

**MINUTES OF MEETING
WILLOW HAMMOCK
COMMUNITY DEVELOPMENT DISTRICT**

The Board of Supervisors of the Willow Hammock Community Development District held a Public Hearing and Regular Meeting on August 28, 2024 at 6:00 p.m., at the Willow Hammock Community Association Amenity Center (Pool Deck), 4002 Willow Branch Place, Palmetto, Florida 34221-2784.

Present were:

Jennifer Hicks
Christina Zimmerman
Josh Delancey
Kayla Sprague

Chair
Vice Chair
Assistant Secretary
Assistant Secretary

Also present were:

Kristen Thomas
Daniel Rom (via telephone)
Tucker Mackie (via telephone)
April Goran

District Manager
Wrathell, Hunt and Associates, LLC
District Counsel
Resident/HOA President

FIRST ORDER OF BUSINESS

Call to Order/Roll Call

Ms. Thomas called the meeting to order at 6:02 p.m.

Supervisors Zimmerman, Hicks, Sprague and Delancey were present. Supervisor Patillo was absent.

SECOND ORDER OF BUSINESS

Public Comments

There were no public comments.

THIRD ORDER OF BUSINESS

**Public Hearing on Adoption of Fiscal Year
2024/2025 Budget**

A. Proof/Affidavit of Publication

The affidavit of publication was included for informational purposes.

B. Consideration of Resolution 2024-05, Relating to the Annual Appropriations and Adopting the Budget(s) for the Fiscal Year Beginning October 1, 2024 and Ending September 30, 2025; Authorizing Budget Amendments; and Providing an Effective Date

Ms. Thomas presented Resolution 2024-05. She reviewed the proposed Fiscal Year 2025 budget, highlighting increases, decreases and adjustments, compared to the Fiscal Year 2024 budget, and explained the reasons for any changes.

Ms. Hicks questioned the \$500 "Postage" and "Printing & Binding" line items considering the switch from hard copy agendas to iPads. Ms. Thomas stated part of the postage and binding fee is all-encompassing of the CDD; including anything that requires a wet signature in facilitating CDD-related business.

On MOTION by Ms. Hicks and seconded by Ms. Sprague, with all in favor, the Public Hearing was opened.

No affected property owners or members of the public spoke.

On MOTION by Mr. Delancey and seconded by Ms. Zimmerman, with all in favor, the Public Hearing was closed.

On MOTION by Ms. Hicks and seconded by Mr. Delancey, with all in favor, of Resolution 2024-05, Relating to the Annual Appropriations and Adopting the Budget(s) for the Fiscal Year Beginning October 1, 2024 and Ending September 30, 2025; Authorizing Budget Amendments; and Providing an Effective Date, was adopted.

FOURTH ORDER OF BUSINESS

Consideration of Resolution 2024-06, Providing for Funding for the FY 2025 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. Thomas presented Resolution 2024-06 and read the title.

On MOTION by Ms. Zimmerman and seconded by Ms. Hicks, with all in favor, Resolution 2024-06, Providing for Funding for the FY 2025 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.

FIFTH ORDER OF BUSINESS

Presentation of Audited Annual Financial Report for Fiscal Year Ended September 30, 2023, Prepared by Berger, Toombs, Elam, Gaines & Frank

Ms. Thomas presented the Audited Annual Financial Report for Fiscal Year Ended September 30, 2023 and noted the pertinent information. There were no findings, recommendations, deficiencies on internal control or instances of non-compliance; it was a clean audit.

Ms. Thomas, Mr. Rom and Ms. Mackie responded to questions regarding how the auditor is selected to perform the audit, how often the CDD has gone through the Request for Proposals (RFP) and/or Request for Qualifications (RFQ) process and when either last occurred.

SIXTH ORDER OF BUSINESS

Consideration of Resolution 2024-07, Hereby Accepting the Audited Financial Statements for the Fiscal Year Ended September 30, 2023

Ms. Thomas presented Resolution 2024-07.

On MOTION by Ms. Sprague and seconded by Mr. Delancey, with all in favor, Resolution 2024-07, Hereby Accepting the Audited Financial Statements for the Fiscal Year Ended September 30, 2023, was adopted.

SEVENTH ORDER OF BUSINESS**Consideration of Conveying CDD Tracts 304 and 504 to HOA**

Ms. Thomas presented emailed correspondence between Management and ZNS Engineering regarding conveying CDD Tracts 304 and 504 to the HOA, along with an exhibit.

She read the following email from the District Engineer into the record:

“Daniel,

Nathan and I spoke about this and are comfortable with having the CDD deed the portion of tract 304 and all of tract 504 to the HOA. See attached exhibit showing what the limits would be. We would still need to have 12’ from the top of the bank of the dry pond of access and maintenance. We can prepare a S&D for the deed if you would like, it would be roughly \$1,200 for this task. Please let me know if this is something you would like us to proceed with.

Thanks.”

Discussion ensued regarding how much the CDD has in unassigned funds, if the CDD should pay the conveyance fees instead of the HOA, removing and replacing a fence, an electrical box, irrigation, the deed and the need for a survey.

The consensus was that the CDD will convey the tracts and cover the associated costs, including the legal and engineering fees, if the HOA decides to accept the conveyance.

District Counsel and the District Engineer will coordinate to proceed with conveying the tracts, including the deed, and having the CDD pay for all costs associated in completing such action.

The District Manager was asked to obtain and present quotes to install a pool fence for consideration and discussion, based on the unassigned budget, and possible approval at the January meeting.

On MOTION by Mr. Delancey and seconded by Ms. Hicks, with all in favor, conveying CDD Tracts 304 and 504 to the HOA, with the CDD paying the administrative expenses and authorizing Staff to execute, was approved.

EIGHTH ORDER OF BUSINESS**Consideration of Goals and Objectives Reporting [HB7013 - Special Districts Performance Measures and Standards Reporting]**

Ms. Thomas presented the Memorandum explaining the new requirement for special districts to develop goals and objectives annually and develop performance measures and standards to assess the achievement of the goals and objectives. Community Communication and Engagement, Infrastructure and Facilities Maintenance, and Financial Transparency and Accountability will be the key categories to focus on for Fiscal Year 2025. She presented the Performance Measures/Standards & Annual Reporting Form developed for the CDD, which explains how the CDD will meet the goals.

On MOTION by Mr. Delancey and seconded by Ms. Sprague, with all in favor, the Goals and Objectives and the Performance Measures/Standards & Annual Reporting Form, were approved.

NINTH ORDER OF BUSINESS**Acceptance of Unaudited Financial Statements as of July 31, 2024**

On MOTION by Mr. Delancey and seconded by Ms. Zimmerman, with all in favor, the Unaudited Financial Statements as of July 31, 2024, was accepted.

TENTH ORDER OF BUSINESS**Approval of May 22, 2024 Regular Meeting Minutes**

The following change was made:

Line 47: Change "Ms. Hicks" to "Ms. Goran"

On MOTION by Ms. Hicks and seconded by Mr. Delancey, with all in favor, the May 22, 2024 Regular Meeting Minutes, as amended, were approved.

ELEVENTH ORDER OF BUSINESS**Staff Reports****A. District Counsel: Kutak Rock LLP**

Ms. Mackie stated the Rules of Procedure stipulates that the CDD should initiate an RFP for Audit Services every five years but it has been longer than that. She suggested Staff include consideration of an RFP for Annual Audit Services on the next agenda.

On MOTION by Ms. Hicks and seconded by Ms. Sprague, with all in favor, authorizing Staff to advertise an RFP for Annual Audit Services, pending Staff's review for an Audit Committee and of the Evaluation Criteria, was approved.

B. District Engineer: ZNS Engineering, L.C.

There was no report.

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

- **NEXT MEETING DATE: September 25, 2024 at 6:00 PM**
 - **QUORUM CHECK**

The next meeting will be held on September 25, 2024, unless canceled.

TWELFTH ORDER OF BUSINESS**Board Members' Comments/Requests**

There were no Board Members' comments or requests.

THIRTEENTH ORDER OF BUSINESS**Public Comments**

Resident and HOA President April Goran reported some backyards are eroding and asked for a point of contact about that.

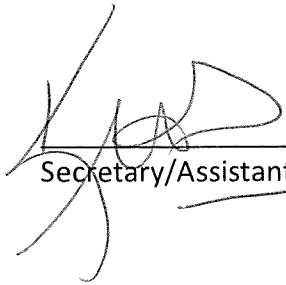
Ms. Thomas stated affected residents should coordinate and send an email to the District Manager, with photographs. Management will have the District Engineer inspect the properties and report their findings.

FOURTEENTH ORDER OF BUSINESS

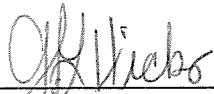
Adjournment

**On MOTION by Mr. Delancey and seconded by Ms. Sprague, with all in favor,
the meeting adjourned at 6:47 p.m.**

[SIGNATURES APPEAR ON THE FOLLOWING PAGE]



Secretary/Assistant Secretary



Chair/Vice Chair