



Memorandum

To: Board of Supervisors

From: District Management

Date: October 1, 2025

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 2025, 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 ISLES COMMUNITY DEVELOPMENT DISTRICT 2024-2025 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, 2024 – September 30, 2025

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 third Friday of the month at 10:45 AM at Lennar Homes, 5505 Waterford District Drive, Miami, FL. 33126.

Meeting Dates:

October 18, 2024 – Cancelled

November 15, 2024 – Held – Landowners meeting

December 20, 2024 – Cancelled

January 17, 2025 – Cancelled

February 21, 2025 – Cancelled

March 21, 2025 – Cancelled

April 18, 2025 – Held

May 16, 2025 – Cancelled

June 20, 2025 – Cancelled

July 18, 2025 – Cancelled.

August 15, 2025 – Held

September 19, 2025 – cancelled

Result: Standard achieved.

Goal 1.2: Notice of Meetings Compliance

All meetings were properly noticed on the District website and via 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 FY2025 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 (2025)

The Pine Isles CDD 2025 Annual Maintenance Report, prepared by Alvarez Engineers, confirms that all public infrastructure conveyed to the District, including entry roads, features, landscaping, drainage, common areas, and parking in the annexed area, remains in good repair and working order. The District's proposed Fiscal Year 2026 budget is sufficient to support ongoing maintenance, operation, and repairs for these assets. Recommendations include establishing a sinking fund for future pavement replacement and a five-year cyclical maintenance program for the stormwater system, with budget estimates provided for both. The District has also budgeted adequate funds for renewing all required insurance policies

The District carries comprehensive insurance, including property, general liability, public officials coverage, and more, with sufficient budget for renewal.

Juliana Duque
District Manager
GMS-SF


Overall Determination

The Pine Isles Community Development District met all Performance Measures and Standards for Fiscal Year 2024-2025. Required meetings, transparency efforts, infrastructure maintenance, and financial protocols were fulfilled.

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

Date: 2025-11-14

DocuSigned by:

63215D558947430...
District Manager: _____
Print Name: Juliana Duque
Pine Isles Community Development District

Date: 2025-11-14

Juliana Duque
District Manager
GMS-SF

Certificate Of Completion

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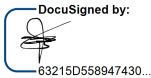
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Signer Events

Juliana Duque
jduque@gmssf.com
District Manager - Assistant Secretary
Security Level: Email, Account Authentication (None)

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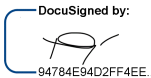
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Teresa Baluja
teresa.baluja@lennar.com
Chair
Security Level: Email, Account Authentication (None)



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Agent Delivery Events

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Notary Events

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Envelope Summary Events

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