

Longleaf Pine Community Development District

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

www.longleafpinecdd.com

The regular meeting of the Board of Supervisors of **Longleaf Pine Community Development District** will be held on **Thursday, October 16, 2025, at 2:00 pm** at the **St. Augustine Airport Conference Center** located at **4730 Casa Cola Way, St. Augustine, FL 32095.**

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

Join online: <https://pfmcdd.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]*

General Business Matters

1. Consideration of Minutes of July 10, 2025, Board of Supervisors' Rescheduled Meeting
2. Consideration of Resolution **2026-01, Adopting Goals, Objectives, and Performance Measures and Standards**
3. Ratification of FY 2025 Auditor Engagement Letter
4. Ratification of Payment Authorizations Nos. 119 – 128
5. Ratification of Requisition Nos. 77 & 78
6. Review of District Financial Statements

Other Business

- Staff Reports
 - District Counsel
 - District Engineer
 - District Manager
 - Next Meeting: January 15, 2026
- Supervisors Requests and Comments

Adjournment



Longleaf Pine Community Development District

**Consideration of Minutes of July 10, 2025,
Board of Supervisors' Rescheduled Meeting**

MINUTES OF MEETING

LONGLEAF PINE COMMUNITY DEVELOPMENT DISTRICT RESCHEDULED BOARD OF SUPERVISORS' MEETING

Thursday, July 10, 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)
Kiara Cuesta	District Accountant - PFM Group Consulting LLC (via phone)
Jennifer Glasgow	District Accountant - PFM Group Consulting LLC (via phone)
Katie Buchanan	District Counsel – Kutak Rock LLP (via phone)

FIRST ORDER OF BUSINESS

Call to Order and Roll Call

Ms. Carvalho called the meeting to order at 2:00 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

ON MOTION by Mr. Hagan, seconded by Ms. White, with all in favor, the Board nominated Ms. Teri Hansen to Seat 5.

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

Ms. Carvalho will administer the Oath of Office prior to the next Board meeting.

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

Ms. Carvalho reviewed the current slate of Officers and noted this would add Ms. Hansen.

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 Teri Hansen added as Assistant Secretary.

THIRD ORDER OF BUSINESS

General Business Matters

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

The Board reviewed the minutes.

ON MOTION by Ms. White, seconded by Mr. Stowers, with all in favor, the Board approved the Minutes of the April 17, 2024, Board of Supervisors' Meeting.

**Letter from Supervisor of
Elections – St. Johns County**

Ms. Carvalho noted there are 189 registered voters in the District as of April 2025, per the letter from the Supervisor of Elections – St. Johns County.

ON MOTION by Mr. Hagan, seconded by Mr. Stowers, with all in favor, the Board accepted the Letter from the Supervisor of Elections – St. Johns County.

**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**

ON MOTION by Ms. White, seconded by Mr. Hagan, with all in favor, the Board opened the Public Hearing on the Adoption of the District's Annual Budget.

There were no public comments.

There were no Board comments.

ON MOTION by Ms. White, seconded by Mr. Stowers, with all in favor, the Board closed the Public Hearing on the Adoption of the District's Annual Budget.

Ms. Carvalho reviewed the resolution.

ON MOTION by Ms. White, seconded by Mr. Hagan, with all in favor, the Board approved Resolution 2025-07, Adopting the Fiscal Year 2025/2026 Budget and Appropriating Funds with the amounts reflecting in the Exhibits.

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

Ms. Carvalho reviewed the resolution.

ON MOTION by Ms. White, seconded by Mr. Hagan, with all in favor, the Board approved Resolution 2025-08, Levying O&M Assessments and Certifying an Assessment Roll.

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

Ms. Carvalho reviewed the meeting schedule and noted that the new location is reflected in the resolution. The Board agreed to hold the meetings at 2:30 p.m.

ON MOTION by Mr. Hagan, seconded by Mr. Stowers, with all in favor, the Board approved Resolution 2025-09, Adopting the Annual Meeting Schedule for Fiscal Year 2025/2026.

**Ratification of Payment
Authorizations # 112-118**

The Board reviewed the payment authorizations.

ON MOTION by Mr. Stowers, seconded by Mr. Hagan, with all in favor, the Board ratified Payment Authorizations #112-118.

**Ratification of Requisition # 75 &
#76**

The Board reviewed the requisitions.

ON MOTION by Mr. Stowers, seconded by Mr. Hagan, with all in favor, the Board ratified Requisition #75 & #76.

**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 calendar invites for the new meeting schedule will be sent out and noted that all Board members have completed their Form 1.

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. Hagan, with all in favor, the July 10, 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

**Consideration of Resolution 2026-01,
Adopting Goals, Objectives, and
Performance Measures and Standards**

RESOLUTION 2026-01

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE LONGLEAF PINE COMMUNITY DEVELOPMENT DISTRICT ADOPTING GOALS, OBJECTIVES, AND PERFORMANCE MEASURES AND STANDARDS; PROVIDING A SEVERABILITY CLAUSE; AND PROVIDING AN EFFECTIVE DATE.

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

WHEREAS, effective July 1, 2024, the Florida Legislature adopted House Bill 7013, codified as Chapter 2024-136, Laws of Florida (“HB 7013”) and creating Section 189.0694, Florida Statutes; and

WHEREAS, pursuant to HB 7013 and Section 189.0694, Florida Statutes, beginning October 1, 2025, the District shall establish goals and objectives for the District and create performance measures and standards to evaluate the District’s achievement of those goals and objectives; and

WHEREAS, the District Manager has prepared the attached goals, objectives, and performance measures and standards and presented them to the Board of the District; and

WHEREAS, the District’s Board of Supervisors (“Board”) finds that it is in the best interests of the District to adopt by resolution the attached goals, objectives and performance measures and standards.

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

SECTION 1. The recitals so stated are true and correct and by this reference are incorporated into and form a material part of this Resolution.

SECTION 2. The District Board of Supervisors hereby adopts the goals, objectives and performance measures and standards as provided in **Exhibit A**. The District Manager shall take all actions to comply with Section 189.0694, Florida Statutes, and shall prepare an annual report regarding the District’s success or failure in achieving the adopted goals and objectives for consideration by the Board of the District.

SECTION 3. If any provision of this resolution is held to be illegal or invalid, the other provisions shall remain in full force and effect.

SECTION 4. This resolution shall become effective upon its passage and shall remain in effect unless rescinded or repealed.

PASSED AND ADOPTED this 16th day of October 2025.

ATTEST:

**LONGLEAF PINE COMMUNITY DEVELOPMENT
DISTRICT**

Secretary/Assistant Secretary

Chairman, Board of Supervisors

Exhibit A: Performance Measures/Standards and Annual Reporting

Exhibit A

Exhibit A:

Longleaf Pine Community Development District

Goals, Objectives and Annual Reporting Form

Performance Measures/Standards & Annual Reporting Form

October 1, 2025 – September 30, 2026

1. Community Communication and Engagement

Goal 1.1: Public Meetings Compliance

Objective: Hold at least three regular Board of Supervisor meetings per year to conduct CDD related business and discuss community needs.

Measurement: Number of public board meetings held annually as evidenced by meeting minutes and legal advertisements.

Standard: A minimum of three board meetings were held during the Fiscal Year.

Achieved: Yes ☐ No ☐

Goal 1.2: Notice of Meetings Compliance

Objective: Provide public notice of each meeting at least seven days in advance, as specified in Section 190.007(1), using at least two communication methods.

Measurement: Timeliness and method of meeting notices as evidenced by posting to CDD website, publishing in local newspaper and via electronic communication.

Standard: 100% of meetings were advertised with 7 days notice per statute on at least two mediums (i.e., newspaper, CDD website, electronic communications).

Achieved: Yes ☐ No ☐

Goal 1.3: Access to Records Compliance

Objective: Ensure that meeting minutes and other public records are readily available and easily accessible to the public by completing monthly CDD website checks.

Measurement: Monthly website reviews will be completed to ensure meeting minutes and other public records are up to date as evidenced by District Management's records.

Standard: 100% of monthly website checks were completed by District Management.

Achieved: Yes ☐ No ☐

2. Financial Transparency and Accountability

Goal 2.1: Annual Budget Preparation

Objective: Prepare and approve the annual proposed budget by June 15 and final budget was adopted by September 30 each year.

Measurement: Proposed budget was approved by the Board before June 15 and final budget was adopted by September 30 as evidenced by meeting minutes and budget documents listed on CDD website and/or within district records.

Standard: 100% of budget approval & adoption were completed by the statutory deadlines and posted to the CDD website.

Achieved: Yes ☐ No ☐

Goal 2.2: Financial Reports

Objective: Publish to the CDD website the most recent versions of the following documents: Annual audit, current fiscal year budget with any amendments, and most recent financials within the latest agenda package.

Measurement: Annual audit, previous years' budgets, and financials are accessible to the public as evidenced by corresponding documents on the CDD's website.

Standard: CDD website contains 100% of the following information: Most recent annual audit, most recent adopted/amended fiscal year budget, and most recent agenda package with updated financials.

Achieved: Yes ☐ No ☐

Goal 2.3: Annual Financial Audit

Objective: Conduct an annual independent financial audit per statutory requirements and publish the results to the CDD website for public inspection, and transmit to the State of Florida.

Measurement: Timeliness of audit completion and publication as evidenced by meeting minutes showing board approval and annual audit is available on the CDD's website and transmitted to the State of Florida.

Standard: Audit was completed by an independent auditing firm per statutory requirements and results were posted to the CDD website and transmitted to the State of Florida.

Achieved: Yes ☐ No ☐

Chair/Vice Chair: _____

Date: _____

Print Name: _____

District Manager: _____

Date: _____

Print Name: _____



Longleaf Pine Community Development District

Ratification of FY 2025 Auditor Engagement Letter



Grau & Associates

CERTIFIED PUBLIC ACCOUNTANTS

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August 8, 2025

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, 2025. We will audit the financial statements of the governmental activities and each major fund (general, debt service, capital projects, and special revenue funds), 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, 2025. In addition, we will examine the District's compliance with the requirements of Section 218.415 Florida Statutes. This letter serves to renew our agreement and establish the terms and fee for the 2025 audit.

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.

The audit documentation for this engagement is the property of Grau & Associates and constitutes confidential information. However, 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 AT PFM GROUP CONSULTING LLC., 3501 QUADRANGLE BLVD., STE. 270, ORLANDO, FL 32817, 407-723-5900, RECORDREQUEST@PFM.COM.

Our fee for these services will not exceed \$5,900 for the September 30, 2025, unless there is a change in activity by the District which results in additional audit work or if Bonds are issued.

During the course of our engagement, we may accumulate records containing data that should be reflected in the Longleaf Pine Community Development District books and records. The District will determine that all such data, if necessary, will be so reflected. Accordingly, the District will not expect us to maintain copies of such records in our possession.

The assistance to be supplied, as described under the header "other services" of this agreement, has been discussed and coordinated with Vivian Carvalho. The timely and accurate completion of this work is an essential condition to our completion of the audit and issuance of our audit report, which must be completed and filed with the Auditor General within nine (9) months after the end of the fiscal year. If the information is timely provided, the District shall receive a draft by May 15, 2026, and if the draft is timely reviewed by Management, the District shall receive the final audit by June 15, 2026.

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 2022 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: Kelly White

Title: Chair

Date: August 18, 2025



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



Peer Review
Program

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

March 17, 2023

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

Dear Antonio Grau:

It is my pleasure to notify you that on March 16, 2023, the Florida Peer Review Committee accepted the report on the most recent System Review of your firm. The due date for your next review is December 31, 2025. This is the date by which all review documents should be completed and submitted to the administering entity.

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

Thank you for your cooperation.

Sincerely,

FICPA Peer Review Committee

Peer Review Team
FICPA Peer Review Committee

850.224.2727, x5957

cc: Daniel Hevia, Racquel McIntosh

Firm Number: 900004390114

Review Number: 594791



Longleaf Pine Community Development District

**Ratification of Payment Authorizations
Nos. 119 – 128**

**LONGLEAF PINE
COMMUNITY DEVELOPMENT DISTRICT**

Payment Authorization No. 119
6/27/2025

Invoice No	Supplier	Invoice Date	Property	Invoice Amount
06-2025	Middlebourne POA (LPINE)	06/30/2025	Longleaf Pine CDD	1,524.11
715638	Ruppert Landscape LLC (LPINE)	03/31/2025	Longleaf Pine CDD	771.96
737573	Ruppert Landscape LLC (LPINE)	06/25/2025	Longleaf Pine CDD	1,996.00
Total:				4,292.07


Secretary / Assistant Secretary


Chairman / Vice Chairman

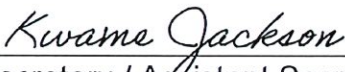
Please Return To:
Longleaf Pine CDD
c/o PFM Group Consulting, LLC
3501 Quadrangle Blvd. Ste. 270
Orlando, FL 32817-8329

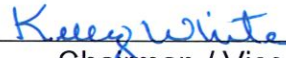


**LONGLEAF PINE
COMMUNITY DEVELOPMENT DISTRICT**

Payment Authorization No. 120
7/3/2025

Invoice No	Supplier	Invoice Date	Property	Invoice Amount
7794599	U.S. BANK (LPINE)	06/25/2025	Longleaf Pine CDD	4,040.63
7457	VGLOALTECH (LPINE)	06/30/2025	Longleaf Pine CDD	300.00
7487	VGLOALTECH (LPINE)	07/01/2025	Longleaf Pine CDD	160.00
Total:				4,500.63


Secretary / Assistant Secretary


Chairman / Vice Chairman

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**LONGLEAF PINE
COMMUNITY DEVELOPMENT DISTRICT**

Payment Authorization No. 121
7/11/2025

Invoice No	Supplier	Invoice Date	Property	Invoice Amount
3594596	KUTAK ROCK LLP (LPINE)	07/09/2025	Longleaf Pine CDD	1,286.55
137220	PFM GROUP CONSULTING (LPINE)	07/07/2025	Longleaf Pine CDD <i>Disclosure</i>	1,250.00
DM-07-2025-33	PFM GROUP CONSULTING (LPINE)	07/01/2025	Longleaf Pine CDD <i>Dist. Mgmt</i>	2,291.67
2048494	THE LAKE DOCTORS (LPINE)	07/11/2025	Longleaf Pine CDD	580.00
Total:				5,408.22

Venessa Ripoll
Secretary / Assistant Secretary

Kacey White
Chairman / Vice Chairman

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LONGLEAF PINE
COMMUNITY DEVELOPMENT DISTRICT

Payment Authorization No. 122
8/8/2025

Invoice No	Supplier	Invoice Date	Property	Invoice Amount
2056228	THE LAKE DOCTORS (LPINE)	08/11/2025	Longleaf Pine CDD	580.00
Total:				580.00

Vivian Carvalho

Secretary / Assistant Secretary

Kelly White

Chairman / Vice Chairman

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**LONGLEAF PINE
COMMUNITY DEVELOPMENT DISTRICT**

Payment Authorization No. 123
8/15/2025

Invoice No	Supplier	Invoice Date	Property	Invoice Amount
DM-08-2025-34	PFM GROUP CONSULTING (LPINE)	08/08/2025	Longleaf Pine CDD	2,291.67
			Total:	2,291.67

Vivian Carvalho

Secretary / Assistant Secretary

Keegan White

Chairman / Vice Chairman

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**LONGLEAF PINE
COMMUNITY DEVELOPMENT DISTRICT**

Payment Authorization No. 124
8/22/2025

Invoice No	Supplier	Invoice Date	Property	Invoice Amount
36931A	FOUNTAIN DESIGN GROUP INC (LPINE)	08/21/2025	Longleaf Pine CDD	245.00
Total:				245.00

Vivian Carvalho

Secretary / Assistant Secretary

Kenneth White

Chairman / Vice Chairman

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**LONGLEAF PINE
COMMUNITY DEVELOPMENT DISTRICT**

Payment Authorization No. 125
8/29/2025

Invoice No	Supplier	Invoice Date	Property	Invoice Amount
7566	VGLOALTECH (LPINE)	08/01/2025	Longleaf Pine CDD	160.00
Total:				160.00

Vivian Carvalho

Secretary / Assistant Secretary

Kenny White

Chairman / Vice Chairman

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**LONGLEAF PINE
COMMUNITY DEVELOPMENT DISTRICT**

Payment Authorization No. 125
8/29/2025

Invoice No	Supplier	Invoice Date	Property	Invoice Amount
7566	VGLOALTECH (LPINE)	08/01/2025	Longleaf Pine CDD	160.00
Total:				160.00

Secretary / Assistant Secretary

Chairman / Vice Chairman

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**LONGLEAF PINE
COMMUNITY DEVELOPMENT DISTRICT**

Payment Authorization No. 126
9/5/2025

Invoice No	Supplier	Invoice Date	Property	Invoice Amount
7648	VGLOBALTECH (LPINE)	09/01/2025	Longleaf Pine CDD	160.00
Total:				160.00

Vivian Carvalho

Secretary / Assistant Secretary

Kenny White

Chairman / Vice Chairman

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**LONGLEAF PINE
COMMUNITY DEVELOPMENT DISTRICT**

Payment Authorization No. 126
9/5/2025

Invoice No	Supplier	Invoice Date	Property	Invoice Amount
7648	VGLOBALECH (LPINE)	09/01/2025	Longleaf Pine CDD	160.00
Total:				160.00

Secretary / Assistant Secretary

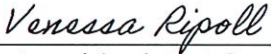
Chairman / Vice Chairman

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**LONGLEAF PINE
COMMUNITY DEVELOPMENT DISTRICT**

Payment Authorization No. 127
9/12/2025

Invoice No	Supplier	Invoice Date	Property	Invoice Amount
DM-09-2025-34	PFM GROUP CONSULTING (LPINE)	09/04/2025	Longleaf Pine CDD	2,291.63
2064458	THE LAKE DOCTORS (LPINE)	09/10/2025	Longleaf Pine CDD	580.00
Total:				2,871.63


Secretary / Assistant Secretary


Chairman / Vice Chairman

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**LONGLEAF PINE
COMMUNITY DEVELOPMENT DISTRICT**

Payment Authorization No. 128
9/26/2025

Invoice No	Supplier	Invoice Date	Property	Invoice Amount
29036	EGIS INSURANCE ADVISORS, LLC (LPINE)	09/05/2025	Longleaf Pine CDD	6,232.00
3627220	KUTAK ROCK LLP (LPINE)	09/24/2025	Longleaf Pine CDD	227.50
09-2025	Middlebourne POA (LPINE)	09/30/2025	Longleaf Pine CDD	2,009.60
Total:				8,469.10

Vivian Carvalho

Secretary / Assistant Secretary

Keeley White

Chairman / Vice Chairman

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Orlando, FL 32817-8329



Longleaf Pine Community Development District

**Ratification of Requisition
Nos. 77 & 78**

EXHIBIT D

**FORM OF REQUISITION
LONGBEAF 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: 78
- (B) Name of Payee: LIVE OAK ENGINEERING, INC..
- (C) Amount Payable: \$1,856
- (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: 
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.


Consulting Engineer

EXHIBIT D

**FORM OF REQUISITION
LONGBEAF 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: 77
- (B) Name of Payee: **LIVE OAK ENGINEERING, INC..**
- (C) Amount Payable: **\$1,459.50**
- (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: Kerry 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.

Glenn R. Wagner
Consulting Engineer



Longleaf Pine Community Development District

Review of District Financial Statements



Longleaf Pine CDD

August 2025 Financial Package

August 31, 2025

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



Longleaf Pine CDD
Statement of Financial Position
As of 8/31/2025

	General Fund	Debt Service Fund	Capital Projects Fund	Long Term Debt Group	Total
Current Assets					
General Checking Account	\$186,560.26				\$186,560.26
Prepaid Expenses	2,693.75				2,693.75
Assessments Receivable		\$150,930.61			150,930.61
Debt Service Reserve Series 2022		317,500.00			317,500.00
Revenue Series 2022		100,638.02			100,638.02
Acquisition/Construction 2022 Series			\$1,576,826.63		1,576,826.63
Total Current Assets	<u>\$189,254.01</u>	<u>\$569,068.63</u>	<u>\$1,576,826.63</u>	<u>\$0.00</u>	<u>\$2,335,149.27</u>
Investments					
Amount Available in Debt Service Funds				\$418,138.02	\$418,138.02
Amount To Be Provided				8,531,861.98	8,531,861.98
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>\$189,254.01</u></u>	<u><u>\$569,068.63</u></u>	<u><u>\$1,576,826.63</u></u>	<u><u>\$8,950,000.00</u></u>	<u><u>\$11,285,149.27</u></u>
Current Liabilities					
Accounts Payable	\$405.00				\$405.00
Deferred Revenue		\$150,930.61			150,930.61
Total Current Liabilities	<u>\$405.00</u>	<u>\$150,930.61</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$151,335.61</u>
Long Term Liabilities					
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>\$405.00</u></u>	<u><u>\$150,930.61</u></u>	<u><u>\$0.00</u></u>	<u><u>\$8,950,000.00</u></u>	<u><u>\$9,101,335.61</u></u>
Net Assets					
Net Assets - General Government	\$176,041.32				\$176,041.32
Current Year Net Assets - General Government	12,807.69				12,807.69
Net Assets, Unrestricted		\$569,856.51			569,856.51
Current Year Net Assets, Unrestricted		(151,718.49)			(151,718.49)
Net Assets, Unrestricted			\$1,548,282.11		1,548,282.11
Current Year Net Assets, Unrestricted			54,044.52		54,044.52
Net Assets - General Government			(25,500.00)		(25,500.00)
Total Net Assets	<u><u>\$188,849.01</u></u>	<u><u>\$418,138.02</u></u>	<u><u>\$1,576,826.63</u></u>	<u><u>\$0.00</u></u>	<u><u>\$2,183,813.66</u></u>
Total Liabilities and Net Assets	<u><u>\$189,254.01</u></u>	<u><u>\$569,068.63</u></u>	<u><u>\$1,576,826.63</u></u>	<u><u>\$8,950,000.00</u></u>	<u><u>\$11,285,149.27</u></u>



Longleaf Pine CDD
Statement of Activities
As of 8/31/2025

	General Fund	Debt Service Fund	Capital Projects Fund	Long Term Debt Group	Total
<u>Revenues</u>					
On-Roll Assessments	\$50,679.45				\$50,679.45
Off-Roll Assessments	57,556.24				57,556.24
On-Roll Assessments		\$226,728.08			226,728.08
Off-Roll Assessments		252,397.55			252,397.55
Inter-Fund Group Transfers In		(12,752.13)			(12,752.13)
Inter-Fund Transfers In			\$12,752.13		12,752.13
Total Revenues	<u>\$108,235.69</u>	<u>\$466,373.50</u>	<u>\$12,752.13</u>	<u>\$0.00</u>	<u>\$587,361.32</u>
<u>Expenses</u>					
Public Officials Insurance	\$2,434.00				\$2,434.00
Trustee Services	4,040.63				4,040.63
Management	25,208.37				25,208.37
Disclosure Agent	3,750.00				3,750.00
District Counsel	2,932.79				2,932.79
Assessment Administration	10,000.00				10,000.00
Audit	5,700.00				5,700.00
Postage & Shipping	54.12				54.12
Legal Advertising	608.00				608.00
Web Site Maintenance	2,660.00				2,660.00
Dues, Licenses, and Fees	175.00				175.00
Irrigation	1,046.96				1,627.00
Fountains	980.00				980.00
Other Utilities	9,087.43				9,087.43
General Liability Insurance	2,974.00				2,974.00
Lake Maintenance	6,380.00				6,380.00
Landscaping Maintenance & Material	14,924.76				15,696.72
Landscape Improvements	3,348.00				1,996.00
Principal Payments		\$145,000.00			145,000.00
Interest Payments		488,500.00			488,500.00
Engineering			\$7,580.00		7,580.00
Capital Expenditures			9,011.81		9,011.81
Total Expenses	<u>\$96,304.06</u>	<u>\$633,500.00</u>	<u>\$16,591.81</u>	<u>\$0.00</u>	<u>\$746,395.87</u>
<u>Other Revenues (Expenses) & Gains (Losses)</u>					
Interest Income	\$876.06				\$876.06
Interest Income		\$15,408.01			15,408.01
Interest Income			\$57,884.20		57,884.20
Total Other Revenues (Expenses) & Gains (Losses)	<u>\$876.06</u>	<u>\$15,408.01</u>	<u>\$57,884.20</u>	<u>\$0.00</u>	<u>\$74,168.27</u>
Change In Net Assets	\$12,807.69	(\$151,718.49)	\$54,044.52	\$0.00	(\$84,866.28)
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>\$188,849.01</u></u>	<u><u>\$418,138.02</u></u>	<u><u>\$1,576,826.63</u></u>	<u><u>\$0.00</u></u>	<u><u>\$2,183,813.66</u></u>



Longleaf Pine CDD
Budget to Actual
For the Period Ending 8/31/2025

	Year to Date			FY 2025 Adopted Budget	Percentage Spent
	Actual	Budget	Variance		
<u>Revenues</u>					
Assessments	\$ 108,235.69	\$ 98,445.42	\$ 9,790.27	\$ 107,395.00	100.78%
Carry Forward	-	68,750.00	(68,750.00)	75,000.00	0.00%
Net Revenues	\$ 108,235.69	\$ 167,195.42	\$ (58,959.73)	\$ 182,395.00	59.34%
<u>General & Administrative Expenses</u>					
Public Officials' Insurance	\$ 2,434.00	\$ 2,359.50	\$ 74.50	\$ 2,574.00	94.56%
Trustee Services	4,040.63	4,125.00	(84.37)	4,500.00	89.79%
District Management	25,208.37	25,208.33	0.04	27,500.00	91.67%
Engineering	-	8,020.83	(8,020.83)	8,750.00	0.00%
Disclosure Agent	3,750.00	4,583.33	(833.33)	5,000.00	75.00%
District Counsel	2,932.79	4,583.33	(1,650.54)	5,000.00	58.66%
Assessment Administration	10,000.00	9,166.67	833.33	10,000.00	100.00%
Reamortization	-	229.17	(229.17)	250.00	0.00%
Audit	5,700.00	5,500.00	200.00	6,000.00	95.00%
Arbitrage	-	916.67	(916.67)	1,000.00	0.00%
Office Miscellaneous	54.12	916.67	(862.55)	1,000.00	5.41%
Legal Advertising	608.00	1,375.00	(767.00)	1,500.00	40.53%
Web Site Maintenance	2,660.00	2,860.00	(200.00)	3,120.00	85.26%
Dues, Licenses, and Fees	175.00	160.42	14.58	175.00	100.00%
Irrigation Repairs & Maintenance	1,046.96	4,583.33	(3,536.37)	5,000.00	20.94%
Meeting Room	-	458.33	(458.33)	500.00	0.00%
Landscape Maintenance	14,924.76	30,800.00	(15,875.24)	33,600.00	44.42%
Landscape Improvements	3,348.00	4,583.33	(1,235.33)	5,000.00	66.96%
Contingency	-	9,166.67	(9,166.67)	10,000.00	0.00%
Utilities	9,087.43	22,000.00	(12,912.57)	24,000.00	37.86%
General Insurance	2,974.00	2,883.83	90.17	3,146.00	94.53%
Total General & Administrative Expenses	\$ 88,944.06	\$ 144,480.42	\$ (55,536.36)	\$ 157,615.00	56.43%
<u>Neighborhood Expenses</u>					
Maintenance of Trees/Wetlands	\$ -	\$ 916.67	\$ (916.67)	\$ 1,000.00	0.00%
Lake Maintenance	6,380.00	20,900.00	(14,520.00)	22,800.00	27.98%
Fountain Maintenance	980.00	898.33	81.67	980.00	100.00%
Total Neighborhood Expenses	\$ 7,360.00	\$ 22,715.00	\$ (15,355.00)	\$ 24,780.00	29.70%
Total Expenses	\$ 96,304.06	\$ 167,195.42	\$ (70,891.36)	\$ 182,395.00	52.80%
<u>Other Income (Expense)</u>					
Interest Income	\$ 876.06	\$ -	\$ 876.06	\$ -	
Total Other Income (Expense)	\$ 876.06	\$ -	\$ 876.06	\$ -	
Net Income (Loss)	\$ 12,807.69	\$ -	\$ 12,807.69	\$ -	