

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

The Board of Supervisors of the Whispering Pines Community Development District held 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.

Present were:

Brady Lefere	Chair
Ray Aponte	Vice Chair
Max Law	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 10:00 a.m. Supervisors Lefere, Aponte and Law were present. Supervisors Diggs and Walters were not present.

SECOND ORDER OF BUSINESS

Public Comments

There were no public comments.

THIRD ORDER OF BUSINESS

Acceptance of Resignation of Jenna Walters [Seat 3]

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

<p>On MOTION by Mr. Aponte and seconded by Mr. Lefere, with all in favor, the resignation of Ms. Jenna Walters from Seat 3, was accepted.</p>
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FOURTH ORDER OF BUSINESS

Consider Appointment to Fill Unexpired Term of Seat 3; Term Expires November 2024

Mr. Aponte nominated Ms. Colby Bosch to fill Seat 3.

No other nominations were made.

On MOTION by Mr. Aponte and seconded by Mr. Lefere, with all in favor, the appointment of Ms. Colby Bosch to Seat 3, was approved.

- **Administration of Oath of Office to Appointed Supervisor**

The Oath of Office will be administered to Ms. Bosch at or before the next meeting.

FIFTH ORDER OF BUSINESS

Consideration of Resolution 2024-01, Appointing and Removing Officers of the District and Providing for an Effective Date

Ms. Suit presented Resolution 2024-01. The following slate was nominated:

Chair	Brady Lefere
Vice Chair	Ray Aponte
Assistant Secretary	Colbie Bosch
Assistant Secretary	Max Law
Assistant Secretary	Kat Diggs

No other nominations were made. This Resolution removes Jenna Walters from the Board. Prior appointments by the Board for Secretary, Treasurer, Assistant Treasurer and Assistant Secretary Kristen Suit, remain unaffected by this Resolution.

On MOTION by Mr. Aponte and seconded by Mr. Law, with all in favor, Resolution 2024-01, Appointing and Removing Officers of the District, as nominated, and Providing for an Effective Date, was adopted.

SIXTH ORDER OF BUSINESS

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

Ms. John presented a Memorandum related to the CDD’s duty to warn of alligators.

A Board Member stated all ponds back up to conservation areas and expressed support for installing warning signage and taking precautions.

Ms. Suit was directed to obtain proposals for signage; the signage text and the name of a potential supplier will be provided by Mr. Lefere.

SEVENTH ORDER OF BUSINESS

Recess Regular Meeting/Commencement of Audit Selection Committee Meeting

On MOTION by Mr. Lefere and seconded by Mr. Aponte, with all in favor, the Regular Meeting recessed and the Audit Selection Committee Meeting convened at 10:06 a.m.

EIGHTH ORDER OF BUSINESS

Review of Response to Request for Proposals (RFP) for Annual Audit Services

A. Affidavit of Publication

B. RFP Package

The above items were included for informational purposes.

C. Respondents

I. Berger, Toombs, Elam, Gaines & Frank

II. Grau & Associates

Ms. Suit stated that, as the District Manager of many CDDs, her firm has worked with both respondents and, in Management’s opinion, both are qualified to perform the audit; however, in the previous year Berger, Toombs, Elam, Gaines & Frank (BTEGF) failed to meet the June 30th audit submittal deadline for several CDDs.

Discussion ensued regarding the requirement for timely audit preparation.

D. Auditor Evaluation Matrix/Ranking

The Board and Staff discussed the proposals and completed the evaluation matrix. BTEGF bid \$3,300 and, if a bond issuance occurs in the fiscal year ended September 30, 2023, the additional fee for each bond issuance is \$4,550. Grau & Associates (Grau) bid \$3,800 for the first year, with increases by \$100 annually, plus an additional \$1,500 with bond issuance.

The Committee Members’ scores were calculated and averaged. The ranking and average scores were as follows:

#1	Grau & Associates	99.33 points
#2	Berger, Toombs, Elam, Gaines & Frank	92.67 points

Termination of Audit Selection Committee Meeting/Reconvene Regular Meeting

On MOTION by Mr. Lefere and seconded by Mr. Law, with all in favor, the Audit Selection Committee Meeting terminated and the Regular Meeting reconvened at 10:12 a.m.

TENTH ORDER OF BUSINESS

Consider Recommendation of Audit Selection Committee

- Award of Contract

On MOTION by Mr. Lefere and seconded by Mr. Aponte, with all in favor, accepting the scores, ranking and recommendation of the Audit Committee, ranking Grau and Associates as the #1 ranked respondent to the RFP for Annual Audit Services, and awarding the contract and authorizing District Staff to negotiate an agreement with Grau and Associates, was approved.

ELEVENTH ORDER OF BUSINESS

Consideration of Resolution 2024-02, Designating a Date, Time, and Location for Landowners' Meeting; Providing for Publication, Providing for an Effective Date

Ms. Suit presented Resolution 2024-02. The consensus was for Ms. Suit to serve as Proxy Holder at the Landowners' Election.

On MOTION by Mr. Aponte and seconded by Mr. Law, with all in favor, Resolution 2024-02, Designating a Date, Time, and Location of November 5, 2024 at 10:15 a.m., at 30435 Commerce Drive, Unit 105, San Antonio, Florida, 33576, for a Landowners' Meeting; Providing for Publication, Providing for an Effective Date, was adopted.

TWELFTH ORDER OF BUSINESS

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

Ms. Suit presented Resolution 2024-03. Pasco County Ordinance requires scheduling at least four evening meetings. The following will be inserted on the Fiscal Year 2024 Meeting Schedule:

DATES and TIMES: April 4, June 6, July 4 and September 5, 2024 at 5:00 PM and May 2 and August 1, 2024 at 10:00 AM

On MOTION by Mr. Lefere and seconded by Mr. Aponte, with all in favor, 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, was adopted.

THIRTEENTH ORDER OF BUSINESS

Consideration of Resolution 2024-04, Designating the Primary Administrative Office of the District and Providing an Effective Date

On MOTION by Mr. Aponte and seconded by Mr. Lefere, with all in favor, Resolution 2024-04, Designating 2300 Glades Road, Suite 410W, Boca Raton, Florida 33431 as the Primary Administrative Office of the District and Providing an Effective Date, was adopted.

FOURTEENTH ORDER OF BUSINESS

Consideration of Resolution 2024-05, Designating the Location of the Local District Records Office and Providing an Effective Date

The requirements and alternatives for a local District records office were discussed.

Ms. Willson stated, if a suitable location with a computer is not available, a binder of printed materials would suffice.

This item was deferred.

FIFTEENTH ORDER OF BUSINESS

Consideration of Duke Energy Florida, LLC Easement (in substantial form)

Ms. Willson presented the Duke Energy Florida, LLC Easement, which applies to an open space and a conservation area.

On MOTION by Mr. Lefere and seconded by Mr. Aponte, with all in favor, the Duke Energy Florida, LLC Easement, in substantial form subject to comments from Duke Energy Florida, LLC and authorizing Staff to make modifications reflecting comments from Duke Energy Florida, LLC and District Counsel, was approved.

Ms. Willson asked that the separate signature page be signed and held in escrow so that it can be used for the final form of agreement.

SIXTEENTH ORDER OF BUSINESS

**Discussion: Conveyance of Tract W-2
[Whispering Pines Phase 3]**

Ms. Willson presented the Conveyance of Tract W-2. She noted that only Tract W-2 is ready to be conveyed. It was noted that Phase 3 is substantially complete.

Mr. Lefere suggested all tracts be conveyed to the CDD now.

Ms. Willson stated that general authorization will suffice, as the Acquisition Agreement is in place. She stated, if construction will be funded by the next bond issuance, the full processes for construction backup must be followed.

On MOTION by Mr. Lefere and seconded by Mr. Aponte, with all in favor, giving general authorization for Staff to commence working with the Developer on acquisition of these items, in anticipation of future funding from the future bond issuance, was approved.

SEVENTEENTH ORDER OF BUSINESS

**Acceptance of Unaudited Financial
Statements as of December 31, 2023**

On MOTION by Mr. Lefere and seconded by Mr. Law, with all in favor, the Unaudited Financial Statements as of December 31, 2023, were accepted.

EIGHTEENTH ORDER OF BUSINESS

**Approval of August 3, 2023 Public Hearings
and Regular Meeting Minutes**

On MOTION by Mr. Aponte and seconded by Mr. Law, with all in favor, the August 3, 2023 Public Hearings and Regular Meeting Minutes, as presented, were approved.

NINETEENTH ORDER OF BUSINESS

Staff Reports

A. District Counsel: Kutak Rock LLP

- **Required Ethics Training**

Ms. John presented a Memorandum explaining the ethics training requirements. She recommended Supervisors keep records of completion of the online course. The course must be completed by December 31, 2024; completion will be reported by checking a box on Form 1 when filing it in 2025.

B. District Engineer (Interim): LevelUp Consulting, LLC

There was no report.

C. District Manager: Wrathell, Hunt and Associates, LLC

- **NEXT MEETING DATE: [March 7, 2024 at 10:00 AM [Adoption of Delegation Resolution]**
- **QUORUM CHECK**

The next meeting will be held on March 7, 2024.

TWENTIETH ORDER OF BUSINESS

Board Members' Comments/Requests

It was noted that the Supplemental Engineer's Report related to the bond issuance will be presented at the March 7, 2024 meeting.

TWENTY-FIRST ORDER OF BUSINESS

Public Comments

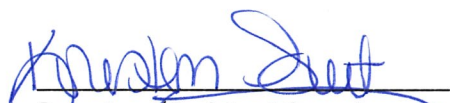
No members of the public spoke.

TWENTY-SECOND ORDER OF BUSINESS

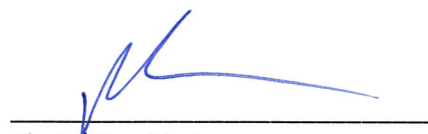
Adjournment

On MOTION by Mr. LeFere and seconded by Mr. Aponte, with all in favor, the meeting adjourned at 10:33 a.m.

[SIGNATURES APPEAR ON THE FOLLOWING PAGE]



Secretary/Assistant Secretary



Chair/Vice Chair