

Longleaf Pine Community Development District

3501 Quadrangle Blvd., Suite 270, Orlando, FL 32817- 407-723-5900- FAX 407-723-5901

www.longleafpinecdd.com

The rescheduled meeting of the Board of Supervisors of **Longleaf Pine Community Development District** will be held on **Thursday, July 10, 2025, at 2:00 pm at 680 Crosswater Parkway, Ponte Vedra, FL 32081.**

Call in number: 1-844-621-3956 Passcode: 2536 634 0209 #

Join online: <https://pfmccd.webex.com/join/carvalhov>

BOARD OF SUPERVISORS' MEETING AGENDA

Organizational Matters

- Call to Order
- Roll Call
- Public Comment Period *[for any members of the public desiring to speak on any proposition before the Board]*
 1. Nominations for Vacant Seat 5 (Term expires November 2028)
 2. Administer Oath of Office to Newly Appointed Board Member to Seat 5
 3. Consideration of **Resolution 2025-06, Election of Officers**

General Business Matters

4. Consideration of Minutes of the April 17, 2025, Board of Supervisors Meeting
5. Letter from Supervisor of Elections – St. Johns County
6. Public Hearing on the Adoption of the District's Annual Budget
 - a) Public Comments and Testimony
 - b) Board Comments
 - c) Consideration of **Resolution 2025-07, Adopting the Fiscal Year 2025/2026 Budget and Appropriating Funds**
7. Consideration of **Resolution 2025-08, Levying O&M Assessments and Certifying an Assessment Roll**
8. Consideration of **Resolution 2025-09, Adopting the Annual Meeting Schedule for Fiscal Year 2025/2026**
9. Ratification of Payment Authorizations Nos. 112 – 118
10. Ratification of Requisition Nos. 75 & 76
11. Review of District Financial Statements

Other Business

- Staff Reports
 - District Counsel
 - District Engineer



- District Manager
- Supervisors Requests and Comments

Adjournment



Longleaf Pine Community Development District

Nominations for Vacant Seat 5
(Term expires November 2028)



Longleaf Pine Community Development District

Administer Oath of Office to
Newly Appointed Board Member to Seat 5

**LONGLEAF PINE
COMMUNITY DEVELOPMENT DISTRICT
BOARD OF SUPERVISORS
OATH OF OFFICE**

I, _____, A CITIZEN OF THE STATE OF FLORIDA AND OF THE UNITED STATES OF AMERICA, AND BEING EMPLOYED BY OR AN OFFICER LONGLEAF PINE COMMUNITY DEVELOPMENT DISTRICT AND A RECIPIENT OF PUBLIC FUNDS AS SUCH EMPLOYEE OR OFFICER, DO HEREBY SOLEMNLY SWEAR OR AFFIRM THAT I WILL SUPPORT THE CONSTITUTION OF THE UNITED STATES AND OF THE STATE OF FLORIDA.

Board Supervisor

ACKNOWLEDGMENT OF OATH BEING TAKEN

STATE OF FLORIDA
COUNTY OF _____

The foregoing oath was administered before me by means of ☐ physical presence or ☐ online notarization, this _____ day of _____, 2025, by _____, who is personally known to me or has produced _____ as identification, and is the person described in and who took the aforementioned oath as a Member of the Board of Supervisors of Longleaf Pine Community Development District and acknowledged to and before me that he/she took said oath for the purposes therein expressed.

(NOTARY SEAL)

Notary Public, State of Florida

Print Name: _____

Commission No.: _____ Expires: _____



Longleaf Pine Community Development District

Consideration of **Resolution 2025-06,**
Election of Officers

RESOLUTION 2025-06

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE LONGBLEAF PINE COMMUNITY DEVELOPMENT DISTRICT ELECTING THE OFFICERS OF THE DISTRICT, AND PROVIDING FOR AN EFFECTIVE DATE

WHEREAS, the LONGBLEAF PINE COMMUNITY DEVELOPMENT DISTRICT (hereinafter the "District") is a local unit of special-purpose government created and existing pursuant to Chapter 190, Florida Statutes; and

WHEREAS, pursuant to Section 190.006(6), Florida Statutes, as soon as practicable after each election or appointment to the Board of Supervisors (the "Board"), the Board shall organize by electing one of its members as chair and by electing a secretary, and such other officers as the Board may deem necessary.

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

Section 1. _____ is elected Chair.

Section 2. _____ is elected Vice Chair.

Section 3. Vivian Carvalho is elected Secretary.

_____ is elected Assistant Secretary.

_____ is elected Assistant Secretary.

_____ is elected Assistant Secretary.

Venessa Ripoll is elected Assistant Secretary.

Kwame Jackson is elected Assistant Secretary.

Section 4. Amanda Lane is elected Treasurer.

Section 5. Jennifer Glasgow is elected as Assistant Treasurer.

Rick Montejano is elected as Assistant Treasurer.

Verona Griffith is elected as Assistant Treasurer.

Amy Champagne is elected as Assistant Treasurer.

Section 6. All resolutions or parts of Resolutions in conflict herewith are hereby repealed to the extent of such conflict.

Section 7. This resolution shall become effective immediately upon its adoption.

PASSED AND ADOPTED THIS 10TH DAY of JULY 2025

ATTEST

**LONGBLEAF PINE COMMUNITY
DEVELOPMENT DISTRICT**

Secretary/Assistant Secretary

Chair/Vice-Chair



Longleaf Pine Community Development District

Consideration of Minutes of the April 17, 2025,
Board of Supervisors Meeting

MINUTES OF MEETING

LONGLEAF PINE COMMUNITY DEVELOPMENT DISTRICT BOARD OF SUPERVISORS MEETING

Thursday, April 17, 2025, at 2:00 p.m.

**680 Crosswater Parkway
Ponte Vedra, FL 32081**

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
Kwame Jackson	Asst. District Manager - PFM Group Consulting LLC (via phone)
Amy Champagne	District Accountant - PFM Group Consulting LLC (via phone)
Katie Buchanan	District Counsel - Cobb Cole
Mike Veazey	Project Manager - ICI Homes

FIRST ORDER OF BUSINESS

Call to Order and Roll Call

Ms. Carvalho called the meeting to order at 2:04 p.m. and a quorum was established.

Public Comment Period

There were no public comments at this time.

SECOND ORDER OF BUSINESS

Administrative Matters

Nominations for Vacant Seat 5

This item was deferred until the next Board meeting.

Administer Oath of Office to Newly Appointed Board Member to Seat 5

This item was deferred until the next Board Meeting.

Consideration of Resolution 2025-04, Election of Officers

Ms. Carvalho stated this resolution would add Mr. Jackson as an additional Assistant Secretary.

ON MOTION by Ms. White, seconded by Mr. Hagan, with all in favor, the Board approved the Resolution 2025-04, Election of Officers with the slate of officers remaining the same and Kwame Jackson added as Assistant Secretary.

THIRD ORDER OF BUSINESS

General Business Matters

Consideration of the Minutes of the January 16, 2025, Board of Supervisors Meeting

The Board reviewed the minutes.

ON MOTION by Mr. Stowers, seconded by Mr. Hagan, with all in favor, the Board approved the Minutes of the January 16, 2024, Board of Supervisors' Meeting.

Consideration of the VGlobalTech Website Maintenance Proposed Fee Increase

Ms. Carvalho introduced the item and noted that the increase is factored into the proposed budget.

ON MOTION by Ms. White, seconded by Mr. Stowers, with all in favor, the Board approved the VGlobalTech Website Maintenance Proposed Fee Increase.

**Consideration of the PFM Group
Consulting LLC District
Management Proposed Fee
Increase**

Ms. Carvalho introduced the item and noted that the increase is factored into the proposed budget.

ON MOTION by Ms. White, seconded by Mr. Stowers, with all in favor, the Board approved the PFM Group Consulting LLC District Management Proposed Fee Increase.

**Consideration of Resolution 2025-05, Approving a Preliminary
(Budget for Fiscal Year 2025/2026
and Setting a Public Hearing Date**

Ms. Carvalho reviewed the proposed budget and stated the recommended date for the Public Hearing to be July 10, 2025, at 2 p.m., at the same location.

ON MOTION by Ms. White, seconded by Mr. Hagan, with all in favor, the Board approved Resolution 2025-05, Approving a Preliminary Budget for Fiscal Year 2025/2026 and Setting the Public Hearing Date for July 10, 2025, at 2 p.m.

**Review and Acceptance of Fiscal
Year 2024 Financial Audit Report**

Ms. Carvalho stated this was a clean audit and once approved, the audit report will be placed on the District website.

ON MOTION by Ms. White, seconded by Mr. Stowers, with all in favor, the Board accepted the Fiscal Year 2024 Financial Audit Report.

**Ratification of Payment
Authorizations # 102-111**

The Board reviewed the payment authorizations.

ON MOTION by Mr. Stowers, seconded by Mr. Hagan, with all in favor, the Board ratified Payment Authorizations #102-111.

Ratification of Requisition # 74

The Board reviewed the requisition.

ON MOTION by Mr. Stowers, seconded by Mr. Hagan, with all in favor, the Board ratified Requisition #74.

Review of District Financial Statements

The Board reviewed the District Financials.

There were no comments from the Board.

FOURTH ORDER OF BUSINESS

Other Business

Staff Reports

District Counsel – No report.

District Engineer – No report.

District Manager – Ms. Carvalho stated the next meeting is July 10, 2025, at the same location, at 2:00pm. The next meeting will include the public hearing on the fiscal year 2026 budget.

Audience Comments and Supervisors Requests

There were no audience comments or Supervisor requests at this time.

FIFTH ORDER OF BUSINESS

Adjournment

ON MOTION by Ms. White, seconded by Mr. Stowers, with all in favor, the April 17, 2025, Board of Supervisors' Meeting of Longleaf Pine CDD was adjourned at 2:08 p.m.

Secretary / Assistant Secretary

Chairperson / Vice Chairperson



Longleaf Pine Community Development District

Letter from Supervisor of Elections
– St. Johns County



April 25, 2025

Joseph M. Sarmiento

Attn: Vivian Carvalho, Senior District Manager

Request for Registered Voter Totals in Longleaf Pine CDD

This letter is in response to your request for Registered Voter Totals for the Longleaf Pine Community Development District (CDD). As of 04/15/2025, the total number of active registered voters in the Longleaf Pine CDD is 189.

Regards,

A handwritten signature in blue ink, appearing to read "Joseph M. Sarmiento".

Joseph M. Sarmiento
GIS Elections Services Specialist

for

Vicky Oakes, St. Johns County Supervisor of Elections



Longleaf Pine Community Development District

Public Hearing on the Adoption of
the District's Annual Budget

- a) Public Comments and Testimony
- b) Board Comments
- c) Consideration of **Resolution 2025-07, Adopting
the Fiscal Year 2025/2026 Budget and
Appropriating Funds**

RESOLUTION 2025-07

THE ANNUAL APPROPRIATION RESOLUTION OF THE LONGLEAF PINE COMMUNITY DEVELOPMENT DISTRICT ("DISTRICT") RELATING TO THE ANNUAL APPROPRIATIONS AND ADOPTING THE BUDGET FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2025 AND ENDING SEPTEMBER 30, 2026; AUTHORIZING BUDGET AMENDMENTS; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, the District Manager has, prior to the fifteenth (15th) day in June, 2025, submitted to the Board of Supervisors ("**Board**") of the Longleaf Pine Community Development District ("**District**") proposed budget ("**Proposed Budget**") for the fiscal year beginning October 1, 2025 and ending September 30, 2026 ("**Fiscal Year 2025/2026**") along with an explanatory and complete financial plan for each fund of the District, pursuant to the provisions of Section 190.008(2)(a), *Florida Statutes*; and

WHEREAS, at least sixty (60) days prior to the adoption of the Proposed Budget, the District filed a copy of the Proposed Budget with the local governing authorities having jurisdiction over the area included in the District pursuant to the provisions of Section 190.008(2)(b), *Florida Statutes*; and

WHEREAS, the Board set a public hearing thereon and caused notice of such public hearing to be given by publication pursuant to Section 190.008(2)(a), *Florida Statutes*; and

WHEREAS, the District Manager posted the Proposed Budget on the District's website at least two days before the public hearing; and

WHEREAS, Section 190.008(2)(a), *Florida Statutes*, requires that, prior to October 1st of each year, the Board, by passage of the Annual Appropriation Resolution, shall adopt a budget for the ensuing fiscal year and appropriate such sums of money as the Board deems necessary to defray all expenditures of the District during the ensuing fiscal year; and

WHEREAS, the District Manager has prepared a Proposed Budget, whereby the budget shall project the cash receipts and disbursements anticipated during a given time period, including reserves for contingencies for emergency or other unanticipated expenditures during the fiscal year.

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

SECTION 1. BUDGET

- a. The Board has reviewed the Proposed Budget, a copy of which is on file with the office of the District Manager and at the District's Local Records Office, and hereby approves certain amendments thereto, as shown in Section 2 below.

- b. The Proposed Budget, attached hereto as **Exhibit A**, as amended by the Board, is hereby adopted in accordance with the provisions of Section 190.008(2)(a), *Florida Statutes* ("**Adopted Budget**"), and incorporated herein by reference; provided, however, that the comparative figures contained in the Adopted Budget may be subsequently revised as deemed necessary by the District Manager to reflect actual revenues and expenditures.
- c. The Adopted Budget, as amended, shall be maintained in the office of the District Manager and at the District's Local Records Office and identified as "The Budget for the Longleaf Pine Community Development District for the Fiscal Year Ending September 30, 2026."
- d. The Adopted Budget shall be posted by the District Manager on the District's official website within thirty (30) days after adoption and shall remain on the website for at least 2 years.

SECTION 2. APPROPRIATIONS

There is hereby appropriated out of the revenues of the District, for Fiscal Year 2025/2026, the sum of \$_____ to be raised by the levy of assessments and/or otherwise, which sum is deemed by the Board to be necessary to defray all expenditures of the District during said budget year, to be divided and appropriated in the following fashion:

TOTAL GENERAL FUND	\$_____
DEBT SERVICE FUND (SERIES 2022)	\$_____
TOTAL ALL FUNDS	\$_____

SECTION 3. BUDGET AMENDMENTS

Pursuant to Section 189.016, *Florida Statutes*, the District at any time within Fiscal Year 2025/2026, or within 60 days following the end of the Fiscal Year 2025/2026, may amend its Adopted Budget for that fiscal year as follows:

- a. A line-item appropriation for expenditures within a fund may be decreased or increased by motion of the Board recorded in the minutes, and approving the expenditure, if the total appropriations of the fund do not increase.
- b. The District Manager or Treasurer may approve an expenditure that would increase or decrease a line-item appropriation for expenditures within a fund if the total appropriations of the fund do not increase and if either (i) the aggregate change in the original appropriation item does not exceed the greater of \$15,000

c. Any other budget amendments shall be adopted by resolution and consistent with Florida law.

SECTION 4. EFFECTIVE DATE. This Resolution shall take effect immediately upon adoption.

Its: _____

Exhibit A: Fiscal Year 2025/2026 Budget

Exhibit A

Fiscal Year 2024/2025 Budget



Longleaf Pine CDD
Proposed O&M Budget FY 2026

	Year To Date				
	Actuals Through 5/31/25	Anticipated June - Sept	Anticipated FY 2025 Totals	FY 2025 Adopted Budget	FY 2026 Proposed Budget
<u>Revenues</u>					
Assessments	\$ 92,766.66	\$ 14,628.34	\$ 107,395.00	\$ 107,395.00	\$ 107,395.00
Interest Income	876.06	-	876.06	-	-
Carry Forward	-	75,000.00	75,000.00	75,000.00	76,518.67
Net Revenues	\$ 93,642.72	\$ 89,628.34	\$ 183,271.06	\$ 182,395.00	\$ 183,913.67
<u>General & Administrative Expenses</u>					
Public Officials' Insurance	\$ 2,434.00	\$ -	\$ 2,434.00	\$ 2,574.00	\$ 2,738.00
Trustee Services	2,693.75	1,806.25	4,500.00	4,500.00	4,256.13
District Management	18,333.36	9,166.68	27,500.04	27,500.00	29,000.00
Engineering	-	2,916.67	2,916.67	8,750.00	8,750.00
Disclosure Agent	2,500.00	2,500.00	5,000.00	5,000.00	5,000.00
District Counsel	1,646.24	3,353.76	5,000.00	5,000.00	5,000.00
Assessment Administration	10,000.00	-	10,000.00	10,000.00	10,000.00
Re-amortization	-	250.00	250.00	250.00	250.00
Audit	5,700.00	-	5,700.00	6,000.00	5,900.00
Arbitrage	-	1,000.00	1,000.00	1,000.00	1,000.00
Tax Document Preparation Fee	-	-	-	-	14.54
Legal Advertising	396.00	172.00	568.00	1,500.00	1,500.00
Office Miscellaneous	32.25	16.13	48.38	1,000.00	1,000.00
Dues, Licenses, and Fees	175.00	-	175.00	175.00	175.00
Web Site Maintenance	1,880.00	1,240.00	3,120.00	3,120.00	3,240.00
Meeting Room	-	500.00	500.00	500.00	500.00
Landscape Maintenance	14,924.76	14,924.76	29,849.52	33,600.00	33,600.00
Landscape Improvements	-	1,666.67	1,666.67	5,000.00	5,000.00
Contingency	-	3,333.33	3,333.33	10,000.00	9,364.00
Irrigation Repairs & Maintenance	1,627.00	1,666.67	3,293.67	5,000.00	5,000.00
Utilities	7,563.32	3,781.66	11,344.98	24,000.00	24,000.00
General Insurance	2,974.00	-	2,974.00	3,146.00	3,346.00
Crime Insurance	-	-	-	-	500.00
Total Master Expenses	\$ 72,879.68	\$ 48,294.57	\$ 121,174.25	\$ 157,615.00	\$ 159,133.67
<u>Neighborhood Expenses</u>					
Maintenance of Trees/Wetlands	\$ -	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00
Lake Maintenance	4,640.00	2,320.00	6,960.00	22,800.00	22,800.00
Fountain Maintenance	735.00	245.00	980.00	980.00	980.00
Total Neighborhood Expenses	\$ 5,375.00	\$ 3,565.00	\$ 8,940.00	\$ 24,780.00	\$ 24,780.00
Total Expenses	\$ 78,254.68	\$ 51,859.57	\$ 130,114.25	\$ 182,395.00	\$ 183,913.67
Net Income (Loss)	\$ 15,388.04	\$ 37,768.77	\$ 53,156.81	\$ -	\$ -



Longleaf Pine CDD
Proposed O&M Budget FY 2026

	Units		426		
		Net	Gross		
Master Units	426	\$ 193.93	\$ 206.31	\$	0.00
Neighborhood Units Phase 1 & 2	188	\$ 131.81	\$ 140.22	\$	(0.00)
	Total	\$ 325.74	\$ 346.53		

Direct Bill/Funding Agreement	238	Master Only	\$ 46,155.80	\$ 49,101.92
On Roll Phase 1 and 2	188	Neighborhood & Master	\$ 61,239.20	\$ 65,148.09
Total	426		\$ 107,395.00	\$ 114,250.00

Prior Year

		Net	Gross		
Master Units	426	\$ 193.93	\$ 206.31		
Neighborhood Units Phase 1 & 2	188	\$ 131.81	\$ 140.22		
	Total	\$ 325.74	\$ 346.53		

Direct Bill/Funding Agreement	238	Master Only	\$ 46,155.34	\$ 49,101.43
On Roll Phase 1	153	Neighborhood & Master	\$ 72,640.04	\$ 77,276.63
Direct Bill Phase 2	35		\$ 118,795.38	\$ 126,378.06
Total	426			



Longleaf Pine Community Development District
O & M Budget Item Description FY 2026

Budget Item Description

Revenues:

Assessments

The District can levy a Non-Ad Valorem assessment on all the assessable property within the District in order to pay for the operating expenditures during the Fiscal Year.

Carry Forward

Excess funds from prior year that can be used to offset assessments.

General & Administrative Expenditures:

Public Officials' Liability (POL) Insurance

Supervisors' and Officers' liability insurance.

Trustee Fees

The Trustee submits invoices annually for services rendered on bond series. These fees are for maintaining the District trust accounts.

District Management

The District receives Management and Administrative services as part of a Management Agreement with PFM Group Consulting, LLC. These services are further outlined in Exhibit "A" of the Management Agreement.

Engineering

The District's engineer provides general engineering services to the District. Among these services are attendance at and preparation for monthly board meetings, review of invoices, and all other engineering services as requested by the District throughout the year.

Disclosure Agent

When bonds are issued for the District, the Bond Indenture requires continuing disclosure, which the disclosure agent provides to the trustee and bond holders.

District Counsel

The District's legal counsel provides general legal services to the District. Among these services are attendance at and preparation for monthly board meetings, review of operating and maintenance contracts, and all other legal services as requested by the District throughout the year.



Longleaf Pine Community Development District

O & M Budget Item Description FY 2026

Assessment Administration

The District can levy a Non-Ad Valorem assessment on all the assessable property within the District in order to pay for the operating expenditures during the Fiscal Year. It is typically collected via the Tax Collector. The District Manager submits an Assessment Roll to the Tax Collector annually by the deadline set by the Tax Collector or Property Appraiser.

Re-amortization

When debt is paid on a bond series, a new amortization schedule must be recalculated. This can occur up to four times per year per bond issue.

Audit

Chapter 218 of the Florida Statutes requires a District to conduct an annual financial audit by an Independent Certified Public Accounting firm. Some exceptions apply.

Arbitrage

Annual computations are necessary to calculate arbitrage rebate liability to ensure the District's compliance with all tax regulations.

Tax Document Preparation Fee

Annual 1099 processing is required by the IRS to be electronically filed. These are the fee association with the electronic filing.

Legal Advertising

The District will incur expenditures related to legal advertising. The items for which the District will advertise include, but are not limited to monthly meetings, special meetings, and public hearings for the District.

Office Miscellaneous

Other administrative and grounds expenses incurred throughout the year. Specifically, bank fees, checks, postage and printing.

Dues, Licenses & Fees

The District is required to pay an annual fee to the Department of Economic Opportunity.

Web Site Maintenance

Website maintenance fee for the district website.

Meeting Room

Fee paid for room to hold board meetings.



Longleaf Pine Community Development District

O & M Budget Item Description FY 2026

Landscape Maintenance

Contracted landscaping and Common Area Maintenance within the boundaries of the District.

Landscape Improvements

Improvements in landscape above and beyond what is already contracted for property owned by District.

Contingency

Other expenses incurred throughout the year.

Irrigation Repairs & Maintenance

Inspection and repair of irrigation system.

Utilities

Electricity for Street Lights and Irrigation System as well as water used for irrigation.

General Insurance

General liability insurance.

Neighborhood Expenses (Field Expenditures):

Maintenance of Trees/Wetlands

Maintenance of Trees and wetlands owned by District.

Lake Maintenance

Maintenance of lakes owned by District.

Fountain Maintenance

Contracted Maintenance of the Fountains owned by the District.



Longleaf Pine CDD
Proposed Debt Service Fund Budget
Series 2022 Special Assessment Bonds FY 2026

"Exhibit B"

	<u>Proposed FY 2026</u> <u>Budget</u>
<u>Revenues:</u>	
Special Assessments	\$873,738
Total Revenues	<u><u>\$873,738</u></u>
<u>Expenditures:</u>	
Series 2022 - Interest 11/1/25	\$240,806
Series 2022 - Principal 5/1/26	\$155,000
Series 2022 - Interest 5/1/26	\$240,806
Total Expenditures	<u><u>\$636,613</u></u>
Excess Revenues / (Expenditures)	<u><u>\$237,125</u></u>
11/1/26 Interest Series 2022	\$237,125



Longleaf Pine Community Development District

**Consideration of Resolution 2025-08, Levying
O&M Assessments and Certifying an
Assessment Roll**

RESOLUTION 2025-08

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE LONGLEAF PINE COMMUNITY DEVELOPMENT DISTRICT MAKING A DETERMINATION OF BENEFIT AND IMPOSING SPECIAL ASSESSMENTS FOR FISCAL YEAR 2025/2026; 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.

WHEREAS, the Longleaf Pine Community Development District ("**District**") is a local unit of special-purpose government established pursuant to Chapter 190, *Florida Statutes*, for the purpose of providing, operating and maintaining infrastructure improvements, facilities and services to the lands within the District; and

WHEREAS, the District is located in St. Johns County, Florida ("**County**"); and

WHEREAS, the District has constructed or acquired various infrastructure improvements and provides certain services in accordance with the District's adopted capital improvement plan and Chapter 190, *Florida Statutes*; and

WHEREAS, the Board of Supervisors ("**Board**") of the District hereby determines to undertake various operations and maintenance and other activities described in the District's budget(s) ("**Adopted Budget**") for the fiscal year beginning October 1, 2025 and ending September 30, 2026 ("**Fiscal Year 2025/2026**"), attached hereto as **Exhibit "A,"** and

WHEREAS, the District must obtain sufficient funds to provide for the operation and maintenance of the services and facilities provided by the District as described in the Adopted Budget; and

WHEREAS, the provision of such services, facilities, and operations is a benefit to lands within the District; and

WHEREAS, Chapter 190, *Florida Statutes*, provides that the District may impose special assessments on benefitted lands within the District; and

WHEREAS, it is in the best interests of the District to proceed with the imposition of the special assessments for operations and maintenance in the amount set forth in the Adopted Budget; and

WHEREAS, the District has previously levied an assessment for debt service, which the District desires to collect for Fiscal Year 2025/2026; and

WHEREAS, it is in the best interests of the District to adopt the assessment roll ("**Assessment Roll**") attached to this Resolution as **Exhibit "B,"** and to directly collect the special assessments as identified in the Assessment Roll; and

WHEREAS, it is in the best interests of the District to permit the District Manager to amend the Assessment Roll adopted herein, as the Property Appraiser updates the property roll for the County, for such time as authorized by Florida law.

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

SECTION 1. BENEFIT & ALLOCATION FINDINGS. The Board hereby finds and determines that the provision of the services, facilities, and operations as described in **Exhibit "A"** confers a special and peculiar benefit to the lands within the District, which benefit exceeds or equals the cost of the assessments. The allocation of the assessments to the specially benefitted lands, as shown in **Exhibits "A" and "B,"** is hereby found to be fair and reasonable.

SECTION 2. ASSESSMENT IMPOSITION. Pursuant to Chapters 170, 190 and 197, *Florida Statutes*, and using the procedures authorized by Florida law for the levy and collection of special assessments, a special assessment for operation and maintenance is hereby imposed and levied on benefitted lands within the District and in accordance with **Exhibits "A" and "B."** The lien of the special assessments for operations and maintenance imposed and levied by this Resolution shall be effective upon passage of this Resolution. Moreover, pursuant to Section 197.3632(4), *Florida Statutes*, the lien amount shall serve as the "maximum rate" authorized by law for operation and maintenance assessments.

SECTION 3. COLLECTION AND ENFORCEMENT; PENALTIES; INTEREST.

A. **Direct Bill Assessments.** The operations and maintenance special assessments, and previously levied debt service special assessments, will be collected directly by the District in accordance with Florida law, as set forth in **Exhibits "A" and "B."** Operation and maintenance assessments directly collected by the District are due according to the following schedule: 25% due no later than October 15, 2025; 25% due no later than January 15, 2026; 25% due no later than April 15, 2026; and 25% due no later than July 15, 2026. Previously levied debt assessments directly collected by the District are due according to the following schedule: 60% not later than April 15, 2026, and 40% no later than October 15, 2026. In the event that an assessment payment is not made in accordance with the schedule stated above, the whole assessment – including any remaining partial, deferred payments for Fiscal Year 2025/2026, shall immediately become due and payable; shall accrue interest, penalties in the amount of one percent (1%) per month, and all costs of collection and enforcement; and shall either be enforced pursuant to a foreclosure action, or, at the District's sole discretion, collected pursuant to the Uniform Method on a future tax bill, which amount may include penalties, interest, and costs of collection and enforcement. Any prejudgment

interest on delinquent assessments shall accrue at the rate of any bonds secured by the assessments, or at the statutory prejudgment interest rate, as applicable. In the event an assessment subject to direct collection by the District shall be delinquent, the District Manager and District Counsel, without further authorization by the Board, may initiate foreclosure proceedings pursuant to Chapter 170, *Florida Statutes*, or other applicable law to collect and enforce the whole assessment, as set forth herein.

- B. Future Collection Methods.** The decision to collect special assessments by any particular method – e.g., on the tax roll or by direct bill – does not mean that such method will be used to collect special assessments in future years, and the District reserves the right in its sole discretion to select collection methods in any given year, regardless of past practices.

SECTION 4. ASSESSMENT ROLL. The Assessment Roll, attached to this Resolution as **Exhibit “B,”** is hereby certified for collection. The proceeds therefrom shall be paid to the District.

SECTION 5. ASSESSMENT ROLL AMENDMENT. The District Manager shall keep apprised of all updates made to the County property roll by the Property Appraiser after the date of this Resolution, and shall amend the Assessment Roll in accordance with any such updates, for such time as authorized by Florida law, to the County property roll. After any amendment of the Assessment Roll, the District Manager shall file the updates in the District records.

SECTION 6. 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.

SECTION 7. EFFECTIVE DATE. This Resolution shall take effect upon the passage and adoption of this Resolution by the Board.

PASSED AND ADOPTED this 10th day of July 2025.

ATTEST:

**LONGLEAF PINE COMMUNITY
DEVELOPMENT DISTRICT**

Secretary / Assistant Secretary

Chair / Vice Chair, Board of Supervisors

Exhibit A: Budget

Exhibit B: Assessment Roll

Exhibit A
Budget



Longleaf Pine CDD
Proposed O&M Budget FY 2026

	Year To Date				
	Actuals Through 5/31/25	Anticipated June - Sept	Anticipated FY 2025 Totals	FY 2025 Adopted Budget	FY 2026 Proposed Budget
<u>Revenues</u>					
Assessments	\$ 92,766.66	\$ 14,628.34	\$ 107,395.00	\$ 107,395.00	\$ 107,395.00
Interest Income	876.06	-	876.06	-	-
Carry Forward	-	75,000.00	75,000.00	75,000.00	76,518.67
Net Revenues	\$ 93,642.72	\$ 89,628.34	\$ 183,271.06	\$ 182,395.00	\$ 183,913.67
<u>General & Administrative Expenses</u>					
Public Officials' Insurance	\$ 2,434.00	\$ -	\$ 2,434.00	\$ 2,574.00	\$ 2,738.00
Trustee Services	2,693.75	1,806.25	4,500.00	4,500.00	4,256.13
District Management	18,333.36	9,166.68	27,500.04	27,500.00	29,000.00
Engineering	-	2,916.67	2,916.67	8,750.00	8,750.00
Disclosure Agent	2,500.00	2,500.00	5,000.00	5,000.00	5,000.00
District Counsel	1,646.24	3,353.76	5,000.00	5,000.00	5,000.00
Assessment Administration	10,000.00	-	10,000.00	10,000.00	10,000.00
Re-amortization	-	250.00	250.00	250.00	250.00
Audit	5,700.00	-	5,700.00	6,000.00	5,900.00
Arbitrage	-	1,000.00	1,000.00	1,000.00	1,000.00
Tax Document Preparation Fee	-	-	-	-	14.54
Legal Advertising	396.00	172.00	568.00	1,500.00	1,500.00
Office Miscellaneous	32.25	16.13	48.38	1,000.00	1,000.00
Dues, Licenses, and Fees	175.00	-	175.00	175.00	175.00
Web Site Maintenance	1,880.00	1,240.00	3,120.00	3,120.00	3,240.00
Meeting Room	-	500.00	500.00	500.00	500.00
Landscape Maintenance	14,924.76	14,924.76	29,849.52	33,600.00	33,600.00
Landscape Improvements	-	1,666.67	1,666.67	5,000.00	5,000.00
Contingency	-	3,333.33	3,333.33	10,000.00	9,364.00
Irrigation Repairs & Maintenance	1,627.00	1,666.67	3,293.67	5,000.00	5,000.00
Utilities	7,563.32	3,781.66	11,344.98	24,000.00	24,000.00
General Insurance	2,974.00	-	2,974.00	3,146.00	3,346.00
Crime Insurance	-	-	-	-	500.00
Total Master Expenses	\$ 72,879.68	\$ 48,294.57	\$ 121,174.25	\$ 157,615.00	\$ 159,133.67
<u>Neighborhood Expenses</u>					
Maintenance of Trees/Wetlands	\$ -	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00
Lake Maintenance	4,640.00	2,320.00	6,960.00	22,800.00	22,800.00
Fountain Maintenance	735.00	245.00	980.00	980.00	980.00
Total Neighborhood Expenses	\$ 5,375.00	\$ 3,565.00	\$ 8,940.00	\$ 24,780.00	\$ 24,780.00
Total Expenses	\$ 78,254.68	\$ 51,859.57	\$ 130,114.25	\$ 182,395.00	\$ 183,913.67
Net Income (Loss)	\$ 15,388.04	\$ 37,768.77	\$ 53,156.81	\$ -	\$ -



Longleaf Pine CDD
Proposed O&M Budget FY 2026

	Units		426		
		Net	Gross		
Master Units	426	\$ 193.93	\$ 206.31	\$	0.00
Neighborhood Units Phase 1 & 2	188	\$ 131.81	\$ 140.22	\$	(0.00)
	Total	\$ 325.74	\$ 346.53		

Direct Bill/Funding Agreement	238	Master Only	\$ 46,155.80	\$ 49,101.92
On Roll Phase 1 and 2	188	Neighborhood & Master	\$ 61,239.20	\$ 65,148.09
Total	426		\$ 107,395.00	\$ 114,250.00

Prior Year

		Net	Gross		
Master Units	426	\$ 193.93	\$ 206.31		
Neighborhood Units Phase 1 & 2	188	\$ 131.81	\$ 140.22		
	Total	\$ 325.74	\$ 346.53		

Direct Bill/Funding Agreement	238	Master Only	\$ 46,155.34	\$ 49,101.43
On Roll Phase 1	153	Neighborhood & Master	\$ 72,640.04	\$ 77,276.63
Direct Bill Phase 2	35		\$ 118,795.38	\$ 126,378.06
Total	426			



Longleaf Pine CDD
Proposed Debt Service Fund Budget
Series 2022 Special Assessment Bonds FY 2026

"Exhibit B"

	<u>Proposed FY 2026 Budget</u>
<u>Revenues:</u>	
Special Assessments	\$873,738
Total Revenues	<u><u>\$873,738</u></u>
<u>Expenditures:</u>	
Series 2022 - Interest 11/1/25	\$240,806
Series 2022 - Principal 5/1/26	\$155,000
Series 2022 - Interest 5/1/26	\$240,806
Total Expenditures	<u><u>\$636,613</u></u>
	<u><u> </u></u>
Excess Revenues / (Expenditures)	<u><u>\$237,125</u></u>
11/1/26 Interest Series 2022	\$237,125

Exhibit B
Assessment Roll

strap	O&M	DS	Total Assessment
0096800000			0
0098200040			0
0098200041			0
0098210000			0
0098210001			0
0098210002			0
0098210003			0
0098210010	346.53	1459.66	1806.19
0098210020	346.53	1459.66	1806.19
0098210030	346.53	1459.66	1806.19
0098210040	346.53	1459.66	1806.19
0098210050	346.53	1459.66	1806.19
0098210060	346.53	1459.66	1806.19
0098210070	346.53	1459.66	1806.19
0098210080	346.53	1459.66	1806.19
0098210090	346.53	1459.66	1806.19
0098210100	346.53	1459.66	1806.19
0098210110	346.53	1459.66	1806.19
0098210120	346.53	1459.66	1806.19
0098210130	346.53	1459.66	1806.19
0098210140	346.53	1459.66	1806.19
0098210150	346.53	1459.66	1806.19
0098210160	346.53	1459.66	1806.19
0098210170	346.53	1459.66	1806.19
0098210180	346.53	1459.66	1806.19
0098210190	346.53	1459.66	1806.19
0098210200	346.53	1459.66	1806.19
0098210210	346.53	1459.66	1806.19
0098210220	346.53	1459.66	1806.19
0098210230	346.53	1459.66	1806.19
0098210240	346.53	1459.66	1806.19
0098210250	346.53	1459.66	1806.19
0098210260	346.53	1459.66	1806.19
0098210270	346.53	1459.66	1806.19
0098210280	346.53	1459.66	1806.19
0098210290	346.53	1459.66	1806.19
0098210300	346.53	1459.66	1806.19
0098210310	346.53	1459.66	1806.19
0098210320	346.53	1459.66	1806.19
0098210330	346.53	1459.66	1806.19
0098210340	346.53	1459.66	1806.19
0098210350	346.53	1459.66	1806.19
0098210360	346.53	1459.66	1806.19
0098210370	346.53	1459.66	1806.19
0098210380	346.53	1459.66	1806.19
0098210390	346.53	1459.66	1806.19

0098210400	346.53	1459.66	1806.19
0098210410	346.53	1459.66	1806.19
0098210420	346.53	1459.66	1806.19
0098210430	346.53	1459.66	1806.19
0098210440	346.53	1459.66	1806.19
0098210450	346.53	1459.66	1806.19
0098210460	346.53	1459.66	1806.19
0098210470	346.53	1459.66	1806.19
0098210480	346.53	1459.66	1806.19
0098210490	346.53	1459.66	1806.19
0098210500	346.53	1459.66	1806.19
0098210510	346.53	1459.66	1806.19
0098210520	346.53	1459.66	1806.19
0098210530	346.53	1459.66	1806.19
0098210540	346.53	1459.66	1806.19
0098210550	346.53	1459.66	1806.19
0098210560	346.53	1459.66	1806.19
0098210570	346.53	1459.66	1806.19
0098210580	346.53	1459.66	1806.19
0098210590	346.53	1605.63	1952.16
0098210600	346.53	1605.63	1952.16
0098210610	346.53	1605.63	1952.16
0098210620	346.53	1605.63	1952.16
0098210630	346.53	1605.63	1952.16
0098210640	346.53	1605.63	1952.16
0098210650	346.53	1605.63	1952.16
0098210660	346.53	1605.63	1952.16
0098210670	346.53	1605.63	1952.16
0098210680	346.53	1605.63	1952.16
0098210690	346.53	1605.63	1952.16
0098210700	346.53	1605.63	1952.16
0098210710	346.53	1605.63	1952.16
0098210720	346.53	1605.63	1952.16
0098210730	346.53	1605.63	1952.16
0098210740	346.53	1605.63	1952.16
0098210750	346.53	1605.63	1952.16
0098210760	346.53	1605.63	1952.16
0098210770	346.53	1605.63	1952.16
0098210780	346.53	1605.63	1952.16
0098210790	346.53	1605.63	1952.16
0098210800	346.53	1605.63	1952.16
0098210810	346.53	1605.63	1952.16
0098210820	346.53	1605.63	1952.16
0098210830	346.53	1605.63	1952.16
0098210840	346.53	1605.63	1952.16
0098210850	346.53	1605.63	1952.16
0098210860	346.53	1605.63	1952.16

0098210870	346.53	1605.63	1952.16
0098210880	346.53	1605.63	1952.16
0098210890	346.53	1605.63	1952.16
0098210900	346.53	1605.63	1952.16
0098210910	346.53	1605.63	1952.16
0098210920	346.53	1605.63	1952.16
0098210930	346.53	1605.63	1952.16
0098210940	346.53	1605.63	1952.16
0098210950	346.53	1605.63	1952.16
0098210960	346.53	1605.63	1952.16
0098210970	346.53	1605.63	1952.16
0098210980	346.53	1605.63	1952.16
0098210990	346.53	1605.63	1952.16
0098211000	346.53	1605.63	1952.16
0098211010	346.53	1605.63	1952.16
0098211020	346.53	1605.63	1952.16
0098211030	346.53	1605.63	1952.16
0098211040	346.53	1605.63	1952.16
0098211050	346.53	1605.63	1952.16
0098211060	346.53	1605.63	1952.16
0098211070	346.53	1605.63	1952.16
0098211080	346.53	1605.63	1952.16
0098211090	346.53	1605.63	1952.16
0098211100	346.53	1605.63	1952.16
0098211110	346.53	1605.63	1952.16
0098211120	346.53	1605.63	1952.16
0098211130	346.53	1605.63	1952.16
0098211140	346.53	1605.63	1952.16
0098211150	346.53	1605.63	1952.16
0098211160	346.53	1605.63	1952.16
0098211170	346.53	1605.63	1952.16
0098211180	346.53	1605.63	1952.16
0098211190	346.53	1605.63	1952.16
0098211200	346.53	1605.63	1952.16
0098211210	346.53	1605.63	1952.16
0098211220	346.53	1605.63	1952.16
0098211230	346.53	1605.63	1952.16
0098211240	346.53	1605.63	1952.16
0098211250	346.53	1605.63	1952.16
0098211260	346.53	1605.63	1952.16
0098211270	346.53	1605.63	1952.16
0098211280	346.53	1605.63	1952.16
0098211290	346.53	1605.63	1952.16
0098211300	346.53	1605.63	1952.16
0098211310	346.53	1605.63	1952.16
0098211320	346.53	1605.63	1952.16
0098211330	346.53	1605.63	1952.16

0098211340	346.53	1605.63	1952.16
0098211350	346.53	1605.63	1952.16
0098211360	346.53	1605.63	1952.16
0098211370	346.53	1605.63	1952.16
0098211380	346.53	1605.63	1952.16
0098211390	346.53	1605.63	1952.16
0098211400	346.53	1605.63	1952.16
0098211410	346.53	1605.63	1952.16
0098211420	346.53	1605.63	1952.16
0098211430	346.53	1605.63	1952.16
0098211440	346.53	1605.63	1952.16
0098211450	346.53	1605.63	1952.16
0098211460	346.53	1605.63	1952.16
0098211470	346.53	1605.63	1952.16
0098211480	346.53	1605.63	1952.16
0098211490	346.53	1605.63	1952.16
0098211500	346.53	1605.63	1952.16
0098211510	346.53	1605.63	1952.16
0098211520	346.53	1605.63	1952.16
0098211530	346.53	1605.63	1952.16
0098211540	346.53	1605.63	1952.16
0098211550	346.53	1605.63	1952.16
0098211560	346.53	1605.63	1952.16
0098211570	346.53	1605.63	1952.16
0098211580	346.53	1605.63	1952.16
0098211590	346.53	1605.63	1952.16
0098211600	346.53	1605.63	1952.16
0098211610	346.53	1605.63	1952.16
0098211620	346.53	1605.63	1952.16
0098211630	346.53	1605.63	1952.16
0098211640	346.53	1605.63	1952.16
0098211650	346.53	1605.63	1952.16
0098211660	346.53	1605.63	1952.16
0098211670	346.53	1605.63	1952.16
0098211680	346.53	1605.63	1952.16
0098211690	346.53	1605.63	1952.16
0098211700	346.53	1605.63	1952.16
0098211710	346.53	1605.63	1952.16
0098211720	346.53	1605.63	1952.16
0098211730	346.53	1605.63	1952.16
0098211740	346.53	1605.63	1952.16
0098211750	346.53	1605.63	1952.16
0098211760	346.53	1605.63	1952.16
0098211770	346.53	1605.63	1952.16
0098211780	346.53	1605.63	1952.16
0098211790	346.53	1605.63	1952.16
0098211800	346.53	1605.63	1952.16

0098211810	346.53	1605.63	1952.16
0098211820	346.53	1605.63	1952.16
0098211830	346.53	1605.63	1952.16
0098211840	346.53	1605.63	1952.16
0098211850	346.53	1605.63	1952.16
0098211860	346.53	1605.63	1952.16
0098211870	346.53	1605.63	1952.16
0098211880	346.53	1605.63	1952.16
0098320000			
1027590230			

Gross	65147.64	293392.18	358539.82
fee	3908.858	17603.531	
Net	61238.78	275788.65	
Direct bill	46155.34	357132.7	
Total Net	107394.1	632921.35	
Budget	107395	632921.35	
variance	-0.8784	0	



Longleaf Pine Community Development District

Consideration of **Resolution 2025-09, Adopting the
Annual Meeting Schedule for Fiscal Year 2025/2026**

RESOLUTION 2025-09

**A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE
LONGBLEAF PINE COMMUNITY DEVELOPMENT DISTRICT
ADOPTING THE ANNUAL MEETING SCHEDULE FOR FISCAL
YEAR 2025-2026**

WHEREAS, the Longleaf Pine Community Development District (the "District") is a local unit of special-purpose government organized and existing in accordance with Chapter 2004-423, Laws of Florida; and

WHEREAS, the District is required by Florida law to prepare an annual schedule of its regular public meetings which designates the date, time and location of the District's meetings; and

WHEREAS, the Board has proposed the Fiscal Year 2025-2026 annual meeting schedule as attached in **Exhibit A**;

**NOW, THEREFORE BE IT RESOLVED BY THE BOARD OF THE
LONGBLEAF PINE COMMUNITY DEVELOPMENT DISTRICT**

1. The Fiscal Year 2025-2026 annual public meeting schedule attached hereto and incorporated by reference herein as **Exhibit A** is hereby approved and will be published in accordance with the requirements of Florida law.

2. This Resolution shall become effective immediately upon its adoption.

PASSED AND ADOPTED THIS 10TH DAY OF JULY, 2025.

ATTEST:

**LONGBLEAF PINE COMMUNITY
DEVELOPMENT DISTRICT**

Secretary/Assistant Secretary

Chair/Vice Chair

EXHIBIT "A"

**BOARD OF SUPERVISORS' MEETING DATES
LONGLEAF PINE COMMUNITY DEVELOPMENT DISTRICT
FISCAL YEAR 2025-2026**

October 16, 2025
January 15, 2026
April 16, 2026
July 16, 2026

All meetings will convene at 2:00 p.m. at 4730 Casa Cola Way, St. Augustine, FL 32095



Longleaf Pine Community Development District

Ratification of Payment
Authorizations Nos. 112 – 118

**LONGLEAF PINE
COMMUNITY DEVELOPMENT DISTRICT**

Payment Authorization No. 112

4/4/2025

Item No.	Vendor	Invoice Number	General Fund FY 2025
1	Ruppert Landscape Landscape Maintenance: March 2025	714939	\$ 2,487.46
2	VGlobalTech Quarter 1 ADA Audit	7172	\$ 300.00
	Monthly Website Fee: April 2025	7201	\$ 160.00
TOTAL			\$ 2,947.46

Vivian Carvalho

Secretary / Assistant Secretary

K. Maguire

Chairman / Vice Chairman

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**

Payment Authorization No. 113
4/11/2025

Item No.	Vendor	Invoice Number	General Fund FY 2025	
1	Jacksonville Daily Record Legal Advertising on 04/10/25	25-00189J	\$	86.00
2	The Lake Doctors Lake Maintenance: April 2025	2015415	\$	580.00
			TOTAL	\$ 666.00

Vivian Carvalho

Secretary / Assistant Secretary

Kathy White

Chairman / Vice Chairman

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**

Payment Authorization No. 114
5/2/2025

Item No.	Vendor	Invoice Number	General Fund FY 2025
1	PFM Group Consulting District Management Fee: April 2025 FedEx: March 2025	DM-04-2025-32 OE-EXP-04-2025-15	\$ 2,291.67 \$ 6.12
2	VGlobalTech Monthly Website Fee: May 2025	7275	\$ 160.00
TOTAL			\$ 2,457.79

Kwame Jackson
Secretary / Assistant Secretary

Kenny White
Chairman / Vice Chairman

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**

Payment Authorization No. 115

5/16/2025

Item No.	Vendor	Invoice Number	General Fund FY 2025
1	Fountain Design Group Quarterly Fountain Cleaning	36156A	\$ 245.00
2	The Lake Doctors Lake Maintenance: May 2025	2027868	\$ 580.00
3	PFM Group Consulting District Management Fee: May 2025 Postage: April 2025	DM-05-2025-32 OE-EXP-05-2025-29	\$ 2,291.67 \$ 0.69
TOTAL			\$ 3,117.36

Kwame Jackson

Secretary / Assistant Secretary

Kenny White

Chairman / Vice Chairman

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**

Payment Authorization No. 116

6/6/2025

Item No.	Vendor	Invoice Number	General Fund FY 2025
1	PFM Group Consulting District Management Fee: June 2025 FedEx: May 2025	DM-06-2025-33 OE-EXP-06-2025-20	\$ 2,291.67 \$ 21.87
2	VGlobalTech Monthly Website Fee: June 2025	7356	\$ 160.00
TOTAL			\$ 2,473.54

Venessa Ripoll
Secretary / Assistant Secretary

Keeny White
Chairman / Vice Chairman

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**

Payment Authorization No. 117

6/13/2025

Item No.	Vendor	Invoice Number	General Fund FY 2025
1	The Lake Doctors Lake Maintenance: June 2025	2036315	\$ 580.00
TOTAL			\$ 580.00

Vivian Carvalho

Secretary / Assistant Secretary

Kelley White

Chairman / Vice Chairman

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**

Payment Authorization No. 118
6/20/2025

Invoice No	Supplier	Invoice Date	Property	Invoice Amount
25-00355J	JACKSONVILLE DAILY RECORD (LPINE)	06/19/2025	Longleaf Pine CDD	212.00
Total:				212.00

Kwame Jackson
Secretary / Assistant Secretary

Kary White
Chairman / Vice Chairman

✓



Longleaf Pine Community Development District

Ratification of Requisition

Nos. 75 & 76

EXHIBIT D

FORM OF REQUISITION
LONGBLEAF PINE COMMUNITY DEVELOPMENT DISTRICT
SPECIAL ASSESSMENT BONDS, SERIES 2022

The undersigned, a Responsible Officer of the Longleaf Pine Community Development District (the "Issuer") hereby submits the following requisition for disbursement under and pursuant to the terms of the Master Trust Indenture from the Issuer to U.S. Bank Trust Company, National Association, as trustee (the "Trustee"), dated as of May 24, 2022, as supplemented by that certain First Supplemental Trust Indenture dated as of May 24, 2022 (collectively, the Indenture") (all capitalized terms used herein shall have the meaning ascribed to such term in the Indenture):

- (A) Requisition Number: **75**
- (B) Name of Payee: **DUNN & ASSOCIATES, INC.**
- (C) Amount Payable: **\$1,433.75**
- (D) Purpose for which paid or incurred (refer also to specific contract if amount is due and payable pursuant to a contract involving progress payments, or, state Costs of Issuance, if applicable): **Phase 3 Construction Administration**
- (E) Amount, if any, that is used for a Deferred Cost:
- (F) Fund or Account from which disbursement to be made: **2022 Acquisition and Construction Account**

The undersigned hereby certifies that:

- 1. ☒ obligations in the stated amount set forth above have been incurred by the Issuer,

or

☐ this requisition is for Costs of Issuance payable from the Acquisition and Construction Fund that have not previously been paid;
- 2. each disbursement set forth above is a proper charge against the Acquisition and Construction Fund;
- 3. each disbursement set forth above was incurred in connection with the acquisition and/or construction of the Project;

4. each disbursement represents a Cost of the Project which has not previously been paid.

The undersigned hereby further certifies that there has not been filed with or served upon the Issuer notice of any lien, right to lien, or attachment upon, or claim affecting the right to receive payment of, any of the moneys payable to the Payee set forth above, which has not been released or will not be released simultaneously with the payment hereof.

The undersigned hereby further certifies that such requisition contains no item representing payment on account of any retained percentage which the Issuer is at the date of such certificate entitled to retain.

Originals or copies of the invoice(s) from the vendor of the property acquired or the services rendered, or other appropriate documentation of costs paid, with respect to which disbursement is hereby requested are on file with the Issuer.

**LONGLEAF PINE COMMUNITY
DEVELOPMENT DISTRICT**

By: Keely White
Responsible Officer

**CONSULTING ENGINEER'S APPROVAL
FOR NON-COST OF ISSUANCE REQUESTS ONLY**

If this requisition is for a disbursement for other than Costs of Issuance, the undersigned Consulting Engineer hereby certifies that this disbursement is for a Cost of the Project and is consistent with: (i) the applicable acquisition or construction contract; (ii) the plans and specifications for the portion of the Project with respect to which such disbursement is being made; and (iii) the report of the Consulting Engineer, as such report shall have been amended or modified on the date hereof.

David M. Taylor
Consulting Engineer

EXHIBIT D

**FORM OF REQUISITION
LONGLEAF PINE COMMUNITY DEVELOPMENT DISTRICT
SPECIAL ASSESSMENT BONDS, SERIES 2022**

The undersigned, a Responsible Officer of the Longleaf Pine Community Development District (the "Issuer") hereby submits the following requisition for disbursement under and pursuant to the terms of the Master Trust Indenture from the Issuer to U.S. Bank Trust Company, National Association, as trustee (the "Trustee"), dated as of May 24, 2022, as supplemented by that certain First Supplemental Trust Indenture dated as of May 24, 2022 (collectively, the Indenture) (all capitalized terms used herein shall have the meaning ascribed to such term in the Indenture):

- (A) Requisition Number: 76
- (B) Name of Payee: DUNN & ASSOCIATES, INC.
- (C) Amount Payable: \$1,182.50
- (D) Purpose for which paid or incurred (refer also to specific contract if amount is due and payable pursuant to a contract involving progress payments, or, state Costs of Issuance, if applicable): **Phase 3 Construction Administration**
- (E) Amount, if any, that is used for a Deferred Cost:
- (F) Fund or Account from which disbursement to be made: 2022 Acquisition and Construction Account

The undersigned hereby certifies that:

- 1. ☒ obligations in the stated amount set forth above have been incurred by the Issuer,

or

☐ this requisition is for Costs of Issuance payable from the Acquisition and Construction Fund that have not previously been paid;
- 2. each disbursement set forth above is a proper charge against the Acquisition and Construction Fund;
- 3. each disbursement set forth above was incurred in connection with the acquisition and/or construction of the Project;

4. each disbursement represents a Cost of the Project which has not previously been paid.

The undersigned hereby further certifies that there has not been filed with or served upon the Issuer notice of any lien, right to lien, or attachment upon, or claim affecting the right to receive payment of, any of the moneys payable to the Payee set forth above, which has not been released or will not be released simultaneously with the payment hereof.

The undersigned hereby further certifies that such requisition contains no item representing payment on account of any retained percentage which the Issuer is at the date of such certificate entitled to retain.

Originals or copies of the invoice(s) from the vendor of the property acquired or the services rendered, or other appropriate documentation of costs paid, with respect to which disbursement is hereby requested are on file with the Issuer.

**LONGLEAF PINE COMMUNITY
DEVELOPMENT DISTRICT**

By: Kelly White
Responsible Officer

**CONSULTING ENGINEER'S APPROVAL
FOR NON-COST OF ISSUANCE REQUESTS ONLY**

If this requisition is for a disbursement for other than Costs of Issuance, the undersigned Consulting Engineer hereby certifies that this disbursement is for a Cost of the Project and is consistent with: (i) the applicable acquisition or construction contract; (ii) the plans and specifications for the portion of the Project with respect to which such disbursement is being made; and (iii) the report of the Consulting Engineer, as such report shall have been amended or modified on the date hereof.

Ellen R. Wiegman
Consulting Engineer



Longleaf Pine Community Development District

Review of District Financial Statements



Longleaf Pine CDD

May 2025 Financial Package

May 31, 2025

PFM Group Consulting LLC
3501 Quadrangle Blvd
Suite 270
Orlando, FL 32817
407-723-5900



Lingleaf Pine CDD
Statement of Financial Position
As of 5/31/2025

	General Fund	Debt Service Fund	Capital Projects Fund	Long Term Debt Group	Total
<u>Assets</u>					
<u>Current Assets</u>					
General Checking Account	\$194,546.72				\$194,546.72
Assessments Receivable	14,627.52				14,627.52
Assessments Receivable		\$155,762.18			155,762.18
Debt Service Reserve Series 2022		317,500.00			317,500.00
Revenue Series 2022		94,835.95			94,835.95
Acquisition/Construction 2022 Series			\$1,559,634.67		1,559,634.67
Total Current Assets	<u>\$209,174.24</u>	<u>\$568,098.13</u>	<u>\$1,559,634.67</u>	<u>\$0.00</u>	<u>\$2,336,907.04</u>
<u>Investments</u>					
Amount Available in Debt Service Funds				\$412,335.95	\$412,335.95
Amount To Be Provided				8,537,664.05	8,537,664.05
Total Investments	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$8,950,000.00</u>	<u>\$8,950,000.00</u>
Total Assets	<u><u>\$209,174.24</u></u>	<u><u>\$568,098.13</u></u>	<u><u>\$1,559,634.67</u></u>	<u><u>\$8,950,000.00</u></u>	<u><u>\$11,286,907.04</u></u>
<u>Liabilities and Net Assets</u>					
<u>Current Liabilities</u>					
Accounts Payable	\$3,117.36				\$3,117.36
Deferred Revenue	14,627.52				14,627.52
Deferred Revenue		\$155,762.18			155,762.18
Retainage Payable			\$302,415.87		302,415.87
Total Current Liabilities	<u>\$17,744.88</u>	<u>\$155,762.18</u>	<u>\$302,415.87</u>	<u>\$0.00</u>	<u>\$475,922.93</u>
<u>Long Term Liabilities</u>					
Revenue Bonds Payable - Long-Term				\$8,950,000.00	\$8,950,000.00
Total Long Term Liabilities	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$8,950,000.00</u>	<u>\$8,950,000.00</u>
Total Liabilities	<u><u>\$17,744.88</u></u>	<u><u>\$155,762.18</u></u>	<u><u>\$302,415.87</u></u>	<u><u>\$8,950,000.00</u></u>	<u><u>\$9,425,922.93</u></u>
<u>Net Assets</u>					
Net Assets - General Government	\$176,041.32				\$176,041.32
Current Year Net Assets - General Government	15,388.04				15,388.04
Net Assets, Unrestricted		\$569,856.51			569,856.51
Current Year Net Assets, Unrestricted		(157,520.56)			(157,520.56)
Net Assets, Unrestricted			\$1,548,282.11		1,548,282.11
Current Year Net Assets, Unrestricted			(265,563.31)		(265,563.31)
Net Assets - General Government			(25,500.00)		(25,500.00)
Total Net Assets	<u><u>\$191,429.36</u></u>	<u><u>\$412,335.95</u></u>	<u><u>\$1,257,218.80</u></u>	<u><u>\$0.00</u></u>	<u><u>\$1,860,984.11</u></u>
Total Liabilities and Net Assets	<u><u>\$209,174.24</u></u>	<u><u>\$568,098.13</u></u>	<u><u>\$1,559,634.67</u></u>	<u><u>\$8,950,000.00</u></u>	<u><u>\$11,286,907.04</u></u>



Lingleaf Pine CDD
Statement of Activities
As of 5/31/2025

	General Fund	Debt Service Fund	Capital Projects Fund	Long Term Debt Group	Total
<u>Revenues</u>					
On-Roll Assessments	\$49,599.48				\$49,599.48
Off-Roll Assessments	43,167.18				43,167.18
On-Roll Assessments		\$221,896.52			221,896.52
Off-Roll Assessments		252,397.55			252,397.55
Inter-Fund Group Transfers In		(9,407.61)			(9,407.61)
Inter-Fund Transfers In			\$9,407.61		9,407.61
Total Revenues	<u>\$92,766.66</u>	<u>\$464,886.46</u>	<u>\$9,407.61</u>	<u>\$0.00</u>	<u>\$567,060.73</u>
<u>Expenses</u>					
Public Officials Insurance	\$2,434.00				\$2,434.00
Trustee Services	2,693.75				2,693.75
Management	18,333.36				18,333.36
Disclosure Agent	2,500.00				2,500.00
District Counsel	1,646.24				1,646.24
Assessment Administration	10,000.00				10,000.00
Audit	5,700.00				5,700.00
Postage & Shipping	32.25				32.25
Legal Advertising	396.00				396.00
Web Site Maintenance	1,880.00				1,880.00
Dues, Licenses, and Fees	175.00				175.00
Irrigation	1,627.00				1,627.00
Fountains	735.00				735.00
Other Utilities	7,563.32				7,563.32
General Liability Insurance	2,974.00				2,974.00
Lake Maintenance	4,640.00				4,640.00
Landscaping Maintenance & Material	14,924.76				14,924.76
Principal Payment		\$145,000.00			145,000.00
Interest Payments		488,500.00			488,500.00
Engineering			\$4,938.00		4,938.00
Capital Expenditures			311,427.68		311,427.68
Total Expenses	<u>\$78,254.68</u>	<u>\$633,500.00</u>	<u>\$316,365.68</u>	<u>\$0.00</u>	<u>\$1,028,120.36</u>
<u>Other Revenues (Expenses) & Gains (Losses)</u>					
Interest Income	\$876.06				\$876.06
Interest Income		\$11,092.98			11,092.98
Interest Income			\$41,394.76		41,394.76
Total Other Revenues (Expenses) & Gains (Losses)	<u>\$876.06</u>	<u>\$11,092.98</u>	<u>\$41,394.76</u>	<u>\$0.00</u>	<u>\$53,363.80</u>
Change In Net Assets	\$15,388.04	(\$157,520.56)	(\$265,563.31)	\$0.00	(\$407,695.83)
Net Assets At Beginning Of Year	<u>\$176,041.32</u>	<u>\$569,856.51</u>	<u>\$1,522,782.11</u>	<u>\$0.00</u>	<u>\$2,268,679.94</u>
Net Assets At End Of Year	<u><u>\$191,429.36</u></u>	<u><u>\$412,335.95</u></u>	<u><u>\$1,257,218.80</u></u>	<u><u>\$0.00</u></u>	<u><u>\$1,860,984.11</u></u>



Longleaf Pine CDD
Budget to Actual
For the Period Ending 5/31/2025

	Year to Date			FY 2025 Adopted Budget	Percentage Spent
	Actual	Budget	Variance		
<u>Revenues</u>					
Assessments	\$ 92,766.66	\$ 71,596.67	\$ 21,169.99	\$ 107,395.00	86.38%
Carry Forward		50,000.00	(50,000.00)	75,000.00	0.00%
Net Revenues	\$ 92,766.66	\$ 121,596.67	\$ (28,830.01)	\$ 182,395.00	50.86%
<u>General & Administrative Expenses</u>					
Public Officials' Insurance	\$ 2,434.00	\$ 1,716.00	\$ 718.00	\$ 2,574.00	94.56%
Trustee Services	2,693.75	3,000.00	(306.25)	4,500.00	59.86%
District Management	18,333.36	18,333.33	0.03	27,500.00	66.67%
Engineering	-	5,833.33	(5,833.33)	8,750.00	0.00%
Disclosure Agent	2,500.00	3,333.33	(833.33)	5,000.00	50.00%
District Counsel	1,646.24	3,333.33	(1,687.09)	5,000.00	32.92%
Assessment Administration	10,000.00	6,666.67	3,333.33	10,000.00	100.00%
Reamortization	-	166.67	(166.67)	250.00	0.00%
Audit	5,700.00	4,000.00	1,700.00	6,000.00	95.00%
Arbitrage	-	666.67	(666.67)	1,000.00	0.00%
Office Miscellaneous	32.25	666.67	(634.42)	1,000.00	3.23%
Legal Advertising	396.00	1,000.00	(604.00)	1,500.00	26.40%
Web Site Maintenance	1,880.00	2,080.00	(200.00)	3,120.00	60.26%
Dues, Licenses, and Fees	175.00	116.67	58.33	175.00	100.00%
Irrigation Repairs & Maintenance	1,627.00	3,333.33	(1,706.33)	5,000.00	32.54%
Meeting Room	-	333.33	(333.33)	500.00	0.00%
Landscape Maintenance	14,924.74	22,400.00	(7,475.26)	33,600.00	44.42%
Landscape Improvements	-	3,333.33	(3,333.33)	5,000.00	0.00%
Contingency	-	6,666.67	(6,666.67)	10,000.00	0.00%
Utilities	7,563.32	16,000.00	(8,436.68)	24,000.00	31.51%
General Insurance	2,974.00	2,097.33	876.67	3,146.00	94.53%
Total General & Administrative Expenses	\$ 72,879.66	\$ 105,076.67	\$ (32,197.01)	\$ 157,615.00	46.24%
<u>Neighborhood Expenses</u>					
Maintenance of Trees/Wetlands	\$ -	\$ 666.67	\$ (666.67)	\$ 1,000.00	0.00%
Lake Maintenance	4,640.00	15,200.00	(10,560.00)	22,800.00	20.35%
Fountain Maintenance	735.00	653.33	81.67	980.00	75.00%
Total Neighborhood Expenses	\$ 5,375.00	\$ 16,520.00	\$ (11,145.00)	\$ 24,780.00	21.69%
Total Expenses	\$ 78,254.66	\$ 121,596.67	\$ (43,342.01)	\$ 182,395.00	42.90%
<u>Other Income (Expense)</u>					
Interest Income	\$ 876.06	\$ -	\$ 876.06	\$ -	
Total Other Income (Expense)	\$ 876.06	\$ -	\$ 876.06	\$ -	
Net Income (Loss)	\$ 15,388.06	\$ -	\$ 15,388.06	\$ -	