



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.

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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.

Juliana Duque
District Manager
GMS-SF

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.

DocuSigned by:

 Chair/Vice Chair: _____
 Print Name: Teresa Baluja
 Pine Isle Community Development District

Date: 2026-09-18

DocuSigned by:

 District Manager: _____
 Print Name: Juliana Duque
 Pine Isle Community Development District

Date: 2026-09-18

Juliana Duque
 District Manager
 GMS-SF

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District Manager - Assistant Secretary

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Chair/ Vice Chair

Lennar Homes LLC

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