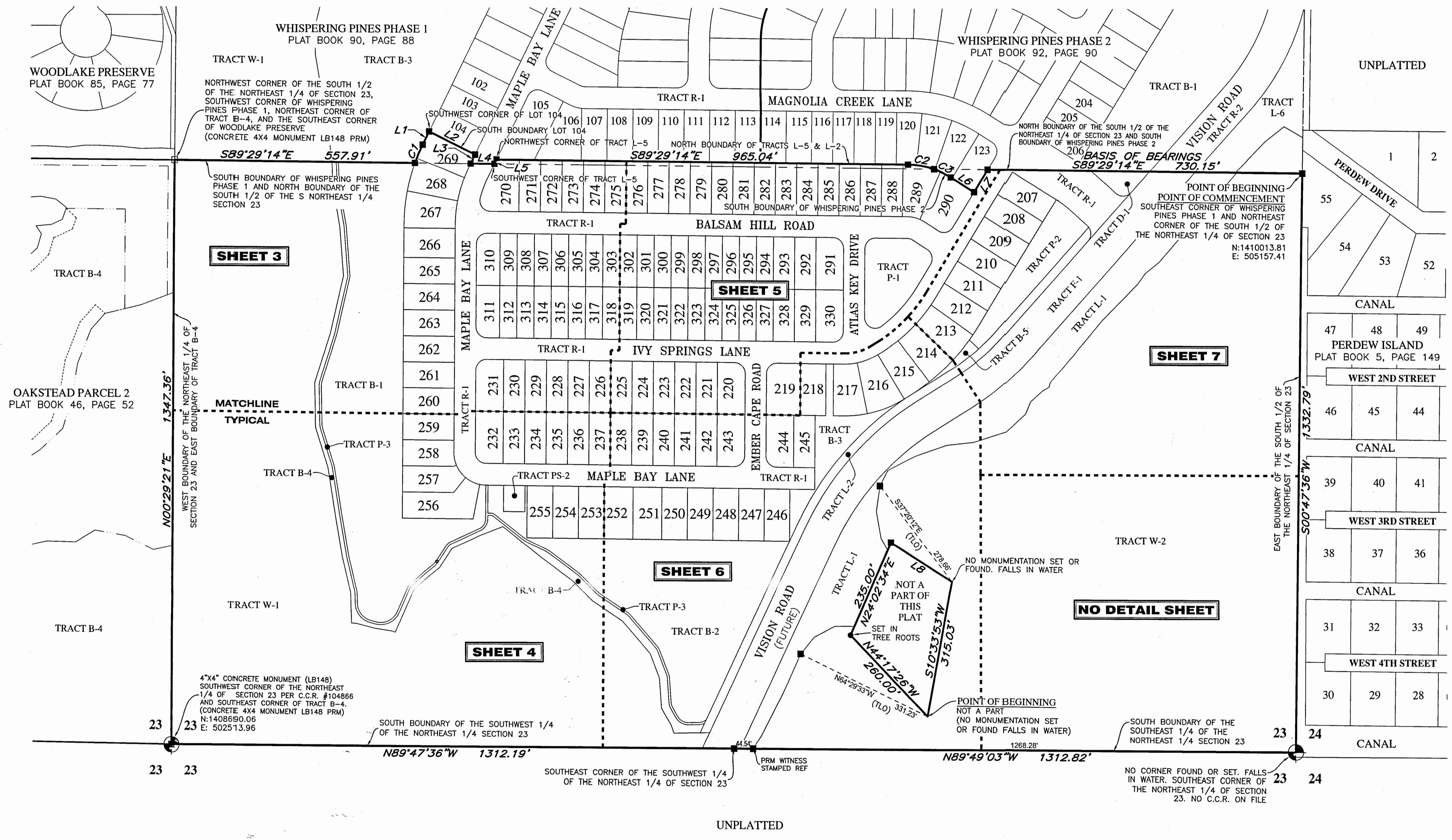
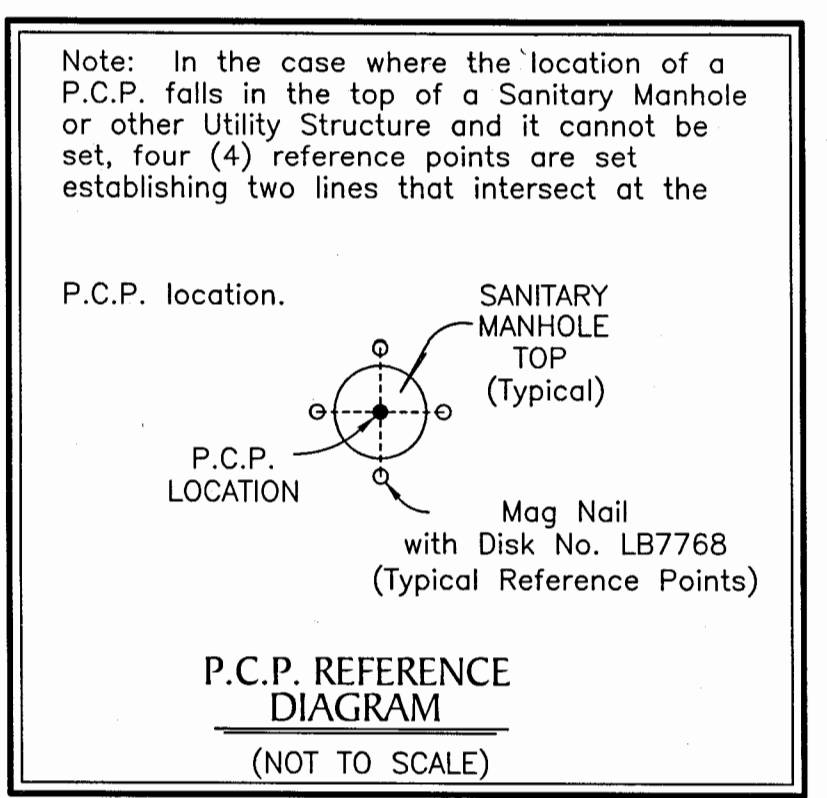
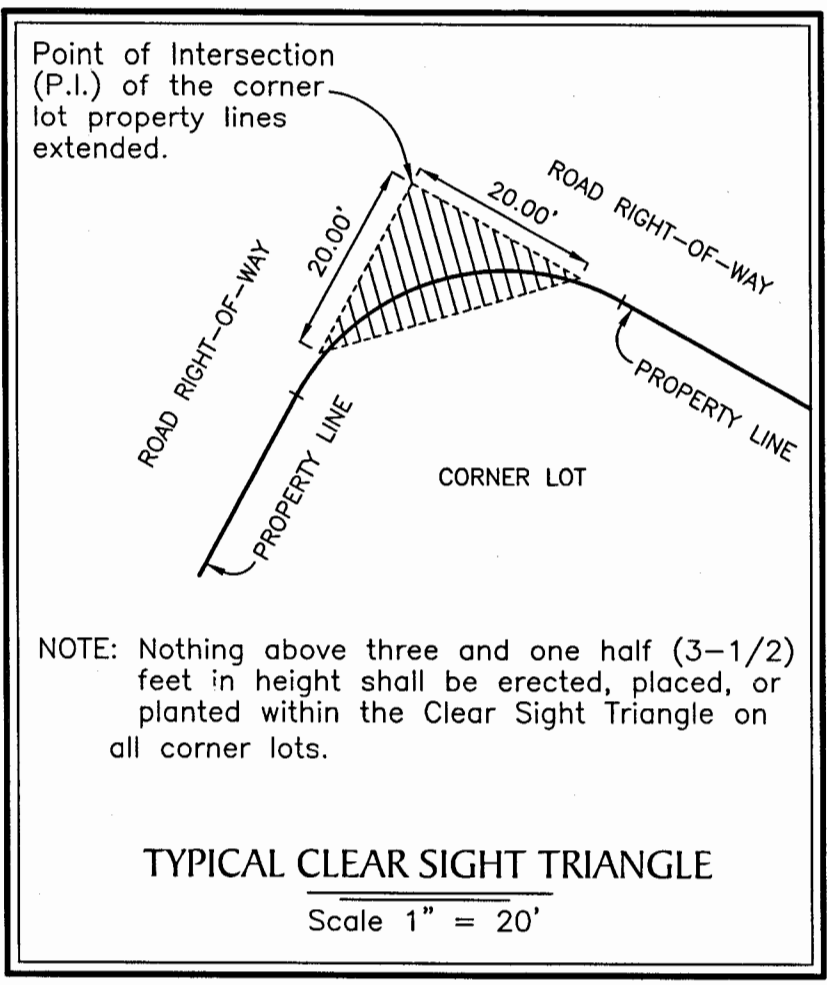
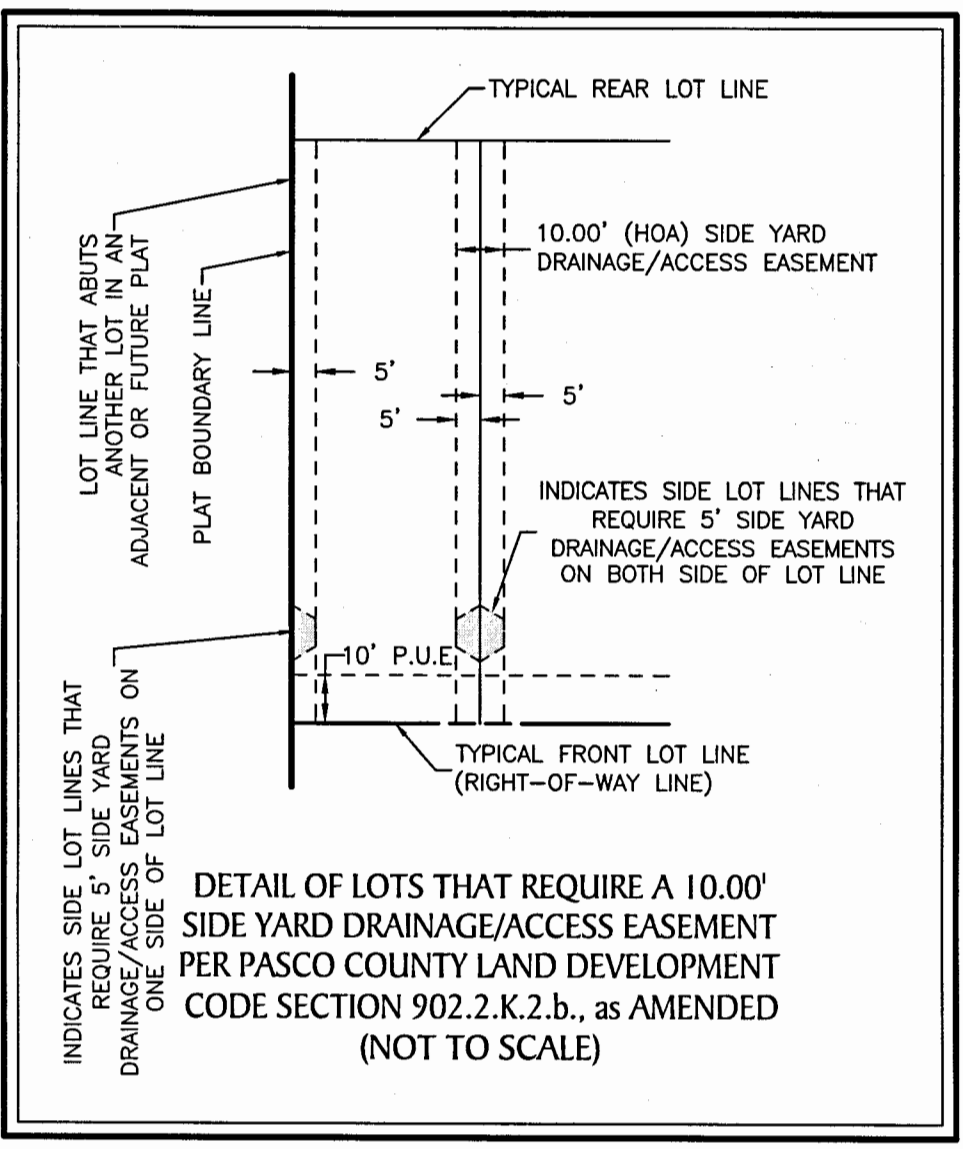
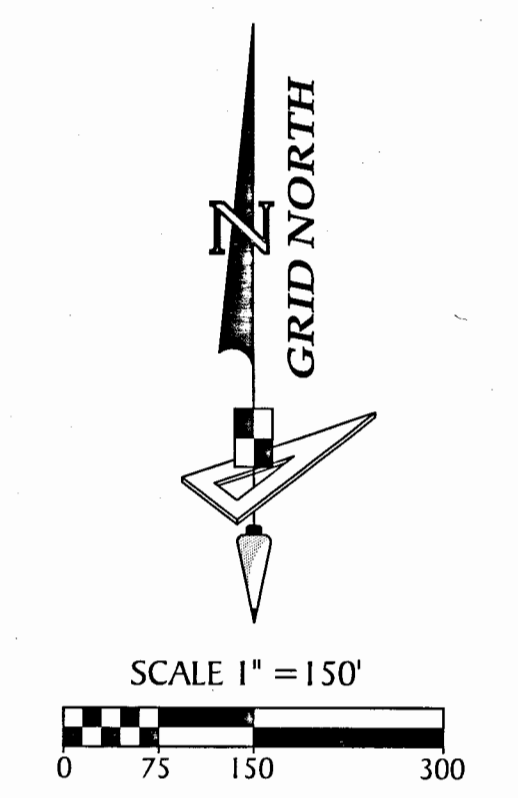
- 1. "OWNERS" HEREBY CONVEY AND DEDICATE TO THE PUBLIC AND PASCO COUNTY, FLORIDA, TRACT "PS-2" (PUBLIC LIFT STATION SITE), AS SHOWN HEREON, AND THE UTILITY IMPROVEMENTS AND FACILITIES LOCATED THEREIN FOR PURPOSES INCIDENTAL THERETO. OWNER DOES NOT FURTHER RESERVE TAX TO ITSELF, AND THE WHISPERING PINES COMMUNITY DEVELOPMENT DISTRICT, A UNIT OF SPECIAL PURPOSE LOCAL GOVERNMENT AND EXISTING PURSUANT TO CHAPTER 190, FLORIDA STATUTES (THE "CDD"), THEIR RESPECTIVE SUCCESSORS AND ASSIGNS, AN EASEMENT ON, OVER AND UNDER TRACT "PS-2" FOR THE PURPOSE OF CONSTRUCTING, OPERATING AND MAINTAINING ALL UTILITY IMPROVEMENTS AND FACILITIES LYING WITHIN OR UPON TRACT "PS-2" UNTIL SUCH TIME AS THE OPERATION AND MAINTENANCE OF SUCH IMPROVEMENTS AND FACILITIES ARE ASSUMED BY THE COUNTY.
- 2. "OWNERS" HEREBY GRANT, CONVEY, AND DEDICATE TRACT "F-1" (VISION ROAD) AS SHOWN AND DEPICTED HEREON AND WHICH WILL ALSO BE CONVEYED BY SEPARATE INSTRUMENT TO THE PERPETUAL USE OF THE PUBLIC AND PASCO COUNTY, FLORIDA (THE "COUNTY") FOR ANY AND ALL PURPOSES INCIDENTAL THERETO.
- 3. "OWNERS" HEREBY GRANT, CONVEY, AND DEDICATE TRACTS "B-1" (DRAINAGE, LANDSCAPE, AND OPEN SPACE), "B-2" (DRAINAGE, LANDSCAPE, AND OPEN SPACE), "B-3" (LANDSCAPE AND OPEN SPACE), "B-4" (DRAINAGE, LANDSCAPE, AND OPEN SPACE), "B-5" (LANDSCAPE AND OPEN SPACE), "D-1", "D-2", "D-3", "D-4", "D-5", "D-6", "D-7", "D-8", "D-9", "D-10", "D-11", "D-12", "D-13", "D-14", "D-15", "D-16", "D-17", "D-18", "D-19", "D-20", "D-21", "D-22", "D-23", "D-24", "D-25", "D-26", "D-27", "D-28", "D-29", "D-30", "D-31", "D-32", "D-33", "D-34", "D-35", "D-36", "D-37", "D-38", "D-39", "D-40", "D-41", "D-42", "D-43", "D-44", "D-45", "D-46", "D-47", "D-48", "D-49", "D-50", "D-51", "D-52", "D-53", "D-54", "D-55", "D-56", "D-57", "D-58", "D-59", "D-60", "D-61", "D-62", "D-63", "D-64", "D-65", "D-66", "D-67", "D-68", "D-69", "D-70", "D-71", "D-72", "D-73", "D-74", "D-75", "D-76", "D-77", "D-78", "D-79", "D-80", "D-81", "D-82", "D-83", "D-84", "D-85", "D-86", "D-87", "D-88", "D-89", "D-90", "D-91", "D-92", "D-93", "D-94", 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- 4. "OWNERS" HEREBY RESERVES TRACTS "R-1" (ACCESS, DRAINAGE, AND PUBLIC UTILITY EASEMENT), "R-1", "R-2", "R-3", "R-4", "R-5", "R-6", "R-7", "R-8", "R-9", "R-10", "R-11", "R-12", "R-13", "R-14", "R-15", "R-16", "R-17", "R-18", "R-19", "R-20", "R-21", "R-22", "R-23", "R-24", "R-25", "R-26", "R-27", "R-28", "R-29", "R-30", "R-31", "R-32", "R-33", "R-34", "R-35", "R-36", "R-37", "R-38", "R-39", "R-40", "R-41", "R-42", "R-43", "R-44", "R-45", "R-46", "R-47", "R-48", "R-49", "R-50", "R-51", "R-52", "R-53", "R-54", "R-55", "R-56", "R-57", "R-58", "R-59", "R-60", "R-61", "R-62", "R-63", "R-64", "R-65", "R-66", "R-67", "R-68", "R-69", "R-70", "R-71", "R-72", "R-73", "R-74", "R-75", "R-76", "R-77", "R-78", "R-79", "R-80", "R-81", "R-82", "R-83", "R-84", "R-85", "R-86", "R-87", "R-88", "R-89", "R-90", "R-91", "R-92", "R-93", "R-94", "R-95", "R-96", "R-97", "R-98", "R-99", "R-100", "R-101", "R-102", "R-103", "R-104", "R-105", "R-106", "R-107", "R-108", "R-109", "R-110", "R-111", "R-112", "R-113", "R-114", "R-115", "R-116", "R-117", "R-118", "R-119", "R-120", "R-121", "R-122", "R-123", "R-124", "R-125", "R-126", "R-127", "R-128", "R-129", "R-130", "R-131", "R-132", "R-133", "R-134", "R-135", "R-136", "R-137", "R-138", "R-139", "R-140", "R-141", "R-142", "R-143", "R-144", "R-145", "R-146", "R-147", "R-148", "R-149", "R-150", "R-151", "R-152", "R-153", "R-154", "R-155", "R-156", "R-157", "R-158", "R-159", "R-160", "R-161", "R-162", "R-163", "R-164", "R-165", "R-166", "R-167", "R-168", "R-169", "R-170", "R-171", "R-172", "R-173", "R-174", "R-175", "R-176", "R-177", "R-178", "R-179", "R-180", "R-181", "R-182", "R-183", "R-184", "R-185", "R-186", "R-187", "R-188", "R-189", "R-190", "R-191", "R-192", "R-193", "R-194", "R-195", "R-196", "R-197", "R-198", "R-199", "R-200", "R-201", "R-202", "R-203", "R-204", "R-205", "R-206", "R-207", "R-208", "R-209", "R-210", "R-211", "R-212", "R-213", "R-214", "R-215", "R-216", "R-217", "R-218", "R-219", "R-220", "R-221", "R-222", "R-223", "R-224", "R-225", "R-226", "R-227", "R-228", "R-229", "R-230", "R-231", "R-232", "R-233", "R-234", "R-235", "R-236", "R-237", "R-238", "R-239", "R-240", "R-241", "R-242", "R-243", "R-244", "R-245", "R-246", "R-247", "R-248", "R-249", "R-250", "R-251", "R-252", "R-253", "R-254", "R-255", "R-256", "R-257", "R-258", "R-259", "R-260", "R-261", "R-262", "R-263", "R-264", "R-265", "R-266", "R-267", "R-268", "R-269", "R-270", "R-271", "R-272", "R-273", "R-274", "R-275", "R-276", "R-277", "R-278", "R-279", "R-280", "R-281", "R-282", "R-283", "R-284", "R-285", "R-286", "R-287", "R-288", "R-289", "R-290", "R-291", "R-292", "R-293", "R-294", "R-295", "R-296", "R-297", "R-298", "R-299", "R-300", "R-301", "R-302", "R-303", "R-304", "R-305", "R-306", "R-307", "R-308", "R-309", "R-310", "R-311", "R-312", "R-313", "R-314", "R-315", "R-316", "R-317", "R-318", "R-319", "R-320", "R-321", "R-322", "R-323", "R-324", "R-325", "R-326", "R-327", "R-328", "R-329", "R-330", "R-331", "R-332", "R-333", "R-334", "R-335", "R-336", "R-337", "R-338", "R-339",



# WHISPERING PINES PHASE 3

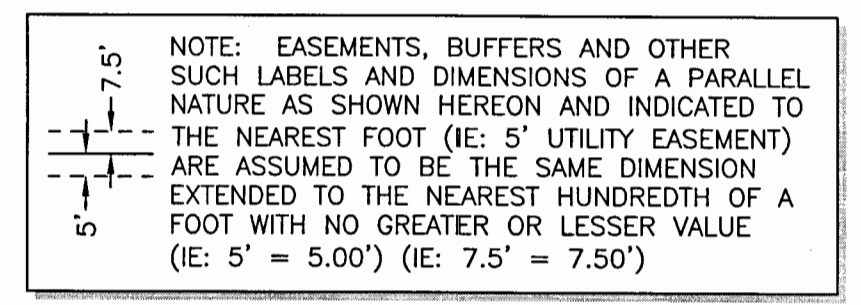
BEING A REPLAT OF A PORTION OF TRACT B-3 AND ALL OF TRACT L-5 OF WHISPERING PINES PHASE 1 PER PLAT BOOK 90, PAGE 89 AND ALL OF TRACT L-2 OF WHISPERING PINES PHASE 2 PER PLAT BOOK 92, PAGE 90, TOGETHER WITH A PORTION OF THE SOUTH 1/2 OF THE NORTHEAST 1/4 OF SECTION 23, TOWNSHIP 26 SOUTH, RANGE 18 EAST, PASCO COUNTY, FLORIDA

## BOUNDARY AND KEY SHEET



### TRACT DESIGNATIONS

TRACT B-1	3.88 ACRES	DRAINAGE, LANDSCAPE & OPEN SPACE
TRACT B-2	2.83 ACRES	DRAINAGE, LANDSCAPE & OPEN SPACE
TRACT B-3	0.43 ACRES	LANDSCAPE & OPEN SPACE
TRACT B-4	0.65 ACRES	DRAINAGE, LANDSCAPE & OPEN SPACE
TRACT B-5	0.05 ACRES	LANDSCAPE & OPEN SPACE
TRACT D-1	0.10 ACRES	DRAINAGE AREA
TRACT F-1	3.18 ACRES	PUBLIC RIGHT-OF-WAY
TRACT L-1	2.61 ACRES	LANDSCAPE AREA
TRACT L-2	0.89 ACRES	LANDSCAPE AREA
TRACT P-1	0.54 ACRES	PARK AREA
TRACT P-2	0.56 ACRES	PARK AREA
TRACT P-3	0.26 ACRES	PARK AREA
TRACT PS-2	0.07 ACRES	LIFT STATION (PUBLIC)
TRACT R-1	5.87 ACRES	ACCESS, DRAINAGE & P.U.E.
TRACT W-1	18.02 ACRES	WETLAND CONSERVATION AREA
TRACT W-2	22.16 ACRES	WETLAND CONSERVATION AREA



NOTE: THIS PLAT, AS RECORDED IN ITS GRAPHIC FORM, IS THE OFFICIAL DEPICTION OF THE SUBDIVIDED LANDS DESCRIBED HEREIN AND WILL, IN NO CIRCUMSTANCES BE SUPPLANTED IN AUTHORITY BY ANY OTHER GRAPHIC OR DIGITAL FORM OF THE PLAT. THERE MAY BE ADDITIONAL RESTRICTIONS THAT ARE NOT RECORDED ON THIS PLAT THAT MAY BE FOUND IN THE PUBLIC RECORDS OF THIS COUNTY.

### PLAT NOTES:

- BEARINGS SHOWN HEREON ARE GRID BEARINGS BASED ON THE NORTH BOUNDARY LINE OF THE SOUTH 1/2 OF THE NORTHEAST 1/4 OF SECTION 23, HAVING A GRID BEARING OF S89°29'14"E. THE GRID BEARINGS AS SHOWN HEREON REFER TO THE STATE PLANE COORDINATE SYSTEM, NORTH AMERICAN HORIZONTAL DATUM OF 1983 (NAD 83-2011 ADJUSTMENT) AS ESTABLISHED FROM A RTK GPS NETWORK.
- THE COORDINATE VALUES SHOWN HEREON ARE BASED ON THE NATIONAL GEODETIC SURVEY CONTROL POINTS AND WERE ESTABLISHED TO THIRD ORDER CLASS I ACCURACY AS DEFINED BY THE STANDARDS AND SPECIFICATIONS FOR GEODETIC CONTROL NETWORKS, AS PUBLISHED BY THE FEDERAL GEODETIC CONTROL COMMITTEE DATED SEPTEMBER 1984 OR LATEST EDITION, CONTROL POINTS USED: ORIGINATING COORDINATES: STATION "W19 063"
- ALL PLATTED UTILITY EASEMENTS SHALL PROVIDE FOR CONSTRUCTION, INSTALLATION, MAINTENANCE AND OPERATION OF CABLE TELEVISION SERVICES; PROVIDED NO SUCH SERVICE INTERFERES WITH THE FACILITIES OF ELECTRIC, TELEPHONE, GAS OR OTHER PUBLIC UTILITY.
- WETLAND CONSERVATION AREAS AS SHOWN HEREON MAY BE SUBJECT TO CERTAIN RESTRICTIONS FOUND IN: PASCO COUNTY LAND DEVELOPMENT CODE, SOUTHWEST FLORIDA WATER MANAGEMENT DISTRICT (SWFWD) ENVIRONMENTAL RESOURCE PERMIT, AND/OR THE UNITED STATES ARMY CORPS OF ENGINEERS (C.O.E.) PERMIT.
- A 1/2 INCH DIAMETER IRON PIPE WITH ORANGE CAP No. LB7768 WILL BE SET AT EACH LOT CORNER AS REQUIRED BY CHAPTER 177 OF THE FLORIDA STATUTES WITHIN THE TIME ALLOTTED IN F.S.177.091(9), UNLESS PRIOR MONUMENTATION OF THE LOT CORNER IS FOUND IN PLACE.
- ALL LINES INTERSECTING A CURVE ARE RADIAL (R) UNLESS OTHERWISE NOTED AS NON-RADIAL (NR).
- THIS PLAT IS SUBJECT TO THE FOLLOWING ENCUMBRANCES:
  - COMMUNITY DECLARATION FOR WHISPERING PINES PER O.R.B. 10650, PG. 2043

### LINE DATA TABLE

NO.	BEARING	LENGTH
L1	N 26°20'00" E	34.03'
L2	S 83°40'00" E	120.00'
L3	S 26°20'00" W	22.96'
L4	S 89°29'14" E	55.55'
L5	N 26°20'00" E	11.11'
L6	S 58°14'03" E	64.77'
L7	N 31°45'57" E	60.71'
L8	S 57°37'25" E	170.00'

### CURVE DATA TABLE

NO.	RADIUS	CENTRAL ANGLE	ARC	CHORD	CHORD BEARING
C1	420.00'	6°15'32"	45.88'	45.88'	N23°12'14"E
C2	195.00'	18°25'43"	62.72'	62.45'	S80°16'22"E
C3	195.00'	12°49'28"	43.65'	43.56'	S64°38'47"E

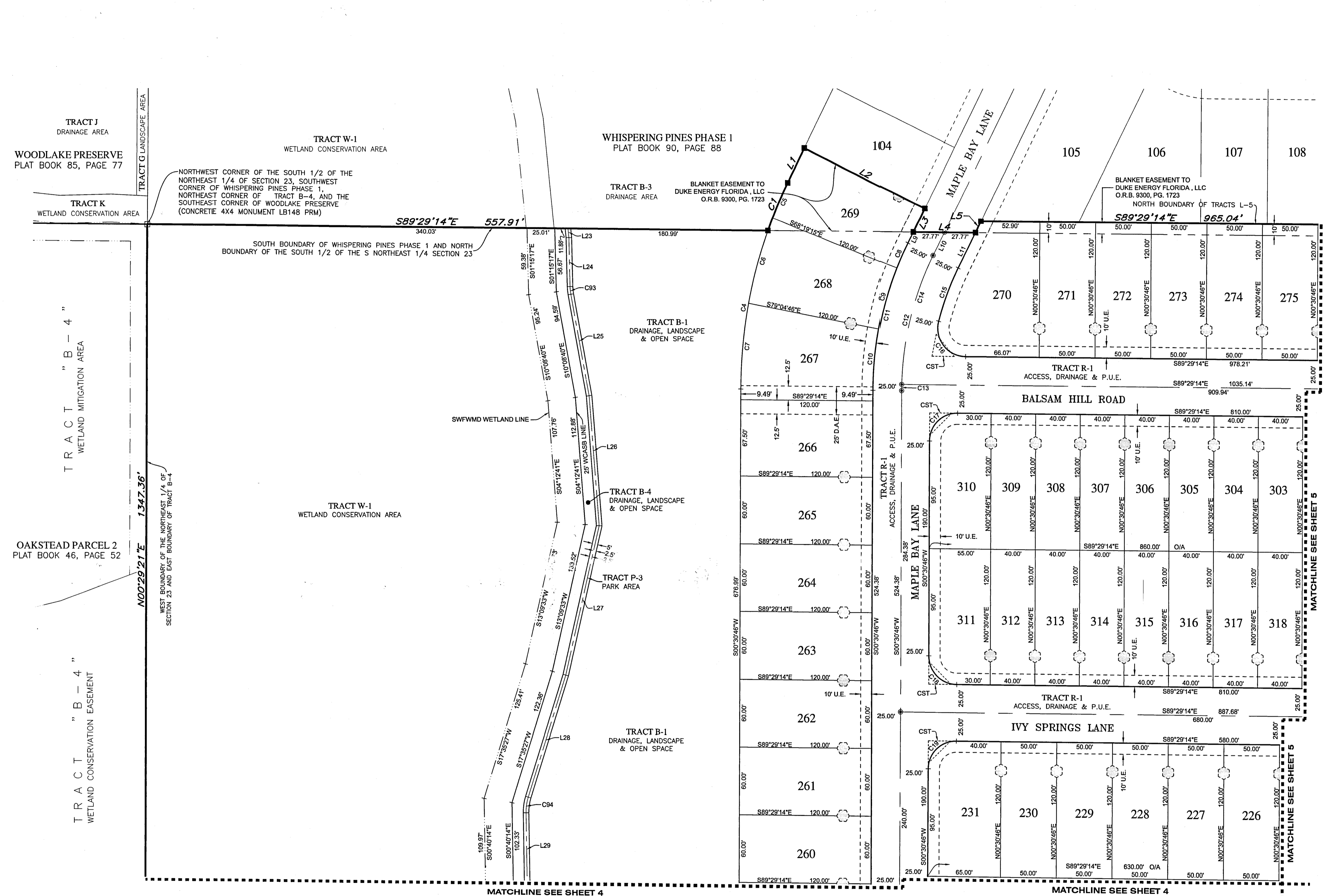
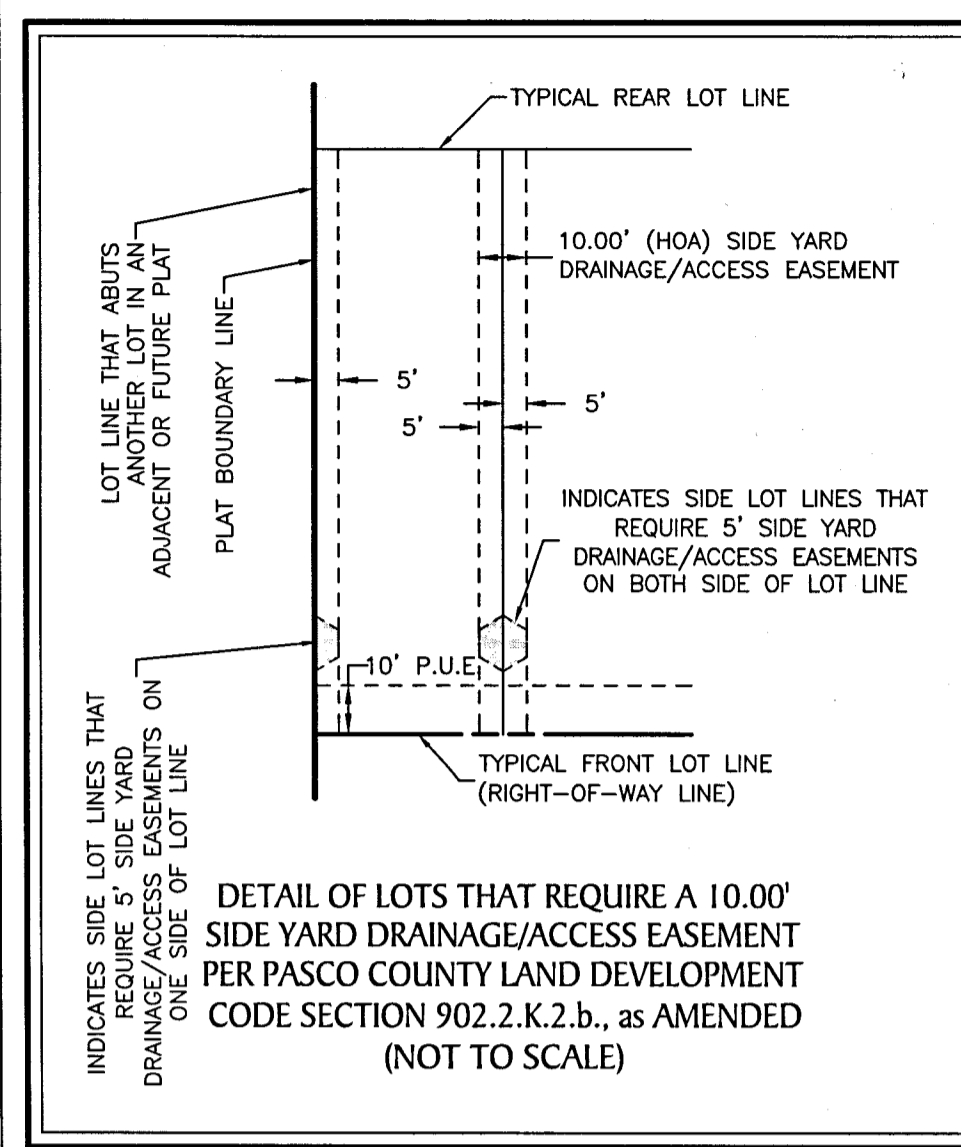
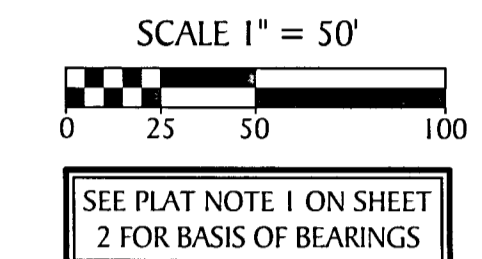
- LEGEND:**
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  - Indicates (P.R.M.) Permanent Reference Monument - 4"x4" Concrete Monument Stamped LB7768 REF PRM, unless otherwise noted.
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  - (NR) Non-radial line
  - O.R.B. Official Records Book
  - PG. Page
  - LB Licensed business
  - D.A.E. Drainage and Access Easement
  - U.E. Utility Easement
  - P.U.E. Public Utility Easement
  - SWFWD Southwest Florida Water Management District
  - WCASB Wetland Conservation Area Setback
  - O/A Overall
  - CST Clear Site Triangle
  - TLO Tie-Line Only
  - C.C.R. Certified Corner Record

**GeoPoint Surveying, Inc.**  
 213 Hobbs Street  
 Tampa, Florida 33619  
 Phone: (813) 248-8888  
 Fax: (813) 248-2266  
 www.geoointsurvey.com  
 Licensed Business Number LB 7768  
**SHEET 2 OF 7 SHEETS**



# WHISPERING PINES PHASE 3

BEING A REPLAT OF A PORTION OF TRACT B-3 AND ALL OF TRACT L-5 OF WHISPERING PINES PHASE 1 PER PLAT BOOK 90, PAGE 89 AND ALL OF TRACT L-2 OF WHISPERING PINES PHASE 2 PER PLAT BOOK 92, PAGE 90, TOGETHER WITH A PORTION OF THE SOUTH 1/2 OF THE NORTHEAST 1/4 OF SECTION 23, TOWNSHIP 26 SOUTH, RANGE 18 EAST, PASCO COUNTY, FLORIDA



NOTE: EASEMENTS, BUFFERS AND OTHER SUCH LABELS AND DIMENSIONS OF A PARALLEL NATURE AS SHOWN HEREON AND INDICATED TO THE NEAREST FOOT (IE: 5' UTILITY EASEMENT) ARE ASSUMED TO BE THE SAME DIMENSION EXTENDED TO THE NEAREST HUNDREDTH OF A FOOT WITH NO GREATER OR LESSER VALUE (IE: 5' = 5.00') (IE: 7.5' = 7.50')

NOTICE: THIS PLAT, AS RECORDED IN ITS GRAPHIC FORM, IS THE OFFICIAL DEPICTION OF THE SUBDIVIDED LANDS DESCRIBED HEREIN AND WILL IN NO CIRCUMSTANCES BE SUPPLANTED IN AUTHORITY BY ANY OTHER GRAPHIC OR DIGITAL FORM OF THE PLAT. THERE MAY BE ADDITIONAL RESTRICTIONS THAT ARE NOT RECORDED ON THIS PLAT THAT MAY BE FOUND IN THE PUBLIC RECORDS OF THIS COUNTY.

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  - ----- Indicates (P.R.M.) Permanent Reference Monument - 4"x4" Concrete Monument Stamped LB7768 REF PRM, unless otherwise noted.
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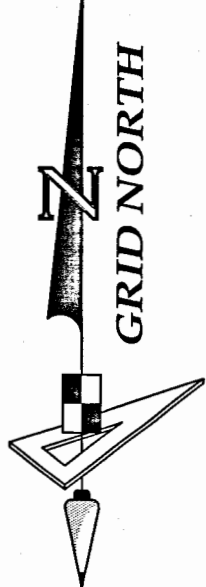
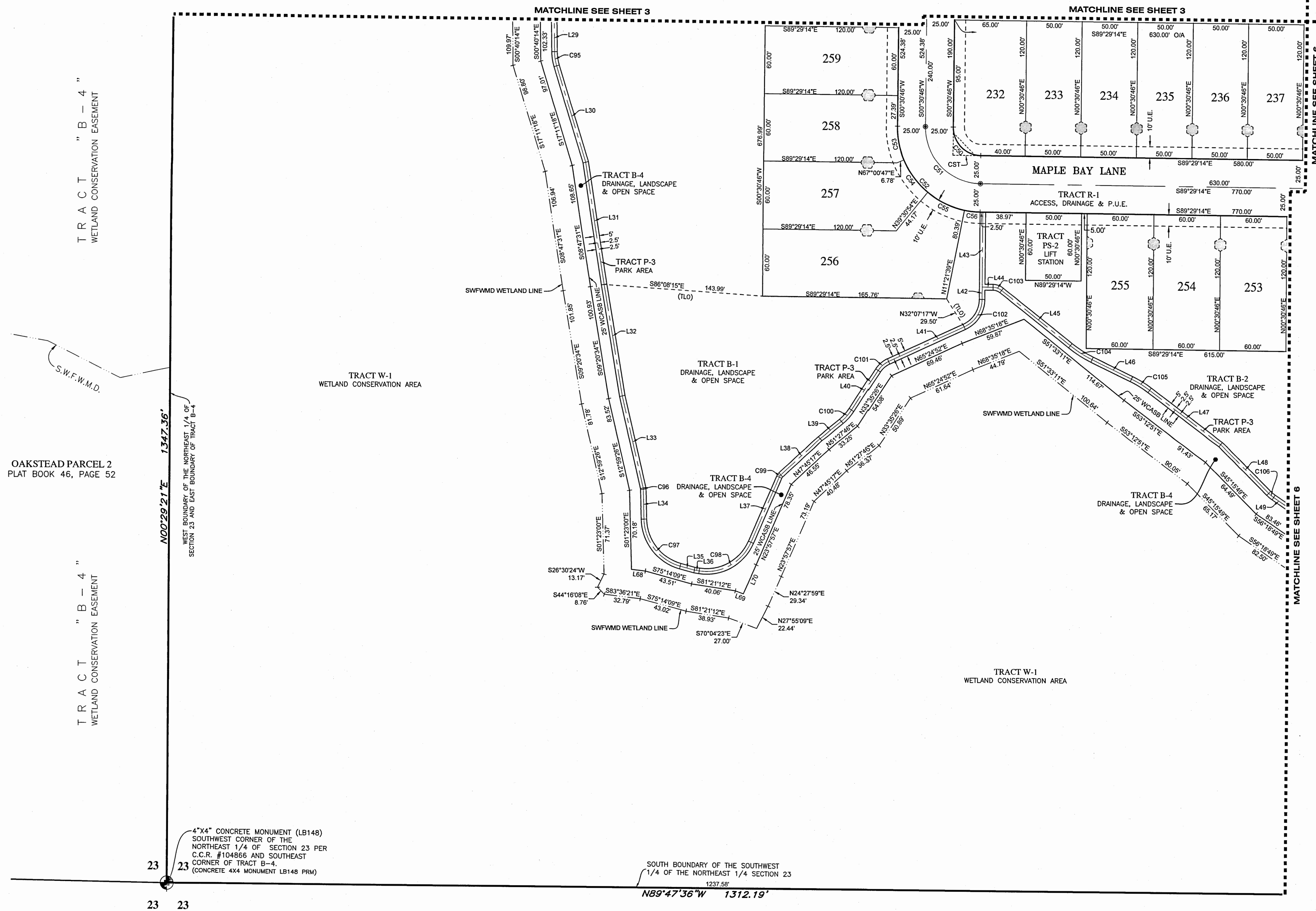
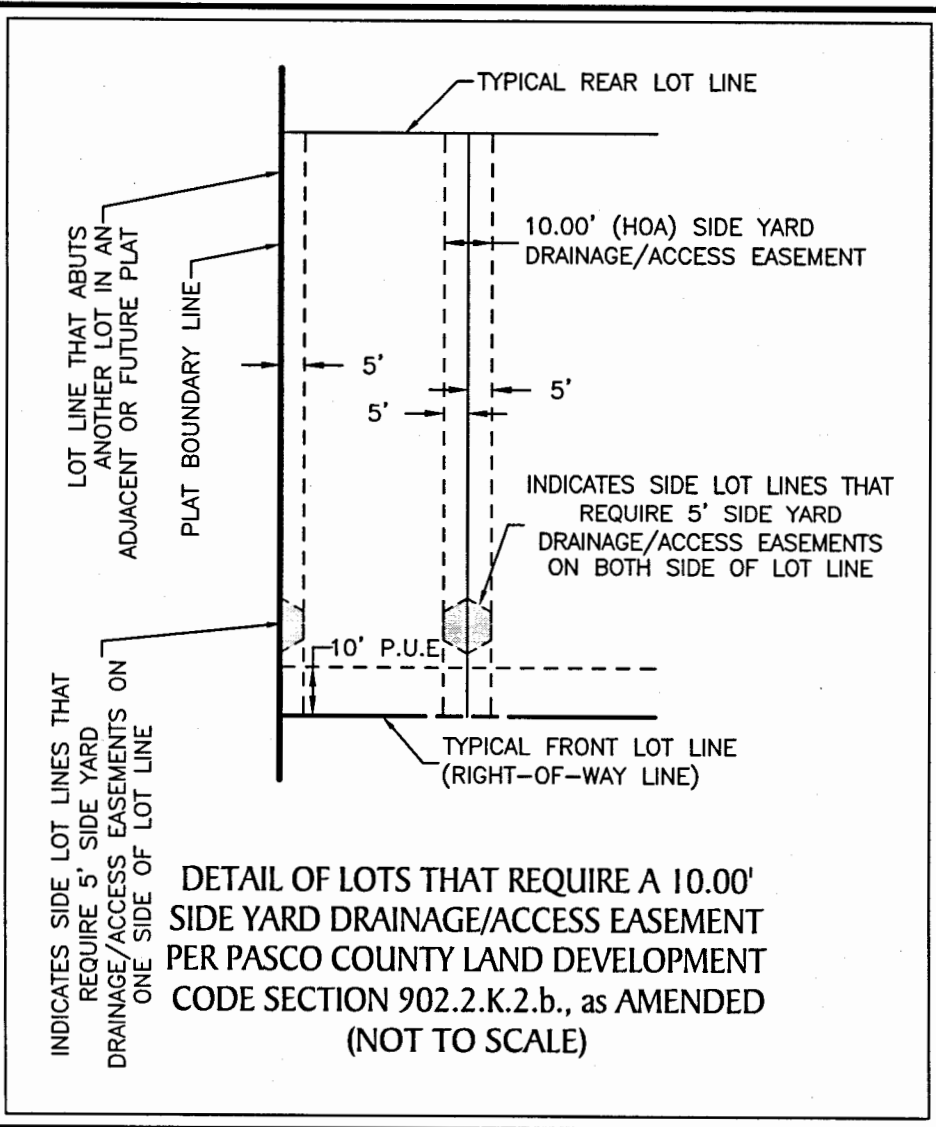
CURVE DATA TABLE					
NO.	RADIUS	CENTRAL ANGLE	ARC	CHORD	CHORD BEARING
C1	420.00'	6°15'32"	45.88'	45.86'	N23°12'14"E
C4	420.00'	19°33'42"	143.39'	142.70'	N10°17'37"E
C5	420.00'	4°39'14"	34.12'	34.11'	S24°00'23"W
C6	420.00'	10°45'32"	78.87'	78.75'	S16°18'00"W
C7	420.00'	10°24'28"	76.29'	76.19'	S05°43'00"W
C8	300.00'	4°39'14"	24.37'	24.36'	S24°00'23"W
C9	300.00'	10°45'32"	56.33'	56.25'	S16°18'00"W
C10	300.00'	10°24'28"	54.49'	54.42'	S05°43'00"W
C11	300.00'	25°49'13"	135.20'	134.05'	S13°25'23"W
C12	275.00'	25°49'13"	123.93'	122.88'	S13°25'23"W

CURVE DATA TABLE					
NO.	RADIUS	CENTRAL ANGLE	ARC	CHORD	CHORD BEARING
C13	275.00'	1°10'19"	5.62'	5.62'	S01°05'56"W
C14	275.00'	24°38'55"	118.30'	117.39'	S14°00'32"W
C15	250.00'	11°30'27"	50.21'	50.13'	S20°34'46"W
C16	25.00'	104°18'47"	45.52'	39.48'	S37°19'50"E
C17	25.00'	90°00'00"	39.27'	35.36'	N45°30'46"E
C18	25.00'	90°00'00"	39.27'	35.36'	S44°29'14"E
C19	25.00'	90°00'00"	39.27'	35.36'	N45°30'46"E
C20	44.10'	8°53'24"	6.84'	6.84'	N05°41'58"W
C21	44.10'	18°15'41"	14.06'	14.00'	N08°27'36"E

LINE DATA TABLE		
NO.	BEARING	LENGTH
L1	N 26°20'00" E	34.03'
L2	S 63°40'00" E	120.00'
L3	S 26°20'00" W	22.96'
L4	S 89°29'14" E	55.55'
L5	N 26°20'00" E	11.11'
L9	S 26°20'00" W	11.11'
L10	N 26°20'00" E	23.26'
L11	S 26°20'00" W	35.26'
L23	N 05°34'09" W	8.38'
L24	N 01°15'17" W	43.55'
L25	N 10°08'40" W	90.84'
L26	N 04°12'41" W	115.44'
L27	N 13°09'33" E	135.91'
L28	N 17°36'27" E	113.75'
L29	N 00°40'14" W	85.01'

# WHISPERING PINES PHASE 3

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SCALE 1" = 50'

SEE PLAT NOTE 1 ON SHEET 2 FOR BASIS OF BEARINGS

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CURVE DATA TABLE					
NO.	RADIUS	CENTRAL ANGLE	ARC	CHORD	CHORD BEARING
C50	25.00'	90°00'00"	39.27'	35.36'	S44°29'14"E
C51	50.00'	90°00'00"	78.54'	70.71'	S44°29'14"E
C52	75.00'	90°00'00"	117.81'	106.07'	S44°29'14"E
C53	75.00'	23°29'59"	30.76'	30.55'	S11°14'13"E
C54	75.00'	27°29'54"	36.00'	35.65'	S36°44'10"E
C55	75.00'	28°09'15"	36.85'	36.48'	S84°33'44"E
C56	75.00'	10°50'53"	14.20'	14.18'	S84°03'47"E
C95	44.10'	16°31'04"	12.71'	12.67'	N08°55'46"W
C96	5.90'	11°38'26"	1.20'	1.19'	N07°11'13"W
C97	44.10'	73°51'09"	56.84'	52.99'	N38°18'35"W

CURVE DATA TABLE					
NO.	RADIUS	CENTRAL ANGLE	ARC	CHORD	CHORD BEARING
C98	44.10'	74°40'51"	57.48'	53.50'	S61°18'22"W
C99	5.90'	23°47'20"	2.45'	2.43'	S35°51'33"W
C100	44.10'	17°52'20"	13.76'	13.70'	S42°31'36"W
C101	22.50'	31°49'27"	12.50'	12.34'	S49°30'09"W
C102	27.50'	64°54'06"	31.15'	29.51'	S32°57'49"W
C103	12.50'	37°56'03"	8.26'	8.13'	N70°31'12"W
C104	102.50'	12°53'04"	23.05'	23.00'	N57°59'43"W
C105	97.50'	11°13'24"	19.10'	19.07'	N58°49'33"W
C106	30.00'	11°03'00"	5.79'	5.78'	N50°47'19"W

LINE DATA TABLE		
NO.	BEARING	LENGTH
L29	N 00°40'14"W	85.01'
L30	N 17°11'18"W	89.71'
L31	N 08°47'31"W	109.51'
L32	N 09°20'34"W	100.47'
L33	N 12°59'26"W	83.80'
L34	N 01°23'00"W	26.41'
L35	N 75°14'09"W	13.30'
L36	N 81°21'12"W	4.46'
L37	S 23°57'57"W	63.35'
L38	S 47°45'17"W	48.35'
L39	S 51°27'46"W	24.75'

LINE DATA TABLE		
NO.	BEARING	LENGTH
L40	S 33°35'26"W	42.33'
L41	S 65°24'52"W	74.51'
L42	S 00°30'46"W	10.96'
L43	S 00°30'46"W	66.59'
L44	N 89°29'14"W	9.81'
L45	N 51°33'11"W	78.89'
L46	N 64°26'15"W	39.21'
L47	N 53°12'51"W	79.81'
L48	N 45°15'49"W	61.02'
L49	N 56°18'49"W	78.66'
L68	S 83°36'21"E	12.60'

LINE DATA TABLE		
NO.	BEARING	LENGTH
L69	S 70°04'23"E	7.73'
L70	N 24°27'59"E	28.43'

UNPLATTED

213 Hobbs Street  
Tampa, Florida 33619  
www.geopointsurvey.com

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**SHEET 4 OF 7 SHEETS**

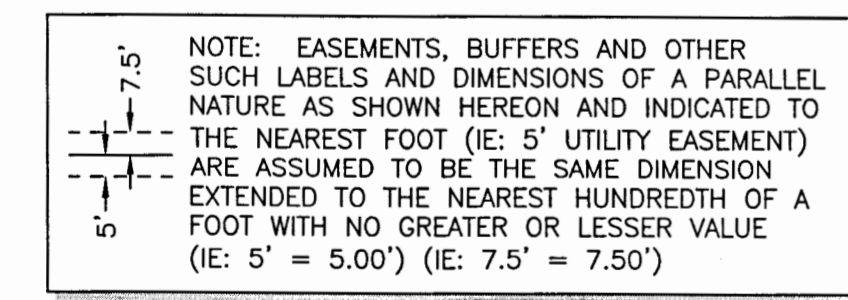
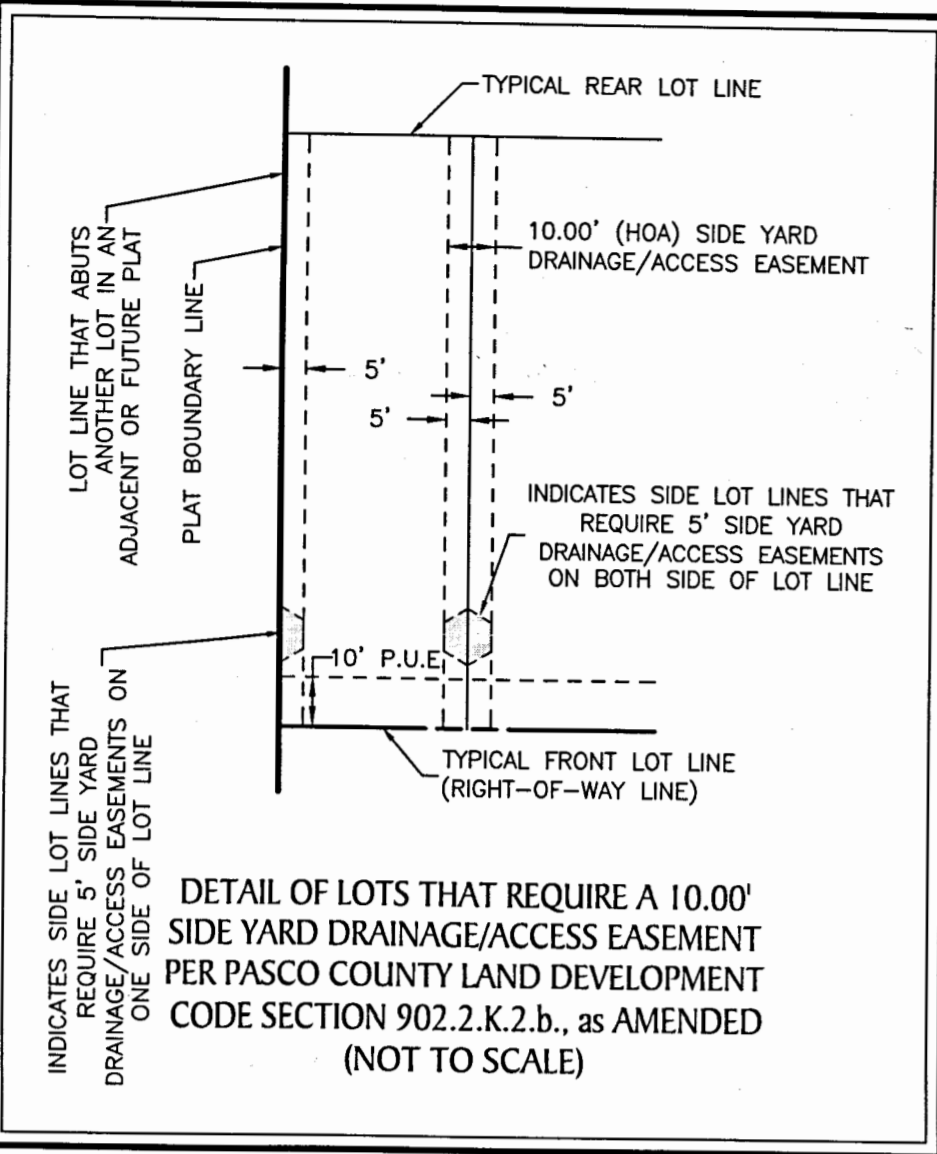






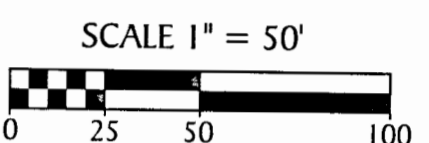
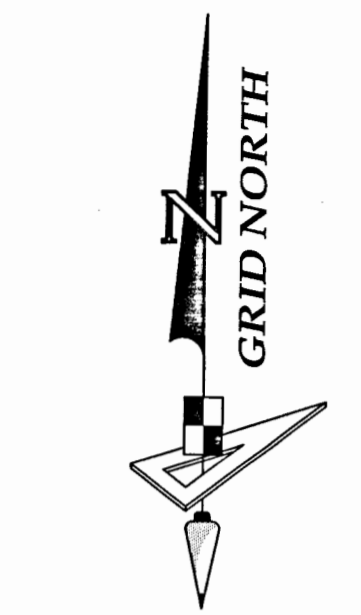
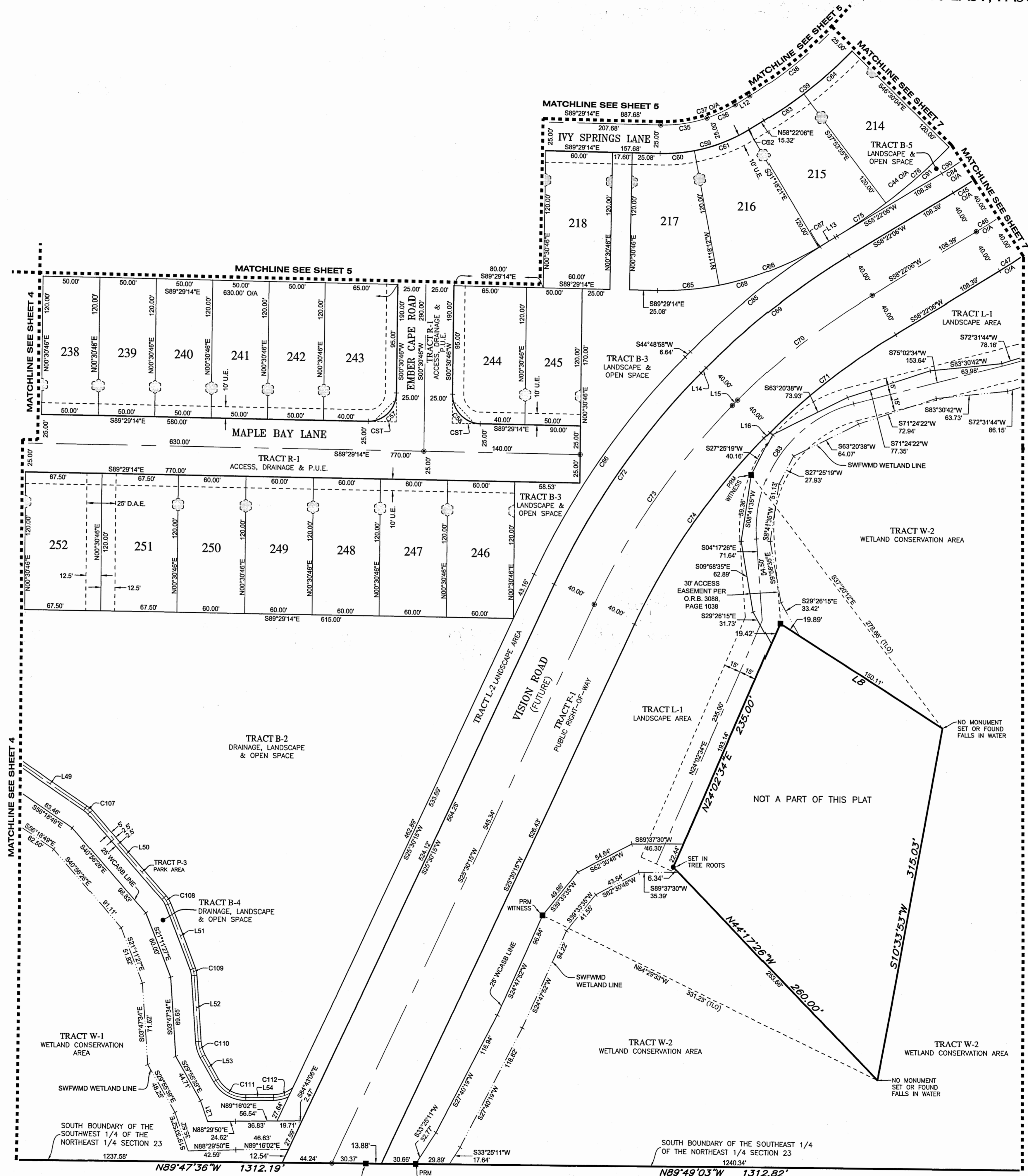
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SEE PLAT NOTE 1 ON SHEET 2 FOR BASIS OF BEARINGS

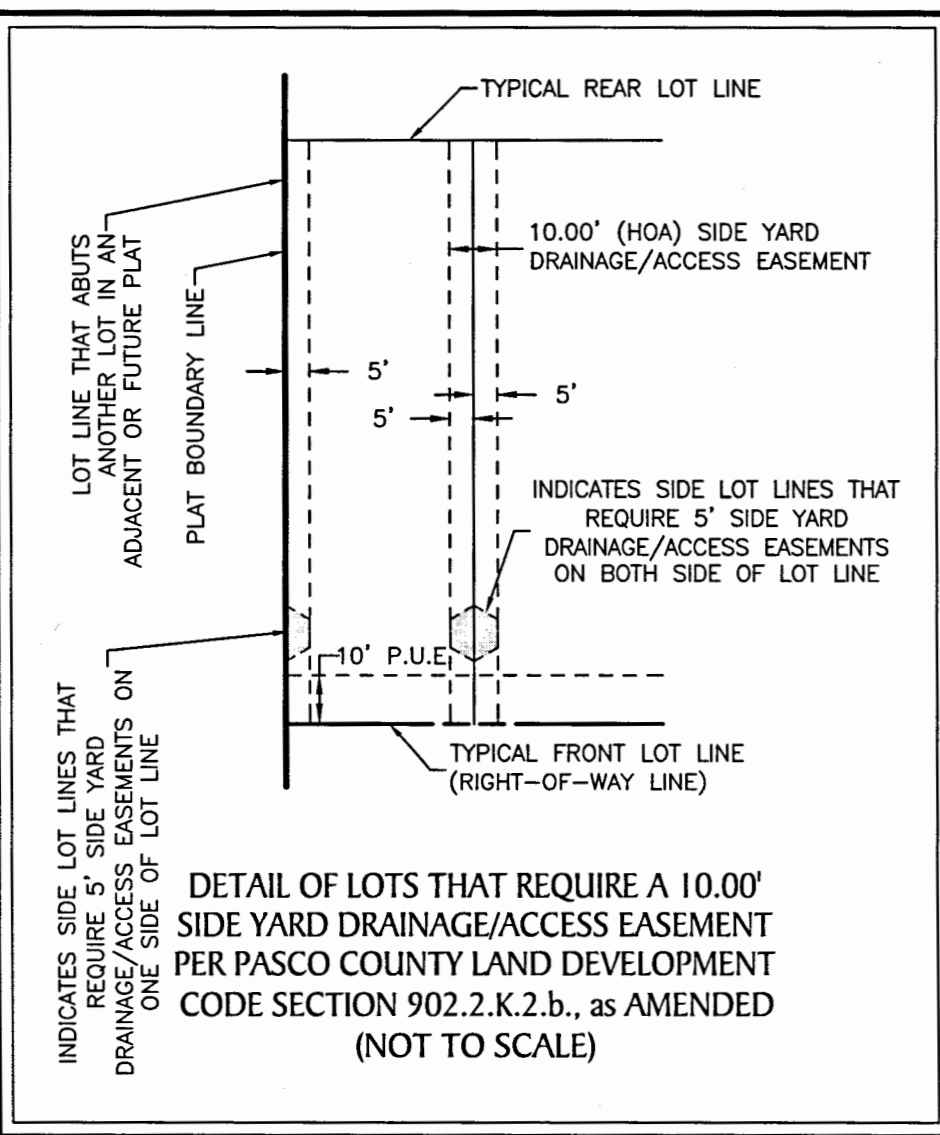
LINE DATA TABLE			LINE DATA TABLE		
NO.	BEARING	LENGTH	NO.	BEARING	LENGTH
L8	S 57°37'25" E	170.00'	L49	N 56°18'49" W	78.66'
L12	N 58°22'06" E	15.32'	L50	N 40°56'26" W	99.14'
L13	N 58°22'06" E	15.32'	L51	N 21°11'27" W	60.33'
L14	S 44°48'58" W	6.64'	L52	N 03°47'34" W	57.96'
L15	S 44°48'58" W	6.64'	L53	N 29°55'39" W	24.21'
L16	S 44°48'58" W	6.64'	L54	S 89°13'05" W	24.61'
L21	S 18°33'52" E	19.64'			

CURVE DATA TABLE					
NO.	RADIUS	CENTRAL ANGLE	ARC	CHORD	CHORD BEARING
C35	125.00'	19°21'48"	42.24'	42.04'	N80°49'52"E
C36	125.00'	12°46'53"	27.88'	27.83'	N64°45'32"E
C37	125.00'	32°08'41"	70.13'	69.21'	N74°26'26"E
C38	355.00'	26°36'09"	164.83'	163.35'	N45°04'01"E
C39	380.00'	26°36'09"	176.43'	174.85'	N45°04'01"E
C44	500.00'	26°36'09"	232.15'	230.07'	N45°04'01"E
C45	620.00'	16°36'43"	150.77'	150.24'	S50°03'44"W
C46	560.00'	16°36'43"	162.36'	161.79'	S50°03'44"W
C47	600.00'	16°36'43"	173.96'	173.35'	S50°03'44"W
C57	25.00'	90°00'00"	39.27'	35.36'	S45°30'46"W
C58	25.00'	90°00'00"	39.27'	35.36'	S44°29'14"E
C59	150.00'	32°08'41"	84.15'	83.06'	N74°26'26"E
C60	150.00'	11°48'58"	30.93'	30.88'	N84°36'17"E
C61	150.00'	20°00'09"	52.37'	52.10'	N68°41'43"E
C62	150.00'	0°19'33"	0.85'	0.85'	N58°31'52"E
C63	380.00'	6°16'00"	41.56'	41.54'	N55°14'05"E
C64	380.00'	8°36'09"	57.05'	57.00'	N47°48'01"E
C65	270.00'	11°48'58"	55.68'	55.58'	N84°36'17"E
C66	270.00'	20°00'09"	94.26'	93.78'	N68°41'43"E
C67	270.00'	0°19'33"	1.54'	1.54'	N58°31'52"E
C68	270.00'	32°08'41"	151.46'	149.50'	N74°26'26"E
C69	660.00'	13°33'07"	160.84'	160.46'	S51°35'32"W
C70	640.00'	13°33'07"	151.38'	151.02'	S51°35'32"W
C71	600.00'	13°33'07"	141.92'	141.59'	S51°35'32"W
C72	680.00'	19°18'43"	229.20'	228.12'	S35°09'37"W
C73	640.00'	19°18'43"	215.72'	214.70'	S35°09'37"W
C74	600.00'	19°18'43"	202.23'	201.28'	S35°09'37"W
C75	500.00'	6°16'00"	54.69'	54.66'	N55°14'05"E
C76	500.00'	8°36'09"	75.07'	75.00'	N47°48'01"E
C83	115.00'	79°20'00"	159.23'	146.81'	S35°22'34"W
C84	500.00'	16°36'43"	144.97'	144.46'	S50°03'44"W
C85	700.00'	13°33'07"	165.57'	165.18'	S51°35'32"W
C86	700.00'	19°18'43"	235.94'	234.83'	S35°09'37"W
C90	600.00'	9°34'33"	83.57'	83.47'	N53°34'49"E
C91	500.00'	21°49'29"	190.45'	189.30'	N47°27'22"E
C107	20.00'	15°22'23"	5.37'	5.35'	N48°37'37"W
C108	20.00'	19°44'59"	6.89'	6.86'	N31°03'56"W
C109	20.00'	17°23'52"	6.07'	6.05'	N12°29'31"W
C110	30.00'	26°08'05"	13.88'	13.57'	N16°51'37"W
C111	30.00'	60°51'16"	31.86'	30.39'	N60°21'17"W
C112	30.00'	30°09'23"	15.79'	15.61'	S74°08'23"W



# WHISPERING PINES PHASE 3

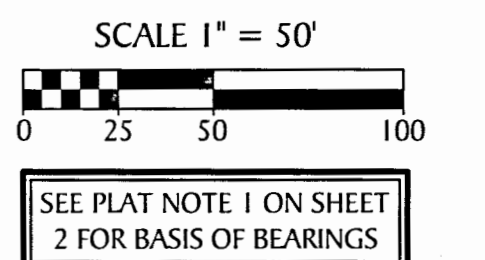
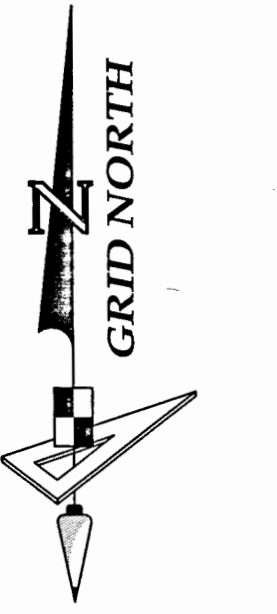
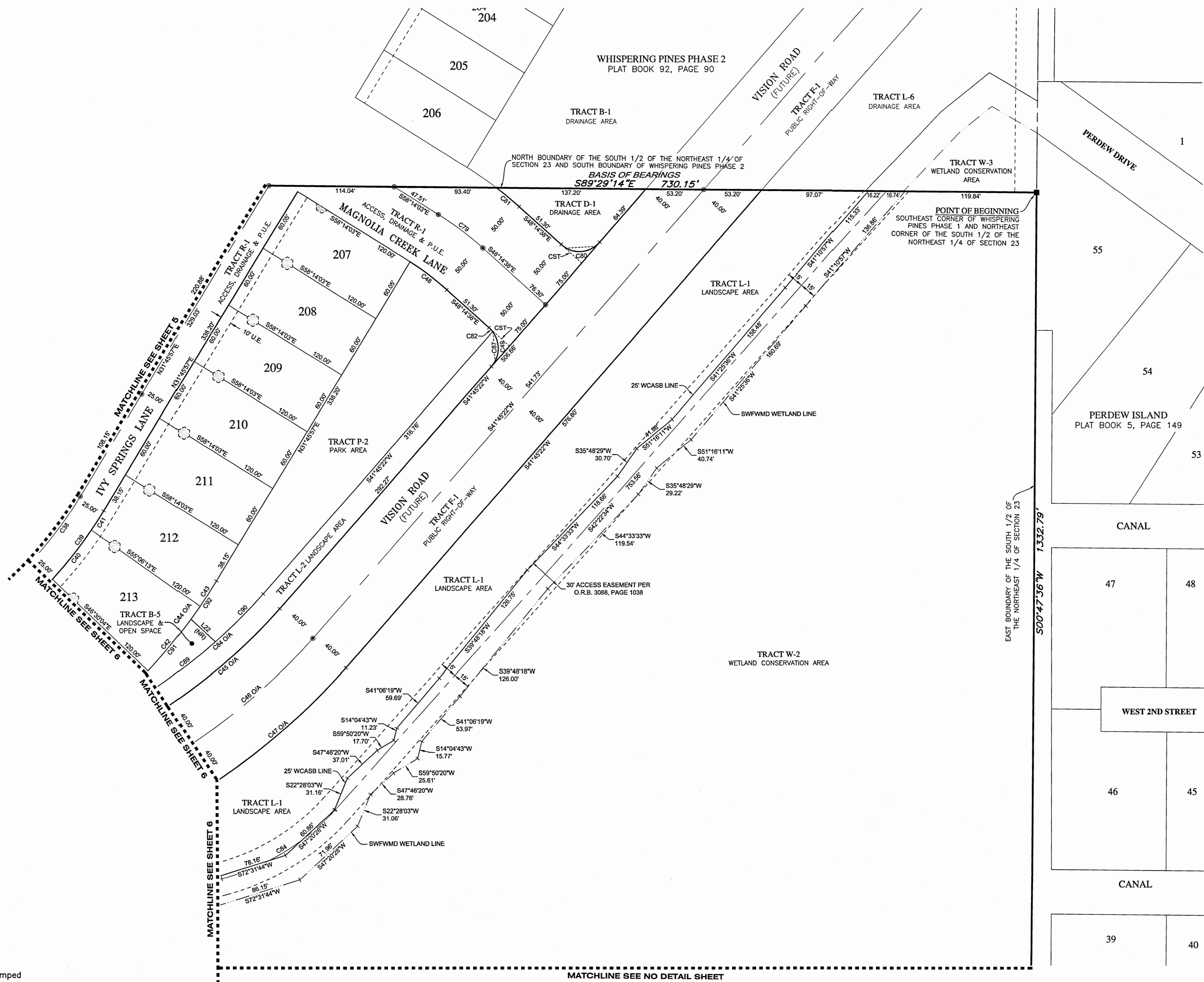
BEING A REPLAT OF A PORTION OF TRACT B-3 AND ALL OF TRACT L-5 OF WHISPERING PINES PHASE 1 PER PLAT BOOK 90, PAGE 89 AND ALL OF TRACT L-2 OF WHISPERING PINES PHASE 2 PER PLAT BOOK 92, PAGE 90, TOGETHER WITH A PORTION OF THE SOUTH 1/2 OF THE NORTHEAST 1/4 OF SECTION 23, TOWNSHIP 26 SOUTH, RANGE 18 EAST, PASCO COUNTY, FLORIDA



NOTE: EASEMENTS, BUFFERS AND OTHER SUCH LABELS AND DIMENSIONS OF A PARALLEL NATURE AS SHOWN HEREON AND INDICATED TO THE NEAREST FOOT (IE: 5' UTILITY EASEMENT) ARE ASSUMED TO BE THE SAME DIMENSION EXTENDED TO THE NEAREST HUNDREDTH OF A FOOT WITH NO GREATER OR LESSER VALUE (IE: 5' = 5.00') (IE: 7.5' = 7.50')

NOTICE: THIS PLAT, AS RECORDED IN ITS GRAPHIC FORM, IS THE OFFICIAL DEPICTION OF THE SUBDIVIDED LANDS DESCRIBED HEREIN AND WILL IN NO CIRCUMSTANCES BE SUPPLANTED IN AUTHORITY BY ANY OTHER GRAPHIC OR DIGITAL FORM OF THE PLAT. THERE MAY BE ADDITIONAL RESTRICTIONS THAT ARE NOT RECORDED ON THIS PLAT THAT MAY BE FOUND IN THE PUBLIC RECORDS OF THIS COUNTY.

- LEGEND:**
- Indicates (P.R.M.) Permanent Reference Monument — 4"x4" Concrete Monument LB7768, unless otherwise noted.
  - — Set Capped Iron Rod "LB7768 PRM"
  - — Indicates (P.R.M.) Permanent Reference Monument — 4"x4" Concrete Monument Stamped LB7768 REF PRM, unless otherwise noted.
  - — Set (P.C.P.) Permanent Control Point.
  - (R) — Radial line
  - (NR) — Non-radial line
  - O.R.B. — Official Records Book
  - P.G. — Page
  - LB — Licensed business
  - D.A.E. — Drainage and Access Easement
  - U.E. — Utility Easement
  - P.U.E. — Public Utility Easement
  - SWFWMD — Southwest Florida Water Management District
  - WCASB — Wetland Conservation Area Setback
  - O/A — Overall
  - CST — Clear Site Triangle
  - TLO — Tie-Line Only
  - C.C.R. — Certified Corner Record



**LINE DATA TABLE**

NO.	BEARING	LENGTH
L22	N 47°19'30" W	29.99'

**CURVE DATA TABLE**

NO.	RADIUS	CENTRAL ANGLE	ARC	CHORD	CHORD BEARING
C38	355.00'	28°36'09"	164.83'	163.35'	N45°04'01"E
C39	380.00'	28°36'09"	176.43'	174.85'	N45°04'01"E
C40	380.00'	8°36'09"	57.05'	57.00'	N39°11'52"E
C41	380.00'	3°07'51"	20.76'	20.76'	N33°19'52"E
C42	500.00'	8°36'09"	75.07'	75.00'	N39°11'52"E
C43	500.00'	3°07'51"	27.32'	27.32'	N33°19'52"E
C44	600.00'	28°36'09"	232.15'	230.07'	N45°04'01"E
C45	520.00'	16°36'43"	150.77'	150.24'	S50°03'44"W
C46	560.00'	16°36'43"	162.36'	161.79'	S50°03'44"W
C47	600.00'	16°36'43"	173.96'	173.35'	S50°03'44"W
C48	240.00'	9°59'25"	41.85'	41.79'	S53°14'20"E
C49	25.00'	90°00'00"	39.27'	35.36'	S03°14'38"E
C79	290.00'	9°59'25"	50.57'	50.50'	S53°14'20"E
C80	25.00'	90°00'00"	39.27'	35.36'	N86°45'22"E
C81	340.00'	4°31'55"	26.89'	26.89'	S50°30'35"E
C82	25.00'	11°32'13"	5.03'	5.03'	N42°28'31"W
C84	215.00'	32°40'00"	122.58'	120.93'	N58°42'34"E
C84	500.00'	16°36'43"	144.97'	144.46'	S50°03'44"W
C87	25.00'	78°27'47"	34.24'	31.62'	N02°31'29"E
C89	500.00'	9°34'33"	83.57'	83.47'	N53°34'49"E
C90	500.00'	7°02'10"	61.40'	61.36'	N45°16'27"E
C81	500.00'	21°49'26"	190.45'	189.30'	N47°27'22"E
C82	500.00'	4°46'43"	41.70'	41.69'	N34°09'18"E

PERDEW ISLAND PLAT BOOK 5, PAGE 149

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**GeoPoint Surveying, Inc.**

213 Hobbs Street  
Tampa, Florida 33619  
www.geopointsurvey.com

Phone: (813) 248-8888  
Fax: (813) 248-2266  
Licensed Business Number LB 7768

**SHEET 7 OF 7 SHEETS**

# **WHISPERING PINES**

**COMMUNITY DEVELOPMENT DISTRICT**

# **UNAUDITED FINANCIAL STATEMENTS**

**WHISPERING PINES  
COMMUNITY DEVELOPMENT DISTRICT  
FINANCIAL STATEMENTS  
UNAUDITED  
DECEMBER 31, 2023**



**WHISPERING PINES  
COMMUNITY DEVELOPMENT DISTRICT  
BALANCE SHEET  
GOVERNMENTAL FUNDS  
DECEMBER 31, 2023**

	General Fund	Debt Service Fund	Capital Projects Fund	Total Governmental Funds
<b>ASSETS</b>				
Cash	\$ 242,318	\$ -	\$ -	\$ 242,318
Investments				
Revenue	-	113,088	-	113,088
Reserve	-	122,780	-	122,780
Construction	-	-	1,561	1,561
Interest	-	1	-	1
Prepayment	-	5,472	-	5,472
Due from general fund	-	126,835	-	126,835
Deposit	1,435	-	-	1,435
Total assets	<u>\$ 243,753</u>	<u>\$368,176</u>	<u>\$ 1,561</u>	<u>\$ 613,490</u>
<b>LIABILITIES AND FUND BALANCES</b>				
Liabilities:				
Due to Landowner	\$ -	\$ 4,723	\$ -	\$ 4,723
Due to debt service fund	126,835	-	-	126,835
Due to other	-	684	-	684
Landowner advance	6,544	-	-	6,544
Total liabilities	<u>133,379</u>	<u>5,407</u>	<u>-</u>	<u>138,786</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>				
Unearned revenue	33,969	110,225	-	144,194
Total deferred inflows of resources	<u>33,969</u>	<u>110,225</u>	<u>-</u>	<u>144,194</u>
Fund balances:				
Restricted for:				
Debt service	-	252,544	-	252,544
Capital projects	-	-	1,561	1,561
Unassigned	76,405	-	-	76,405
Total fund balances	<u>76,405</u>	<u>252,544</u>	<u>1,561</u>	<u>330,510</u>
Total liabilities, deferred inflows of resources and fund balances	<u>\$ 243,753</u>	<u>\$368,176</u>	<u>\$ 1,561</u>	<u>\$ 613,490</u>

**WHISPERING PINES  
COMMUNITY DEVELOPMENT DISTRICT  
GENERAL FUND  
STATEMENT OF REVENUES, EXPENDITURES,  
AND CHANGES IN FUND BALANCES  
FOR THE PERIOD ENDED DECEMBER 31, 2023**

	<u>Current Month</u>	<u>Year to Date</u>	<u>Budget</u>	<u>% of Budget</u>
<b>REVENUES</b>				
Assessment levy: on-roll - net	\$ 56,825	\$ 59,164	\$ 65,576	90%
Assessment levy: off-roll	33,969	33,969	67,937	50%
Landowner contribution	-	5,747	55,368	10%
Total revenues	<u>90,794</u>	<u>98,880</u>	<u>188,881</u>	52%
<b>EXPENDITURES</b>				
<b>Professional &amp; administrative</b>				
Management/accounting/recording	4,000	12,000	48,000	25%
Legal	-	90	20,000	0%
Engineering	-	-	5,000	0%
Audit	-	-	5,500	0%
Arbitrage rebate calculation	-	-	500	0%
Dissemination agent	83	250	2,000	13%
Trustee	-	-	9,000	0%
Telephone	16	50	200	25%
Postage	10	52	500	10%
Printing & binding	42	125	500	25%
Legal advertising	-	413	2,000	21%
Annual special district fee	-	175	175	100%
Insurance	-	5,000	6,000	83%
Contingencies/bank charges	-	-	500	0%
Meeting room rental	-	-	1,550	0%
Website hosting & maintenance	-	-	1,680	0%
Website ADA compliance	-	210	210	100%
Total professional & administrative	<u>4,151</u>	<u>18,365</u>	<u>103,315</u>	18%
<b>Field operations</b>				
Landscape maintenance - pond mowing	-	1,550	18,200	9%
Lake/stormwater maintenance	525	1,375	6,500	21%
Fountains - repairs/maintenance	730	2,384	3,000	79%
General repairs/supplies	-	-	13,000	0%
Property insurance	-	-	1,500	0%
<b>Utilities</b>				
Streetlights	1,613	4,668	42,000	11%
Total field operations	<u>2,868</u>	<u>9,977</u>	<u>84,200</u>	12%
<b>Other fees &amp; charges</b>				
Tax collector	-	24	1,366	2%
Total other fees & charges	<u>-</u>	<u>24</u>	<u>1,366</u>	2%
Total expenditures	<u>7,019</u>	<u>28,366</u>	<u>188,881</u>	15%
Excess/(deficiency) of revenues over/(under) expenditures	83,775	70,514	-	
Fund balances - beginning	(7,370)	5,891	-	
Fund balances - ending	<u>\$ 76,405</u>	<u>\$ 76,405</u>	<u>\$ -</u>	

**WHISPERING PINES  
COMMUNITY DEVELOPMENT DISTRICT  
STATEMENT OF REVENUES, EXPENDITURES,  
AND CHANGES IN FUND BALANCES  
DEBT SERVICE FUND SERIES 2023  
FOR THE PERIOD ENDED DECEMBER 31, 2023**

	Current Month	Year To Date	Budget	% of Budget
<b>REVENUES</b>				
Assessment levy: on-roll - net	\$ 121,873	\$ 126,886	\$ 140,650	90%
Assessment levy: off-roll	-	-	110,225	0%
Interest	533	1,869	-	N/A
Total revenues	<u>122,406</u>	<u>128,755</u>	<u>250,875</u>	51%
<b>EXPENDITURES</b>				
<b>Debt service</b>				
Principal	-	-	50,000	0%
Interest	-	97,009	194,019	50%
Tax collector	-	50	2,930	2%
Total debt service	<u>-</u>	<u>97,059</u>	<u>246,949</u>	39%
Excess/(deficiency) of revenues over/(under) expenditures	122,406	31,696	3,926	
Fund balances - beginning	<u>130,138</u>	<u>220,848</u>	<u>220,981</u>	
Fund balances - ending	<u><u>\$ 252,544</u></u>	<u><u>\$ 252,544</u></u>	<u><u>\$ 224,907</u></u>	

**WHISPERING PINES  
COMMUNITY DEVELOPMENT DISTRICT  
STATEMENT OF REVENUES, EXPENDITURES,  
AND CHANGES IN FUND BALANCES  
CAPITAL PROJECTS FUND SERIES 2023  
FOR THE PERIOD ENDED DECEMBER 31, 2023**

	Current Month	Year To Date
<b>REVENUES</b>		
Interest	\$ 6	\$ 19
Total revenues	6	19
<b>EXPENDITURES</b>		
Total expenditures	-	-
Excess/(deficiency) of revenues over/(under) expenditures	6	19
Fund balances - beginning	1,555	1,542
Fund balances - ending	\$ 1,561	\$ 1,561

# **WHISPERING PINES**

**COMMUNITY DEVELOPMENT DISTRICT**

# **MINUTES**

**DRAFT**  
**MINUTES OF MEETING**  
**WHISPERING PINES**  
**COMMUNITY DEVELOPMENT DISTRICT**

The Board of Supervisors of the Whispering Pines Community Development District held Public Hearings and a Regular Meeting on August 3, 2023 at 10:00 a.m., at the Hilton Garden Inn - Tampa/Wesley Chapel, 26640 Silver Maple Pkwy., Wesley Chapel, Florida 33544.

**Present were:**

Brady Lefere	Chair
Max Law	Assistant Secretary
Jenna Walters	Assistant Secretary
Kat Diggs	Assistant Secretary

**Also present:**

Kristen Suit	District Manager
Alyssa Willson (via telephone)	District Counsel
Kate John (via telephone)	Kutak Rock LLP

**FIRST ORDER OF BUSINESS**

**Call to Order/Roll Call**

Ms. Suit called the meeting to order at 10:05 a.m. Supervisors Lefere, Walters, Law and Diggs were present. Supervisor Aponte was not present.

**SECOND ORDER OF BUSINESS**

**Public Comments**

There were no public comments.

**THIRD ORDER OF BUSINESS**

**Administration of Oath of Office to Supervisor Kat Diggs [Seat 5] (the following will be provided in a separate package)**

Ms. Suit, a Notary of the State of Florida and duly authorized, administered the Oath of Office to Ms. Kat Diggs. As a returning Board Member, Ms. Diggs is familiar with the following:

- A. Guide to Sunshine Amendment and Code of Ethics for Public Officers and Employees**
- B. Membership, Obligations and Responsibilities**
- C. Financial Disclosure Forms**
  - I. Form 1: Statement of Financial Interests**

41 II. Form 1X: Amendment to Form 1, Statement of Financial Interests

42 III. Form 1F: Final Statement of Financial Interests

43 D. Form 8B: Memorandum of Voting Conflict

44 ■ Acceptance of Resignation of Supervisor Jenna Walters

45 This item was an addition to the agenda.

46 Ms. Suit presented the resignation of Ms. Jenna Walters.

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48 **On MOTION by Mr. Lefere and seconded by Mr. Law, with all in favor, the**  
49 **resignation of Ms. Jenna Walters, was accepted.**

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52 **FOURTH ORDER OF BUSINESS**

**Public Hearing on Adoption of Fiscal Year**  
**2023/2024 Budget**

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55 **A. Affidavit of Publication**

56 **B. Consideration of Resolution 2023-16, Relating to the Annual Appropriations and**  
57 **Adopting the Budget for the Fiscal Year Beginning October 1, 2023, and Ending**  
58 **September 30, 2024; Authorizing Budget Amendments; and Providing an Effective**  
59 **Date**

60 Ms. Suit presented Resolution 2023-16. She reviewed the proposed Fiscal Year 2024  
61 budget, which was unchanged since it was last presented. This budget includes on-roll and off-  
62 roll assessments as well as Landowner contributions.

63

64 **On MOTION by Mr. Lefere and seconded by Mr. Law, with all in favor, the**  
65 **Public Hearing was opened.**

66

67

68 No affected property owners or members of the public spoke.

69

70 **On MOTION by Mr. Lefere and seconded by Mr. Law, with all in favor, the**  
71 **Public Hearing was closed.**

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73 **On MOTION by Mr. Lefere and seconded by Mr. Law, with all in favor,**  
74 **Resolution 2023-16, Relating to the Annual Appropriations and Adopting the**  
75 **Budget for the Fiscal Year Beginning October 1, 2023, and Ending September**  
76 **30, 2024; Authorizing Budget Amendments; and Providing an Effective Date,**  
77 **was adopted.**

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**FIFTH ORDER OF BUSINESS**

**Public Hearing to Hear Comments and Objections on the Imposition of Maintenance and Operation Assessments to Fund the Budget for Fiscal Year 2023/2024, Pursuant to Florida Law**

**On MOTION by Mr. Lefere and seconded by Mr. Law, with all in favor, the Public Hearing was opened.**

**A. Proof/Affidavit of Publication**

**B. Mailed Notice(s) to Property Owners**

These items were included for informational purposes.

**C. Consideration of Resolution 2023-17, Providing for Funding for the Fiscal Year 2023/2024 Adopted Budget(s); Providing for the Collection and Enforcement of Special Assessments, Including but Not Limited to Penalties and Interest Thereon; Certifying an Assessment Roll; Providing for Amendments to the Assessment Roll; Providing a Severability Clause; and Providing an Effective Date**

Ms. Suit presented Resolution 2023-17, which enables collection of assessments utilizing the services of the Property Appraiser and Tax Collector and for the CDD to collect off-roll assessments.

No affected property owners or members of the public spoke.

**On MOTION by Mr. Lefere and seconded by Mr. Law, with all in favor, the Public Hearing was closed.**

**On MOTION by Mr. Lefere and seconded by Mr. Law, with all in favor, Resolution 2023-17, Providing for Funding for the Fiscal Year 2023/2024 Adopted Budget(s); Providing for the Collection and Enforcement of Special Assessments, Including but Not Limited to Penalties and Interest Thereon; Certifying an Assessment Roll; Providing for Amendments to the Assessment Roll; Providing a Severability Clause; and Providing an Effective Date, was adopted.**

**SIXTH ORDER OF BUSINESS**

**Consideration of Fiscal Year 2024 Deficit Funding Agreement**

Ms. Suit presented the Fiscal Year 2024 Deficit Funding Agreement.



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On MOTION by Mr. Lefere and seconded by Mr. Law, with all in favor, the Fiscal Year 2024 Deficit Funding Agreement, was approved.

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**SEVENTH ORDER OF BUSINESS**

**Ratification of Agreement Regarding the Direct Collection of Special Assessments for Fiscal Year 2023-2024**

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On MOTION by Mr. Lefere and seconded by Mr. Law, with all in favor, the Agreement Regarding the Direct Collection of Special Assessments for Fiscal Year 2023-2024, was ratified.

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**EIGHTH ORDER OF BUSINESS**

**Ratification of Architectural Fountains, Inc., Fountain Maintenance Contract Addendum**

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On MOTION by Mr. Lefere and seconded by Mr. Law, with all in favor, the Architectural Fountains, Inc., Fountain Maintenance Contract Addendum, was ratified.

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**NINTH ORDER OF BUSINESS**

**Acceptance of Certificate of District Engineer**

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On MOTION by Mr. Lefere and seconded by Mr. Law, with all in favor, the Certificate of District Engineer, was accepted.

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**TENTH ORDER OF BUSINESS**

**Approve Special Warranty Deed**

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Ms. Willson presented the Special Warranty Deed for approval; the Special Warranty Deed will be transmitted to Mr. Lefere for signature.

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On MOTION by Mr. Lefere and seconded by Mr. Law, with all in favor, the Special Warranty Deed, was approved.

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**ELEVENTH ORDER OF BUSINESS**

**Consideration of Resolution 2023-08, Designating the Primary Administrative Office and Principal Headquarters of the District and Providing an Effective Date**

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This item was deferred.

**TWELFTH ORDER OF BUSINESS**

**Acceptance of Unaudited Financial Statements as of June 30, 2023**

**On MOTION by Mr. Lefere and seconded by Mr. Law, with all in favor, the Unaudited Financial Statements as of June 30, 2023, were accepted.**

**THIRTEENTH ORDER OF BUSINESS**

**Approval of June 1, 2023 Special Meeting Minutes**

**On MOTION by Mr. Lefere and seconded by Mr. Law, with all in favor, the June 1, 2023 Special Meeting Minutes, as presented, were approved.**

**FOURTEENTH ORDER OF BUSINESS**

**Staff Reports**

- A. District Counsel: Kutak Rock LLP**
- B. District Engineer (Interim): LevelUp Consulting, LLC**  
There were no reports.
- C. District Manager: Wrathell, Hunt and Associates, LLC**
  - NEXT MEETING DATE: October 5, 2023 at 10:00 AM**
    - QUORUM CHECK**

The October 5, 2023 meeting was canceled.

**FIFTEENTH ORDER OF BUSINESS**

**Board Members' Comments/Requests**

There were no Board Members' comments or requests.

**SIXTEENTH ORDER OF BUSINESS**

**Public Comments**

No members of the public spoke.

**SEVENTEENTH ORDER OF BUSINESS**

**Adjournment**

**On MOTION by Mr. LeFere and seconded by Mr. Law, with all in favor, the meeting adjourned at 10:21 a.m.**

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Secretary/Assistant Secretary

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Chair/Vice Chair

# **WHISPERING PINES**

**COMMUNITY DEVELOPMENT DISTRICT**

# **STAFF**

# **REPORTS A**

**MEMORANDUM**

**To:** Board of Supervisors  
**From:** District Counsel  
**Date:** January 1, 2024  
**Subject:** Ethics Training Requirements

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Beginning January 1, 2024, all Board Supervisors of Florida Community Development Districts will be required to complete four (4) hours of Ethics training each year. The four (4) hours must be allocated to the following categories: two (2) hours of Ethics Law, one (1) hour of Sunshine Law, and one (1) hour of Public Records law.

This training may be completed online, and the four (4) hours do not have to be completed all at once. The Florida Commission on Ethics (“COE”) has compiled a list of resources for this training. An overview of the resources are described below, and links to the resources are included in this memo.

Each year when Supervisors complete the required financial disclosure form (Form 1 Statement of Financial Interests), Supervisors must mark a box confirming that he or she has completed the Ethics training requirements. At this time, there is no requirement to submit a certificate; however, the COE advises that Supervisors keep a record of all trainings completed (including date and time of completion), in the event Supervisors are ever asked to provide proof of completion. The training is a calendar year requirement and corresponds to the form year. So, Supervisors will not report their 2024 training until they fill out their Form 1 for the 2025 year.

**Free Training Options**

The Florida Commission on Ethics’ (“COE”) website has several free online resources and links to resources that Supervisors can access to complete the training requirements. Navigate to that page here: [Florida Commission on Ethics Training](https://ethics.state.fl.us/Training/Training.aspx).<sup>1</sup> Please note that the COE only provides free training for the two (2) hour Ethics portion of the annual training. However, the COE does provide links to free outside resources to complete the Sunshine and Public Records portion of the training. These links are included in this memorandum below for your ease of reference.

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<sup>1</sup> <https://ethics.state.fl.us/Training/Training.aspx>

## **Free Ethics Law Training**

The COE provides several videos for Ethics training, none of which are exactly two (2) hours in length. Please ensure you complete 120 minutes of Ethics training when choosing a combination of the below.

### **State Ethics Laws for Constitutional Officers & Elected Municipal Officers (100 minutes)**

Click here: [Kinetic Ethics](#)

### **Business and Employment Conflicts and Post-Public-Service (56 minutes) Restriction**

Click here: [Business and Employment Conflicts](#)

### **Gifts (50 minutes)**

Click here: [Ethics Laws Governing Acceptance of Gifts](#)

### **Voting Conflicts - Local Officers (58 minutes)<sup>1</sup>**

Click here: [Voting Vertigo](#)

## **Free Sunshine/Public Records Law Training**

The Office of the Attorney General provides a two (2) hour online training course (audio only) that meets the requirements of the Sunshine Law and Public Records Law portion of Supervisors' annual training.

Click here to access: [Public Meeting and Public Records Law](#)

## **Other Training Options**

### **4- Hour Course**

Some courses will provide a certificate upon completion (not required), like the one found from the Florida State University, Florida Institute of Government, linked here: [4-Hour Ethics Course](#). This course meets all the ethics training requirements for the year, including Sunshine Law and Public Records training. This course is currently \$79.00

### **CLE Course**

The COE's website includes a link to the Florida Bar's Continuing Legal Education online tutorial which also meets all the Ethics training requirements. However, this is a CLE course designed more specifically for attorneys. The 5 hours 18 minutes' long course exceeds the 4-hour requirement and its cost is significantly higher than the 4-Hour Ethics course provided by the Florida State University. The course is currently \$325.00. To access this course, click here: [Sunshine Law, Public Records and Ethics for Public Officers and Public Employees](#).

If you have any questions, please do not hesitate to contact me.

# **WHISPERING PINES**

**COMMUNITY DEVELOPMENT DISTRICT**

# **STAFF**

# **REPORTS C**

<b>WHISPERING PINES COMMUNITY DEVELOPMENT DISTRICT</b>		
<b>BOARD OF SUPERVISORS FISCAL YEAR 2023/2024 MEETING SCHEDULE</b>		
<b>LOCATION</b>		
<i>Hilton Garden Inn Tampa-Wesley Chapel 26640 Silver Maple Parkway, Wesley Chapel, Florida 33544</i>		
<b>DATE</b>	<b>POTENTIAL DISCUSSION/FOCUS</b>	<b>TIME</b>
<b>October 5, 2023 CANCELED</b>	<b>Regular Meeting</b>	<b>10:00 AM</b>
<b>November 2, 2023 CANCELED</b>	<b>Regular Meeting</b>	<b>10:00 AM</b>
<b>December 7, 2023 CANCELED</b>	<b>Regular Meeting</b>	<b>10:00 AM</b>
<b>January 4, 2024 CANCELED</b>	<b>Regular Meeting</b>	<b>10:00 AM</b>
<b>February 1, 2024</b>	<b>Regular Meeting</b>	<b>10:00 AM</b>
<b>March 7, 2024</b>	<b>Regular Meeting</b>	<b>10:00 AM</b>
<b>April 4, 2024</b>	<b>Regular Meeting</b>	<b>10:00 AM</b>
<b>May 2, 2024</b>	<b>Regular Meeting</b>	<b>10:00 AM</b>
<b>June 6, 2024</b>	<b>Regular Meeting</b>	<b>10:00 AM</b>
<b>July 4, 2024*</b>	<b>Regular Meeting</b>	<b>10:00 AM</b>
<b>August 1, 2024</b>	<b>Regular Meeting</b>	<b>10:00 AM</b>
<b>September 5, 2024</b>	<b>Regular Meeting</b>	<b>10:00 AM</b>

**\*Exception/Note**

*July 4, 2024 is the Independence Day holiday.*