

***Pine Isle
Community Development District
September 11, 2026***

Pine Isle

Community Development District

(Pine Vista)

Agenda

Seat 1: Teresa Baluja – C	
Seat 3: Jesse Colarte – V.C.	
Seat 2: Vanessa Perez – A.S.	
Seat 4: Rafael Morales – A.S.	
Seat 5: Raisa Krause – A.S.	

Friday
September 11, 2026
9:45 a.m.

The Offices of Lennar Homes
5505 Waterford District Drive, Miami, Florida

Join the meeting now

Meeting ID: 224 728 591 948 95 and Passcode: wi9eZ732
1 872-240-4685 and Phone Conference ID: 331 941 369#

1. Roll Call
2. Approval of Minutes of the June 12, 2026 Meeting – **Page 3**
3. Discussion of:
 - A. Parking Rules and Regulations – **Page 16**
 - B. Maintenance Agreement with the HOA – **Page 22**
4. Staff Reports
 - A. Attorney
 - B. Engineer – District Engineer's Report for Fiscal Year 2026 – **Page 40**
 - C. Manager
 - 1) Consideration of Proposed Fiscal Year 2026 – 2027 Meeting Schedule – **Page 50**
 - 2) Final Approval of the FY2025 – FY2026 Report Performance Measures and Standards – **Page 51**
 - 3) Consideration of FY2026 – FY2027 Performance Measures as Required by Florida Statute 189.069 – **Page 56**
5. Financial Reports
 - A. Approval of Check Register – **Page 61**
 - B. Approval of Unaudited Financials – **Page 65**
6. Supervisors Requests and Audience Comments
7. Adjournment

Meetings are open to the public and may be continued to a time, date and place certain. For more information regarding this CDD please visit the website: <http://www.pineislecdd.com>

**MINUTES OF MEETING
PINE ISLE
COMMUNITY DEVELOPMENT DISTRICT**

The regular meeting of the Board of Supervisors of the Pine Isle Community Development District was held on Friday, June 12, 2026, at 9:45 a.m. at the Offices of Lennar Homes, 5505 Waterford District Drive, Miami, Florida.

Present and constituting a quorum were:

Jesse Colarte
Vanessa Perez
Marc Szasz

Vice Chairperson
Assistant Secretary
Assistant Secretary

Also present were:

Juilana Duque
Ginger Wald

District Manager, GMS
District Counsel

FIRST ORDER OF BUSINESS

Roll Call

Ms. Duque called the meeting to order and called the roll.

SECOND ORDER OF BUSINESS

Approval of the Minutes of the April 10, 2026 Meeting

Ms. Duque: The next item is the approval of the minutes of the April 10, 2026, meeting.

On MOTION by Mr. Colarte, seconded by Ms. Perez, with all in favor, the Minutes of the April 10, 2026 Meeting, were approved.

THIRD ORDER OF BUSINESS

Public Hearing to Adopt the Fiscal Year 2027 Budget

A. Motion to Open the Public Hearing

Ms. Duque: Before opening the public hearing, I would like to briefly explain how public comments will be handled. The CDD conducts its meetings in a manner similar to a County Commission meeting. To conduct the District's business efficiently and maintain order, the Board must follow the published agenda and address each business item in sequence.

On MOTION by Mr. Colarte, seconded by Ms. Perez, with all in favor, Opening the Public Hearing, was approved.

B. Public Comment and Discussion

Ms. Duque: The proposed Fiscal Year 2027 budget is included in your agenda materials beginning on page 11 with the General Fund, followed by the Debt Service Funds on the subsequent pages. For the General Fund, the total proposed budget is \$129,160. It is funded primarily through \$128,660 in on-roll assessments, along with a small amount of anticipated interest income. The proposed Operations and Maintenance assessment reflects an increase of \$75.01 per unit. This increase is primarily attributable to the addition of a new drainage and roadway maintenance line item, as well as the inclusion of Supervisor fees, as directed by the Board at its previous meeting. On the debt-service side, the budget includes the Series 2021 Bonds and the Series 2023 Bonds. Both bond series will continue according to their respective principal and interest payment schedules, and the per-unit debt assessment remains unchanged. The combined Fiscal Year 2027 assessment per unit is summarized in the Non-Ad Valorem Assessment Comparison on page 18. Depending on the product type, the total annual assessment ranges from \$1,496.06 to \$1,811.85 per unit, including the \$75.01 Operations and Maintenance assessment increase. This proposed budget was previously presented to, discussed by, and approved by the Board of Supervisors. Unless there are any comments or questions, we will move to the next agenda item.

Mr. Pawelczyk: Any public comment questions?

Resident: Those bonds, what are they for?

Ms. Duque: When this community was established, there was a developer and a governmental entity created by Miami-Dade County ordinance: the Pine Isle Community Development District, or Pine Isle CDD. The District issued bonds to finance the public

infrastructure serving the community, including roads, water, sewer, and related improvements. Those bonds have a 30-year term, and the annual debt-service payments are collected through the non-ad valorem assessment shown on the property tax bill each year. The debt-service portion of the assessment relates directly to repayment of the bonds. It is generally a fixed annual amount and is expected to remain the same throughout the 30-year bond term, subject to the applicable bond documents and any prepayments. The other component is the Operations and Maintenance, or O&M, assessment. O&M funds the District's ongoing expenses, such as maintenance, administration, and other operational needs. Unlike the debt-service assessment, the O&M assessment may increase or decrease from year to year based on the District's budget and service needs. The purpose of today's meeting is to discuss the O&M portion of the assessment, including the proposed Fiscal Year 2027 budget and the resulting assessment amount.

Mr. Pawelczyk: The debt portion has nothing to do with the budget today that's been approved. It's just on there to show what the assessment is for each unit depending on which area you live in.

Ms. Duque: Correct.

Mr. Pawelczyk: If you think of your tax bill, when you get your tax bill this year, it said Pine Idle CDD and there was one number on there. That number is the debt and the O&M combined on the tax bill as a maximum amount.

Resident: This debt services is included in our payments, right?

Ms. Duque: Correct. You are already paying these assessments. Depending on the product type, this table shows the number of units, the Fiscal Year 2027 O&M assessment, the debt-service assessment, and the total annual assessment. The debt-service assessment is the portion related to the bonds issued to finance the District's infrastructure. Depending on the product type, the applicable debt-service assessment is shown in the table. For Fiscal Year 2027, that amount remains unchanged. It is expected to remain the same for the life of the bonds, unless the assessment is prepaid or otherwise adjusted in accordance with the applicable bond documents.

C. Consideration of Resolution #2026-03 Annual Appropriation Resolution

Ms. Duque: Resolution 2026-03 is the annual appropriation resolution. This resolution adopts the Fiscal Year 2027 budget. Attached is exhibit A, it appropriates the amounts necessary to fund the general fund and both debt assessment funds and directs that the budget be placed on file and posted on District's website in accordance with Florida law.

On MOTION by Mr. Colarte, seconded by Ms. Perez, with all in favor, Resolution #2026-03 Annual Appropriation Resolution, was approved.

D. Consideration of Resolution #2026-04 Levy of Non Ad Valorem Assessments

Ms. Duque: Resolution 2026-04 imposes and certifies the non-ad valorem assessment for Fiscal Year 2027. This resolution finds that the service and improvements funding by the budget provide a special benefit to the lands within the District, adopts the assessment roll attached on the exhibit B and also authorizes the assessments to be placed on the Miami-Dade county tax rule using the uniform method. It also confirms the O&M assessment per unit and the existing debt assessment shown in the assessment comparison and assessment roll.

On MOTION by Mr. Colarte, seconded by Ms. Perez, with all in favor, Resolution #2026-04 Levy of Non Ad Valorem Assessments, was approved.

E. Motion to Close the Public Hearing

Ms. Duque: Is there a motion to close the public hearing?

On MOTION by Mr. Colarte, seconded by Ms. Perez, with all in favor, Closing the Public Hearing, was approved.

FOURTH ORDER OF BUSINESS

Discussion of

A. Maintenance Agreement with the HOA

Ms. Duque: The next agenda item is a discussion regarding the proposed maintenance agreement with the HOA. As a reminder, the agreement assigns responsibility for certain maintenance activities within specified CDD tracts to the HOA,

including landscaping, irrigation, and related maintenance. The District would retain responsibility for the drainage system and other core infrastructure, including the entry ways. As discussed during the budget portion of today's meeting, the District's budget addresses its responsibilities for drainage and roadway maintenance. The Board previously reviewed this agreement and directed staff to return it to the HOA for its consideration. Thank you to Jesse for assisting with coordination through the property manager. Although the HOA has reviewed the agreement, the District has not yet received a fully executed copy. Instead, the District received several comments from the HOA's attorney. The primary concern is that the District does not have funds budgeted for the maintenance of these tracts. Historically, the HOA has performed the landscaping, irrigation, and related maintenance for these areas, and the CDD has not maintained them. Based on the comments received from the HOA's attorney, there may be a misunderstanding regarding the purpose of the agreement. It appears the HOA may understand the agreement as requiring it to assume new maintenance obligations, rather than documenting and formalizing responsibilities that have historically been performed by the HOA. The HOA attorney also raised questions concerning certain requirements and liability provisions. District Counsel can provide additional context regarding those provisions. However, the agreement was prepared by District Counsel to include the terms and protections the District needs in place before relying on the HOA to perform maintenance within District-owned or District-managed tracts. At this point, the matter is before the Board for discussion and direction. Mike, is there anything further you would like to add?

Mr. Pawelczyk: I have not spoken with her. I have not been asked to. I'm just speculating that this attorney doesn't understand the relationship on this property for these relatively small landscape tracts. The benefit to the HOA, to me is clear. The HOA gets to maintain it and control the maintenance of that area, limiting the contractors in the community to one, as opposed to one for the CDD, one for the HOA. Also, since you've already been performing in the HOA, you're already assessing the homeowners to maintain that area because you have been. If the HOA decides not to do this, even though they've been doing it for years, the CDD would have to find the money to pay for it. This year could include the requirement that you have to borrow money to pay the landscape

contractor because it's not in your budget unless you can move stuff around in your budget to cover you for a year until you can increase assessments. I'll be happy to call her if the Board wants me to try to help her understand. I think the HOA should maintain this property for at least a year. There are provisions in there that allow the HOA to notify the District that they don't want to maintain it anymore. They have to give the District enough time to budget for that. Let's say next, the District or the HOA enters into this agreement and then decides in two months, their Board says, no, we're not going to maintain this area. They can notify the CDD and then for the next fiscal year, which would be Fiscal Year 2028, the CDD could take over that responsibility to maintain that area and properly assess for it, which will result in an increase in your assessments. And I'm sure the HOA would then decrease its assessment assessments the same amount. I don't think everybody understands what's going on here. I think it is in the best interest of the community for it to remain this way until you figure out, as a community of resident Boards, what you want to do with these properties. The attorney in here mentions references to liability but makes no objection to any of the provisions that are in there. Just makes a general statement that there's liability that shifts to the HOA for the maintenance. Well, of course it's going to shift to the HOA because they're maintaining the property. They are then responsible to make sure that they maintain it. If they fail to maintain it due to their negligence, whether it's the HOA or their contractor, the HOA should be responsible for their acts and omissions. It is a typical agreement. It's the same provision the HOA would require if the roles were reversed.

Mr. Szasz: The HOA is already maintaining these areas?

Ms. Duque: They have always maintained them since inception.

Mr. Pawelczyk: For some reason there was never a maintenance agreement entered into. It's relatively insignificant in terms of a landscape program.

Mr. Szasz: I don't know what you think, Jesse, but it probably makes sense to do this agreement and have the HOA continue controlling that.

Mr. Colarte: I think we're going to need to have the attorney speak to the HOA attorney, go through those channels first, help her understand. That way then she can speak to the property manager and then that property manager can speak to the HOA Board.

Mr. Szasz: We'll call her next week.

Mr. Pawelczyk: This is one of those cases, and you guys don't know me yet, but I want to do whatever I can to not run up attorney's fees. Because if I talk to her, she's billing HOA, I'm billing CDD, and the community is paying for that. There's no conflict here. We're just trying to finalize an agreement that's actually relatively simple, which each party has the ability to get in, get in and out of with a year's notice.

Mr. Colarte: Let's table this until the next meeting so that way the HOA Board can speak on this, and then we'll come back with a decision.

Ms. Duque: For clarity of the record, I will send an email to the HOA's property manager advising that the Board of Supervisors has directed that this item be placed on the agenda for discussion at the HOA's next meeting. Any discussion and decision regarding the HOA's participation in, or execution of, the maintenance agreement must occur through the HOA's own meeting process. The District cannot make those decisions on the HOA's behalf.

Mr. Pawelczyk: I still would like to call her and spend a couple minutes on the phone explaining what the situation is, letting her know. I'll let her know that the HOA Board will be bringing this to her attention, but it came up at the CDD level. I think that will help because I don't know what her level like, I don't know HOA law, and she doesn't know CDD law. I think it's a good opportunity also for us to have that relationship where the CDD and the HOA are on the same page going forward that. There's other ways the HOA and the same CDD can work together within the confines of each of our statutes that's in the better interest of the community which could save costs and provide for more efficient services to you all as residents. I'll give her a call, but I won't spend much time on it other than saying, you need to talk to your client.

B. Request for Authorization for the HOA to Tow Vehicles from CDD Owned Tracts Within Pine Vista

Ms. Duque: The next agenda item is a request for authorization for the HOA to tow vehicles from certain CDD-owned tracts. The Pine Vista HOA has adopted a towing policy addressing illegal parking and has asked the Board to authorize the HOA to extend its towing enforcement to specified CDD areas. The applicable parking restrictions are intended to be consistent between the HOA and the CDD. For today's discussion, the

Board should first determine whether it wishes to authorize the HOA to enforce its towing policy on CDD-owned tracts and, if so, under what conditions and safeguards. As a next step, the District may request that the HOA provide its complete parking rules, regulations, and towing policy for review. Those materials could then be included in a future agenda package. The District can also provide the HOA with examples of parking and towing rules used by other Districts, which the HOA may use as a reference in evaluating whether its existing rules are appropriate for the CDD tracts. Typically, the District would require a fully executed maintenance agreement with the HOA before moving forward with any authorization for towing enforcement on District-owned property. This has been the District's standard practice, as the agreement establishes the respective responsibilities, requirements, and protections for both parties.

Mr. Pawelczyk: I think one thing I'd point out really quick is that the CDD, in order to tow and have parking regulations under the statute, we need to have our own set of rules. What Juliana is saying, we want to try to conform those rules to what your HOA rules are a little bit so they're kind of the same. Then we can let the HOA enforce towing. It's worked in a couple other communities going through this process. They don't have to be exact, but they do have to especially the provisions relating to towing do need to be similar. I think that would be for the next meeting?

Ms. Duque: Yes.

Rafael Morales: If the HOA is going to tow the vehicles, who going to assume the responsibility? Who's going to pay for that or who's going to be responsible?

Mr. Pawelczyk: You can't tow anything unless there's signage. The HOA would be installing signage in coordination with their tow company to say, look at if you. If you park in violation, we're going to tow your car and also, if your car is towed, here's the number to call, here's the location where the vehicle is at, or something like that. Whatever is required by the statute, the individual responsible for the tow cost is whoever owns the car and whoever parked it illegally. If it's a bad tower and they towed when they shouldn't have towed because some HOA Board member said tow this car and the tow operator towed it even though he wasn't supposed to, that's going to be on the HOA. It's not going to be the CDD because we're not directing the tow.

Ms. Duque: Correct.

Mr. Pawelczyk: When you have those tow agreements between the tow operator and in this case the HOA, they'll ask for a list of people from the HOA that can direct the tow and only those people and authorize them. Usually you try to limit that. Two or three people in the community, the property manager, maybe the chair of the Board, something like that, property manager's assistant. Then they're the only ones that have the authority to direct a tow. You then limit that risk of bad toes. That's why also want to make sure the rules are conformed. there are good tows. In Pine Isle, what I overheard you talk about before the meeting was that there's people parking in the CDD green space areas, CDD owned grass. We can have them towed. But if you tow them, you got to have a place. You have to tell them where you're telling them from. that's all. And the rules say that. And as do your HOA covenants, say the same thing.

Ms. Duque: The Board's direction is for staff to provide the District's sample parking and towing rules and regulations to the HOA for its review. Staff will also advise the HOA that the maintenance agreement must be fully executed before the Board considers authorizing the HOA to conduct towing enforcement on CDD-owned tracts. Once the HOA has reviewed the materials and responded, staff will bring the proposed rules and regulations back to the Board for discussion and further direction.

FOURTH ORDER OF BUSINESS

Staff Reports

A. Attorney

Mr. Pawelczyk: I don't have anything that we haven't already discussed.

B. Engineer

Ms. Duque: It is my understanding that the District Engineer has begun inspections of the District's infrastructure. Because the community is gated, staff contacted the property manager to obtain the access code. That information has been provided to the District Engineer.

C. Manager

1) Consideration of Proposed Fiscal Year 2027 Meeting Schedule

Ms. Duque: You have the proposed Fiscal Year 2027 meeting schedule. this proposed schedule continues the Board regular meetings on the second Friday of each month at 9:45 a.m. at the offices of the Lennar Homes, 5505 Waterford District Drive.

Mr. Pawelczyk: I think I recommend that you table this until the August or September meeting before the next fiscal year, whatever meeting you're going to have before the next fiscal year, because you're going to have a change in the Board. After today we're going to know who's qualified for a couple seats to fill those. You're going to shift to a resident Board. Once you shift to a resident Board, residents aren't going to want to come here. And as soon as you do that, by the way, that's when Lennar says, we're done because they're not going to come there either. I would just push this off until the next meeting or so until you need to use it and have a better idea where you can hold the meetings and what time will be. I'm going to give you my thoughts on that real quick. Night meetings stink. Early meeting meetings or regular meetings during the day are great particularly for someone like Juliana and myself. If you're going to have the meeting at night, that's fine, but do not have the meeting at night because you think people are going to come to the meeting and they want to participate. Okay. People only come to the meeting to participate when they're upset about something. Okay. That's my experience. I've been doing this for 20 years. That doesn't mean you can't have midnight. If you have it at night, we'll make sure someone in my office will be able to attend the meetings. I'm just saying if it's more convenient for you as a Board to have it during the day, you have it during the day. If it's more convenient for you as a Board to have it at night, you have it at night. That's why I don't want to decide on this today, because you have two Lennar folks and you, Jesse. That's why I think you should wait. But it is something to think about as people are appointed as to when and where that meeting is going to be.

Mr. Colarte: What would be the deadline to adopt the schedule?

Mr. Pawelczyk: Before the fiscal year, October 1st. I would just keep it on the agenda until they can make a decision, that's all. And if you have to, you could always advertise, do a single ad and have them ratify it so we can work around that. But I don't think that's going to be necessary.

2) Form 1 Financial Disclosure Due July 1, 2026

Ms. Duque: You have the reminder that Form 1, Statement of Financial Interest, is due on July 1, 2026. Each Supervisor must file their Form 1 with the appropriate office.

3) Reminder to Complete Annual Ethics Training by December 31, 2026

Ms. Duque: The next item is a reminder to complete the required annual ethics training by December 31, 2026. This is a four-hour training requirement. You will receive an email from me with links to the available training resources. Please use those links to complete the required training. Be sure to retain your certificate of completion, if one is provided. If the training platform does not provide a certificate, please take a screenshot showing your completion and save it for your records.

4) Number of Registered Voters in the District

Ms. Duque: The Supervisor of election has certified that there is 574 registered voters within the Pine Isle Committee Development District.

5) District Updates

Ms. Duque: The next item is the District updates. I have included some recent photos of the District. This is just attached for your information and a reminder that maintenance continue to be performed by the HOA.

SIXTH ORDER OF BUSINESS

Financial Reports

A. Acceptance of Check Register

B. Acceptance of Unaudited Financials

Ms. Duque: Tab A is the acceptance of the check register, and Tab B is the acceptance of the unaudited financials. Unless there are any questions about those, I will ask for a motion to approve.

On MOTION by Mr. Colarte, seconded by Ms. Perez, with all in favor, Accepting the Check Register and Unaudited Financials, were approved.

SEVENTH ORDER OF BUSINESS

Supervisors Requests and Audience Comments

Ms. Duque: Do I have any Supervisor's requests?

Mr. Szasz: Yes, I'd like to resign from the Board.

Ms. Duque: Thank you, Marc. Marc is currently in Seat #4.

On MOTION by Mr. Colarte, seconded by Ms. Perez, with all in favor, Accepting Marc Szasz Resignation, was approved.

Ms. Duque: Does the Board want to appoint anyone at this moment?

Mr. Colarte: I wish to appoint Rafael to Seat #4.

On MOTION by Mr. Colarte, seconded by Ms. Perez, with all in favor, Appointing Rafael Morales to Seat #4, was approved.

Ms. Duque: Rafael, welcome to the Board of Supervisors. There are several onboarding documents that you will need to complete, and I will follow up with you regarding the Sunshine Law requirements. For the record, it is important that you create a separate email address dedicated solely to CDD business.

Mr. Pawelczyk: We need to elect officers because we appointed someone new to the vacant seat.

Ms. Duque: Correct. Currently, Teresa serves as Chair, and Jesse serves as Vice Chair. Vanessa and Raisa serve as Assistant Secretaries. From GMS, Patti Powers serves as Treasurer, Sharyn Henning serves as Assistant Treasurer, Paul Winkeljohn serves as Secretary, and I serve as Assistant Secretary. The vacant seat was previously held by Marc, who also served as an Assistant Secretary. Now that Rafael has been appointed to the Board, the Board may appoint him as an Assistant Secretary and retain the current slate of officers, or it may revise the officer slate as it deems appropriate. The decision is up to the Board.

On MOTION by Mr. Colarte, seconded by Ms. Perez, with all in favor, Appointing Rafael Morales as an Assistant Secretary and Keeping the Remaining Officers the Same, was approved.

On MOTION by Mr. Colarte, seconded by Ms. Perez, with all in favor, the meeting was adjourned.

Secretary /Assistant Secretary

Chairman / Vice Chairman

PINE ISLE COMMUNITY DEVELOPMENT DISTRICT

PARKING RULES AND REGULATIONS

1. The rules and regulations herein shall be referred to as the “Pine Isle Community Development District Parking Rules and Regulations” or the “Parking Rules.”
2. No vehicles of any nature shall be parked on any portion of the Pine Isle Community Development District (the “District”)-owned property except on the surfaced parking areas specifically designated for parking.
3. Vehicles may not be double-parked in marked parking spaces. All vehicles must fit within the footprint of a parking space, and no portion of the vehicle may extend beyond the boundaries of the parking space.
4. Overnight parking in District-owned, designated parking spaces is prohibited. For purposes of this rule, overnight parking means parking between the hours of _____ and _____.
5. Vehicles may not be parked on curbs in any District-owned property.
6. Parking is prohibited upon or within all non-paved District property, including, but not limited to, green areas or other landscaped areas owned by the District and grass swales and landscaped areas within or adjacent to any District rights-of-way. This prohibition shall remain in effect twenty-four (24) hours per day, seven (7) days per week.
7. Except as otherwise provided herein or by resolution of the District’s Board of Supervisors, on-street parking is prohibited twenty-four (24) hours per day, seven (7) days per week on all District streets, roadways, thoroughfares, and rights-of-way.
8. No vehicles shall be parked within or adjacent to District-owned property in a manner that damages, blocks, obstructs, or otherwise interferes with the proper functioning of District-owned or maintained drainage facilities and structures, irrigation facilities and structures, fire hydrants, or other public utilities.
9. No vehicles shall be parked within or adjacent to District-owned property in a manner that extends out into the roads or rights-of-way such that it does not leave at least nine (9) feet of clearance for traffic; in a manner that impedes or prevents law enforcement, emergency,

- public utilities, moving, or commercial delivery vehicles from accessing such roads or rights-of-way; or in a manner that blocks a sidewalk or obstructs access to a driveway.
10. No vehicles used in business for the purpose of transporting or delivering goods, equipment, and the like, shall be parked within or upon District-owned property, except during the period of delivery.
 11. No vehicle that cannot operate on its own power shall remain within the District-owned property for more than twenty-four (24) hours.
 12. No vehicle repairs or maintenance, except emergency repairs (e.g., battery replacement, flat tire repair or replacement), shall be permitted over or on any portion of the District roads, rights-of-way, or other District-owned property.
 13. No car washing or other cleaning of vehicles shall be permitted over or on any portion of the District roads, rights-of-way, or other District-owned property.
 14. No vehicles shall be stored on blocks or lifted on jacks within the District-owned property.
 15. No vehicles with flat, rotted, or missing tires or vehicles that are otherwise inoperable for any reason (for example, a totaled vehicle or a vehicle without a windshield) shall remain within the District-owned property for more than twenty-four (24) hours.
 16. No commercial vehicle, limousine, boat, trailer—including, but not limited to, boat trailers, house trailers, and trailers of every other type, kind or description—or camper, may be kept within District-owned property. For purposes of this rule, the term “commercial vehicle” does not include marked law enforcement vehicles or recreational or personal sports utility vehicles (SUVs) or clean non-work vehicles such as pick-up trucks, vans, or cars if they are used by the owner daily for normal transportation. Notwithstanding any other provision in these Parking Rules to the contrary, the foregoing provisions shall not apply to construction vehicles being used in connection with construction, improvements, installations, or repairs by the District at or in any property owned by the District.
 17. No vehicles displaying commercial advertising shall be parked within District-owned property.
 18. No vehicles bearing a “for sale” sign shall be parked within District-owned property.
 19. No vehicles with expired registrations or license plates (at least 30 days expired) or with tarpaulin covers or other vehicle covers may be parked within District-owned property.

20. Designated handicap parking spaces are to be used when handicap decal, state-issued placard, or disability plates with attached emblems are displayed on the front and/or rear of the vehicle.
21. Marked law enforcement or other emergency vehicles are exempt from these Parking Rules during the period of time such vehicles are being used in conjunction with law enforcement officers or emergency responders performing official duties at that location, and as otherwise provided by applicable law.
- 22. Any vehicle parked in violation of these Parking Rules may be towed at the vehicle owner's expense by a towing contractor approved by the District, subject to the provisions of applicable ordinances of Miami-Dade County and the Florida Statutes.**
23. Appropriate signage shall be installed at the location of towing areas in accordance with the requirements of applicable ordinances of Miami-Dade County and the Florida Statutes. "No Parking" signs and other parking signs related to the enforcement of the Parking Rules shall not be removed. **Damaging or removing the parking signs is a violation of the Parking Rules and may constitute a crime or crimes, including, but not limited to, the crime of Criminal Mischief under section 806.13, Florida Statutes, punishable as provided therein, and/or the crime of Theft under section 812.014, Florida Statutes, punishable as provided therein.**
24. All other traffic and parking rules and regulations of Miami-Dade County or the State of Florida, including, but not limited to, the requirements of chapter 316, Florida Statutes, are to be enforced by the Miami-Dade Police Department or other approved law enforcement agency having jurisdiction thereof.
- 25. If District-owned property (including, but not limited to, sod or landscaping) is damaged or in need of repairs as a result of the violation of these Parking Rules, the District will provide an invoice to the property owner who is in violation for the reasonable cost of repair or replacement. In the event the invoice remains unpaid, the charges for the repair or replacement of District-owned property may be added to the Operations and Maintenance assessment attributable to the violator's property within the District on the next ensuing tax bill.**
26. The enforcement of these Parking Rules may be temporarily suspended or relaxed in whole or in part for specified periods of time (for example, on certain holidays or in the event of

an emergency or natural disaster), as determined by the District's Board of Supervisors in its sole discretion.

From: Juliana Duque
Sent: Thursday, September 3, 2026 9:09 AM
To: Ana Llerena
Subject: RE: Pine Isle CDD - Pine Vista HOA- Parking Rules and Regulation

Good morning, Ana,
I hope you are doing well.
I have not received any updates regarding the Parking Rules and Regulations. Were you able to discuss this matter with the Board? TY.

Board members should not "reply to all" to maintain compliance with the Sunshine Laws.

Regards,

Juliana Duque
GMS-SF
Governmental Management Services – South Florida, LLC.
5385 N. Nob Hill Road
Sunrise, FL. 33351
Tel: (954)721-8681
Direct: (786)344-9352
E-mail: jduque@gmssf.com



From: Juliana Duque
Sent: Saturday, July 25, 2026 11:24 AM
To: Ana Llerena
Subject: RE: Pine Isle CDD - Pine Vista HOA- Parking Rules and Regulation

Good afternoon, Ana,
Happy Saturday!
Any updates on the Rules and Regulations provided? Enjoy the weekend.

Board members should not "reply to all" to maintain compliance with the Sunshine Laws.

Regards,

Juliana Duque
GMS-SF

Governmental Management Services – South Florida, LLC.
5385 N. Nob Hill Road
Sunrise, FL. 33351
Tel: (954)721-8681
Direct: (786)344-9352
E-mail: jduque@gmssf.com



From: Juliana Duque
Sent: Wednesday, June 17, 2026 3:47 PM
To: Ana Llerena <ana.llerena@fsresidential.com>
Subject: Pine Isle CDD - Pine Vista HOA- Parking Rules and Regulation

Good afternoon, Ana,
I have prepared a draft set of Parking Rules and Regulations at the direction of the Board of Supervisors, and the Board has requested that I provide these to you for review.
Please review the draft in coordination with your Board (at the Board meeting) and determine whether any provisions should be added, revised, or removed based on the current Declaration of Covenants, Conditions, and Restrictions of your HOA. The goal is to ensure alignment so that we can begin the formal rulemaking process.
Please note that the Board was clear in its direction that it intends to move forward promptly with the rulemaking process and the adoption of the Parking Rules and Regulations upon execution of the maintenance agreement with the HOA.
Please feel free to share any comments or proposed revisions at your earliest convenience. I will add this item for discussion at the next CDD meeting.

Board members should not “reply to all” to maintain compliance with the Sunshine Laws.

Regards,

Juliana Duque
GMS-SF
Governmental Management Services – South Florida, LLC.
5385 N. Nob Hill Road
Sunrise, FL. 33351
Tel: (954)721-8681
Direct: (786)344-9352
E-mail: jduque@gmssf.com



MAINTENANCE AGREEMENT

This Maintenance Agreement (the “Agreement”) is made and entered into this _____ day of _____, 2025, (the “Effective Date”), by and between:

PINE ISLE COMMUNITY DEVELOPMENT DISTRICT, a local unit of special purpose government established pursuant to Chapter 190, Florida Statutes, being situated in unincorporated Miami-Dade County, Florida and whose address is 5385 N. Nob Hill Road, Sunrise, Florida 33351 (the “District”);

and

PINE VISTA COMMUNITY ASSOCIATION, INC., a Florida not-for-profit corporation, whose principal address is 13595 SW 134 Avenue, Suite 108, Miami, Florida 33186 (the “Association”).

RECITALS

WHEREAS, the District is a local unit of special-purpose government organized and existing in accordance with the Uniform Community Development District Act of 1980, chapter 190, Florida Statutes, as amended;

WHEREAS, the District, pursuant to the responsibilities and authorities vested in it by Chapter 190, Florida Statutes, has acquired or is in the process of acquiring property interests in those tracts of land (fee simple as easement) (“CDD Tracts”) within the boundaries of the District, as more particularly identified in The Pine Isles CDD Land Ownership and Easements attached hereto and incorporated herein as Composite Exhibit A;

WHEREAS, the District and the Association desire to provide for regular and routine landscape, roadway, sidewalk, entrance features and irrigation maintenance of the CDD Tracts and to clarify District and Association responsibilities with respect to the maintenance of District-owned properties and facilities;

WHEREAS, the Association on behalf of and for the benefit of its members has agreed to provide, at its cost and expense, pursuant to the terms of the Agreement, certain landscape, and irrigation maintenance services and materials with respect to the described CDD Tracts, as set forth and incorporated herein as Exhibit B (the “Maintenance Services”); and

WHEREAS, the landscaping, roadway, sidewalk, entrance features, and irrigation improvements within the CDD Tracts are identified in the plans attached hereto and made a part hereof as Composite Exhibit A.

NOW, THEREFORE, in consideration of the mutual covenants herein contained, and for One and no/100ths (\$1.00) Dollar and other good and valuable consideration, receipt of which is

hereby acknowledged, and subject to the terms and conditions hereof, the District and the Association agree as follows:

1.0 Recitals. The above recitals are deemed true and correct to the best of the knowledge of the parties and are incorporated into this Agreement.

2.0 Description of Improvements. The CDD Tracts that are the subject of this Agreement are more fully described in the attached Composite Exhibit A, which exhibit is incorporated by reference. The landscaping, roadway, sidewalk, entrance features, and irrigation improvements within the CDD Tracts are shown and more specifically described in Composite Exhibit A.

3.0 Performance. The District and the Association hereby agree, as follows:

(A) the Association shall provide, and be solely responsible for all costs and liabilities that are associated with or arise out of, the maintenance services and materials necessary for the CDD Tracts, as set forth in the attached Exhibit B (the "Maintenance Services"), which exhibit is incorporated in its entirety and made a part hereof by reference, for the Improvements;

(B) the Maintenance Services shall be provided by the Association in a competent and professional manner using qualified and experienced employees or contractors with such frequency as is necessary and reasonable in the industry and under the circumstances in order to ensure that the CDD Tracts are properly maintained and continue to function with their intended purpose. In addition, since each of the CDD Tracts may require different types of maintenance and materials, the maintenance intervals and the time periods within which maintenance tasks must be performed and the materials to be used by the Association shall be flexible and adjusted periodically depending on the condition of each of the CDD Tracts and particular maintenance needs;

(C) the Maintenance Services shall be provided by the Association in strict compliance with all governmental entities' and agencies' permits, requirements, rules, acts, statutes, ordinances, orders, regulations and restrictions, including but not limited to the following entities, if applicable, (1) the District; (2) South Florida Water Management District; (3) Florida Department of Environmental Protection; (4) Miami-Dade County, Florida; (5) any Florida municipality having jurisdiction thereof, and (6) any requirements of any applicable easements recorded against the CDD Tracts and granted to Florida Power & Light or any utility or governmental entity, either now or in the future;

(D) the Maintenance Services shall be provided by the Association without interfering in any way with or encumbering the use, access, ingress, egress, easement, right-of-way, dedication, ownership or other right or interest of the District in the CDD Tracts;

(E) the Association shall timely pay all invoices or other manner of billing, for all persons or entities with whom the Association may have contracted or arranged to provide services or materials in fulfillment of its obligations under this Agreement, including the District as provided for in Sections 5.0 and 6.0 herein. This includes Association's obligation to pay for all costs associated

with potable water usage, as the irrigation system is connected to Miami-Dade County Water and Sewer Department (WASD) facilities via a water meter;

(G) nothing herein shall be construed to grant any right or permission to the Association to, without the written consent of the District, change any of the landscaping, the irrigation facilities, the sidewalk, roadway, or entrance features, or make any improvements in the CDD Tracts except to repair or replace dead or dying landscape material or inoperable or broken facilities; and

(H) any improvement by the Association to the CDD Tracts other than as provided herein shall require the approval of the District Board of Supervisors.

4.0 The Association's Responsibility for Acts of Force Majeure. The District and the Association agree that the Maintenance Services herein assumed by the Association shall not include, by way of example but not limitation, the repair or replacement of any improvements within the CDD Tracts that are damaged as a result of a hurricane, tornado, windstorm, freeze damage, fire, drought, or flooding, or third parties not under the control of or under contract with the Association.

5.0 Emergency Intervention by the District. In the event of an emergency, as determined by the District in its reasonable sole discretion, and regardless of any language in this Agreement to the contrary or any language in any contract or arrangement that the Association may have with third parties concerning the Maintenance Services for the CDD Tracts, the District reserves the unilateral and exclusive right to implement or initiate, without advance notice, the following:

(A) the provision of Maintenance Services or materials for any one or more of the Improvements; and

(B) the removal, modification, relocation, or replacement, as the case may be and in the District's sole discretion, of one or more of any improvements situated within the CDD Tracts.

Further, in such event, the District shall be obligated to give a subsequent oral or written notice to the Association as soon as is reasonably possible, and the Association agrees that upon the District's commencement of a maintenance program or provision of Maintenance Services or materials for the CDD Tracts pursuant to this section, the District shall issue to the Association a written invoice for the reasonable costs incurred pursuant to this section, and the Association shall pay said invoice in full within thirty (30) calendar days following receipt of the invoice. A failure to timely pay the invoice in full shall be deemed a material breach of this Agreement.

6.0 Remedies, Default, and Specific Performance. The District may elect any of one or more of the following remedies, as well as any other remedies available in law or equity, if the Association should default in carrying out the terms and conditions of this Agreement, namely:

(A) **Material Breach by Association.** Any failure of the Association to comply with Sections 3 or 5 of this Agreement shall be deemed a material breach of this Agreement. In the event

of a material breach of this Agreement, the District will promptly deliver to the Association written notice of the same and shall provide the Association reasonable opportunity to cure the material breach of this Agreement. However, if the Association does not cure a material breach of this Agreement within thirty (30) days after it receives the District's written notice of a material breach of this Agreement, the District, at its sole discretion and without further advance notice or additional opportunity to cure, may elect to initiate its own maintenance program or provide such maintenance services and materials and thereby assume full control over maintenance of a portion of or all of the CDD Tracts; provided, however, the District shall be obligated to give a subsequent oral or written notice to the Association as soon as is reasonably possible, but in no event later than five (5) business days after commencement of a maintenance program or maintenance services or materials by the District pursuant to the authority of this section.

(B) Default by Association. If the Association should fail, refuse or neglect to furnish or perform any one or more of the required Maintenance Services within thirty (30) days from the date of receipt of a written notice of default from the District, then in that event the District, at its sole discretion and without further notice, may elect to (i) initiate a maintenance program or provide such maintenance services and materials and thereby assume full maintenance responsibility as all or a portion of the CDD Tracts or (ii) remove, modify, relocate, or replace, as the case may be and in the District's reasonable sole discretion, one or more of the improvements located within the CDD Tracts.

(C) Discontinuation and Reimbursement by Association.

(1) At such time as the District should commence a maintenance program or provide Maintenance Services or materials for all or a portion of the CDD Tracts under this section, and upon receipt of the oral or written notice from the District, the Association shall promptly discontinue the provision of Maintenance Services as to same until such time as is otherwise agreed to in writing by and between the parties hereto, and regardless of any contracts or arrangements with third parties into which the Association may have entered to perform Maintenance Services.

(2) Further, in such event, the Association agrees that upon the District's commencement of a maintenance program or provision of maintenance services or materials for all or a portion of the CDD Tracts and every year thereafter on or about September 30th, the District shall issue to the Association a written invoice setting forth the estimated amount of money the District reasonably calculates it will need to have on hand, for the next twelve (12) months, in order to implement and carry out its maintenance program or provision of maintenance services or materials. The Association shall pay said invoice in full within thirty (30) calendar days following receipt of the invoice. A failure to timely pay the invoice in full shall be deemed a material breach of this Agreement.

(D) Other Remedies and Opportunity to Cure.

(1) At the sole discretion of the District, a breach or material default by the Association under the Agreement, including a failure to timely pay an invoice, shall entitle

the District to all remedies available in law or equity or in an administrative tribunal, which shall include but not be limited to the right of damages, injunctive relief and specific performance. In the event of the Association's default under this Agreement, the parties agree and stipulate as to the irreparable harm of such default and as to the absence of adequate remedies at law; therefore, the District shall have, in addition to such rights and remedies as provided by general application of law, the right to obtain specific performance of, and injunctive relief concerning, the Association's obligations hereunder.

(2) However, except for emergency situations (as so reasonably determined by the District), before the District may initiate legal action for the Association's failure or default under this Agreement, the District shall provide advance written notice to the Association of the nature of the alleged failure or default and afford a thirty (30) calendar day cure period, and the Association, shall have thirty (30) calendar days following the date of receipt of said notice to cure the alleged failure or default through appropriate and substantive remedial action.

7.0 Indemnification.

(A) The Association shall indemnify, defend, and save harmless District, its officers, agents, servants and employees from and against any kind and all causes, claims, demands, actions, losses, liabilities, settlements, judgments, damages, costs, expenses, and fees (including without limitation reasonable attorney's and paralegal expenses at both the trial and appellate levels) of whatsoever kind or nature for damages to persons or property to the extent caused by any negligence, act, omission, or default of the Association, its agents, servants or employees arising from the Association's assumption of the Maintenance Services for the CDD Tracts. The Association and the District hereby agree and covenant that the Association has received specific additional consideration in the amount of one dollar (\$1.00) sufficient to support this obligation of indemnification provided for in this paragraph.

(B) The execution of this Agreement by the Association shall obligate Association to comply with the foregoing indemnification provision, as well as the insurance provisions which are set forth in Section 8 of this Agreement. However, the indemnification provision, and the insurance provision are not interdependent of each other, but rather each one is separate and distinct from the other. The obligation of the Association to indemnify the District is not subject to any offset, limitation or defense as a result of any insurance proceeds available to either the District or the Association.

(C) The Association acknowledges that the District is a local unit of special purpose government organized under the provisions of Chapter 190, Florida Statutes, that the District is a "State agency or subdivision" as defined in Section 768.28, Florida Statutes, and that the District is afforded the protections, immunities, and limitations of liability afforded the District thereunder. Nothing in this Agreement is intended or should be construed as a waiver of the doctrine of sovereign immunity or the protections, immunities and limitations of liability afforded the District pursuant to Section 768.28, Florida Statutes.

(D) To the extent permitted by Florida law, the District shall indemnify the Association, its officers, directors, agents, servants and employees from liability for damages to persons or property to the extent caused by the negligent and/or reckless acts and omissions of the District in an amount not to exceed the monetary limits on liability set forth in Section 768.28, Florida Statutes, as this statute may be amended from time to time. The provisions and limitations of Section 768.28, Florida Statutes, as this statute may be amended from time to time, are deemed to apply to this contractual agreement to indemnify as though this statute applied to waiver of sovereign immunity, liability, and damages for claims or actions arising in tort or contract.

(E) These indemnification obligations shall survive the expiration or termination of this Agreement to the extent provided for by Florida law.

8.0 Insurance.

(A) Association shall procure and maintain at its own expense and keep in effect during the full term of the Agreement a policy or policies of insurance which must include the following coverages and minimum limits of liability.

1. Worker's Compensation Insurance for statutory obligations imposed by Florida Workers' Compensation or Occupational Disease Laws, including, where applicable, the United States Longshoreman's and Harbor Worker's Act, the Federal Employers' Liability Act and the Jones Act.
2. Comprehensive General Liability (occurrence form), with the following minimum limits of liability, with no restrictive endorsements:

\$1,000,000 Combined Single Limit, per occurrence, Bodily Injury & Property Damage Coverage shall specifically include the following with minimum limits not less than those required for Bodily Injury Liability and Property Damage Liability:

- a. Premises and Operations;
- b. Independent Contractors;
- c. Product and Completed Operations Liability;
- d. Broad Form Property Damage; and
- e. Broad Form Contractual Coverage applicable to the Agreement and specifically insuring the indemnification and hold harmless agreement provided herein.

(B) Prior to performance of this Agreement, Association shall submit to District copies of its required insurance coverages, specifically providing that the **Pine Isle Community Development District** (defined to mean the District, its officers, agents, employees, volunteers, and representatives) is an additional insured with respect to the required coverages and the operations of Association to the extent of the liabilities assumed by Association under this Agreement.

(C) In the event the insurance certificate provided indicates that the insurance shall

terminate and lapse during the period of this Agreement, then, in that event, Association shall furnish, at least thirty (30) calendar days prior to expiration of the date of such insurance, a renewed certificate of insurance as proof that equal and like coverage for the balance of that period of the Agreement and extension thereunder is in effect.

(D) District does not in any way represent that the types and amounts of insurance required hereunder are sufficient or adequate to protect Association's interest or liabilities but are merely minimum requirements utilized by the District.

(E) Insurance companies selected by Association must be acceptable to District. All of the policies of insurance so required to be purchased and maintained shall contain a provision or endorsement that the coverage afforded shall not be canceled, materially changed or renewal refused until at least thirty (30) calendar days written notice has been given to District by certified mail, return receipt requested.

(F) The required insurance coverage shall be issued by an insurance company authorized and licensed to do business in the state of Florida, with a minimum rating of B+ to A+, in accordance with the latest edition of A.M. Best's Insurance Guide.

(G) All required insurance policies shall preclude any underwriter's rights of recovery or subrogation against District with the express intention of the parties being that the required insurance coverage protects both parties as the primary coverage for any and all losses covered by the above-described insurance.

(H) Association understands and agrees that any company issuing insurance to cover the requirements contained in this Agreement shall have no recourse against the District for payment or assessments in any form on any policy of insurance.

(I) Association shall make the District an additional insured under any and all policies of insurance applicable in any way, in whole or in part, to any of the maintenance activities arising under this Agreement, and shall insure that its agents or contractors performing Maintenance Services under the Agreement also comply with the insurance requirements of this Section 8.

(J) IT SHALL BE THE RESPONSIBILITY OF THE ASSOCIATION TO INSURE THAT ANY CONTRACTOR HIRED BY THE ASSOCIATION TO PERFORM ANY MAINTENANCE OR REPAIR SERVICES WITH RESPECT TO THE IMPROVEMENTS AND ANY OTHER PROJECT APPROVED BY DISTRICT IN ACCORDANCE WITH THIS AGREEMENT, PRIOR TO ANY MAINTENANCE, REPAIR OR INSTALLATION ACTIVITY UNDERTAKEN, SHALL SUBMIT TO DISTRICT COPIES OF ITS COVERAGES, WITH MINIMUM LIMITS AS PROVIDED ABOVE, AND WHICH SPECIFICALLY PROVIDE THAT PINE ISLE COMMUNITY DEVELOPMENT DISTRICT (DEFINED TO MEAN THE DISTRICT, ITS OFFICERS, AGENTS, EMPLOYEES, VOLUNTEERS AND REPRESENTATIVES) IS AN ADDITIONAL INSURED OR ADDITIONAL NAMED INSURED WITH RESPECT TO THE REQUIRED COVERAGES AND THE OPERATIONS OF CONTRACTOR.

9.0 Term of Agreement; Termination for Convenience.

(A) This Agreement shall take effect as of the Effective Date. Unless terminated as otherwise permitted in this Agreement, the term of this Agreement shall expire at midnight on October 1, 2030. Thereafter, this Agreement shall automatically renew for additional periods of five years each, commencing at 12:01 a.m. on October 1st of the then-current term expires, unless the Association provides written notice before 5:00 p.m. on April 1st of the year in which the then-current term will expire that the Association intends not to renew for an additional term. **Notwithstanding the content of this provision, the Association shall not be permitted to exercise its rights to terminate whereby the Agreement is terminated prior to September 30, 2026.**

(B) In addition to the rights and methods of termination established pursuant to any other provision of this Agreement, the District may terminate this Agreement at any time for any reason in its sole discretion by providing at least sixty (60) days written notice to the Association of its intent to terminate this Agreement pursuant to this provision, and the Association may terminate this Agreement at any time for any reason in its sole discretion by providing written notice before 5:00 p.m. on April 1st of the year for termination effective October 1st of that same year..

10.0 Miscellaneous Provisions.

10.1 Time of the Essence: Time is of the essence with respect to this Agreement.

10.2 Notices: All notices, requests, consents and other communications required or permitted under this Agreement shall be in writing (including facsimile) and shall be (as elected by the person giving such notice) hand delivered by prepaid express overnight courier or messenger service, telecommunicated, or mailed (airmail if international) by registered or certified (postage prepaid), return receipt requested, to the following addresses:

AS TO DISTRICT: **Pine Isle Community Development District**
c/o Governmental Management Services-South Florida, LLC
5385 N. Nob Hill Road
Sunrise, Florida 33351
Attn: District Manager

With a copy to: **District Counsel**
Billing Cochran, P.A.
515 E. Las Olas Boulevard, Suite 600
Fort Lauderdale, Florida 33301
Attention: Michael J. Pawelczyk, Esq.

AS TO ASSOCIATION: **Pine Vista Community Association, Inc.**
13595 SW 134 Avenue, Suite 108
Miami, Florida 33186

Attention: President

Except as otherwise provided in this Agreement, any Notice shall be deemed received only upon actual delivery at the address set forth above. Notices delivered after 5:00 p.m. (at the place of delivery) or on a non-business day shall be deemed received on the next business day. If any time for giving Notice contained in this Agreement would otherwise expire on a non-business day, the Notice period shall be extended to the next succeeding business day. Saturdays, Sundays and legal holidays recognized by the United States government shall not be regarded as business days. Any party or other person to whom Notices are to be sent or copied may notify the other parties and addressees of any change in name or address to which Notices shall be sent by providing the same on five (5) days written notice to the parties and addressees set forth in this Agreement.

10.3 Public Records:

(A) Association shall, pursuant to and in accordance with Section 119.0701, Florida Statutes, comply with the public records laws of the State of Florida, and specifically shall:

1. Keep and maintain public records required by the District to perform the services or work set forth in this Agreement; and
2. Upon the request of 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; and
3. 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 Agreement term and following completion of the Agreement if the Association does not transfer the records to the District; and
4. Upon completion of the Agreement, transfer, at no cost to the District, all public records in possession of the Association or keep and maintain public records required by the District to perform the service or work provided for in this Agreement. If the Association transfers all public records to the District upon completion of the Agreement, the Association shall destroy any duplicate public records that are exempt or confidential and exempt from public disclosure requirements. If the Association keeps and maintains public records upon completion of the Agreement, the Association 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.

(B) Association acknowledges that any requests to inspect or copy public records relating to this Agreement must be made directly to the District pursuant to Section 119.0701(3), Florida Statutes. If notified by the District of a public records request for records not in the possession of the District but in possession of the Association, the Association shall provide such records to the District or allow the records to be inspected or copied within a reasonable time. Association acknowledges that should Association fail to provide the public records to the District within a reasonable time, Association may be subject to penalties pursuant to Section 119.10, Florida Statutes.

(C) IF THE ASSOCIATION HAS QUESTIONS REGARDING THE APPLICATION OF CHAPTER 119, FLORIDA STATUTES, TO THE ASSOCIATION'S DUTY TO PROVIDE PUBLIC RECORDS RELATING TO THIS AGREEMENT/CONTRACT, THE ASSOCIATION MAY CONTACT THE CUSTODIAN OF PUBLIC RECORDS FOR THE DISTRICT AT:

**GOVERNMENTAL MANAGEMENT SERVICES-SOUTH
FLORIDA, LLC
5385 N. NOB HILL ROAD
SUNRISE, FLORIDA 33351
TELEPHONE: (954) 721-8681
EMAIL: RECORDS@GMSSE.COM**

10.4 E-Verify: Association, on behalf of itself and its subcontractors, hereby warrants compliance with all federal immigration laws and regulations applicable to their employees. Association further agrees that the District is a public employer subject to the E-Verify requirements provided in Section 448.095, Florida Statutes, and such provisions of said statute are applicable to this Agreement, including, but not limited to registration with and use of the E-Verify system. Association agrees to utilize the E-Verify system to verify work authorization status of all newly hired employees. Association shall provide sufficient evidence that it is registered with the E-Verify system before commencement of performance under this Agreement. If the District has a good faith belief that the Association is in violation of Section 448.09(1), Florida Statutes, or has knowingly hired, recruited, or referred an alien that is not duly authorized to work by the federal immigration laws or the Attorney General of the United States for employment under this Agreement, the District shall terminate this Agreement. The Association shall require an affidavit from each contractor providing that the contractor does not employ, contract with, or subcontract with an unauthorized alien. The Association shall retain a copy of each such affidavit for the term of this Agreement and all renewals thereof. If the District has a good faith belief that a contractor of the Association is in violation of Section 448.09(1), Florida Statutes, or is performing work under this Agreement has knowingly hired, recruited, or referred an alien that is not duly authorized to work by the federal immigration laws or the Attorney General of the United States for employment under this

Agreement, the District shall promptly notify the Association and order the Association to immediately terminate its contract with the contractor. Association shall be liable for any additional costs incurred by the District as a result of the termination of any contract, including this Agreement, based on Association's failure to comply with the E-Verify requirements referenced in this subsection.

10.5 Entire Agreement: The parties agree that this instrument embodies the complete understanding of the parties with respect to the subject matter of this Agreement and supersedes all other agreements, verbal or otherwise. This Agreement contains the entire understanding between District and Association and each agrees that no representation was made by or on behalf of the other that is not contained in this Agreement, and that in entering into this Agreement neither party relied upon any representation not herein contained.

10.6 Amendment and Waiver: This Agreement may be amended only by a written instrument signed by both parties. If any party fails to enforce their respective rights under this Agreement or fails to insist upon the performance of the other party's obligations hereunder, such failure shall not be construed as a permanent waiver of any rights as stated in this Agreement.

10.7 Severability: The parties agree that if any part, term or provision of this Agreement is held to be illegal or in conflict with any law of the State of Florida or with any federal law or regulation, such provision shall be severable, with all other provisions remaining valid and enforceable.

10.8 Controlling Law: This Agreement shall be construed under the laws of the State of Florida.

10.9 Authority: The execution of this Agreement has been duly authorized by the appropriate body or official of all parties hereto, each party has complied with all the requirements of law, and each party has full power and authority to comply with the terms and provisions of this Agreement.

10.10 Costs and Fees: In the event that either party is required to enforce this Agreement by court proceedings or otherwise, then the parties agree that the prevailing party shall be entitled to recover from the other all costs incurred, including reasonable attorney's fees and costs for trial, alternate dispute resolution, or appellate proceedings.

10.11 Successors and Assignment: The rights and obligations created by this Agreement shall be binding upon and inure to the benefit of the District, their heirs, executors, receivers, trustees, successors and assigns. This Agreement may not be assigned without the written consent of all parties, and such written consent shall not be unreasonably withheld.

10.12 No Third-Party Beneficiaries: This Agreement is solely for the benefit of the formal parties herein and no right or cause of action shall accrue upon or by reason hereof, to or for the benefit of any third party not a formal party hereto. Nothing in this Agreement expressed or implied is intended or shall be construed to confer upon any person or corporation other than the parties

hereto any right, remedy or claim under or by reason of this Agreement or any provisions or conditions hereof; and all of the provisions, representations, covenants and conditions herein contained shall inure to the sole benefit of and shall be binding upon the parties hereto and their respective representatives, successors and assigns.

10.13 Arm's Length Transaction: This Agreement has been negotiated fully between the parties in an arm's length transaction. The parties participated fully in the preparation of this Agreement with the assistance of their respective counsel. In the case of a dispute concerning the interpretation of any provision of this Agreement, the parties are deemed to have drafted, chosen and selected the language, and the doubtful language will not be interpreted or construed against any party.

10.14 Execution of Documents: Each party covenants and agrees that it will at any time and from time to time do such acts and execute, acknowledge and deliver, or cause to be executed, acknowledged and delivered, such documents reasonably requested by the parties necessary to carry out fully and effectuate the transaction or performance herein contemplated.

10.15 Construction of Terms: Whenever used, the singular number shall include the plural, the plural the singular; and the use of any gender shall include all genders, as the context requires; and the disjunctive shall be construed as the conjunctive, the conjunctive as the disjunctive, as the context requires.

10.16 Captions: The captions for each section of this Agreement are for convenience and reference only and in no way define, describe, extend, or limit the scope of intent of this Agreement, or the intent of any provision hereof.

10.17 Counterparts: This Agreement may be executed in two or more counterparts, each of which shall be and be taken to be an original, and all collectively deemed one instrument.

10.18 Scrutinized Company Certification. Association hereby certifies that as of the date below Association is not listed on a Scrutinized Companies list created pursuant to Sections 215.4725, 215.473, or 287.135, Florida Statutes. Pursuant to Section 287.135, Florida Statutes, Association further certifies that:

(A) Association is not on the Scrutinized Company that Boycott Israel List and is not participating in a boycott of Israel such that is not refusing to deal, terminating business activities, or taking other actions to limit commercial relations with Israel, or persons or entities doing business in Israel or in Israeli-controlled territories, in a discriminatory manner. Furthermore, Association was not on the Scrutinized Companies that Boycott Israel List and was not participating in a boycott of Israel at the time of bidding on or submitting a proposal for this Agreement.

(B) Association understands that this Agreement may be terminated at the option of the District if Association is found to have been placed on the Scrutinized Companies that Boycott Israel List or is engaged in a boycott of Israel, or found to have submitted a false certification pursuant to this paragraph herein or Section 287.135(5), Florida Statutes.

10.19 Responsible Vendor Determination. Association is hereby notified that Section 287.05701, Florida Statutes, requires that the District may not request documentation of or consider a contractor's, vendor's, or service provider's social, political, or ideological interests when determining if the contractor, vendor, or service provider is a responsible contractor, vendor, or service provider.

10.20 Convicted Vendor List. Association hereby certifies that neither Association nor any of its affiliates are currently on the Convicted Vendor List maintained pursuant to Section 287.133, Florida Statutes. Pursuant to Section 287.133(2)(a), Florida Statutes, a person or affiliate who has been placed on the convicted vendor list following a conviction for a public entity crime may not submit a bid, proposal, or reply on a contract to provide any goods or services to a public entity; may not submit a bid, proposal, or reply on a contract with a public entity for the construction or repair of a public building or public work; may not submit bids, proposals, or replies on leases of real property to a public entity; may not be awarded or perform work as a contractor, supplier, subcontractor, or consultant under a contract with any public entity; and may not transact business with any public entity in excess of the threshold amount provided in Section 287.017, Florida Statutes, for CATEGORY TWO for a period of thirty-six (36) months following the date of being placed on the convicted vendor list.

10.21 Anti-Human Trafficking Affidavit. Association shall provide the District with an affidavit executed by an officer or a representative of the Association under penalty of perjury attesting that the Association does not use coercion for labor or services as defined in Section 787.06(13), Florida Statutes.

IN WITNESS WHEREOF, the parties hereto execute this Agreement and further agree that it shall take effect as of the date first above written.

ATTEST:

**PINE ISLE COMMUNITY
DEVELOPMENT DISTRICT**

Juliana Duque, Assistant Secretary

By: _____
Teresa Baluja, Chair
Board of Supervisors

_____ day of _____, 2025

**PINE VISTA COMMUNITY
ASSOCIATION, INC.,** a Florida not-for-profit corporation

WITNESSES:

Print Name: _____

Print Name: _____

By: _____

Print Name: _____

President

_____ day of _____, 2025

[CORPORATE SEAL]

COMPOSITE EXHIBIT A
Pine Isle CDD Land Ownership and Easements

EXHIBIT B
Description of Maintenance Services

Regular and routine landscape and related maintenance of the CDD Tracts, which landscape and maintenance of those areas within the CDD Tracts as identified in Composite Exhibit A, and other maintenance includes, but is not limited to, the following:

A. Basic Landscape Service:

1. Mowing all grass areas.
2. Edging of all improved surfaces.
3. Trimming of shrubbery.
4. Removal of suckers from tree trunks.
5. Trimming of trees to maintain a branch height clearance of seven feet, where applicable.
6. Weed control in planted beds.
7. Monitor common areas for debris and leaves at the time of regular service.
8. Cleanup clippings, leaves and debris generated during the performance of landscape maintenance work.
9. Mulch and fertilize the Improvements, as appropriate, at least once a year.
10. Apprise District on landscaping matters.
11. Trim and prune trees once a year.

B. Irrigation Services:

1. The Association shall be responsible for any damage done to the system as a result of their employees or equipment or their contractor's employees or equipment.
2. The irrigation systems shall be checked after each mowing. Damage to irrigation not caused by Association or its contractor will also be the responsibility of Association to repair.
3. The Association shall be responsible for the maintenance and repair of all irrigation pipes, lines, sprinkler heads, and related irrigation equipment and systems of the District.
4. As part of its maintenance responsibility, Association shall be responsible for assuring that the check valves that connect the District portion of the irrigation system with the private portion of said system are always functional as to avoid impacting either portion of the irrigation system due to a failure to monitor or maintain

C. Trash and Debris Clean-up and Removal:

Association shall be responsible for regular trash, garbage, and debris removal from the CDD Tracts.

D. Roadways and Sidewalks

Regular inspection, repair, and upkeep of streets and pedestrian walkways to ensure safety, accessibility, and longevity of public infrastructure.

Roadway Maintenance:

1. Filling and patching potholes to maintain a smooth driving surface.
2. Periodically replacing layers of asphalt or concrete for durability and skid resistance.
3. Sealing cracks to prevent water intrusion and further pavement deterioration.
4. Removing debris, litter, and sediments to improve appearance and reduce pollutants.
5. Maintaining traffic signs, signals, and pavement markings for safety and clarity.
6. Keeping curbs, gutters, and drain inlets clear for proper stormwater flow.

Sidewalk Maintenance:

7. Fixing cracks, holes, or uneven surfaces to eliminate tripping hazards.
8. Removing and replacing sections that have become unsafe or deteriorated.
9. Addressing sidewalk displacement caused by tree roots by trimming, root barriers, or redesign.
10. Ensuring all sidewalks, ramps, and crossings meet Americans with Disabilities Act accessibility standards.
11. Removing debris, weeds, and litter for aesthetics and safety.

E. Entrance Features:

1. Cleaning, repainting, or repairing entry signs to ensure they are visible and attractive.
2. Pruning shrubs and trees, mowing lawns, planting seasonal flowers, mulching beds, and removing weeds around entryways.
3. Replacing bulbs, cleaning fixtures, and checking wiring to ensure entrance and monument lights function properly at night.
4. Inspecting and fixing walls, columns, and other constructed elements for cracks, weather damage, or vandalism.
5. Cleaning hard surfaces, including walls, signs, and pavement, to remove dirt, algae, mildew, or graffiti.

From: Michael J. Pawelczyk <mjp@bclmr.com>
Sent: Monday, August 31, 2026 8:52 AM
To: Lilliana Farinas Sabogal <lfarinas@algpl.com>
Cc: Juliana Duque <jduque@gmssf.com>; Mikel Alvarez <malvarez@algpl.com>; Jennifer Paoli <JenniferP@bclmr.com>
Subject: RE: Pine Isle CDD - Maintenance Agreement with Pine Vista Community Association, Inc.

Liliana:

Attached is a redline implementing the changes you requested to the main part of the Agreement instrument in the PDF redline you sent on or about August 15, 2026. We did not make any of the changes to the items in Exhibit B, as the District has not budgeted for, nor does it have any funds for such purposes. The Association has always been responsible for these costs and the intent was for that to continue. At a minimum, the Association must be responsible for those items through September 30, 2027. It is for this reason, Exhibit B has not been modified as you requested. If the Association is requesting that the District increase assessments to cover some of those potential costs as part of the District's Fiscal Year 2027/2028, the Association and District could revisit that before April 1, 2027 so the parties can appropriately budget and assess moving forward.

If you would like to discuss this further, please do not hesitate to contact me.

Michael J. Pawelczyk, Esq.

BILLING  COCHRAN

Billing Cochran, P.A.
515 East Las Olas Boulevard | Suite 600
Fort Lauderdale, FL 33301
Phone: 954-764-7150 | Fax: 954-764-0917
E-mail: mpawelczyk@billingcochran.com
Website: www.billingcochran.com

CONFIDENTIALITY NOTICE: This electronic message is intended to be viewed only by the individual or entity to whom it is addressed. It may contain information that is privileged, confidential and exempt from disclosure under applicable law. Any dissemination, distribution or copying of this communication is strictly prohibited without our prior permission. If the reader of this message is not the intended recipient, or the employee or agent responsible for delivering the message to the intended recipient, or if you have received this communication in error, please notify us immediately by return e-mail and delete the original message and any copies of it from your computer and email system.

June 23, 2026

Ms. Juliana Duque
District Manager
Pine Isle Community Development District
Governmental Management Services, Inc.
5385 N. Nob Hill Road
Sunrise, FL 33351

**Re: Pine Isle Community Development District
District Engineer's Report for Fiscal Year 2026-2027
Pursuant to Section 9.21(b) of the Master Trust Indenture as it relates to the
Special Assessment Bonds, Series 2021 and Series 2023.**

Via email only: jduque@gmssf.com

Dear District Manager,

This statement is being made pursuant to Section 9.21(b) of the Master Trust Indenture between Pine Isle Community Development District (the "District") and U.S. Bank National Association as Trustee dated November 1, 2021 as it relates to the Special Assessment Bonds Series 2021 (the "2021 Project") and Series 2023 (the "Expansion Area Project"). With this statement we are setting forth (i) our findings as to whether such portions of the 2021 Project and the Expansion Area Project owned by the District have been maintained in good repair, working order and condition, and (ii) our recommendations as to the proper maintenance, repair, and operation of such portions of the 2021 and Expansion Area Projects during the ensuing Fiscal Year 2027, and an estimate of the amount of money necessary for such purpose, and (iii) to review the insurance carried by the District and amounts set aside for the purpose of paying their premiums.

- (i) As of the date of this statement, the land tracts and easements shown in exhibits 3, 4 and 5 attached to this statement, and the completed public infrastructure within the tracts and easement areas, i.e., the entry roads and entry features, landscaping, drainage, common areas, vehicular driving surfaces and public parking in the Expansion Area, have been conveyed to the District for ownership and maintenance and are maintained in good repair, working order and condition.
- (ii) We find that for Fiscal Year 2027, the District proposed amounts for field operations are sufficient to properly maintain, repair and operate the public infrastructure for which the District is currently responsible. (Refer to <https://www.pineislecdd.com/auditbudgets> for the FY 2026-2027 Adopted Budget).
 - a. General: We recommend that the District consider creating a sinking fund to finance the future capital expense at the end of the service life of the pavements that belong to the District. The table below provides an estimate of the replacement costs at the end of the pavement service life and the estimated annual contributions over the remaining service life to fund the future expense.

ESTIMATE OF COSTS FOR RESURFACING ROADS IN "n" YEARS									
Analysis and Annuity Recommendation									
Pavement Service Life (30 Years Estimated)		Present Year	Remaining Service Life (Yrs)	Present Year Cost (PC) of Pavement Replacement (Mill and Resurface 3/4" Thick)			Future Replacement Cost @ End of Service Life* For 2.5% Inflation Rate (r)	Annual Interest Rate	Annuity to Finance (FC) in (n) Years given (i)
From	To		(n)	Quantity (SY)	Unit Cost (\$/SY)	(PC)	FC= (PC)(1+r/100)^n	(i)	FCi/((1+i)^n-1)
PAVEMENTS									
2024	2054	2026	28	12,448	\$10.00	\$124,480	\$248,524	0.25%	\$8,580
PAVEMENT MARKINGS AND SIGNING									
2024	2034	2026	8	12,448	\$2.50	\$31,120	\$37,917	0.25%	\$4,698

- b. Stormwater Management System: We recommend that the District consider creating a 5-year cyclical program for servicing the inlets, manholes, pipes, and French drains of the stormwater drainage system. The program consists of servicing 20% of the system every year so that at the end of the fifth year, 100% of the system will be serviced. The tables below show the estimated amount that would need to be budgeted yearly to service the approximately 127 drainage structures and 8,339 Linear Feet of pipes in the District. It is also estimated that 3-4 baffles will need to be replaced yearly. The program may be financed yearly or in one lump sum when needed, or at any other period combination, at the discretion of the Board of Supervisors. Refer to Exhibits 6 and 7.

5-YEAR CYCLE ESTIMATE OF YEARLY COSTS FOR SERVICING THE STORMWATER DRAINAGE					
Year	Drainage Component	Unit	Quantity (Q)	Unit Price (\$/Unit)	Cost (\$)
(Y1)	Structures Cleaning	EA	37	230.00	8,510
	Baffle Detachment	EA	22	50.00	1,100
	Baffle Replacement	EA	6	600.00	3,600
	Pipe Cleaning and CCTV	LF	3,165	6.75	21,364
	Cost				34,574
(Y2)	Structures Cleaning	EA	23	236.00	5,428
	Baffle Detachment	EA	13	51.00	663
	Baffle Replacement	EA	3	615.00	1,845
	Pipe Cleaning and CCTV	LF	1,294	6.92	8,954
	Cost				16,890
(Y3)	Structures Cleaning	EA	23	242.00	5,566
	Baffle Detachment	EA	13	53.00	689
	Baffle Replacement	EA	3	630.00	1,890
	Pipe Cleaning and CCTV	LF	1,294	7.09	9,174
	Cost				17,319
(Y4)	Structures Cleaning	EA	23	248.00	5,704
	Baffle Detachment	EA	13	54.00	702

5-YEAR CYCLE ESTIMATE OF YEARLY COSTS FOR SERVICING THE STORMWATER DRAINAGE					
Year	Drainage Component	Unit	Quantity (Q)	Unit Price (\$/Unit)	Cost (\$)
	Baffle Replacement	EA	3	646.00	1,938
	Pipe Cleaning and CCTV	LF	1,294	7.27	9,407
	Cost				17,751
(Y5)	Structures Cleaning	EA	21	254.00	5,334
	Baffle Detachment	EA	11	55.00	605
	Baffle Replacement	EA	3	662.00	1,986
	Pipe Cleaning and CCTV	LF	1,292	7.45	9,625
	Cost				17,550
Total	Total Structures Cleaning	EA	127		
	Total Baffle Detachment	EA	72		
	Total Baffle Replacement	EA	18		
	Total Pipe Cleaning and CCTV	LF	8,339		
	Total Cost				104,084.00
Prices Annual Inflation Rate of:		%			2.50
Baffle Replacement Quantity to be 25 % of the Baffle Detachment.					
Quantities (Q) for First Year (Y1) were computed from plans and other sources.					
Quantities for Y2, Y3 and Y4 were computed as: $Q2 = Q3 = Q4 = (Total\ Q - Q1)/4$					
Quantities for Y5 were computed as: $Q5 = Q - Q1 - Q2 - Q3 - Q4$					

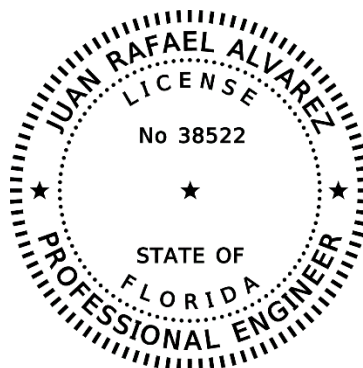
(iii) The District carries general liability, hired non-owned auto, employment practices liability, and public officials liability insurance under Agreement No. 100125781 with Florida Insurance Alliance, and has budgeted sufficient funds for policy renewal.

If you have any questions, or require additional information, please do not hesitate to contact me at 305-640-1345 or at Juan.Alvarez@Alvarezeng.com.

Sincerely,

Alvarez Engineers, Inc.

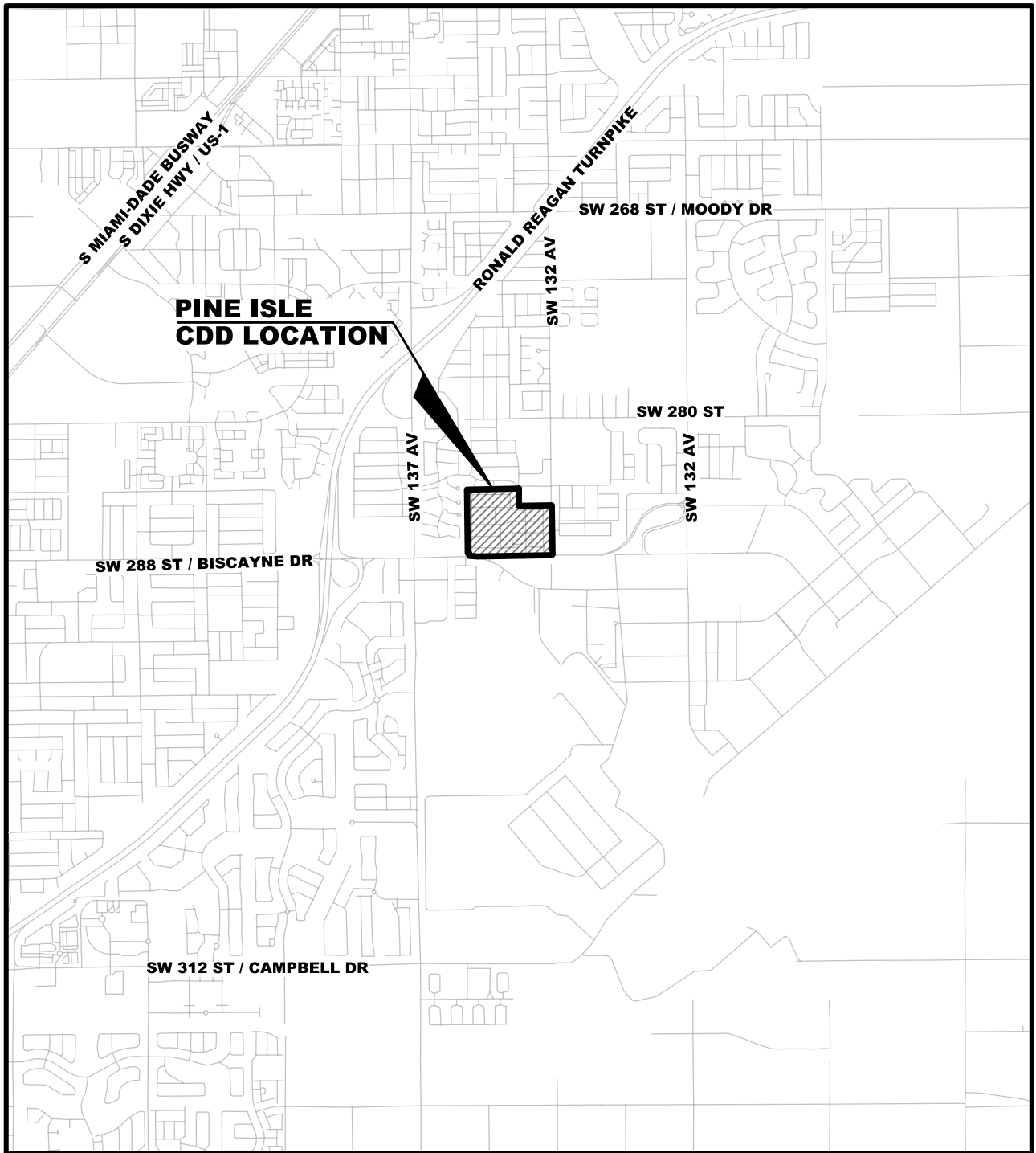
Juan R. Alvarez, PE
District Engineer
Date: June 23, 2026



This item has been digitally signed and sealed by Juan R. Alvarez, PE on the date adjacent to the seal

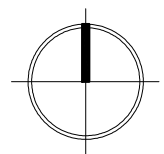
Signature must be verified on any electronic copies.

Cc Michael Pawelczyk, District Counsel mjp@bclmr.com
Austin Hackney, Ahackney@gmstnn.com



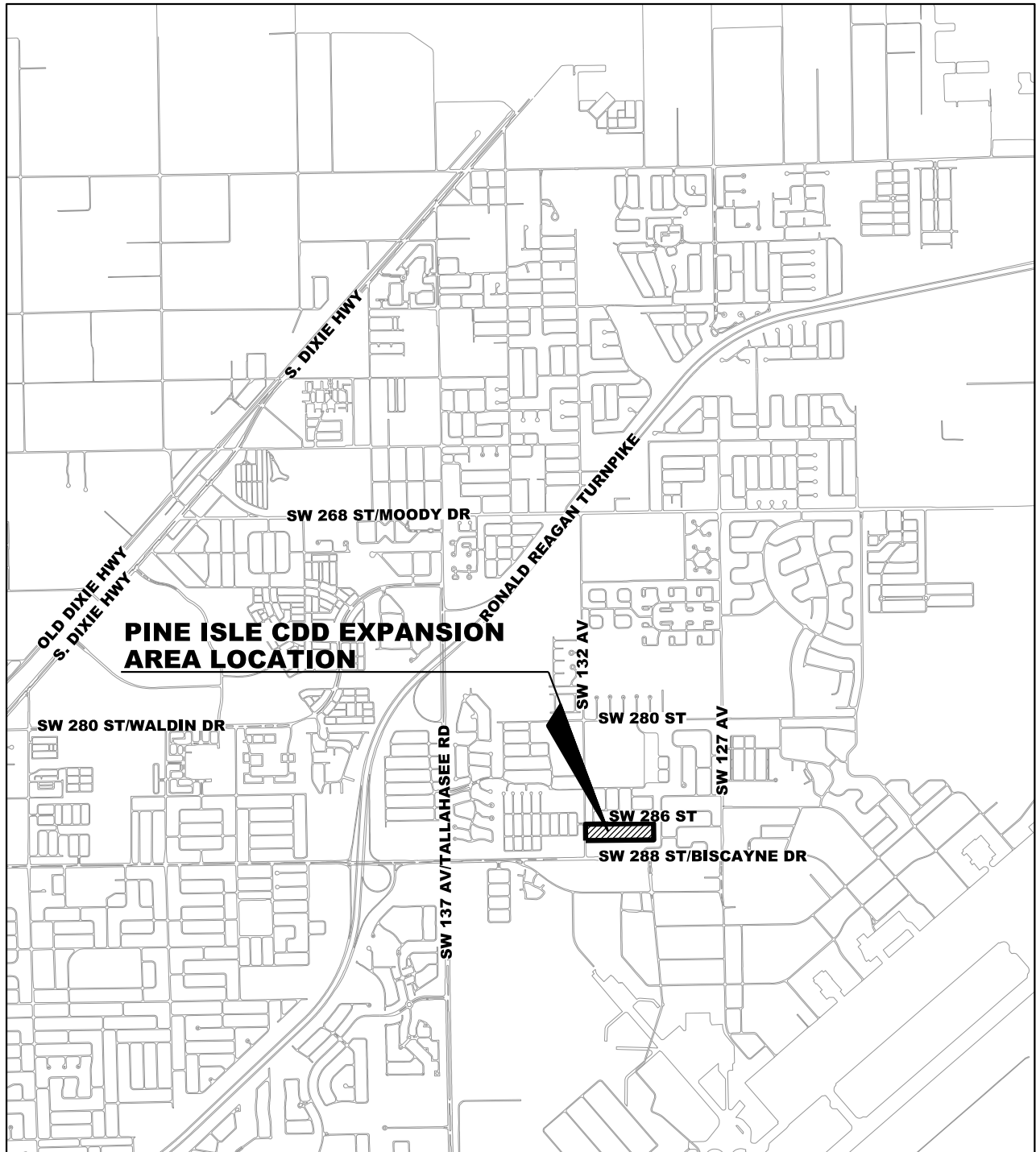
ALVAREZ ENGINEERS, INC.

**PINE ISLE CDD
LOCATION MAP**



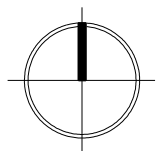
0 500' 1500' 3000'

A horizontal scale bar with markings for 0, 500, 1500, and 3000 feet.



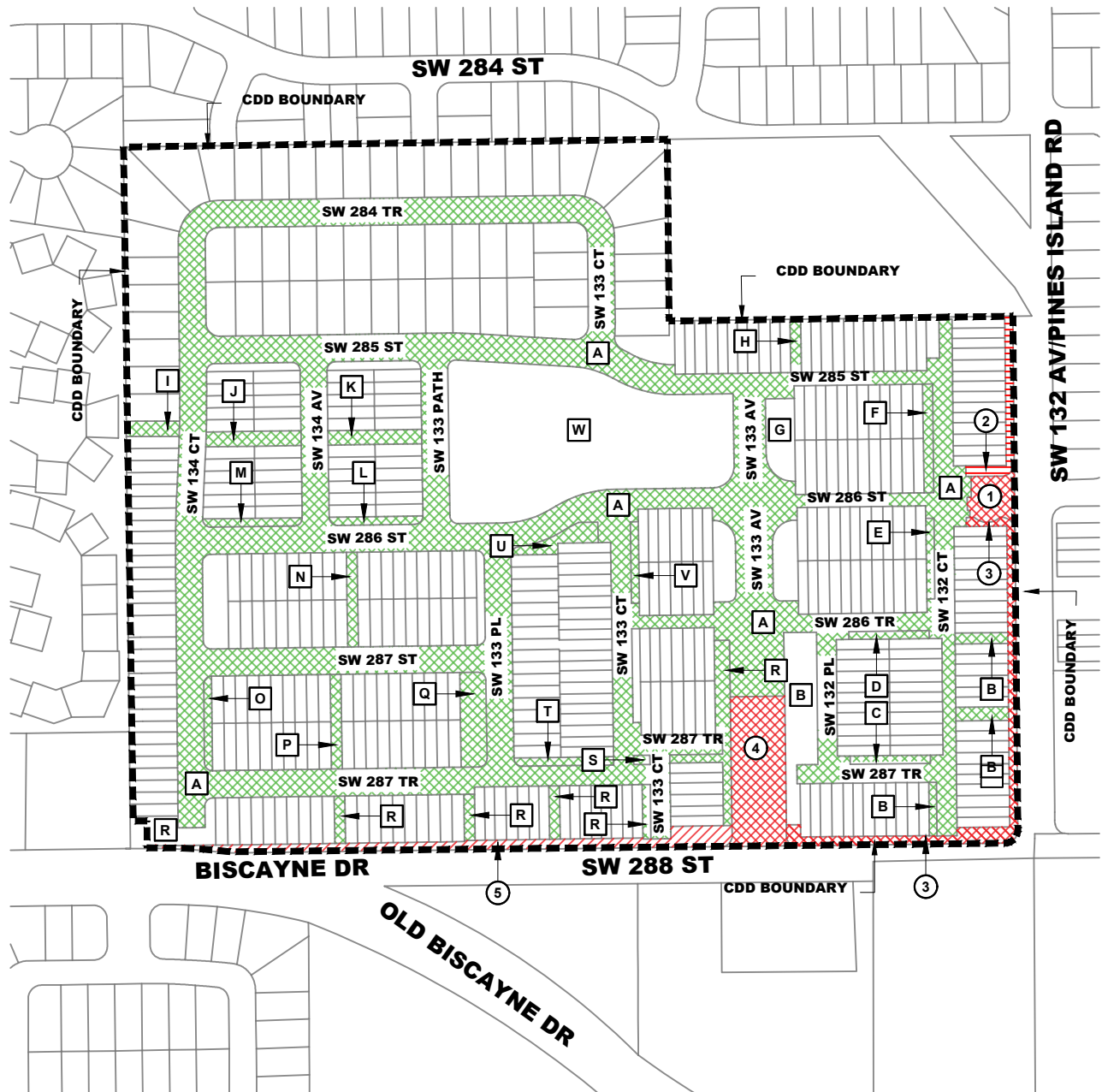
ALVAREZ ENGINEERS, INC.

**PINE ISLE CDD EXPANSION AREA
LOCATION MAP**



0 500' 1500' 3000'

A horizontal scale bar with markings at 0, 500, 1500, and 3000 feet.

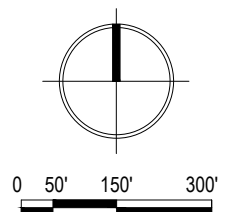


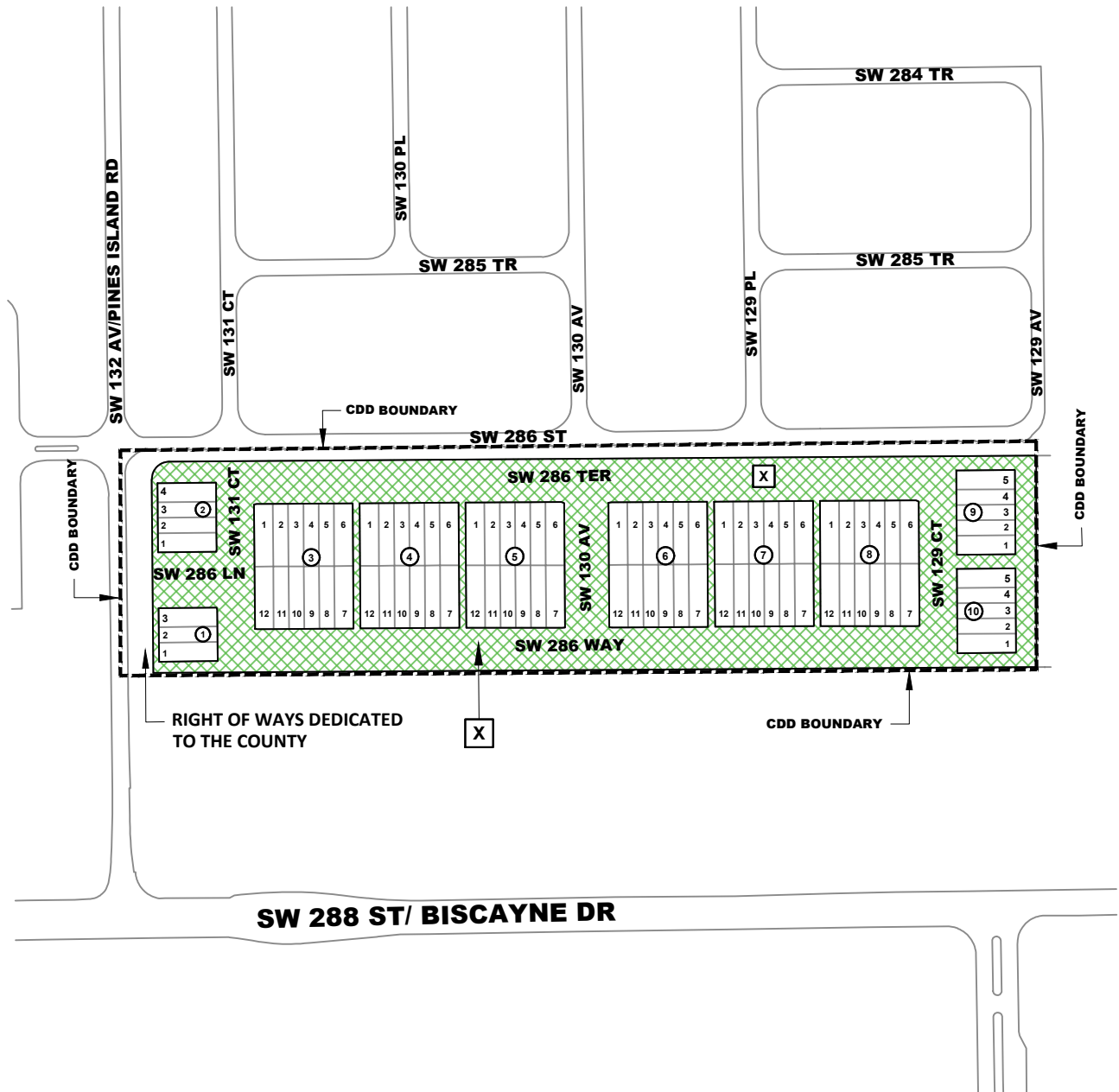
ALVAREZ ENGINEERS, INC.

PINE ISLE CDD

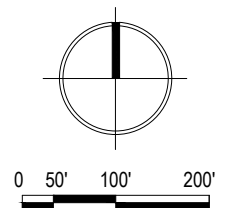
CDD LAND OWNERSHIP AND EASEMENTS - 2021 PROJECT

EXHIBIT 3





ALVAREZ ENGINEERS, INC.
PINE ISLE CDD EXPANSION AREA
CDD EXPANSION AREA EASEMENT



CDD OWNERSHIP

- ① **PARCEL 1 (EAST ENTRY)**
A PORTION OF TRACT A (PB 175 PG 82)
FOLIO: 30-7902-022-4575
ORB 32900 PG 795
CATEGORY: ENTRY FEATURE
- ② **PARCEL 2 (EASTERLY LANDSCAPE STRIP)**
A PORTION OF TRACT G (PB 175 PG 82)
FOLIO: 30-7902-022-4635
ORB 32900 PG 795
CATEGORY: LANDSCAPING
- ③ **PARCEL 3 (SOUTHERLY & EASTERLY LANDSCAPE STRIP)**
A PORTION OF TRACT B (PB 175 PG 82)
FOLIO: 30-7902-022-4585
ORB 32900 PG 795
CATEGORY: LANDSCAPING
- ④ **PARCEL 4 (SOUTH ENTRY)**
A PORTION OF TRACT A (PB 175 PG 82)
FOLIO: 30-7902-022-4575
ORB 32900 PG 795
CATEGORY: ENTRY FEATURE
- ⑤ **PARCEL 5 (SOUTHERLY LANDSCAPE STRIP)**
A PORTION OF TRACT B1 (PB 175 PG 82)
FOLIO: 30-7902-022-4845
ORB 32900 PG 795
CATEGORY: LANDSCAPING

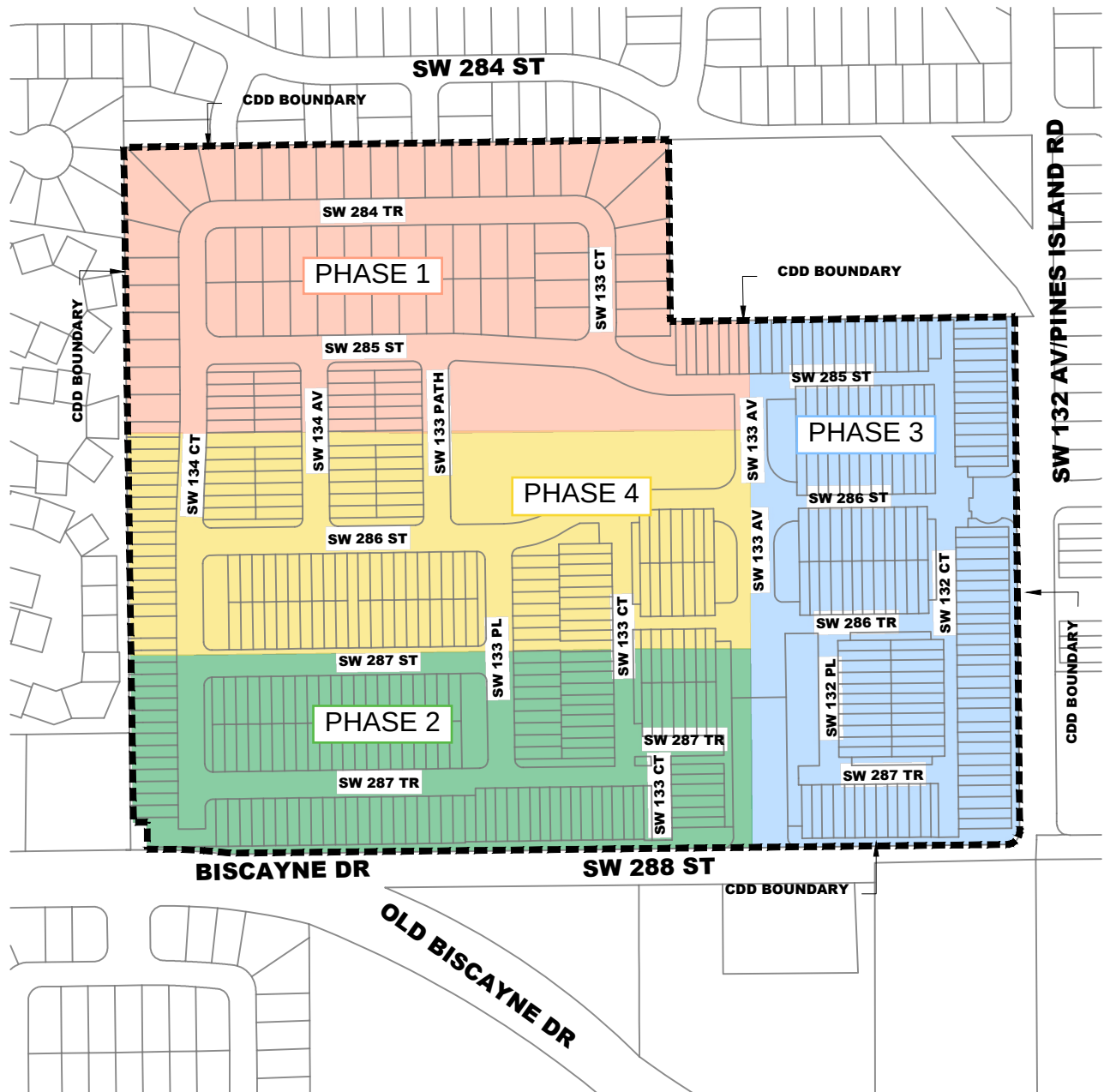
CDD EASEMENTS

- A** PORTION OF TRACT "A" (PB 175 PG 82)
FOLIO: 30-7902-022-4570
ORB: 32886, PG 1225
CATEGORY: INGRESS-EGRESS, DRAINAGE, LANDSCAPING
- B** PORTION OF TRACT "B" (PB 175 PG 82)
FOLIO: 30-7902-022-4580
ORB: 32886, PG 1225
CATEGORY: DRAINAGE
- C** TRACT "C" (PB 175 PG 82)
FOLIO: 30-7902-022-4590
ORB: 32886, PG 1225
CATEGORY: DRAINAGE
- D** TRACT "D" (PB 175 PG 82)
FOLIO: 30-7902-022-4600
ORB: 32886, PG 1225
CATEGORY: DRAINAGE
- E** TRACT "F" (PB 175 PG 82)
FOLIO: 30-7902-022-4620
ORB: 32886, PG 1225
CATEGORY: DRAINAGE
- F** TRACT "H" (PB 175 PG 82)
FOLIO: 30-7902-022-4640
ORB: 32886, PG 1225
CATEGORY: DRAINAGE
- G** TRACT "I" (PB 175 PG 82)
FOLIO: 30-7902-022-4650
ORB: 32886, PG 1225
CATEGORY: DRAINAGE
- H** TRACT "J" (PB 175 PG 82)
FOLIO: 30-7902-022-4660
ORB: 32886, PG 1225
CATEGORY: COMMON AREA
- I** TRACT "L" (PB 175 PG 82)
FOLIO: 30-7902-022-4680
ORB: 32886, PG 1225
CATEGORY: DRAINAGE
- J** TRACT "O" (PB 175 PG 82)
FOLIO: 30-7902-022-4710
ORB: 32886, PG 1225
CATEGORY: DRAINAGE
- K** TRACT "P" (PB 175 PG 82)
FOLIO: 30-7902-022-4720
ORB: 32886, PG 1225
CATEGORY: DRAINAGE
- L** TRACT "Q" (PB 175 PG 82)
FOLIO: 30-7902-022-4730
ORB: 32886, PG 1225
CATEGORY: DRAINAGE
- M** TRACT "R" (PB 175 PG 82)
FOLIO: 30-7902-022-4740
ORB: 32886, PG 1225
CATEGORY: DRAINAGE
- N** TRACT "W" (PB 175 PG 82)
FOLIO: 30-7902-022-4790
ORB: 32886, PG 1225
CATEGORY: DRAINAGE
- O** TRACT "Y" (PB 175 PG 82)
FOLIO: 30-7902-022-4810
ORB: 32886, PG 1225
CATEGORY: DRAINAGE
- P** TRACT "Z" (PB 175 PG 82)
FOLIO: 30-7902-022-4820
ORB: 32886, PG 1225
CATEGORY: DRAINAGE
- Q** TRACT "A1" (PB 175 PG 82)
FOLIO: 30-7902-022-4830
ORB: 32886, PG 1225
CATEGORY: DRAINAGE
- R** PORTION OF TRACT "B1" (PB 175 PG 82)
FOLIO: 30-7902-022-4840
ORB: 32886, PG 1225
CATEGORY: DRAINAGE
- S** TRACT "C1" (PB 175 PG 82)
FOLIO: 30-7902-022-4850
ORB: 32886, PG 1225
CATEGORY: DRAINAGE
- T** TRACT "D1" (PB 175 PG 82)
FOLIO: 30-7902-022-4860
ORB: 32886, PG 1225
CATEGORY: DRAINAGE
- U** TRACT "G1" (PB 175 PG 82)
FOLIO: 30-7902-022-4890
ORB: 32886, PG 1225
CATEGORY: DRAINAGE
- V** TRACT "H1" (PB 175 PG 82)
FOLIO: 30-7902-022-4900
ORB: 32886, PG 1225
CATEGORY: DRAINAGE
- W** TRACT "J1" (PB 175 PG 82)
FOLIO: 30-7902-022-4920
ORB: 32886, PG 1225
CATEGORY: DRAINAGE
- X** TRACT "A" (PB 176 PG 71)
FOLIO: 30-7902-023-0900
ORB: 33728 PG 2939
CATEGORY: ROADS, PARKING & DRAINAGE

ALVAREZ ENGINEERS, INC.

PINE ISLE CDD

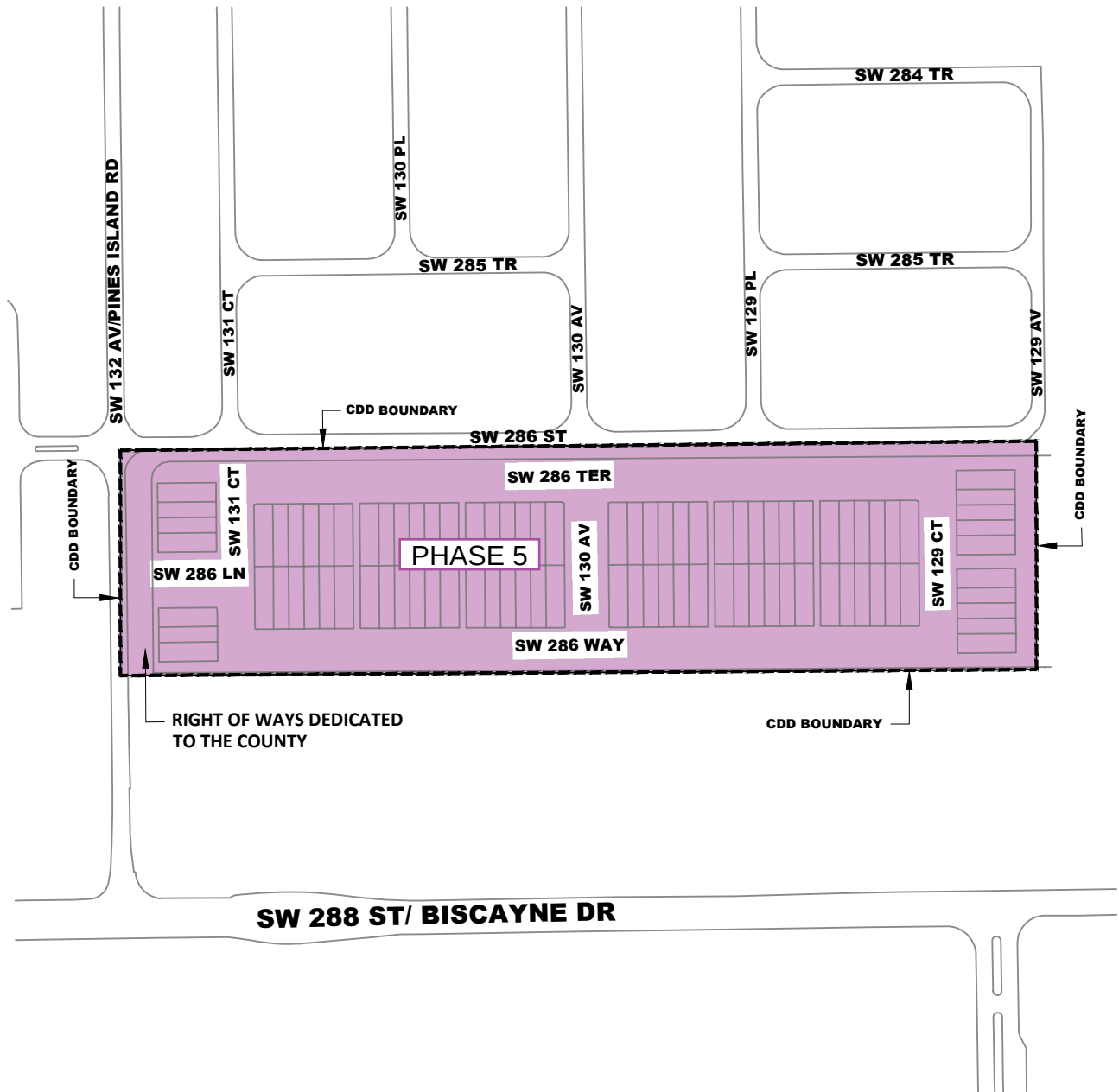
CDD LAND OWNERSHIP AND EASEMENTS - 2021 PROJECT AND EXPANSION AREA



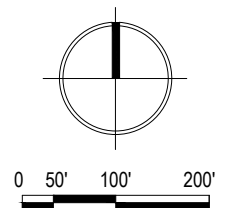
ALVAREZ ENGINEERS, INC.

**PINE ISLE CDD
DRAINAGE SYSTEM MAINTENANCE**

EXHIBIT 6



ALVAREZ ENGINEERS, INC.
 PINE ISLE CDD EXPANSION AREA
DRAINAGE SYSTEM MAINTENANCE



BOARD OF SUPERVISORS MEETING DATES
PINE ISLE COMMUNITY DEVELOPMENT DISTRICT
FISCAL YEAR 2026/2027

The Board of Supervisors of the Pine Isle Community Development District will hold their regular meetings for the Fiscal Year 2026/2027 at 9:45 a.m. at the offices of Lennar Homes, 5505 Waterford District Drive, Miami, Florida, on the second Friday of each month as follows:

October 9, 2026
November 13, 2026 Regular and Landowners Meeting
December 11, 2026
January 08, 2027
February 12, 2027
March 12, 2027
April 9, 2027
May 14, 2027
June 11, 2027
July 09, 2027
August 13, 2027
September 10, 2027

The meetings are open to the public and will be conducted in accordance with the provision of Florida Law for Community Development Districts. The meetings may be continued to a date, time, and place to be specified on the record at the meeting. A copy of the agenda for these meetings may be obtained from Governmental Management Services, LLC, 5385 North Nob Hill Road, Sunrise, Florida 33351, (954) 721-8681, or on the District's website at <http://www.pineislecdd.com/>

There may be occasions when one or more Supervisors or staff will participate by telephone. Pursuant to provisions of the Americans with Disabilities Act, any person requiring special accommodations at this meeting because of a disability or physical impairment should contact the District Office at (904) 940-5850 at least three (3) business days prior to the meeting. If you are hearing or speech impaired, please contact the Florida Relay Service by dialing 7-1-1, or 1-800-955-8771 (TTY) / 1-800-955-8770 (Voice), for aid in contacting the District Office.

A person who decides to appeal any decision made at the meeting with respect to any matter considered at the meeting is advised that person will need a record of the proceedings and that accordingly, the person may need to ensure that a verbatim record of the proceedings is made, including the testimony and evidence upon which such appeal is to be based.

Juliana Duque
Manager



Memorandum

To: Board of Supervisors

From: District Management

Date: October 1st, 2026

RE: HB7013 – Special Districts Performance Measures and Standards

This final report is submitted in compliance with recent legislative requirements established by the Florida Legislature during its 2024 session to enhance accountability and transparency for all special districts.

District Management had identified the following focus areas with statutorily compliant goals for the Fiscal Year 2025:

- Community Communication and Engagement
- Infrastructure and Facilities Maintenance
- Financial Transparency and Accountability

In addition, a standardized annual reporting form was created to serve both the goal-setting and yearly reporting statutory requirements.

The goals, objectives, performance measures, and standards discussed herein represent the adopted framework by the Board of Supervisors to maintain compliance with House Bill 7013 and demonstrate the District's ongoing commitment to transparency and public accountability.

This report details the accomplishments for the Fiscal Year 2026, confirming that all goals and objectives were met, outlines the performance measures and standards employed, and provides summaries of the District Engineer's yearly infrastructure condition assessment.

District Management recommends this report be accepted as the official and final Annual Report required under Florida Statutes Section 189.0694 and related provisions.

Juliana Duque
District Manager
GMS-SF

PINE ISLE COMMUNITY DEVELOPMENT DISTRICT 2025-2026 REPORT – PERFORMANCE MEASURES AND STANDARDS

Exhibit A: Goals, Objectives, and Annual Reporting Form



Juliana Duque
District Manager
GMS-SF

Pine Isles Community Development District
Performance Measures & Standards – Annual Report
Reporting Period: October 1, 2025 – September 30, 2026

1. Community Communication and Engagement

Goal 1.1: Public Meetings Compliance

The District satisfied statutory requirements by holding regular Board meetings as scheduled, despite some cancellations, with more than three meetings conducted during the Fiscal Year.

Meetings were held on the second Friday of the month at 9:45 AM at Lennar Homes, 5505 Waterford District Drive, Miami, FL. 33126.

Meeting Dates:

October 10, 2025 – Cancelled
November 14, 2025 – Held
December 12, 2025 – Cancelled
January 9, 2026 – Held
February 13, 2026 – Cancelled
March 13, 2026 – Held
April 10, 2026 – Held
May 8, 2026 – Cancelled
June 12, 2025 – Held
July 10, 2026 – Cancelled.
August 14, 2026 – Cancelled
September 11, 2026 – Held

Result: Standard achieved.

Goal 1.2: Notice of Meetings Compliance

All meetings were properly noticed on the District website and via the local newspaper, in compliance with Florida Statutes.

Result: Standard achieved.

Goal 1.3: Access to Records Compliance

Monthly website reviews were performed, and minutes and public records remain current and available.

Result: Standard achieved.

Juliana Duque
District Manager
GMS-SF

2. Infrastructure and Facilities Maintenance

Goal 2.1: Field/District Management Site Inspections

Management conducted site inspections per the District Management Services Agreement.
Result: Standard achieved.

Goal 2.2: District Engineer Inspections

The District Engineer completed the mandated annual infrastructure inspection and submitted a formal report.
Result: Standard achieved.

3. Financial Transparency and Accountability

Goal 3.1: Annual Budget Preparation

The proposed FY2026 budget was approved before June 15, and the final adopted before September 30, with both posted online.
Result: Standard achieved.

Goal 3.2: Financial Reports

The District website includes the latest annual audit, current budget, and financials as required.
Result: Standard achieved.

Goal 3.3: Annual Financial Audit

The annual independent audit done by Grau and Associates was completed, approved, published online, and sent to the State of Florida.
Result: Standard achieved.

4. Engineer's Annual Report Summary (2026)

The FY 2026 Pine Isle CDD Engineer's Report concludes that the District's completed infrastructure, including entry roads and features, landscaping, drainage facilities, common areas, driving surfaces, and within the Expansion Area, has been conveyed to the District and is in good repair and working condition. The report also finds that the FY 2027 field-operations budget is sufficient to maintain the infrastructure currently under the District's responsibility. The Engineer recommends creating a sinking fund for future roadway resurfacing and related pavement-marking/signage replacement. Pavement resurfacing is estimated at \$124,480 in current dollars and approximately \$248,524 at the end of the remaining 28-year pavement service life. The recommended annual funding contribution is approximately \$8,580. Pavement markings and signage are estimated to cost approximately \$37,917 in the future, with a recommended annual contribution of approximately \$4,698. Implement a five-year cyclical stormwater-maintenance program. The program would service approximately 127 drainage structures and 8,339 linear feet of pipes, including cleaning, CCTV inspection, baffle detachment, and replacement of approximately three to four baffles per year. The total estimated cost of the five-year stormwater program is \$104,084. Annual projected costs range from approximately \$16,890 to \$34,574, with the first year carrying the highest anticipated cost due to the larger initial service area. The District carries general liability, hired and non-owned auto, employment practices liability, and public officials' liability insurance through Florida Insurance Alliance. The report states that sufficient funds have been budgeted for renewal of the insurance policy.

Overall Determination

The Bauer Drive Community Development District met all Performance Measures and Standards for Fiscal Year 2025-2026. Required meetings, transparency efforts, infrastructure maintenance, and financial protocols were fulfilled.

Chair/Vice Chair: _____

Date: _____

Print Name: _____

Pine Isle Community Development District

District Manager: _____

Date: _____

Print Name: _____

Pine Isle Community Development District

Juliana Duque
District Manager
GMS-SF



Memorandum

To: Pine Isle Board of Supervisors

From: District Management

Date: September 11, 2026

RE: HB7013 – Special Districts Performance Measures and Standards

To enhance accountability and transparency, new regulations were established for all special districts, by the Florida Legislature, during their 2026 legislative session. Starting on October 1, 2026, or by the end of the first full fiscal year after its creation (whichever comes later), each special district must establish goals and objectives for each program and activity, as well as develop performance measures and standards to assess the achievement of these goals and objectives. Additionally, by December 1 each year (initial report due on December 1, 2027), each special district is required to publish an annual report on its website, detailing the goals and objectives achieved, the performance measures and standards used, and any goals or objectives that were not achieved.

District Management has identified the following key categories to focus on for Fiscal Year 2027 and develop statutorily compliant goals for each:

- Community Communication and Engagement
- Infrastructure and Facilities Maintenance
- Financial Transparency and Accountability

Additionally, special districts must provide an annual reporting form to share with the public that reflects whether the goals & objectives were met for the year. District Management has streamlined these requirements into a single document that meets both the statutory requirements for goal/objective setting and annual reporting.

The proposed goals/objectives and the annual reporting form are attached as exhibit A to this memo. District Management recommends that the Board of Supervisors adopt these goals and objectives to maintain compliance with HB7013 and further enhance their commitment to the accountability and transparency of the District.

Exhibit A:
Goals, Objectives and Annual Reporting Form

Pine Isle Community Development District Performance Measures/Standards & Annual Reporting Form

October 1, 2026 – September 30, 2027

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 meetings in accordance with Florida Statutes, 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 per Florida 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. Infrastructure and Facilities Maintenance

Goal 2.1: Field Management and/or District Management Site Inspections

Objective: Field manager and/or district manager will conduct inspections per District Management services agreement to ensure safety and proper functioning of the District's infrastructure.

Measurement: Field manager and/or district manager visits were successfully completed per management agreement as evidenced by field manager and/or district manager's reports, notes or other record keeping method.

Standard: 100% of site visits were successfully completed as described within district management services agreement

Achieved: Yes ☐ No ☐

Goal 2.2: District Infrastructure and Facilities Inspections

Objective: District Engineer will conduct an annual inspection of the District's infrastructure and related systems.

Measurement: A minimum of one inspection completed per year as evidenced by district engineer's report related to district's infrastructure and related systems.

Standard: Minimum of one inspection was completed in the Fiscal Year by the district's engineer.

Achieved: Yes ☐ No ☐

3. Financial Transparency and Accountability

Goal 3.1: 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 3.2: 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 3.3: 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:_____

Print Name:_____

Pine Isle Community Development District

Date:_____

District Manager:_____

Print Name:_____

Pine Isle Community Development District

Date:_____

Pine Isle
COMMUNITY DEVELOPMENT DISTRICT

Fiscal Year 2026
Check Register

5/01/26 - 8/31/26

<i>Date</i>	<i>check #'s</i>		<i>Amount</i>
5/1 - 5/31	264 - 269	\$	19,600.49
6/1 - 6/30	270 - 276		13,111.55
7/1 - 7/31	277 - 280		18,487.06
8/1 - 8/31	281 - 283		6,753.91
TOTAL			\$57,953.01

CHECK DATE	VEND#	INVOICE..... DATE INVOICE	...EXPENSED TO... YRMO DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	CHECK.... AMOUNT #
5/07/26	00001	5/01/26 82	202605 310-51300-34000		*	2,621.50	
		MAY 26 - MGMT FEES					
5/01/26	82	202605 310-51300-35100			*	108.17	
		MAY 26 - COMPUTER TIME					
5/01/26	82	202605 310-51300-31300			*	225.33	
		MAY 26 - DISSEMINATION					
5/01/26	82	202605 310-51300-49500			*	99.17	
		MAY 26 - WEBSITE ADMIN					
5/01/26	82	202605 310-51300-51000			*	43.52	
		MAY 26 - OFFICE SUPPLIES					
5/01/26	82	202605 310-51300-42500			*	402.56	
		MAY 26 - COPIES					
			GMS-SF, LLC				3,500.25 000264
5/07/26	00008	4/29/26 # REG V0	202604 310-51300-49000		*	60.00	
		# OF REGISTERED VOTERS					
			MIAMI-DADE COUNTY ELECTIONS DEPT				60.00 000265
5/07/26	00012	5/07/26 05072026	202605 300-20700-10000		*	8,959.99	
		TRANSFER OF TAX RECEIPTS					
			PINE ISLE CDD - S2021				8,959.99 000266
5/07/26	00015	5/07/26 05072026	202605 300-20700-10100		*	1,761.00	
		TRANSFER OF TAX RECEIPTS					
			PINE ISLE CDD - S2023				1,761.00 000267
5/07/26	00013	4/24/26 8163860	202604 310-51300-32300		*	4,246.25	
		S2023 TRUSTEE FEES					
			U.S. BANK				4,246.25 000268
5/21/26	00003	4/30/26 198494	202604 310-51300-31500		*	1,073.00	
		APR 26 - GENERAL COUNSEL					
			BILLING COCHRAN, P.A.				1,073.00 000269
6/04/26	00001	6/01/26 83	202606 310-51300-34000		*	2,621.50	
		JUN 26 - MGMT FEES					
6/01/26	83	202606 310-51300-35100			*	108.17	
		JUN 26 - COMPUTER TIME					
6/01/26	83	202606 310-51300-31300			*	225.33	
		JUN 26 - DISSEMINATION					
6/01/26	83	202606 310-51300-49500			*	99.17	
		JUN 26 - WEBSITE ADMIN					
6/01/26	83	202606 310-51300-51000			*	43.52	
		JUN 26 - OFFICE SUPPLIES					
6/01/26	83	202606 310-51300-42000			*	1.48	
		JUN 26 - POSTAGE					
			GMS-SF, LLC				3,099.17 000270
			PNIL PINE ISLE CDD SRINKUS				

CHECK DATE	VEND#	INVOICE DATE	EXPENSED TO YRMO DPT ACCT# SUB	SUBCLASS	VENDOR NAME	STATUS	AMOUNT	CHECK AMOUNT	#
6/04/26	00017	5/31/26	IN154193 202605 310-51300-48000			*	356.64		
			FY27 BUDGET HEARING						
		5/31/26	IN154194 202605 310-51300-48000			*	1,891.97		
			ADOPTION OF FY27 BUDGET						
		5/31/26	IN154197 202605 310-51300-48000			*	419.14		
			NOTICE OF CANDIDATES BOS						
					MCCLATCHY COMPANY LLC			2,667.75	000271
6/04/26	00012	6/04/26	06042026 202606 300-20700-10000			*	4,570.51		
			TRANSFER OF TAX RECEIPTS						
					PINE ISLE CDD - S2021			4,570.51	000272
6/04/26	00015	6/04/26	06042026 202606 300-20700-10100			*	898.29		
			TRANSFER OF TAX RECEIPTS						
					PINE ISLE CDD - S2023			898.29	000273
6/11/26	00003	5/31/26	199070 202605 310-51300-31500			*	500.00		
			MAY 26 - GENERAL COUNSEL						
					BILLING COCHRAN, P.A.			500.00	000274
6/18/26	00012	6/18/26	06182026 202606 300-20700-10000			*	1,149.84		
			TRANSFER OF TAX RECEIPTS						
					PINE ISLE CDD - S2021			1,149.84	000275
6/18/26	00015	6/18/26	06182026 202606 300-20700-10100			*	225.99		
			TRANSFER OF TAX RECEIPTS						
					PINE ISLE CDD - S2023			225.99	000276
7/09/26	00001	7/01/26	84 202607 310-51300-34000			*	2,621.50		
			JUL 26 - MGMT FEES						
		7/01/26	84 202607 310-51300-35100			*	108.17		
			JUL 26 - COMPUTER TIME						
		7/01/26	84 202607 310-51300-31300			*	225.33		
			JUL 26 - DISSEMINATION						
		7/01/26	84 202607 310-51300-49500			*	99.17		
			JUL 26 - WEBSITE ADMIN						
		7/01/26	84 202607 310-51300-42000			*	2.22		
			JUL 26 - POSTAGE						
					GMS-SF, LLC			3,056.39	000277
7/09/26	00012	7/09/26	07092026 202607 300-20700-10000			*	11,269.71		
			TRANSFER OF TAX RECEIPTS						
					PINE ISLE CDD - S2021			11,269.71	000278
7/09/26	00015	7/09/26	07092026 202607 300-20700-10100			*	2,214.96		
			TRANSFER OF TAX RECEIPTS						
					PINE ISLE CDD - S2023			2,214.96	000279
					PNIL PINE ISLE CDD SRINKUS				

CHECK DATE	VEND#	INVOICE..... DATE INVOICE	...EXPENSED TO... YRMO DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	CHECK..... AMOUNT #
7/10/26	00003	6/30/26 199437 JUN 26	202606 310-51300-31500 GENERAL COUNSEL	BILLING COCHRAN, P.A.	*	1,946.00	1,946.00 000280
8/20/26	00009	7/29/26 9363 2026	202607 310-51300-31100 YEARLY REPORT	ALVAREZ ENGINEERS, INC.	*	2,800.00	2,800.00 000281
8/20/26	00001	8/01/26 85 AUG 26	202608 310-51300-34000 MGMT FEES		*	2,621.50	
		8/01/26 85 AUG 26	202608 310-51300-35100 COMPUTER TIME		*	108.17	
		8/01/26 85 AUG 26	202608 310-51300-31300 DISSEMINATION		*	225.33	
		8/01/26 85 AUG 26	202608 310-51300-49500 WEBSITE ADMIN		*	99.17	
		8/01/26 85 AUG 26	202608 310-51300-42000 POSTAGE		*	.74	
			GMS-SF, LLC				3,054.91 000282
8/27/26	00003	7/31/26 199943 JUL 26	202607 310-51300-31500 GENERAL COUNSEL	BILLING COCHRAN, P.A.	*	899.00	899.00 000283
TOTAL FOR BANK A						57,953.01	
TOTAL FOR REGISTER						57,953.01	

Pine Isle
Community Development District

Unaudited Financial Reporting
August 31, 2026



Table of Contents

1	<u>Balance Sheet</u>
2	<u>General Fund</u>
3	<u>Debt Service Fund Series 2021</u>
4	<u>Debt Service Fund Series 2023</u>
5	<u>Capital Project Fund Series 2021</u>
6	<u>Capital Project Fund Series 2023</u>
7 & 8	<u>Month to Month</u>
9	<u>Long Term Debt Report</u>
10	<u>Assessment Receipt Schedule</u>

Pine Isle
Community Development District
Combined Balance Sheet
August 31, 2026

	<i>General Fund</i>	<i>Debt Service Fund</i>	<i>Capital Project Fund</i>	<i>Totals Governmental Funds</i>
Assets:				
<u>Cash:</u>				
Operating Account	\$ 32,472	\$ -	\$ -	\$ 32,472
Due from General Fund - Series 2021	-	-	-	-
Due from General Fund - Series 2023	-	-	-	-
Investments:				
State Board of Administration (SBA)	15,534	-	-	15,534
<u>Investments:</u>				
<u>Series 2021</u>				
Reserve	-	285,134	-	285,134
Revenue	-	517,741	-	517,741
Construction	-	-	868,829	868,829
<u>Series 2023</u>				
Reserve	-	56,572	-	56,572
Revenue	-	59,850	-	59,850
Construction	-	-	18,503	18,503
Total Assets	\$ 48,005	\$ 919,297	\$ 887,332	\$ 1,854,634
Liabilities:				
Accounts Payable	\$ -	\$ -	\$ -	\$ -
Due to Debt Service - Series 2021	-	-	-	-
Due to Debt Service - Series 2023	-	-	-	-
Total Liabilities	\$ -	\$ -	\$ -	\$ -
Fund Balance:				
Restricted for:				
Debt Service	\$ -	\$ 919,297	\$ -	\$ 919,297
Capital Project	-	-	887,332	887,332
Unassigned	48,005	-	-	48,005
Total Fund Balances	\$ 48,005	\$ 919,297	\$ 887,332	\$ 1,854,634
Total Liabilities & Fund Balance	\$ 48,005	\$ 919,297	\$ 887,332	\$ 1,854,634

Pine Isle
Community Development District
General Fund
Statement of Revenues, Expenditures, and Changes in Fund Balance
For The Period Ending August 31, 2026

	Adopted Budget	Prorated Budget Thru 08/31/26	Actual Thru 08/31/26	Variance
Revenues:				
Special Assessments - Tax Roll	\$ 89,923	\$ 89,923	\$ 91,184	\$ 1,261
Interest Income	-	-	534	534
Total Revenues	\$ 89,923	\$ 89,923	\$ 91,718	\$ 1,795
Expenditures:				
<u>General & Administrative:</u>				
Engineering	\$ 5,000	\$ 4,583	\$ 2,853	\$ 1,731
Attorney	9,400	8,617	10,585	(1,968)
Annual Audit	8,000	8,000	8,000	-
Assessment Administration	2,000	2,000	2,000	-
Arbitrage Rebate	550	550	550	-
Dissemination Agent	2,704	2,479	2,479	-
Trustee Fees	8,691	8,691	8,691	-
Management Fees	31,458	28,837	28,837	-
Information Technology	1,298	1,190	1,190	-
Website Maintenance	1,190	1,091	1,091	-
Postage & Delivery	500	458	104	355
Insurance General Liability	7,041	7,041	6,163	878
Printing & Binding	100	92	406	(315)
Legal Advertising	2,000	2,000	5,048	(3,048)
Other Current Charges	1,001	918	1,671	(754)
Office Supplies	50	45	87	(42)
Dues, Licenses & Subscriptions	175	175	175	(1)
Total General & Administrative	\$ 81,157	\$ 76,765	\$ 79,929	\$ (3,164)
<u>Operations & Maintenance</u>				
Field Expenditures				
Repairs & Maintenance	\$ 2,500	\$ 2,292	\$ -	\$ 2,292
Contingency	6,266	5,744	-	5,744
Subtotal Field Expenditures	\$ 8,766	\$ 8,036	\$ -	\$ 8,036
Total Expenditures	\$ 89,923	\$ 84,801	\$ 79,929	\$ 4,871
Excess (Deficiency) of Revenues over Expenditures	\$ -	\$ 5,122	\$ 11,788	\$ 6,666
Net Change in Fund Balance	\$ -	\$ 5,122	\$ 11,788	\$ 6,666
Fund Balance - Beginning	\$ -		\$ 36,217	
Fund Balance - Ending	\$ -		\$ 48,005	

Pine Isle
Community Development District
Debt Service Fund Series 2021
Statement of Revenues, Expenditures, and Changes in Fund Balance
For The Period Ending August 31, 2026

	Adopted Budget	Prorated Budget Thru 08/31/26	Actual Thru 08/31/26	Variance
<u>Revenues:</u>				
Special Assessments - Tax Roll	\$ 576,073	\$ 576,073	\$ 578,769	\$ 2,696
Interest Income	20,000	20,000	25,467	5,467
Total Revenues	\$ 596,073	\$ 596,073	\$ 604,236	\$ 8,163
<u>Expenditures:</u>				
Interest - 12/15	\$ 169,228	\$ 169,228	\$ 169,228	\$ -
Principal - 12/15	230,000	230,000	230,000	-
Interest - 06/15	166,497	166,497	166,497	-
Total Expenditures	\$ 565,725	\$ 565,725	\$ 565,725	\$ -
Excess (Deficiency) of Revenues over Expenditures	\$ 30,348	\$ 30,348	\$ 38,511	\$ 8,163
<u>Other Financing Sources/(Uses):</u>				
Transfer In/(Out)	\$ -	\$ -	\$ (8,504)	\$ (8,504)
Total Other Financing Sources/(Uses)	\$ -	\$ -	\$ (8,504)	\$ (8,504)
Net Change in Fund Balance	\$ 30,348	\$ 30,348	\$ 30,007	\$ (341)
Fund Balance - Beginning	\$ 411,711		\$ 772,868	
Fund Balance - Ending	\$ 442,059		\$ 802,875	

Pine Isle
Community Development District
Debt Service Fund Series 2023
Statement of Revenues, Expenditures, and Changes in Fund Balance
For The Period Ending August 31, 2026

	Adopted	Prorated Budget	Actual	
	Budget	Thru 08/31/26	Thru 08/31/26	Variance
<u>Revenues:</u>				
Special Assessments - Tax Roll	\$ 113,222	\$ 113,222	\$ 113,752	\$ 530
Interest Income	2,000	2,000	4,318	2,318
Total Revenues	\$ 115,222	\$ 115,222	\$ 118,070	\$ 2,848
<u>Expenditures:</u>				
Interest - 12/15	\$ 42,650	\$ 42,650	\$ 42,650	\$ -
Principal - 06/15	25,000	25,000	25,000	-
Interest - 06/15	42,650	42,650	42,650	-
Total Expenditures	\$ 110,300	\$ 110,300	\$ 110,300	\$ -
Excess (Deficiency) of Revenues over Expenditures	\$ 4,922	\$ 4,922	\$ 7,770	\$ 2,848
<u>Other Financing Sources/(Uses):</u>				
Transfer In/(Out)	\$ -	\$ -	\$ (1,687)	\$ (1,687)
Total Other Financing Sources/(Uses)	\$ -	\$ -	\$ (1,687)	\$ (1,687)
Net Change in Fund Balance	\$ 4,922	\$ 4,922	\$ 6,083	\$ 1,161
Fund Balance - Beginning	\$ 44,745		\$ 110,339	
Fund Balance - Ending	\$ 49,667		\$ 116,422	

Pine Isle
Community Development District
Capital Projects Fund Series 2021
Statement of Revenues, Expenditures, and Changes in Fund Balance
For The Period Ending August 31, 2026

	Adopted Budget	Prorated Budget Thru 08/31/26	Actual Thru 08/31/26	Variance
<u>Revenues</u>				
Interest Income	\$ -	\$ -	\$ 25,353	\$ 25,353
Total Revenues	\$ -	\$ -	\$ 25,353	\$ 25,353
<u>Expenditures:</u>				
Capital Outlay	\$ -	\$ -	\$ -	\$ -
Total Expenditures	\$ -	\$ -	\$ -	\$ -
Excess (Deficiency) of Revenues over Expenditures	\$ -	\$ -	\$ 25,353	\$ 25,353
<u>Other Financing Sources/(Uses)</u>				
Transfer In/(Out)	\$ -	\$ -	\$ 8,504	\$ 8,504
Total Other Financing Sources (Uses)	\$ -	\$ -	\$ 8,504	\$ 8,504
Net Change in Fund Balance	\$ -		\$ 33,857	
Fund Balance - Beginning	\$ -		\$ 834,972	
Fund Balance - Ending	\$ -		\$ 868,829	

Pine Isle
Community Development District
Capital Projects Fund Series 2023
Statement of Revenues, Expenditures, and Changes in Fund Balance
For The Period Ending August 31, 2026

	Adopted	Prorated Budget	Actual	
	Budget	Thru 08/31/26	Thru 08/31/26	Variance
<u>Revenues</u>				
Interest Income	\$ -	\$ -	\$ 515	\$ 515
Total Revenues	\$ -	\$ -	\$ 515	\$ 515
<u>Expenditures:</u>				
Capital Outlay	\$ -	\$ -	\$ -	\$ -
Total Expenditures	\$ -	\$ -	\$ -	\$ -
Excess (Deficiency) of Revenues over Expenditures	\$ -	\$ -	\$ 515	\$ 515
<u>Other Financing Sources/(Uses)</u>				
Transfer In/(Out)	\$ -	\$ -	\$ 1,687	\$ 1,687
Total Other Financing Sources (Uses)	\$ -	\$ -	\$ 1,687	\$ 1,687
Net Change in Fund Balance	\$ -		\$ 2,203	
Fund Balance - Beginning	\$ -		\$ 16,300	
Fund Balance - Ending	\$ -		\$ 18,503	

Pine Isle
Community Development District
Month to Month

	Oct	Nov	Dec	Jan	Feb	March	April	May	June	July	Aug	Sept	Total
<u>Revenues:</u>													
Special Assessments - Tax Roll	\$ -	\$ 13,468	\$ 65,713	\$ 3,262	\$ 4,423	\$ 161	\$ 1,505	\$ 713	\$ 1,939	\$ -	\$ -	\$ -	\$ 91,184
Interest Income	-	-	-	-	60	81	79	82	80	83	68	-	534
Total Revenues	\$ -	\$ 13,468	\$ 65,713	\$ 3,262	\$ 4,484	\$ 242	\$ 1,585	\$ 795	\$ 2,018	\$ 83	\$ 68	\$ -	\$ 91,718

Expenditures:

General & Administrative:

Engineering	\$ -	\$ -	\$ -	\$ -	\$ 53	\$ -	\$ -	\$ -	\$ -	\$ 2,800	\$ -	\$ -	\$ 2,853
Attorney	1,160	986	667	1,450	500	1,404	1,073	500	1,946	899	-	-	10,585
Annual Audit	-	-	-	8,000	-	-	-	-	-	-	-	-	8,000
Assessment Administration	2,000	-	-	-	-	-	-	-	-	-	-	-	2,000
Arbitrage Rebate	-	-	550	-	-	-	-	-	-	-	-	-	550
Dissemination Agent	225	225	225	225	225	225	225	225	225	225	225	-	2,479
Trustee Fees	-	-	4,445	-	-	-	4,246	-	-	-	-	-	8,691
Management Fees	2,622	2,622	2,622	2,622	2,622	2,622	2,622	2,622	2,622	2,622	2,622	-	28,837
Information Technology	108	108	108	108	108	108	108	108	108	108	108	-	1,190
Website Maintenance	99	99	99	99	99	99	99	99	99	99	99	-	1,091
Postage & Delivery	1	1	48	40	4	4	1	-	1	2	1	-	104
Insurance General Liability	6,163	-	-	-	-	-	-	-	-	-	-	-	6,163
Printing & Binding	-	-	1	0	3	0	-	403	-	-	-	-	406
Legal Advertising	-	613	1,442	326	-	-	-	2,668	-	-	-	-	5,048
Other Current Charges	115	135	158	153	146	173	206	120	146	173	146	-	1,671
Office Supplies	-	-	-	-	-	-	-	44	44	-	-	-	87
Dues, Licenses & Subscriptions	175	-	-	-	-	-	-	-	-	-	-	-	175
Total General & Administrative	\$ 12,669	\$ 4,789	\$ 10,365	\$ 13,023	\$ 3,759	\$ 4,635	\$ 8,581	\$ 6,788	\$ 5,192	\$ 6,928	\$ 3,201	\$ -	\$ 79,929

Pine Isle
Community Development District
Month to Month

	Oct	Nov	Dec	Jan	Feb	March	April	May	June	July	Aug	Sept	Total
<u>Operations & Maintenance</u>													
Field Expenditures													
Repairs & Maintenance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Vortech System Maintenance	-	-	-	-	-	-	-	-	-	-	-	-	-
Vortech System Repairs	-	-	-	-	-	-	-	-	-	-	-	-	-
Contingency	-	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal Field Expenditures	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Total Expenditures	\$ 12,669	\$ 4,789	\$ 10,365	\$ 13,023	\$ 3,759	\$ 4,635	\$ 8,581	\$ 6,788	\$ 5,192	\$ 6,928	\$ 3,201	\$ -	\$ 79,929
Excess (Deficiency) of Revenues over Expenditures	\$ (12,669)	\$ 8,679	\$ 55,349	\$ (9,761)	\$ 724	\$ (4,393)	\$ (6,996)	\$ (5,993)	\$ (3,173)	\$ (6,845)	\$ (3,132)	\$ -	\$ 11,788
Net Change in Fund Balance	\$ (12,669)	\$ 8,679	\$ 55,349	\$ (9,761)	\$ 724	\$ (4,393)	\$ (6,996)	\$ (5,993)	\$ (3,173)	\$ (6,845)	\$ (3,132)	\$ -	\$ 11,788

Pine Isle
Community Development District
Long Term Debt Report

Series 2021, Special Assessment Bonds		
Original Bond Issue Amount:		\$10,215,000
Term 1:	\$1,105,000	
Interest Rate:	2.38%	
Maturity Date:	December 15, 2026	
Term 2:	\$1,280,000	
Interest Rate:	3.00%	
Maturity Date:	December 15, 2031	
Term 3:	\$3,225,000	
Interest Rate:	3.25%	
Maturity Date:	December 15, 2041	
Term 24:	\$4,605,000	
Interest Rate:	4.00%	
Maturity Date:	December 15, 2051	
Reserve Fund Definition	50% of Maximum Annual Debt Service	
Reserve Fund Requirement	\$285,134	
Reserve Fund Balance	\$285,134	
Bonds Outstanding - 11/03/21		\$10,215,000
Less: Principal Payment - 12/15/22		(\$195,000)
Less: Principal Payment - 12/15/23		(\$220,000)
Less: Principal Payment - 12/15/24		(\$225,000)
Less: Principal Payment - 12/15/25		(\$230,000)
Current Bonds Outstanding		\$9,345,000

Series 2023, Special Assessment Bonds		
Original Bond Issue Amount:		\$1,640,000
Term 1:	\$190,000	
Interest Rate:	4.50%	
Maturity Date:	June 15, 2030	
Term 2:	\$600,000	
Interest Rate:	5.38%	
Maturity Date:	June 15, 2043	
Term 3:	\$850,000	
Interest Rate:	5.50%	
Maturity Date:	June 15, 2053	
Reserve Fund Definition	50% of Maximum Annual Debt Service	
Reserve Fund Requirement	\$56,572	
Reserve Fund Balance	\$56,572	
Bonds Outstanding - 03/03/23		\$1,640,000
Less: Principal Payment - 6/15/24		(\$25,000)
Less: Principal Payment - 6/15/25		(\$25,000)
Less: Principal Payment - 6/15/26		(\$25,000)
Current Bonds Outstanding		\$1,565,000

Pine Isle
COMMUNITY DEVELOPMENT DISTRICT
Special Assessment Receipts - Miami/Dade County
Fiscal Year 2026

Gross Assessments	\$	94,655.60	\$	606,392.23	\$	119,180.79	\$	820,228.62
Net Assessments	\$	89,922.82	\$	576,072.62	\$	113,221.75	\$	665,995.44

ON ROLL ASSESSMENTS

					allocation in %	11.54%	73.93%	14.53%	100.00%
<i>Date</i>	<i>Gross Amount</i>	<i>Discount/ Penalty</i>	<i>Commission</i>	<i>Interest</i>	<i>Net Receipts</i>	<i>O&M Portion</i>	<i>2021 Service</i>	<i>Debt 2023 Service</i>	<i>Debt Total</i>
11/12/25	\$ 1,421.05	\$ 56.84	\$ 13.64	\$ -	\$ 1,350.57	\$ 155.86	\$ 998.47	\$ 196.24	1,350.57
11/14/25	31,490.79	1,259.60	302.32	-	29,928.87	3,453.84	22,126.31	4,348.72	29,928.87
11/15/25	3,103.40	141.14	29.62	-	2,932.64	338.43	2,168.09	426.12	2,932.64
11/28/25	86,795.54	3,471.73	833.23	-	82,490.58	9,519.54	60,985.01	11,986.04	82,490.59
12/05/25	587,376.76	23,494.50	5,638.83	-	558,243.43	64,422.12	412,707.47	81,113.84	558,243.43
12/19/25	11,681.03	378.85	113.02	-	11,189.16	1,291.25	8,272.11	1,625.81	11,189.17
01/09/26	21,720.12	651.60	210.69	-	20,857.83	2,407.02	15,420.12	3,030.68	20,857.82
01/09/26	1,093.10	32.79	10.60	-	1,049.71	121.14	776.05	152.52	1,049.71
01/23/26	-	-	-	733.71	733.71	733.71	-	-	733.71
02/11/26	39,505.35	790.12	387.14	-	38,328.09	4,423.12	28,335.83	5,569.14	38,328.09
03/11/26	1,421.05	14.22	14.07	-	1,392.76	160.73	1,029.66	202.37	1,392.76
04/17/26	12,256.26	14.21	122.43	-	12,119.62	1,398.62	8,959.99	1,761.00	12,119.61
04/22/26	-	-	-	106.57	106.57	106.57	-	-	106.57
05/15/26	6,104.20	(140.49)	62.45	-	6,182.24	713.44	4,570.51	898.29	6,182.24
06/17/26	1,525.26	(45.76)	15.71	-	1,555.31	179.49	1,149.84	225.99	1,555.32
06/29/26	14,734.71	(663.09)	153.97	-	15,243.83	1,759.16	11,269.71	2,214.96	15,243.83
	-	-	-	-	-	-	-	-	-
TOTAL	\$ 820,228.62	\$ 29,456.26	\$ 7,907.72	\$ 840.28	\$ 783,704.92	\$ 91,184.04	\$ 578,769.17	\$ 113,751.72	\$ 783,704.93

100.00%	Percent Collected
\$ -	Balance Remaining to Collect