

Longleaf Pine Community Development District

3501 Quadrangle Boulevard, Suite 270, Orlando, FL 32817; Phone 407-723-5900; Fax 407-723-5901

The following is the Agenda for the meeting of the **Board of Supervisors** for the Longleaf Pine Community Development District, scheduled to be held **Thursday, April 21, 2022, at 12:00 p.m. at the Holiday Inn St. Augustine - World Golf Village, located at 475 Commerce Lake Drive, St. Augustine, FL 32095**. Questions or comments on the Board Meeting or proposed agenda may be addressed to Vivian Carvalho at carvalhov@pfm.com or (407) 723-5900. A quorum (consisting of at least three of the five Board Members) will be confirmed prior to the start of the Board Meeting.

If you would like to attend the Board Meeting by phone, you may do so by dialing:

Call in number: 1-844-621-3956

Passcode: 790 562 990 #

<https://pfmgroup.webex.com/meet/carvalhov>

BOARD OF SUPERVISORS' MEETING AGENDA

- Roll Call to Confirm Quorum
- Public Comment Period

Administrative Matters

1. Consideration of the Minutes of the January 20, 2022, Auditor Selection Committee Meeting
2. Consideration of the Minutes of the January 20, 2022, Board of Supervisors Meeting

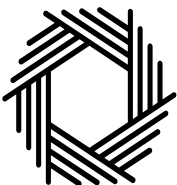
General Business Matters

3. Ratification of Resolution 2022-34, Adopting Fiscal 2022 Budget
4. Consideration of Resolution 2022-35, Approving a Preliminary Budget for Fiscal Year 2023 and Setting a Public Hearing Date [Suggested Date, July 21, 2022] (under separate cover)
5. Consideration of Resolution 2022-36, Designating a Date, Time, and Location for Landowners' Meeting of the District, and Providing for an Effective Date
6. Consideration of Master Tax Collector Agreement with St. Johns County Tax Collector
7. Ratification of Kutak Rock Retention & Fee Agreement
8. Ratification of Grau & Associates Engagement Letter for Auditing Services FY 2021
9. Consideration of Funding Requests # 9-13
10. Review of District Financial Statements

Other Business

Staff Reports

District Counsel



pfm

District Engineer
District Manager

Supervisor Requests and Audience Comments

Adjournment



**LONGLEAF PINE
COMMUNITY DEVELOPMENT DISTRICT**

Consideration of the Minutes of the January
20, 2022, Auditor Selection Committee
Meeting

MINUTES OF MEETING

**LONGLEAF PINE COMMUNITY DEVELOPMENT DISTRICT
AUDITOR SELECTION COMMITTEE MEETING MINUTES**

Thursday, January 20, 2022 at 12:00 PM

500 Outlet Mall Blvd., Suite 500

St. Augustine, FL 32084

Committee Members present via phone or in person:

Kelly White	Committee Member
Andy Hagan	Committee Member
James Stowers	Committee Member

Also present via phone or in person:

Vivian Carvalho	District Manager- PFM Group Consulting LLC
Venessa Ripoll (via phone)	Assistant District Manager- PFM Group Consulting LLC
Kevin Plenzler	Financial Advisor- PFM Financial Advisors LLC (via phone)
Katie Buchanan	District Counsel-Kutak Rock LLP (via phone)
Sete Zare	MBS Capital Markets (via phone)

FIRST ORDER OF BUSINESS

Call to Order and Roll Call

Ms. Carvalho called to order at 12:09 p.m. the meeting of the Auditor Selection Committee Meeting of the Longleaf Community Development District and proceeded with roll call. The persons in attendance are outlined above either in person or via speaker phone. She noted that there were no members of the public present.

SECOND ORDER OF BUSINESS

Public Comment Period

There were no public comments.

THIRD ORDER OF BUSINESS

**Review of Auditing Services
Proposals**

- **Berger, Toombs, Elam,
Gaines & Frank**
- **Carr Riggs & Ingram**
- **Grau & Associates**

The Committee reviewed the Auditing Services Proposals from the 3 companies – Berger, Toombs, Elam, Gaines & Frank, Carr Riggs & Ingram and Grau & Associates.

FOURTH ORDER OF BUSINESS

Ranking of Auditing Services Proposals

Ms. Carvalho recommended rankings which reflects that price was weighted higher than the other categories and Grau & Associates came in as the No. 1 ranked proposer with a total of 100 points, Berger, Toombs was ranked No. 2 with 99.5 points, and ranked No. 3 was Carr Riggs & Ingram with 87.5 points. Ms. Carvalho noted that the pricing was provided for five years.

On MOTION by Mr. Stowers, seconded by Ms. White, with all in favor, the Committee accepted the rankings per the District Manager Recommended Ranking Sheet and Ranked Grau & Associates as the No. 1 Ranked Proposer with a total of 100 points.

FIFTH ORDER OF BUSINESS

Adjournment

There was no further business to discuss so Ms. Carvalho requested a motion to adjourn the meeting.

ON MOTION by Ms. White, seconded by Mr. Stowers, with all in favor, the January 20, 2022, Auditor Selection Committee Meeting for the Longleaf Pine Community Development District was adjourned at 12:13 p.m.

Secretary / Assistant Secretary

Chairperson / Vice Chairperson

**LONGLEAF PINE
COMMUNITY DEVELOPMENT DISTRICT**

Consideration of the Minutes of the January
20, 2022, Board of Supervisors Meeting

MINUTES OF MEETING

**LONGLEAF PINE COMMUNITY DEVELOPMENT
DISTRICT BOARD OF SUPERVISORS MEETING**

Thursday, January 20, 2022

**12:00 p.m. at the St. Augustine
Outlets located at 500 Outlet Mall
Blvd Suite 500, St. Augustine, FL
32084**

Board Members present at roll call in person or via phone:

Kelly White	Chairperson
James Stowers	Vice Chairperson
Andy Hagan	Assistant Secretary

Also, Present in person or via phone:

Vivian Carvalho	District Manager-	PFM
Group Consulting LLC		
Venessa Ripoll	Assistant District Manager-	(via phone)
	PFM Group Consulting LLC	
Kevin Plenzler	PFM Financial Advisors LLC	(via phone)
Katie Buchanan	District Counsel-	(via phone)
	Kutak Rock LLP	
Sete Zare	Underwriter- MBS Capital Markets	(via
phone)		
Ken Artin	Bond Counsel- Bryant Miller Olive	
	(via phone)	
Vince Dunn	Dunn & Associates, Inc.	(via phone)

FIRST ORDER OF BUSINESS

Call to Order and Roll Call

The meeting was called to order at 12:15 p.m. Ms. Carvalho proceeded with roll call and confirmed quorum to proceed with the meeting. Those in attendance are outlined above.

Public Comment Period

There were no other public comments.

SECOND ORDER OF BUSINESS

Administrative Matters

**Review of Auditor Selection
Committee Rankings &
Selection of Auditor**

Ms. Carvalho requested a motion from the Board to approve Grau & Associates as the No. 1 ranking for Auditor and to proceed in entering into an agreement with them for auditing services.

ON MOTION by Ms. White, seconded by Mr. Stowers, with all in favor, the Board accepted the recommended rankings from the Auditor Selection Committee with Grau & Associates as No. 1 ranking for Auditor and to proceed in entering into an agreement with them for auditing services.

Consideration of the Minutes of the November 18, 2021, Board of Supervisors' Meeting

The Board reviewed the minutes of the November 18, 2021, Board of Supervisors' Meeting.

ON MOTION by Mr. Hagan, seconded by Mr. Stowers, with all in favor, the Board approved the Minutes of the November 18, 2021, Board of Supervisors' Meeting.

Consideration of the Minutes of the November 18, 2021, Landowner Election Meeting

The Board reviewed the minutes of the November 18, 2021, Landowner Election Meeting.

ON MOTION by Ms. White, seconded by Mr. Stowers, with all in favor, the Board approved the Minutes of the November 18, 2021, Landowner Election Meeting.

Consideration of the Minutes of the November 18, 2021 Auditor Selection Committee Meeting

The Board reviewed the minutes of the November 18, 2021, Auditor Selection Committee Meeting.

ON MOTION by Ms. White, seconded by Mr. Hagan, with all in favor, the Board approved the Minutes of the November 18, 2021, Auditor Selection Committee Meeting.

THIRD ORDER OF BUSINESS

General Business Matters

Consideration of the Assessment Methodology Report

Mr. Plenzler reviewed the Assessment Methodology Report for Longleaf Pine to the Board. He stated Table 1 and 2 were consistent with the information provided by the District Engineer.

A recent change to capital improvement costs was made by the District Engineer in which was reflected in the latest Methodology Report. Table 3 contained the 2022 estimated Bond par amount and construction acquisition fund. Currently, the bond principal is estimated at \$10,210,000.00. Table 4 and 5 reflected the estimated principal per unit and annual assessment levels estimated for the project. PFM analyzed the assessments and find them to be reasonable and equitable.

Ms. Carvalho requested a motion to approve the Assessment Methodology Report in substantial form.

ON MOTION by Ms. White, seconded by Mr. Hagan, with all in favor, the Board approved the Assessment Methodology Report in substantial form.

Consideration of the Supplemental Engineer's Report

Mr. Plenzler stated the changes that were incorporated into the Engineer Report is related to the Stormwater cost, which was updated from \$14,994,200.00 to \$15,526,200.00 that is the only substantial change to the CIP. The updated cost is reflected in the Assessment Methodology Report.

Ms. Buchanan requested a motion to approve the Supplemental Engineer's Report in substantial form.

ON MOTION by Ms. White, seconded by Mr. Hagan, with all in favor, the Board approved the Supplemental Engineer's Report in substantial form.

Consideration of Resolution 2022-32, Bond Delegation Resolution

Mr. Artin presented Resolution 2022-32, Bond Delegation Resolution. This Resolution is necessary to authorize the documents for the sale of the bonds to finance the infrastructure. This Resolution authorizes a not-to-exceed amount of \$12,000,000.00 and the Chair is being delegated authority to sign the Bond Purchase Agreement (BPA) so if the BPA comes back within the parameters that are set forth in Section 6 the District can proceed with the bond issuance.

Ms. Carvalho requested a motion to approve the Resolution 2022-32, Bond Delegation Resolution in substantial form.

ON MOTION by Ms. White, seconded by Mr. Hagan, with all in favor, the Board approved Resolution 2022-32, Bond Delegation Resolution in substantial form and authorizes the Chair to execute.

Public Hearing on the Adoption of the District's Annual Budget Fiscal Year 2022
a) Public Comments and Testimony

b) Board Comments
c) Consideration of Resolution 2022-33, Adopting the Fiscal Year 2022 Budget and Appropriating Funds

Ms. Carvalho requested a motion to open the Public Hearing.

ON MOTION by Ms. White, seconded by Mr. Stowers, with all in favor, the Board opened the Public Hearing.

Ms. Carvalho stated this finalizes the FY 2022 Budget process.

Ms. Carvalho requested a motion to close the Public Hearing.

ON MOTION by Mr. Stowers, seconded by Ms. White, with all in favor, the Board closed the Public Hearing.

Ms. Carvalho stated this Resolution formalize the Budget Process and adopts the FY 2022 Budget which will be funded by the Developer.

Ms. Carvalho requested motion to approve Resolution 2022-33 as presented.

ON MOTION by Ms. White, seconded by Mr. Hagan, with all in favor, the Board approved Resolution 2022-33, Adopting the Fiscal Year 2022 Budget and Appropriating Funds.

Ratification of E-Verification Application for the District

Ms. Carvalho requested a motion to ratify the E-Verify application.

ON MOTION by Ms. White, seconded by Mr. Stowers, with all in favor, the Board ratified the E-Verification Application for the District.

Review of District Financial Statements

Ms. Carvalho noted these are through November 30, 2021.

Review and Consideration of the District Engineer RFQ Proposal

Ms. Carvalho notated for the record only one proposal received was from Dunn & Associates for District Engineer services. Mr. Dunn stated he has been doing this for many years and thoroughly enjoys it.

Ms. Carvalho requested a motion to approve the District Engineer RFQ Proposal and enter into an Engagement Letter with Dunn & Associates, Inc. for District Engineer Services for Longleaf Pine CDD.

ON MOTION by Ms. White, seconded by Mr. Stowers, with all in favor, the Board approved entering into an Engagement Letter with Dunn & Associates for District Engineer Services.

FOURTH ORDER OF BUSINESS

Other Business

Staff Reports

District Counsel – Ms. Buchanan stated at the November meeting the Board incorrectly adopted Assessment Resolution 2022-29, in the wrong form. Ms. Buchanan requested to rescind Resolution 2022-29 and replace with Resolution 2022-33 which will be attached to the Minutes as Exhibit A.

Ms. Carvalho requested a motion to approve the replacement of Resolution 2022-29 with 2022-33.

ON MOTION by Mr. White, seconded by Mr. Hagan, with all in favor, the Board Approved Resolution 2022-33, Equalizing, Approving, Confirming, and Levying Special Assessment.

FIFTH ORDER OF BUSINESS

Adjournment

Ms. Carvalho noted the next meeting is scheduled to take place February 17, 2022 and asked if we need to hold this meeting. Ms. Zare responded that this meeting is needed to finalize the Bonds Issuance and also the pre-closing will take place.

As there are no additional items to come before the Board, Ms. Carvalho requested a motion to adjourn the meeting.

ON MOTION by Mr. Hagan, seconded by Ms. White, with all in favor, the Thursday, January 20, 2022 Board of Supervisors' Meeting of Longleaf Pine CDD was adjourned at 12:39 p.m.

Secretary / Assistant Secretary

Chairperson / Vice Chairperson

**LONGLEAF PINE
COMMUNITY DEVELOPMENT DISTRICT**

Ratification of Resolution 2022-34, Adopting
Fiscal 2022 Budget

**LONGLEAF PINE
COMMUNITY DEVELOPMENT DISTRICT**

Consideration of Resolution 2022-35,
Approving a Preliminary Budget for Fiscal
Year 2023 and Setting a Public Hearing
Date [Suggested Date, July 21, 2022]
(under separate cover)

RESOLUTION 2022-__

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE LONGLEAF PINE COMMUNITY DEVELOPMENT DISTRICT APPROVING PROPOSED BUDGET(S) FOR FISCAL YEAR 2022/2023; DECLARING SPECIAL ASSESSMENTS TO FUND THE PROPOSED BUDGET(S) PURSUANT TO CHAPTERS 170, 190 AND 197, FLORIDA STATUTES; SETTING PUBLIC HEARINGS; ADDRESSING PUBLICATION; ADDRESSING SEVERABILITY; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, the District Manager has heretofore prepared and submitted to the Board of Supervisors (“**Board**”) of the Longleaf Pine Community Development District (“**District**”) prior to June 15, 2022, proposed budget(s) (“**Proposed Budget**”) for the fiscal year beginning October 1, 2022 and ending September 30, 2023 (“**Fiscal Year 2022/2023**”); and

WHEREAS, it is in the best interest of the District to fund the administrative and operations services (together, “**Services**”) set forth in the Proposed Budget by levy of special assessments pursuant to Chapters 170, 190 and 197, Florida Statutes (“**Assessments**”), as set forth in the preliminary assessment roll included within the Proposed Budget; and

WHEREAS, the District hereby determines that benefits would accrue to the properties within the District, as outlined within the Proposed Budget, in an amount equal to or in excess of the Assessments, and that such Assessments would be fairly and reasonably allocated as set forth in the Proposed Budget; and

WHEREAS, the Board has considered the Proposed Budget, including the Assessments, and desires to set the required public hearings thereon;

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF SUPERVISORS OF THE LONGLEAF PINE COMMUNITY DEVELOPMENT DISTRICT:

1. PROPOSED BUDGET APPROVED. The Proposed Budget prepared by the District Manager for Fiscal Year 2022/2023 attached hereto as **Exhibit A** is hereby approved as the basis for conducting a public hearing to adopt said Proposed Budget.

2. DECLARING ASSESSMENTS. Pursuant to Chapters 170, 190 and 197, Florida Statutes, the Assessments shall defray the cost of the Services in the total estimated amounts set forth in the Proposed Budget. The nature of, and plans and specifications for, the Services to be funded by the Assessments are described in the Proposed Budget and in the reports (if any) of the District Engineer, all of which are on file and available for public inspection at the “**District’s Office**,” 3501 Quadrangle Boulevard, Orlando, Florida 32817. The Assessments shall be levied within the District on all benefitted lots and lands, and shall be apportioned, all as described in the Proposed Budget and the preliminary assessment roll included therein. The preliminary assessment roll is also on file and available for public inspection at the District’s Office. The Assessments shall be paid in one more installments pursuant to a bill issued by the District in

November of 2022, and pursuant to Chapter 170, Florida Statutes, or, alternatively, pursuant to the *Uniform Method* as set forth in Chapter 197, Florida Statutes.

3. SETTING PUBLIC HEARINGS. Pursuant to Chapters 170, 190, and 197, Florida Statutes, public hearings on the approved Proposed Budget and the Assessments are hereby declared and set for the following date, hour and location:

DATE: _____, 2022
HOUR: _____
LOCATION: _____

4. TRANSMITTAL OF PROPOSED BUDGET TO LOCAL GENERAL PURPOSE GOVERNMENT. The District Manager is hereby directed to submit a copy of the Proposed Budget to St. Johns County at least 60 days prior to the hearing set above.

5. POSTING OF PROPOSED BUDGET. In accordance with Section 189.016, *Florida Statutes*, the District's Secretary is further directed to post the approved Proposed Budget on the District's website at least two days before the budget hearing date as set forth in Section 3, and shall remain on the website for at least 45 days.

6. PUBLICATION OF NOTICE. The District shall cause this Resolution to be published once a week for a period of two weeks in a newspaper of general circulation published in St. Johns County. Additionally, notice of the public hearings shall be published in the manner prescribed in Florida law.

7. SEVERABILITY. The invalidity or unenforceability of any one or more provisions of this Resolution shall not affect the validity or enforceability of the remaining portions of this Resolution, or any part thereof.

8. EFFECTIVE DATE. This Resolution shall take effect immediately upon adoption.

PASSED AND ADOPTED THIS _____ DAY OF _____, 2022.

ATTEST:

**LONGLEAF PINE COMMUNITY
DEVELOPMENT DISTRICT**

Secretary / Assistant Secretary

Chairperson/Vice Chairperson, Board of
Supervisors

**LONGLEAF PINE
COMMUNITY DEVELOPMENT DISTRICT**

Consideration of Resolution 2022-36,
Designating a Date, Time, and Location for
Landowners' Meeting of the District, and
Providing for an Effective Date

RESOLUTION 2022-36

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

WHEREAS, Longleaf Pine Community Development District ("**District**") is a local unit of special-purpose government created and existing pursuant to Chapter 190, Florida Statutes, being situated entirely within St. Johns County, Florida; and

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

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF SUPERVISORS OF LONGLEAF PINE 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 November 8, 2022, at 11:00 a.m. at _____.

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 has been announced by the Board at its April 21, 2022, 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 District's Local Records Office located at _____ and the office of the District Manager, PFM Group Consulting, LLC, Inc., 3501 Quadrangle Boulevard, Suite 270, Orlando, FL 32817.

Section 4. This Resolution shall become effective immediately upon its adoption.

PASSED AND ADOPTED THIS _____ DAY OF APRIL 2022.

**LONGLEAF PINE COMMUNITY
DEVELOPMENT DISTRICT**

ATTEST:

CHAIRMAN / VICE CHAIRMAN

SECRETARY / ASST. SECRETARY

NOTICE OF LANDOWNERS' MEETING AND ELECTION AND MEETING OF THE BOARD OF SUPERVISORS OF THE LONGLEAF PINE COMMUNITY DEVELOPMENT DISTRICT

Notice is hereby given to the public and all landowners within Longleaf Pine Community Development District (the "**District**"), containing approximately _____ acres in St. Johns County, Florida, advising that a meeting of landowners will be held for the purpose of electing five (5) 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: _____
TIME: _____
PLACE: _____

Each landowner may vote in person or by written proxy. Proxy forms may be obtained upon request at the office of the District Manager, 3501 Quadrangle Boulevard, Suite 270, Orlando, FL 32817. 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 3501 Quadrangle Boulevard, Suite 270, Orlando, FL 32817. There may be an occasion where one or more supervisors will participate in the meeting by telephone.

Any person requiring special accommodations to participate in these meetings is asked to contact the District Office at (407) 723-5900 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.

Vivian Carvalho
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.

**INSTRUCTIONS RELATING TO LANDOWNERS' MEETING OF
LONGLeAF PINE COMMUNITY DEVELOPMENT DISTRICT
FOR THE ELECTION OF SUPERVISORS**

DATE OF LANDOWNERS' MEETING: _____

TIME: _____

LOCATION: _____

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.

This year, five (5) 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

**LONGLEAF PINE COMMUNITY DEVELOPMENT DISTRICT
ST. JOHNS COUNTY, FLORIDA
LANDOWNERS' MEETING – _____**

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 Longleaf Pine Community Development District to be held at _____, on November 8, 2022, at 11:00 am., 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
LONGLEAF PINE COMMUNITY DEVELOPMENT DISTRICT
ST. JOHNS COUNTY, FLORIDA
LANDOWNERS' MEETING - _____

For Election (5 Supervisors): The two (2) candidates receiving the highest number of votes will each receive a four (4) year term, and the three (3) 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 Longleaf Pine Community Development District and described as follows:

<u>Description</u>	<u>Acreage</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.]

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:

NAME OF CANDIDATE	NUMBER OF VOTES
1. _____	_____
2. _____	_____
3. _____	_____
4. _____	_____
5. _____	_____

Date: _____

Signed: _____
Printed Name: _____

**LONGLEAF PINE
COMMUNITY DEVELOPMENT DISTRICT**

Consideration of Master Tax Collector
Agreement with St. Johns County Tax
Collector

AGREEMENT

THIS AGREEMENT made and entered into this ____ day of _____, 20 ____ by and between _____, a unit of special-purpose government created and chartered by, and established pursuant, to Chapter 190, Florida Statutes, and Ordinance No. , of St. Johns County, Florida, whose mailing address is _____ (hereinafter referred to as "the District"), and the ST. JOHNS COUNTY TAX COLLECTOR, a constitution officer of the State of Florida, whose address is 4030 Lewis Speedway, St. Augustine, Florida 32084 (hereinafter referred to as "Tax Collector").

WITNESSETH:

WHEREAS, the District is authorized to, and did assess, impose and levy special assessments or non-ad valorem assessments and for collection purposes by Resolution _____, adopted _____, has expressed its intent to use the uniform method of notice, levy, collection and enforcement of such assessments, (hereinafter referred to as the "Uniform Collection Method") as authorized by Sections 197.3632 and 190.011(14), Florida Statutes (2014); and

WHEREAS, the Uniform Collection Method, with its enforcement provisions including the sale of tax certificates and issuance of tax deeds in the event of enforcing against any delinquencies, is both more fair to the delinquent property owner and also to all non-delinquent property owners than traditional lien foreclosure methodology; and

WHEREAS, the Uniform Collection Method will provide for more efficiency of collection by virtue of the assessment being on the tax notice issued by the Tax Collector ("Tax Collector"), which will produce positive economic benefits to St. Johns County and the District; and

WHEREAS, as the Uniform Collection Method will tend to eliminate confusion and to promote local government accountability; and

WHEREAS, Section 197.3632(2), Florida Statutes, provides that the District shall enter into a written agreement with the Tax Collector for reimbursement of necessary administrative costs incurred in implementing the Uniform Collection Method; and

WHEREAS, Section 197.3632(7), Florida Statutes, provides that the District shall bear all costs associated with any separate notice in the event Tax Collector is unable to merge the District a non-ad valorem assessment roll to produce the annual tax notice; and

WHEREAS, Section 197.3632(8)(c), Florida Statutes, provides that the District shall compensate the Tax Collector 2% pursuant to the provisions of Section 192.091(2)(b), Florida Statutes, or the actual costs of collection, whichever is greater.

NOW, THEREFORE, for and in consideration of the foregoing, including mutual terms, covenants and conditions herein contained, the parties do contract and agree as follows:

ARTICLE I

PURPOSE

The purpose of this Agreement is to establish the terms and conditions under which the Tax Collector shall collect and enforce the collection of those certain non-ad valorem assessments levied by the District to include compensation by the District to the Tax Collector pursuant to Section 197.3632(8)(c), Florida Statutes, for any costs involved in separate mailings because of non-merger of any non-ad valorem assessment roll as certified by the District, pursuant to Section 197.3632(7), Florida Statutes, and reimbursement for necessary administrative costs, including, but not limited to, those costs associated with personnel, forms, supplies, data processing, computer equipment, postage and programming that attend all of the collection and enforcement duties imposed upon the Tax Collector by the Uniform Collection Method, as provided in Section 197.3632(2), Florida Statutes.

ARTICLE II

TERM

The term of this Agreement shall commence on _____, and shall run through _____, the date of signature of the parties notwithstanding, and shall automatically be renewed thereafter for successive periods not to exceed one (1) year each, unless the parties hereto, prior to said date, have negotiated and executed a subsequent written agreement providing for the continuation of such collection by the Tax Collector, under such terms and conditions as may then be imposed by the Tax Collector. However, the District shall inform the Tax Collector, as well as the St. Johns County Property Appraiser and the Florida Department of Revenue, by January 10, in any calendar year the District intends to discontinue using the Uniform Collection Method of collecting the non-ad valorem assessments referred to in this Agreement pursuant to Section 197.3632(6), Florida Statutes.

ARTICLE III

COMPLIANCE WITH LAWS AND REGULATIONS

The parties shall comply with all statutes, rules and regulations pertaining to the levy and collection of non-ad valorem assessments by and through any ordinances promulgated by St. Johns County not inconsistent with, nor contrary to, the provisions of Sections 197.3632 and 197.3635, Florida Statutes, and any subsequent amendments to said statutes, and any rules duly promulgated pursuant to said statutes by the Florida Department of Revenue.

ARTICLE IV

DUTIES AND RESPONSIBILITIES OF THE DISTRICT

The District agrees, covenants, and contracts to:

(a) Be solely responsible for assessing, imposing and levying valid non-ad valorem assessments;

(b) Indemnify and hold Tax Collector harmless from any assessments and all claims, liability, loss, damage, expense, suits, judgments, counsel fees and/or costs relating to any imposition or levy by the District hereunder or relating to any duties of the District under Section 197.3632, Florida Statutes;

(c) Compensate Tax Collector on an annual basis during the term of this Agreement at a rate of 2% of the amount of special assessments collected and remitted or the actual costs of collection, whichever is greater, pursuant to Sections 197.3632(8)(c) and 192.091(2)(b), Florida Statutes;

(d) Reimburse Tax Collector for necessary costs for the collection and enforcement of the applicable non-ad valorem assessments by the Tax Collector pursuant to Section 197.3632(2), Florida Statutes, to include, but not limited to, those costs associated with personnel, forms, supplies, data processing, computer equipment, postage and programming.

(e) Pay for or alternatively to reimburse the Tax Collector for any separate tax notice necessitated by the inability of the Tax Collector to merge the non-ad valorem assessment roll certified by the District pursuant to Section 197.3632(7), Florida Statutes.

(f) The District, upon being timely billed, shall pay directly for necessary advertising relating to implementation of the Uniform Collection Method pursuant to Sections 197.3632 and 197.3635, Florida Statutes, and any applicable rules promulgated by the Florida Department of Revenue thereunder.

(g) By September 15 of each calendar year, the Chairman of the Board of Supervisors of the District, or his or her designee, shall officially certify to the Tax Collector the final non-ad valorem assessment roll on compatible electronic medium, tied to the property parcel identification number, and otherwise conforming in format to that contained on the ad valorem tax rolls submitted by the Property Appraiser to the Florida Department of Revenue. The District shall post the non-ad valorem assessment roll and shall exercise its responsibility that such non-ad valorem assessment roll be free of errors and omissions. If the Tax Collector discovers errors or omissions on such roll, it may request that the District file a corrected roll or a correction of the amount of any assessment. The District shall inform the Tax Collector, as well as the Property Appraiser and the Florida Department of Revenue by January 10 if it intends to discontinue use of the Uniform Collection

Method.

(h) The District agrees to cooperate with the Tax Collector to implement the Uniform Collection Method pursuant to, and consistent with, all the provisions of Sections 197.3632 and 197.3635, Florida Statutes, or their successor statutory provisions and all applicable rules promulgated by the Florida Department of Revenue and their successor rules.

(i) The District agrees that, as to any cost, fee or expense to be paid, compensated or reimbursed to Tax Collector hereunder, Tax Collector may, at its option, deduct the same from any disbursement to the District.

ARTICLE V

DUTIES OF THE TAX COLLECTOR

The Tax Collector agrees, covenants, and contracts to the following terms:

(a) The Tax Collector shall merge all rolls, prepare a collection roll and prepare a combined notice (the tax notice) for both ad valorem taxes and non-ad valorem assessments for the District, pursuant to Sections 197.3632 and 197.3635, Florida Statutes, and their successor provisions, and any applicable rules, and their successor rules, promulgated by the Florida Department of Revenue, and in accordance with any specific ordinances or resolutions shall clearly state its intent to use the Uniform Collection Method for collecting such assessments and so long as they are further not inconsistent with, or contrary to, the provisions of Sections 197.3632 and 197.3635, Florida Statutes, and their successor provisions, and any applicable rules.

(b) The Tax Collector shall collect the non-ad valorem assessments of the District certified no later than September 15 of each calendar year on compatible electronic medium, tied to the property identification number for each parcel, and the format used by the Property Appraiser for the ad valorem rolls submitted to the Florida Department of Revenue and if free of errors or omissions.

(c) The Tax Collector agrees to cooperate with the District in implementing the Uniform Collection Method for collecting and enforcing non-ad valorem assessments pursuant to Sections 197.3632 and 197.3635, Florida Statutes, and any successor provisions and applicable rules. The Tax Collector shall not accept any such non-ad valorem assessment roll that is not officially certified by the District by September 15 of each calendar year on compatible electronic medium tied to the property identification number and in the format used by the Property Appraiser on the ad valorem roll submitted to the Florida Department of Revenue except as agreed by the parties.

(d) If the Tax Collector discovers errors or omissions on such roll, it may request that the District file a corrected roll or a correction of the amount of any assessment and the District shall bear the costs of any such error or omission.

(e) If Tax Collector determines that a separate mailing is authorized pursuant to Section 197.3632(7), Florida Statutes, and any applicable rules promulgated by the Florida Department of Revenue, and any successor provision to said law or rules, the Tax Collector shall either mail a separate notice of the particular non-ad valorem assessment or shall direct the District to mail such a separate notice. In making this decision, the Tax Collector shall consider all costs to the District and to the taxpayers of such a separate mailing as well as the adverse effect to the taxpayers of the delay in multiple notices. If such a separate mailing is effected, the District shall bear all costs associated that could not be merged, upon timely billing by the Tax Collector.

ARTICLE VI

Miscellaneous

(a) Any notices concerning the terms of this agreement or its implementation shall be furnished to:

Dennis W. Hollingsworth
St. Johns County Tax Collector
Post Office Box 9001
St. Augustine, Florida 32085-9001

(b) In the event any provision of this Agreement is found unlawful or otherwise unenforceable, all other provisions shall remain in full force and effect unless the parties agree to the contrary in writing.

(c) This Agreement contains the full and complete agreement of the parties hereto and no amendments to this Agreement shall be of any force or effect unless they are agreed to separately in writing.

IN WITNESS WHEREOF, the parties have hereunto set their hands and seals and have caused these presents to be signed by their duly authorized officers, the date first above written.

ATTEST:

ST. JOHNS COUNTY TAX COLLECTOR

Witness

By: _____
Dennis W. Hollingsworth, C.F.C.

**COMMUNITY
DEVELOPMENT DISTRICT**

Witness

By: _____
Its: _____

**LONGLEAF PINE
COMMUNITY DEVELOPMENT DISTRICT**

Ratification of Kutak Rock Retention & Fee
Agreement

RETENTION AND FEE AGREEMENT

I. PARTIES

THIS RETENTION AND FEE AGREEMENT ("**Agreement**") is made and entered into by and between the following parties:

A. Longleaf Pine Community Development District ("**Client**")
3501 Quadrangle Boulevard, Suite 270
Orlando, FL 21817

and

B. Kutak Rock LLP ("**Kutak Rock**")
P.O. Box 10230
Tallahassee, Florida 32302

II. SCOPE OF SERVICES

In consideration of the mutual undertakings and agreements contained herein, the parties agree as follows:

- A. The Client agrees to employ and retain Kutak Rock as its attorney and legal representative for general advice, counseling and representation of Client and its Board of Supervisors.
- B. Kutak Rock accepts such employment and agrees to serve as attorney for and provide legal representation to the Client in connection with those matters referenced above. No other legal representation is contemplated by this Agreement. Any additional legal services to be provided under the terms of this Agreement shall be agreed to by Client and Kutak Rock in writing. Unless set forth in a separate agreement to which Client consents in writing, Kutak Rock does not represent individual members of the Client's Board of Supervisors.

III. CLIENT FILES

The files and work product materials ("**Client File**") of the Client generated or received by Kutak Rock will be maintained confidentially to the extent permitted by law and in accordance with the Florida Bar rules. At the conclusion of the representation, the Client File will be stored by Kutak Rock for a minimum of five (5) years. After the five (5) year storage period, the Client hereby acknowledges and consents that Kutak Rock may confidentially destroy or shred the Client File. Notwithstanding the prior sentence, if the Client provides Kutak Rock with a written request for the return of the Client File before the end of the five (5) year storage period, then Kutak Rock will return the Client File to Client at Client's expense.

IV. FEES

- A. The Client agrees to compensate Kutak Rock for services rendered in connection with any matters covered by this Agreement on an hourly rate basis plus actual expenses incurred by Kutak Rock in accordance with the attached Expense Reimbursement Policy (Attachment A, incorporated herein by reference). Time will be billed in increments of one-tenth (1/10) of an hour. Certain work related to issuance of bonds and bond anticipation notes may be performed under a flat fee to be separately established prior to or at the time of bond or note issuance.
- B. Attorneys and staff, if applicable, who perform work for Client will be billed at their regular hourly rates, as may be adjusted from time to time. The regular hourly rates of those initially expected to handle the bulk of Client's work are as follows:

Katie S. Buchanan	\$320
Associates	\$240 - \$285
Paralegals	\$165

Kutak Rock's regular hourly billing rates are reevaluated annually and are subject to change not more than once in a calendar year. Client agrees to Kutak Rock's annual rate increases to the extent hourly rates are not increased beyond \$15/hour.

- C. To the extent practicable and consistent with the requirements of sound legal representation, Kutak Rock will attempt to reduce Client's bills by assigning each task to the person best able to perform it at the lowest rate, so long as he or she has the requisite knowledge and experience.
- D. Upon consent of Client, Kutak Rock may subcontract for legal services in the event that Client requires legal services for which Kutak Rock does not have adequate capabilities.
- E. Kutak Rock will include costs and expenses (including interest charges on past due statements) on its billing statements for Client reimbursement in accordance with the attached Expense Reimbursement Policy.

V. BILLING AND PAYMENT

The Client agrees to pay Kutak Rock's monthly billings for fees and expenses incurred within thirty (30) days following receipt of an invoice, or the time permitted by Florida law, whichever is greater. Kutak Rock shall not be obligated to perform further legal services under this Agreement if any such billing statement remains unpaid longer than thirty (30) days after submittal to and receipt by Client. Non-payment of billing statements shall be a basis for Kutak Rock to immediately withdraw from the representation without regard to remaining actions necessitating attention by Kutak Rock as part of the representation.

VI. DEFAULT; VENUE

In any legal proceeding to collect outstanding balances due under this Agreement, the prevailing party shall be entitled to recover reasonable attorneys' fees in addition to costs and outstanding balances due under this Agreement. Venue of any such action shall be exclusive in the state courts of the Second Judicial Circuit in and for Leon County, Florida.

VII. CONFLICTS

It is important to disclose that Kutak Rock represents a number of special districts, trustees ("Trustees"), bondholders, developers, builders, and other entities throughout Florida and the United States of America relating to community development districts, special districts, local governments and land development. Kutak Rock or its attorneys may also have represented the entity which petitioned for the formation of the Client. Kutak Rock understands that Client may enter into an agreement with a Trustee in connection with the issuance of bonds, and that Client may request that Kutak Rock simultaneously represent Client in connection with the issuance of bonds, while Kutak Rock is also representing such Trustee on unrelated matters. By accepting this Agreement Client agrees that (1) Client was provided with an explanation of the implications of the common representation(s) and the advantages and risks involved; (2) Kutak Rock will be able to provide competent and diligent representation of Client, regardless of Kutak Rock's other representations, and (3) there is not a substantial risk that Kutak Rock's representation of Client would be materially limited by Kutak Rock's responsibilities to another client, a former client or a third person or by a personal interest. Acceptance of this Agreement will constitute Client's waiver of any "conflict" with Kutak Rock's representation of various special districts, Trustees, bondholders, developers, builders, and other entities relating to community development districts, special districts, local governments and land development.

VIII. ACKNOWLEDGMENT

Client acknowledges that the Kutak Rock cannot make any promises to Client as to the outcome of any legal dispute or guarantee that Client will prevail in any legal dispute.

IX. TERMINATION

Either party may terminate this Agreement upon providing prior written notice to the other party at its regular place of business. All fees due and payable in accordance with this Agreement shall accrue and become payable pursuant to the terms of this Agreement through the date of termination.

X. EXECUTION OF AGREEMENT

This Agreement shall be deemed fully executed upon its signing by Kutak Rock and the Client. The contract formed between Kutak Rock and the Client shall be the operational contract between the parties.

XI. ENTIRE CONTRACT

This Agreement constitutes the entire agreement between the parties.

Accepted and Agreed to:

**LONGLEAF PINE COMMUNITY
DEVELOPMENT DISTRICT**

By: Kelley White

Its: 2/1/22 Chair

Date: _____

KUTAK ROCK LLP

By: Kate O'Brien

Its: Transition Partner

Date: 2/1/22

ATTACHMENT A

KUTAK ROCK LLP CDD EXPENSE REIMBURSEMENT POLICY

The following is Kutak Rock's expense reimbursement policy for community development district representation. This policy applies unless a different arrangement has been negotiated based on the unique circumstances of a particular client or matter.

All expenses are billed monthly. Billings ordinarily reflect expenses for the most recent month, except where there are delays in receiving bills from third party vendors.

Photocopying and Printing. In-house photocopying and printing are charged at \$0.25 per page (black & white) and \$0.50 per page (color). Outside copying is billed as a pass-through of the outside vendor's charges.

Postage. Postage is billed at actual cost.

Overnight Delivery. Overnight delivery is billed at actual cost.

Local Messenger Service. Local messenger service is billed at 44.5 cents per mile pursuant to Section 112.061, Florida Statutes. Should the State increase the mileage allowance specified in Section 112.061, Florida Statutes, Kutak Rock shall, without further action, be entitled to reimbursement at the increased rate.

Computerized Legal Research. Charges for computerized legal research are billed at an amount approximating actual cost.

Travel. Travel (including air fare, rental cars, taxicabs, hotel, meals, tips, etc.) is billed at actual cost. Where air travel is required, coach class is used wherever feasible. Out-of-town mileage is billed at 44.5 cents per mile pursuant to Section 112.061, Florida Statutes. Should the State increase the mileage allowance specified in Section 112.061, Florida Statutes, Kutak Rock shall, without further action, be entitled to reimbursement at the increased rate. Reasonable travel-related expenses for meals, lodging, gratuities, taxi fares, tolls, and parking fees shall also be reimbursed.

Consultants. Unless prior arrangements are made, consultants are ordinarily employed directly by the client. Where consulting or testifying experts are employed by the firm, their charges are passed through with no mark-up. The client is responsible for notifying the firm of any particular billing arrangements or procedures which the client requires of the consulting or testifying experts.

Other Expenses. Other outside expenses, such as court reporters, agency copies, conference calls, etc. are billed at actual cost.

**LONGLEAF PINE
COMMUNITY DEVELOPMENT DISTRICT**

Ratification of Grau & Associates
Engagement Letter for Auditing Services FY
2021



Grau & Associates
CERTIFIED PUBLIC ACCOUNTANTS

951 Yamato Road • Suite 280
Boca Raton, Florida 33431
(561) 994-9299 • (800) 299-4728
Fax (561) 994-5823
www.graucpa.com

February 24, 2022

To Board of Supervisors
Longleaf Pine Community Development District
3501 Quadrangle Blvd., Ste. 270
Orlando, FL 32817

We are pleased to confirm our understanding of the services we are to provide Longleaf Pine Community Development District, St. Johns County, Florida ("the District") for the fiscal year ended September 30, 2021, with an option for four one-year renewals. We will audit the financial statements of the governmental activities and each major fund, including the related notes to the financial statements, which collectively comprise the basic financial statements of Longleaf Pine Community Development District as of and for the fiscal year ended September 30, 2021, with an option for four one-year renewals. In addition, we will examine the District's compliance with the requirements of Section 218.415 Florida Statutes.

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

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

- 1) Management's Discussion and Analysis.
- 2) Budgetary comparison schedule

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

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

Audit Objectives

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

We will also provide a report (that does not include an opinion) on internal control related to the financial statements and compliance with the provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a material effect on the financial statements as required by *Government Auditing Standards*. The report on internal control and on compliance and other matters will include a paragraph that states (1) that the purpose of the report is solely to describe the scope of testing of internal control and compliance, and the results of that testing, and not to provide an opinion on the effectiveness of the District's internal control on compliance, and (2) that the report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control and compliance. The paragraph will also state that the report is not suitable for any other purpose. If during our audit we become aware that the District is subject to an audit requirement that is not encompassed in the

terms of this engagement, we will communicate to management and those charged with governance that an audit in accordance with U.S. generally accepted auditing standards and the standards for financial audits contained in *Government Auditing Standards* may not satisfy the relevant legal, regulatory, or contractual requirements.

Examination Objective

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

Other Services

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

Management Responsibilities

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

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

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

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

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

Management is responsible for establishing and maintaining a process for tracking the status of audit findings and recommendations. Management is also responsible for identifying and providing report copies of previous financial audits, attestation engagements, performance audits or other studies related to the objectives discussed in the Audit

Objectives section of this letter. The District will provide a statement describing corrective actions to be taken in response to each of our recommendations included in the audit report, if any, and relaying to us corrective actions taken to address significant findings and recommendations resulting from those audits, attestation engagements, performance audits, or other studies. You are also responsible for providing management's views on our current findings, conclusions, and recommendations, as well as your planned corrective actions, for the report, and for the timing and format for providing that information.

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

Audit Procedures—General

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

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

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

Audit Procedures—Internal Control

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

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

Audit Procedures—Compliance

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

Engagement Administration, Fees, and Other

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

Subject to applicable laws and regulations, audit documentation and appropriate individuals will be made available upon request and in a timely manner to a cognizant or oversight agency or its designee, a federal agency providing direct or indirect funding, or the U.S. Government Accountability Office for purposes of a quality review of the audit, to resolve audit findings, or to carry out oversight responsibilities. We will notify you of any such request. If requested, access to such audit documentation will be provided under the supervision of Grau & Associates personnel. Furthermore, upon request, we may provide copies of selected audit documentation to the aforementioned parties.

These parties may intend, or decide, to distribute the copies or information contained therein to others, including other governmental agencies. Notwithstanding the foregoing, the parties acknowledge that various documents reviewed or produced during the conduct of the audit may be public records under Florida law. The District agrees to notify Grau & Associates of any public record request it receives that involves audit documentation.

The auditor agrees and understands that Chapter 119, *Florida Statutes*, may be applicable to documents prepared in connection with the services provided hereunder and agrees to cooperate with public record requests made thereunder. In connection with this Agreement, the auditor agrees to comply with all provisions of Florida's public records laws, including but not limited to Section 119.0701, *Florida Statutes*, the terms of which are incorporated herein. Among other requirements, the auditor must:

- a. Keep and maintain public records required by the District to perform the service.
- b. Upon request from the District's custodian of public records, provide the District with a copy of the requested records or allow the records to be inspected or copied within a reasonable time at a cost that does not exceed the cost provided in Chapter 119, *Florida Statutes* or as otherwise provided by law.
- c. Ensure that public records that are exempt or confidential and exempt from public records disclosure requirements are not disclosed except as authorized by law for the duration of the contract term and following completion of the Agreement if the auditor does not transfer the records to the District.
- d. Upon completion of this Agreement, transfer, at no cost, to the District all public records in possession of the auditor or keep and maintain public records required by the District to perform the service. If the auditor transfers all public records to the District upon completion of this Agreement, the auditor shall destroy any duplicate public records that are exempt or confidential and exempt from public records disclosure requirements. If the auditor keeps and maintains public records upon completion of the Agreement, the auditor shall meet all applicable requirements for retaining public records. All records stored electronically must be provided to the District, upon request from the District's custodian of public records, in a format that is compatible with the information technology systems of the District.

IF THE AUDITOR HAS QUESTIONS REGARDING THE APPLICATION OF CHAPTER 119, FLORIDA STATUTES, TO THE AUDITOR'S DUTY TO PROVIDE PUBLIC RECORDS RELATING TO THIS AGREEMENT, CONTACT THE CUSTODIAN OF PUBLIC RECORDS, PFM GROUP CONSULTING, LLC., 3501 QUADRANGLE BLVD., STE. 270, ORLANDO, FL 32817, recordrequest@pfm.com.

This agreement provides for a contract period of one (1) year with the option of four (4) additional, one-year renewals upon the written consent of both parties. Our fee for these services will not exceed \$3,600 for the September 30, 2021 audit. The fees for fiscal years 2022, 2023, 2024 and 2025 will not exceed \$3,800, \$4,000, \$4,200 and \$4,400, respectively, unless there is a change in activity by the District which results in additional audit work or if additional Bonds are issued.

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

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

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

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

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

We will provide you with a copy of our most recent external peer review report and any letter of comment, and any subsequent peer review reports and letters of comment received during the period of the contract. Our 2019 peer review report accompanies this letter.

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

Very truly yours,

Grau & Associates



Antonio J. Grau

RESPONSE:

This letter correctly sets forth the understanding of Longleaf Pine Community Development District.

By: Keely White
Title: Chair
Date: 3/1/22



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

February 20, 2020

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 February 20, 2020, 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, 2022. This is the date by which all review documents should be completed and submitted to the administering entity.

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

Thank you for your cooperation.

Sincerely,
FICPA Peer Review Committee

Peer Review Team
FICPA Peer Review Committee
paul@ficpa.org
800-342-3197 ext. 251

Florida Institute of CPAs

cc: Daniel Hevia, Racquel McIntosh

Firm Number: 900004390114

Review Number: 571202

**LONGLEAF PINE
COMMUNITY DEVELOPMENT DISTRICT**

Consideration of Funding Requests # 9-13

**LONGLEAF PINE
COMMUNITY DEVELOPMENT DISTRICT**

Funding Request No. 009

2/10/2022

Item No.	Vendor	Invoice Number	FY22 General Fund
1	Jacksonville Daily Record Legal Advertising on 02/10/22	22-00054J	\$ 143.00
2	Kutak Rock District Counsel Through 12/31/21	2979406	\$ 83.44
TOTAL			\$ 226.44



Board Member

Please Return To:
Longleaf Pine CDD
c/o PFM Group Consulting, LLC
3501 Quadrangle Blvd. Ste. 270
Orlando, FL 32817-8329

**LONGLEAF PINE
COMMUNITY DEVELOPMENT DISTRICT**

Funding Request No. 010

2/17/2022

Item No.	Vendor	Invoice Number	FY22 General Fund
1	PFM Group Consulting LLC		
	District Management Fee: February 2022	DM-02-2022-029	\$ 2,083.33
	FedEx: January 2022	OE-EXP-02-030	\$ 8.74
TOTAL			\$ 2,092.07



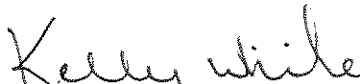
Board Member

Please Return To:
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c/o PFM Group Consulting, LLC
3501 Quadrangle Blvd. Ste. 270
Orlando, FL 32817-8329

**LONGLEAF PINE
COMMUNITY DEVELOPMENT DISTRICT**

Funding Request No. 011
3/4/2022

Item No.	Vendor	Invoice Number	FY22 General Fund
1	Kutak Rock District Counsel Through 01/31/22	3020376	\$ 450.00
TOTAL			\$ 450.00


Board Member

Please Return To:
Longleaf Pine CDD
c/o PFM Group Consulting, LLC
3501 Quadrangle Blvd. Ste. 270
Orlando, FL 32817-8329

**LONGLEAF PINE
COMMUNITY DEVELOPMENT DISTRICT**

Funding Request No. 012

3/11/2022

Item No.	Vendor	Invoice Number	FY22 General Fund
1	Jacksonville Daily Record Legal Advertising on 03/10/22	22-00097J	\$ 143.00
TOTAL			\$ 143.00



Board Member

Please Return To:
Longleaf Pine CDD
c/o PFM Group Consulting, LLC
3501 Quadrangle Blvd. Ste. 270
Orlando, FL 32817-8329

**LONGLEAF PINE
COMMUNITY DEVELOPMENT DISTRICT**

Funding Request No. 013

3/17/2022

Item No.	Vendor	Invoice Number	FY22 General Fund
1	PFM Group Consulting LLC District Management Fee: March 2022	DM-03-2022-029	\$ 2,083.33
TOTAL			\$ 2,083.33



Board Member

Please Return To:
Longleaf Pine CDD
c/o PFM Group Consulting, LLC
3501 Quadrangle Blvd. Ste. 270
Orlando, FL 32817-8329

**LONGLEAF PINE
COMMUNITY DEVELOPMENT DISTRICT**

Review of District Financial Statements

Longleaf Pine CDD
Statement of Financial Position
As of 2/28/2022

General Fund

Assets

Current Assets

General Checking Account	\$984.35
Accounts Receivable - Due from Developer	11,863.75
Total Current Assets	<u>\$12,848.10</u>

Total Assets	<u><u>\$12,848.10</u></u>
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Liabilities and Net Assets

Current Liabilities

Accounts Payable	\$11,720.75
Deferred Revenue	11,863.75
Total Current Liabilities	<u>\$23,584.50</u>

Total Liabilities	<u><u>\$23,584.50</u></u>
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Net Assets

Net Assets - General Government	
Current Year Net Assets - General Government	(10,736.40)

Total Net Assets	<u><u>(\$10,736.40)</u></u>
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Total Liabilities and Net Assets	<u><u>\$12,848.10</u></u>
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Longleaf Pine CDD
Statement of Activities
As of 2/28/2022

General Fund

Revenues

Developer Contributions	\$19,056.00
Other Income & Other Financing Sources	0.35
Total Revenues	<u>\$19,056.35</u>

Expenses

Insurance	\$2,059.00
Management	10,416.65
District Counsel	11,660.86
Postage & Shipping	77.91
Legal Advertising	2,162.33
Miscellaneous	725.00
Dues, Licenses, and Fees	175.00
General	2,516.00
Total Expenses	<u>\$29,792.75</u>

Other Revenues (Expenses) & Gains (Losses)

Total Other Revenues (Expenses) & Gains (Losses)	<u>\$0.00</u>
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Change In Net Assets (\$10,736.40)

Net Assets At Beginning Of Year \$0.00

Net Assets At End Of Year (\$10,736.40)

Longleaf Pine CDD
 Budget to Actual
 For the Period Ending 2/28/2022

	Actual	Year To Date		FY 2022 Adopted Budget
		Budget	Variance	
<u>Revenues</u>				
Developer Contributions	\$ 19,056.00	\$ 43,406.25	\$ (24,350.25)	\$ 104,175.00
Other Income & Financing Sources	0.35	-	0.35	-
Net Revenues	\$ 19,056.35	\$ 43,406.25	\$ (24,349.90)	\$ 104,175.00
<u>General & Administrative Expenses</u>				
Public Officials' Insurance	\$ 2,059.00	\$ 1,041.67	\$ 1,017.33	\$ 2,500.00
Trustee Services	-	2,500.00	(2,500.00)	6,000.00
Management	10,416.65	10,416.67	(0.02)	25,000.00
Engineering	-	6,250.00	(6,250.00)	15,000.00
Dissemination Agent	-	2,083.33	(2,083.33)	5,000.00
Assessment Administration	-	3,125.00	(3,125.00)	7,500.00
District Counsel	11,660.86	8,333.33	3,327.53	20,000.00
Audit	-	2,500.00	(2,500.00)	6,000.00
Travel and Per Diem	-	208.33	(208.33)	500.00
Telephone	-	83.33	(83.33)	200.00
Postage & Shipping	77.91	125.00	(47.09)	300.00
Copies	-	208.33	(208.33)	500.00
Legal Advertising	2,162.33	416.67	1,745.66	1,000.00
Miscellaneous	725.00	2,083.33	(1,358.33)	5,000.00
Web Site Maintenance	-	2,500.00	(2,500.00)	6,000.00
Dues, Licenses, and Fees	175.00	72.92	102.08	175.00
General Insurance	2,516.00	1,458.33	1,057.67	3,500.00
Total General & Administrative Expenses	\$ 29,792.75	\$ 43,406.25	\$ (13,613.50)	\$ 104,175.00
Total Expenses	\$ 29,792.75	\$ 43,406.25	\$ (13,613.50)	\$ 104,175.00
Net Income (Loss)	\$ (10,736.40)	\$ (0.00)	\$ (10,736.40)	\$ -