

***Siena North
Community Development District
September 18, 2026***

Siena North
Community Development District
(Burr Berry)
Updated Agenda

Seat 1: Teresa Baluja – C	
Seat 5: Mauricio Pelaez – V.C.	
Seat 2: Raisa Krause– A.S.	
Seat 3: Vanessa Perez – A.S.	
Seat 4: Marc Szasz – A.S.	

Friday
September 18, 2026
9:30 a.m.

The Offices of Lennar Homes
5505 Waterford District Drive, Miami, Florida 33126
Microsoft Teams
Meeting ID: 255 267 174 072 and Passcode: 3ut97oi3
1 872-240-4685 and Phone Conference ID: 321 189 93#

1. Roll Call
2. Approval of Minutes of the June 2026, 2026 Meeting – **Page 4**
3. Consideration of:
 - A. **Resolution #2026-06** Fiscal Year 2026 Budget Amendment – **Page 12**
 - B. **Resolution #2026-07** Declaring Certain Public Improvements Within the Series 2022 Project to Be Complete – **Page 15**
 - C. Engagement Letter with Grau & Associates to perform the Audit for Fiscal Year Ending September 30, 2026 – **Page 19**
4. Ratification of Services Agreement (Hurricane Season 2026) with Tony's Nursery & Garden Service, Corp. – **Page 24**
5. Staff Reports
 - A. Attorney
 - B. Engineer – District Engineer's Report for Fiscal Year 2026 – **Page 39**
 - C. Field Manager
 - 1) Consideration of Tony's Nursery and Garden Svc. Corp. Landscaping Proposal – **Page 46**
 - 2) Discussion of Resident Correspondence Regarding a Formal Grievance Concerning Incomplete Entryway Signage and Landscaping Conditions – **Page 47**
 - D. Manager
 - 1) Final Approval of the FY2025 – FY2026 Report Performance Measures and Standards – **Page 50**
 - 2) Consideration of the FY2026 – FY2027 Report Performance Measures and Standards as Required by Florida Statute 189.0694 – **Page 55**
6. Financial Reports
 - A. Approval of Check Register – **Page 60**
 - B. Approval of Unaudited Financials – **Page 67**

7. Supervisors Requests and Audience Comments

8. 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: <https://www.sienanorthcdd.com>

**MINUTES OF MEETING
SIENA NORTH
COMMUNITY DEVELOPMENT DISTRICT**

The Special meeting of the Board of Supervisors of the Siena North Community Development District was held on June 26, 2026, at 9:37 a.m. at the Offices of Lennar Homes, 5505 Waterford District Drive, Miami, Florida.

Present and constituting a quorum were:

Teresa Baluja	Chairperson
Mauricio Pelaez <i>by teleconference</i>	Vice Chairperson
Vanessa Perez	Assistant Secretary
Raisa Krause	Assistant Secretary

Also present were:

Juliana Duque	District Manager, GMS
Michael Pawelczyk	District Counsel

FIRST ORDER OF BUSINESS

Oath of Office for Mr. Marc Szasz

Ms. Duque: For the record I administered the oath of office to Mr. Marc Szasz.

SECOND ORDER OF BUSINESS

Roll Call

Mr. Duque called the meeting to order at 9:44 a.m. and called the roll.

THIRD ORDER OF BUSINESS

Approval of Minutes of the March 20, 2026 Meeting

Ms. Duque: You have the minutes from March 20, 2026 Board of Supervisors meeting. Are there any comments or corrections? Hearing no changes from the Board, I would ask for a motion to approve those.

On MOTION by Ms. Baluja, seconded by Ms. Krause, with all in favor, the Minutes of the March 20, 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: Motion to open the public hearing?

On MOTION by Ms. Baluja, seconded by Ms. Krause, with all in favor, Opening the Public Hearing, was approved.

B. Public Comments and Discussion

Ms. Duque: This budget has already been presented to and discussed by the Board of Supervisors. The primary item to highlight is that the proposed budget includes a reduction that results in an annual savings of \$42.11 per homeowner within the existing District. Although the overall Fiscal Year 2027 budget still reflects an increase, the Operations and Maintenance assessment for the existing single-family homes will be \$202.17 per year. For the single-family homes in the Villages, which are located within the annexed area, the total annual assessment will be \$1,037.94. It is important to note that the \$42.11 annual savings applies only to homeowners within the existing District and does not apply to the annexed area.

C. Consideration of Resolution #2026-04 Annual Appropriation Resolution

Ms. Duque: Resolution 2026-04 formally adopts the Fiscal Year 2027 Budget, attached as Exhibit A. The budget includes both the General Fund and the Debt Service Fund.

On MOTION by Ms. Baluja, seconded by Ms. Krause, with all in favor, Resolution #2026-04 Annual Appropriation Resolution, was approved.

D. Consideration of Resolution #2026-05 Levy of Non Ad Valorem Assessments

Ms. Duque: Resolution 2026-05 levies the District's non-ad valorem assessments for Fiscal Year 2027. The resolution confirms that the services and facilities funded through the adopted budget provide a special benefit to the lands within the District. It

imposes the Operations and Maintenance assessments, confirms the existing Series 2027 debt-service assessments, and adopts the Assessment Roll attached as Exhibit B. The Assessment Roll identifies each property by folio number and reflects the applicable Operations and Maintenance assessment, debt-service assessment, and combined total assessment. Finally, the resolution certifies the Assessment Roll to the County Tax Collector so that the assessments may be collected using the uniform method on the County tax bill.

On MOTION by Ms. Baluja, seconded by Ms. Krause, with all in favor, Resolution #2026-05 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 Ms. Baluja, seconded by Ms. Krause, with all in favor, Closing the Public Hearing, was approved.

FOURTH ORDER OF BUSINESS

Authorization to Open an Account with State Board of Administration

Ms. Duque: The authorization to open an account with the State Board of Administrative Administration will allow Siena North to invest surplus operating cash in a state run local government investment pool, earning interest while maintaining safety and liquidity.

On MOTION by Ms. Baluja, seconded by Ms. Krause, with all in favor, Authorization to Open an Account with State Board of Administration was approved.

FIFTH ORDER OF BUSINESS

Ratification of First Amendment to Engineering Agreement

Ms. Duque: This Engineering Agreement was previously approved by the Board. It is being presented again today to include it in the record of this meeting. The amendment updates the Engineer's hourly billing rates and revises a staff classification.

On MOTION by Ms. Baluja, seconded by Ms. Krause, with all in favor, the First Amendment to Engineering Agreement, was ratified.

SIXTH ORDER OF BUSINESS

Staff Reports

A. Attorney – Memorandum – Legislative Update

Mr. Pawelczyk: I'm going to keep this very brief. This is the briefer than usual because we've got eight meetings today. I know you've all had an opportunity to look at it, so I'm going to kind of hit two or three highlights. The one that I do like to point out is the first one which will increase the sovereign immunity liability limits. It goes from \$200,000 to \$350,000. That's a good thing for trial attorneys, plaintiff's attorneys. It's a bad thing for local governments.

Ms. Baluja: Is that going to affect our insurance?

Mr. Pawelczyk: In all likelihood, the answer is yes. It also provides for another increase. I think in three years it'll go up to four a half million per. In fairness that that liability cap has been there since I've been practicing law, so it's been there for at least 30 years. In all likelihood we will see a little bit of an increase in our insurance, but hopefully we can do better to keep the risk of liability down.

Ms. Baluja: And that's effective when?

Mr. Pawelczyk: October 1st. The other one that I'm going to mention that is interesting, is there is now a recall process for members of the Board of Supervisors. Municipalities have this, the county does, you can do a recall election, for instance, to recall a supervisor that's been elected. There was no such thing for CDDs and special Districts. The only way to remove a Supervisor was the governor could remove you for some egregious act usually. This is not going to impact you as much. The removal process can only be undertaken if there is some sort of misfeasance, malfeasance, or fraud, or permanent inability to perform duties. That could be one where the Supervisor just stays on, refuses to resign, but maybe doesn't have capacity to be at meetings. Public drunkenness is one, if you're drunk all the time and you come to the meeting, that would allow someone to initiate the process. If I was initiating the process as a resident because one of my supervisors is drunk all the time, I have to file the petition and I pay for the

recall election. It's not the District that would fund these recall elections, nor is it the Supervisor of Elections. Whoever's bringing the action would have to fund the election.

B. Engineer

Ms. Duque: Nothing to report under the engineer's section.

C. Field Manager**1) District Updated and Discussion of:****a. Encroachment/Work Performed on CDD Property****b. Plat for Siena North**

Ms. Duque: Under the Field Manager's Report, you will find District updates, including a discussion regarding encroachments and unauthorized work performed on CDD property within Siena North. Beginning on page 45, the agenda materials identify instances in which residents may have placed improvements within District-owned areas without prior approval. The Board will need to discuss how it wishes to address these encroachments. The matter has been reported to Miami-Dade County. Based on the District Engineer's review, the existing conditions do not appear to be consistent with the recorded plat. In particular, the vehicular access located at the rear of the three properties shown on pages 45 and 50 appears to conflict with the plat language, which specifically provides that driveway connections are not permitted across the tract. Staff has prepared two letters for the Board's consideration. The first letter addresses the encroachments and requests that the unauthorized improvements be removed. The second letter addresses the unauthorized work being performed on District property, requests that the work cease, and advises the residents that District property may be used or altered only with authorization from the Board of Supervisors. provided both letters to Mike for review, and he has reviewed them. I am bringing the matter before the Board today for direction. If the Board is in agreement, staff will proceed with mailing the letters to the affected residents and will report back on any responses or further action that may be necessary.

On MOTION by Ms. Baluja, seconded by Ms. Krause, with all in favor, Directing Staff to Send Letters to Residents, was approved.

2) Hurricane Preparedness Plan with Tony's Nursery and Garden

Ms. Duque: This Hurricane Preparedness Plan outlines the actions to be taken before and after a storm event. These actions include securing or removing loose materials and debris, inspecting and cleaning District areas, and assessing any damage to landscaping and plant material. The plan is important because it helps ensure that the District follows the required procurement and documentation procedures. By doing so, if the District incurs eligible storm-related expenses, it will be in a position to pursue reimbursement through FEMA, subject to all applicable program requirements.

On MOTION by Ms. Baluja, seconded by Ms. Krause, with all in favor, the Hurricane Preparedness Plan with Tony's Nursery and Garden, was approved.

D. Manager**1) Consideration of Proposed Fiscal Year 2027 Meeting Schedule**

Ms. Duque: The next item is consideration of proposed Fiscal Year 2027 meeting schedule. It's my understanding that the Board would like to meet on the fourth Wednesday of each month at the same time and location.

On MOTION by Ms. Baluja seconded, by Ms. Krause, with all in favor, the Proposed Fiscal Year 2027 Meeting Schedule, was approved.

2) Form 1 Financial Disclosure Due July 1, 2026

Ms. Duque: Next item is the form 1 financial disclosure. Everyone has filed according to our records.

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

Ms. Duque: You have a reminder to complete annual ethics training by December 31, 2026.

4) Number of Registered Voters in the District

Ms. Duque: We currently have 189 registered voters residing within the District.

SEVENTH ORDER OF BUSINESS

Financial Reports

A. Approval of Check Register

B. Acceptance of Unaudited Financials

Ms. Duque: Tab A is the approval of check register and Tab B is the approval of unaudited financials.

On MOTION by Ms. Baluja, seconded by Ms. Krause, with all in favor, Approving the Check Register and Accepting the Unaudited Financials, was approved.

EIGHTH ORDER OF BUSINESS

Supervisors' Requests and Audience Comments

Ms. Duque: Are there any Supervisor requests or audience comments? Before we adjourn, I would like to note for the record that the District received a written objection to the proposed budget. The objection letter was submitted by Mr. Jose Rodriguez via email and has been included in today's meeting materials. I responded to Mr. Rodriguez's email and addressed his request. To date, I have not received any further response or correspondence from him.

Mr. Pawelczyk: On the annual meeting schedule, we moved it to the fourth Wednesday from what was in the book. The landowners meeting, will that still be on the fourth Wednesday?

Ms. Duque: That has to be on a Tuesday.

Mr. Pawelczyk: If the Board is okay with Juliana just putting the landowner's meeting date as statutorily required.

NINTH ORDER OF BUSINESS

Adjournment

On MOTION by Ms. Baluja, seconded by Ms. Krause, with all in favor, the meeting was adjourned.

Secretary /Assistant Secretary

Chairman / Vice Chairman

RESOLUTION 2026-06

WHEREAS, the Board of Supervisors, hereinafter referred to as the “Board”, of the Siena North Community Development District, hereinafter referred to as “District”, adopted a General Fund Budget for fiscal year 2026, and

WHEREAS, the Board desires to reallocate funds budgeted to re-appropriate Revenues and Expenses approved during the Fiscal Year.

NOW THEREFORE, BE IT RESOLVED BY THE BOARD OF SUPERVISORS OF THE SIENA NORTH COMMUNITY DEVELOPMENT DISTRICT TO THE FOLLOWING:

1. The General Fund Budget is hereby amended in accordance with Exhibit “A” attached.
2. This resolution shall become effective this 18th day of September 2026 and be reflected in the monthly and fiscal Year End 9/30/26 Financial Statements and Audit Report of the District.

***Siena North
Community Development District***

by: _____
Chairman/Vice Chairman

Attest:

by: _____
Secretary/Assistant Secretary

Siena North
Community Development District

Budget Amendment
FY 2026



Siena North
Community Development District
Budget Amendment
General Fund
Exhibit A

Description	Actuals Thru 8/31/26	Adopted Budget FY 2026	Increase/ (Decrease) 9/30/26	Budget Amendment FY 2026
<u>REVENUES:</u>				
Special Assessments - On Roll	\$ 125,433	\$ 124,644	\$ 789	\$ 125,433
Interest Income	231	-	321	321
Carry Forward Surplus	-	-	9,377	9,377
TOTAL REVENUES	\$ 125,664	\$ 124,644	\$ 10,487	\$ 135,131
<u>EXPENDITURES:</u>				
<u>Administrative:</u>				
Supervisor Fees	\$ 600	\$ -	\$ 800	\$ 800
FICA Taxes	46	-	61	61
Engineering	3,572	1,200	5,000	6,200
Attorney	8,440	7,500	3,000	10,500
Annual Audit	5,600	5,600	-	5,600
Trustee Fees	4,445	4,041	404	4,445
Assessment Administration	2,200	2,200	-	2,200
Arbitrage Rebate	-	550	-	550
Dissemination Agent	2,017	2,200	-	2,200
Management Fees	26,973	29,425	-	29,425
Information Technology	1,079	1,177	-	1,177
Website Maintenance	1,294	1,412	-	1,412
Postage & Delivery	96	40	90	130
Insurance General Liability	6,163	6,450	(287)	6,163
Printing & Binding	8	75	-	75
Legal Advertising	2,736	3,000	-	3,000
Other Current Charges	1,849	1,399	2,000	3,399
Office Supplies	20	-	30	30
Dues, Licenses & Subscriptions	175	175	-	175
TOTAL ADMINISTRATIVE	\$ 67,311	\$ 66,444	\$ 10,237	\$ 76,681
<i>Operations & Maintenance</i>				
<u>Field Operations</u>				
Electric	\$ 33,007	\$ 36,000	\$ 250	\$ 36,250
Water	-	3,000	-	3,000
Landscape Maintenance	17,600	19,200	-	19,200
Total Field Operations	\$ 50,607	\$ 58,200	\$ 250	\$ 58,450
TOTAL EXPENDITURES	\$ 117,918	\$ 124,644	\$ 10,487	\$ 135,131
EXCESS REVENUES (EXPENDITURES)	\$ 7,747	\$ -	\$ 0	\$ 0

RESOLUTION 2026-07

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE SIENA NORTH COMMUNITY DEVELOPMENT DISTRICT DECLARING CERTAIN PUBLIC IMPROVEMENTS WITHIN THE SERIES 2022 PROJECT TO BE COMPLETE; ACCEPTING SAME; AND ESTABLISHING THE THIRTY (30) DAY PERIOD PROVIDED IN SECTION 170.09, *FLORIDA STATUTES* (“*F.S.*”), WITHIN WHICH PROPERTY OWNERS WITHIN THE DISTRICT MAY PRE-PAY THEIR DEBT ASSESSMENTS WITHOUT INTEREST; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, pursuant to Chapter 190, Florida Statutes, the Siena North Community Development District (the “District”) was established on May 28, 2021, by Ordinance No. 21-40 of the Board of County Commissioners (“BOCC”) of Miami-Dade County, Florida (the “County”); and

WHEREAS, Section 190.012, *F.S.*, authorized the District to finance, fund, plan, establish, acquire, construct or reconstruct, enlarge or extend, equip, operate, and maintain systems, facilities, and basic infrastructure for public benefit, including, but not limited to, roadway improvements, including impact fees; stormwater management and control systems, including, but not limited to, earthwork; water and wastewater systems, including connection fees; onsite and offsite roadway improvements, including related impact fees; if determined necessary, the acquisition of interests in land related to the foregoing; related soft and incidental costs; and other related improvements, which public infrastructure systems, facilities and improvements are more specifically described in the Engineer’s Report for Siena North Community Development District, dated June 4, 2021, prepared by Alvarez Engineers, Inc (the “Engineer”), as amended or supplemented from time to time (collectively, the “Engineer’s Report”); and

WHEREAS, in order to provide funding for such public infrastructure improvements constituting the Project serving the development of the lands located within the District, on February 14, 2022, the District issued its \$2,710,000 Special Assessment Bonds, Series 2022 (2022 Project) (the “Series 2022 Bonds”); and

WHEREAS, the specific public infrastructure improvements funded by the District through the issuance of the Series 2022 Bonds are collectively identified as the Project; and

WHEREAS, in order to provide the revenue necessary to pay the debt service on the Series 2022 Bonds, the District’s Board of Supervisors adopted Resolution 2021-19 on August 20, 2021, pursuant to Section 170.05, *F.S.*, levying debt special assessments on the lands located in the District’s original boundaries benefitted by the Project; and

WHEREAS, Section 170.09, *F.S.* provides that the owners of parcels of non-exempt real property within the District’s boundaries, that are subject to such a debt special assessment may pay his/her/its pro rata share of the special assessment without interest at any time within thirty (30) days after the Project is completed and a resolution accepting same has been adopted by the governing authority of the District; and

WHEREAS, the Engineer has submitted to the District a certificate dated September 4, 2026 certifying to the District that the Project has been completed, a copy of which certificate is attached hereto as Exhibit “A”;

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF SUPERVISORS OF THE VISTA COMMUNITY DEVELOPMENT DISTRICT, THAT:

1. The Project, funded through the issuance of the Series 2022 Bonds and benefitting the lands within the District are hereby declared to be complete and, by adoption of this Resolution, are accepted by the District.
2. Unless otherwise waived by a property owner expressly or by operation of law, the 30-day period provided in Section 170.09, *F.S.*, shall run from the date of adoption of this Resolution, within which period the owners of non-exempt real property within the District’s boundaries shall have the right to pre-pay without interest the debt special assessment allocated to their non-exempt real property.

PASSED AND ADOPTED BY THE BOARD OF SUPERVISORS OF THE SIENA NORTH COMMUNITY DEVELOPMENT DISTRICT and EFFECTIVE this _____ day of _____, 2026.

ATTEST: **SIENA NORTH COMMUNITY DEVELOPMENT DISTRICT**

By: _____
Juliana Duque, Assistant Secretary

By: _____
Teresa Baluja, Chairperson
Board of Supervisors

EXHIBIT “A”

DISTRICT ENGINEER’S CERTIFICATE

September 4, 2026

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

**Reference: Siena North Community Development District
Certificate of Consulting Engineer Regarding the Completion of the Special Assessment
Bonds, Series 2022 Project**

Via Email Only: jduque@gmssf.com

Dear Ms. Duque:

This certificate is furnished in accordance with Section 5.01(c) of the Master Indenture (the "Indenture") between Siena North Community Development District ("District") and U.S. Bank Trust Company, National Association ("Trustee") dated as of February 1, 2022, and is intended to evidence the completion of the Special Assessment Bonds Series 2022 Project (the "Project") undertaken by the District.

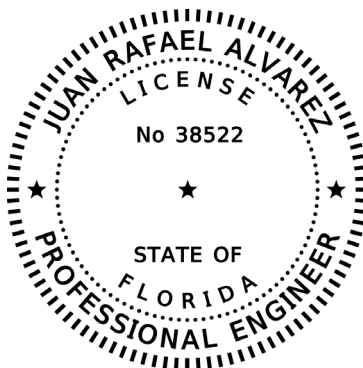
As of the date of this certificate, the Project described in the District Engineer's Report dated June 4, 2021, has been completed. The Project was completed in substantial compliance with the specifications thereof and all labor, services, materials, and supplies used in the Project have been paid for and acknowledgement of such payment has either been obtained from the contractor, or the Developer provided reasonable assurances of past payment for such labor, services, materials, and supplies.

There are no amounts that need to be retained by the Trustee for costs of the Project not then due and payable. This certificate is given without prejudice to any rights against third parties which exist as of the date of this certificate, or which may subsequently come into being.

Alvarez Engineers, Inc.

President
District Engineer

Cc Mr. Michael Pawelczyk,
District Legal Counsel
mjp@bclmr.com



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

Signature must be verified on any electronic copies.



Grau & Associates

CERTIFIED PUBLIC ACCOUNTANTS

1001 Yamato Road • Suite 301
Boca Raton, Florida 33431
(561) 994-9299 • (800) 299-4728
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July 31, 2026

Board of Supervisors
Siena North Community Development District
5385 N. Nob Hill Road
Sunrise, FL 33351

We are pleased to confirm our understanding of the services we are to provide Siena North Community Development District, Miami-Dade County, Florida ("the District") for the fiscal year ended September 30, 2026. We will audit the financial statements of the governmental activities and each major fund, including the related notes to the financial statements, which collectively comprise the basic financial statements of Siena North Community Development District as of and for the fiscal year ended September 30, 2026. In addition, we will examine the District's compliance with the requirements of Section 218.415 Florida Statutes. This letter serves to renew our agreement and establish the terms and fee for the 2026 audit.

Accounting principles generally accepted in the United States of America provide for certain required supplementary information (RSI), such as management's discussion and analysis (MD&A), to supplement the District's basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. As part of our engagement, we will apply certain limited procedures to the District's RSI in accordance with auditing standards generally accepted in the United States of America. These limited procedures will consist of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We will not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

The following RSI is required by generally accepted accounting principles and will be subjected to certain limited procedures, but will not be audited:

- 1) Management's Discussion and Analysis
- 2) Budgetary comparison schedule

The following other information accompanying the financial statements will not be subjected to the auditing procedures applied in our audit of the financial statements, and our auditor's report will not provide an opinion or any assurance on that information:

- 1) Compliance with FL Statute 218.39 (3) (c)

Audit Objectives

The objective of our audit is the expression of opinions as to whether your financial statements are fairly presented, in all material respects, in conformity with U.S. generally accepted accounting principles and to report on the fairness of the supplementary information referred to in the second paragraph when considered in relation to the financial statements as a whole. Our audit will be conducted in accordance with auditing standards generally accepted in the United States of America and the standards for financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, and will include tests of the accounting records of the District and other procedures we consider necessary to enable us to express such opinions. We will issue a written report upon completion of our audit of the District's financial statements. We cannot provide assurance that an unmodified opinion will be expressed. Circumstances may arise in which it is necessary for us to modify our opinion or add emphasis-of-matter or other-matter paragraphs. If our opinion on the financial statements is other than unmodified, we will discuss the reasons with you in advance. If, for any reason, we are unable to complete the audit or are unable to form or have not formed an opinion, we may decline to express an opinion or issue a report, or may withdraw from this engagement.

We will also provide a report (that does not include an opinion) on internal control related to the financial statements and compliance with the provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a material effect on the financial statements as required by *Government Auditing Standards*. The report on internal control and on compliance and other matters will include a paragraph that states (1) that the purpose of the report is solely to describe the scope of testing of internal control and compliance, and the results of that testing, and not to provide an opinion on the effectiveness of the District's internal control on compliance, and (2) that the report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control and compliance. The paragraph will also state that the report is not suitable for any other purpose. If during our audit we become aware that the District is subject to an audit requirement that is not encompassed in the terms of this engagement, we will communicate to management and those charged with governance that an audit in accordance with U.S. generally accepted auditing standards and the standards for financial audits contained in *Government Auditing Standards* may not satisfy the relevant legal, regulatory, or contractual requirements. We will also issue a management letter as required by Chapter 10.550, Rules of the Auditor General of the State of Florida. As part of our audit, we will apply financial condition assessment procedures pursuant to Section 218.39(5), Florida Statutes, and Rule 10.556(8), Rules of the Auditor General, and will report, as applicable, whether the District met any of the conditions described in Section 218.503(1), Florida Statutes.

Examination Objective

The objective of our examination is the expression of an opinion as to whether the District is in compliance with Florida Statute 218.415 in accordance with Rule 10.556(10) of the Auditor General of the State of Florida. Our examination will be conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants and will include tests of your records and other procedures we consider necessary to enable us to express such an opinion. We will issue a written report upon completion of our examination of the District's compliance. The report will include a statement that the report is intended solely for the information and use of management, those charged with governance, and the Florida Auditor General, and is not intended to be and should not be used by anyone other than these specified parties. We cannot provide assurance that an unmodified opinion will be expressed. Circumstances may arise in which it is necessary for us to modify our opinion or add emphasis-of-matter or other-matter paragraphs. If our opinion on the District's compliance is other than unmodified, we will discuss the reasons with you in advance. If, for any reason, we are unable to complete the examination or are unable to form or have not formed an opinion, we may decline to express an opinion or issue a report or may withdraw from this engagement.

Management Responsibilities

Management is responsible for the financial statements and all accompanying information as well as all representations contained therein. Further, management is responsible for compliance with Florida Statute 218.415 and will provide us with the information required for the examination. The accuracy and completeness of such information is also management's responsibility. As part of the audit, we will assist with preparation of your financial statements and related notes in conformity with U.S. generally accepted accounting principles based on information provided by you. These nonaudit services do not constitute an audit under *Government Auditing Standards* and such services will not be conducted in accordance with *Government Auditing Standards*. You agree to assume all management responsibilities relating to the financial statements and related notes and any other nonaudit services we provide. You will be required to acknowledge in the management representation letter our assistance with preparation of the financial statements and related notes and that you have reviewed and approved the financial statements and related notes prior to their issuance and have accepted responsibility for them. In addition, you will be required to make certain representations regarding compliance with Florida Statute 218.415 in the management representation letter. Further, you agree to oversee the nonaudit services by designating an individual, preferably from senior management, who possesses suitable skill, knowledge, or experience; evaluate the adequacy and results of those services; and accept responsibility for them.

Management is responsible for establishing and maintaining effective internal controls, including evaluating and monitoring ongoing activities, to help ensure that appropriate goals and objectives are met; following laws and regulations; and ensuring that management is reliable and financial information is reliable and properly reported. Management is also responsible for implementing systems designed to achieve compliance with applicable laws, regulations, contracts, and grant agreements. You are also responsible for the selection and application of accounting principles, for the preparation and fair presentation of the financial statements and all accompanying information in conformity with U.S. generally accepted accounting principles, and for compliance with applicable laws and regulations and the provisions of contracts and grant agreements.

Management is also responsible for making all financial records and related information available to us and for the accuracy and completeness of that information. You are also responsible for providing us with (1) access to all information of which you are aware that is relevant to the preparation and fair presentation of the financial statements, (2) additional information that we may request for the purpose of the audit, and (3) unrestricted access to persons within the government from whom we determine it necessary to obtain audit evidence.

Your responsibilities include adjusting the financial statements to correct material misstatements and for confirming to us in the written representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the latest period presented are immaterial, both individually and in the aggregate, to the financial statements taken as a whole. As part of our engagement, we may propose standard adjusting, or correcting journal entries to your financial statements. You are responsible for reviewing the entries and understanding the nature of the proposed entries and the impact they have on the financial statements.

You are responsible for the design and implementation of programs and controls to prevent and detect fraud, and for informing us about all known or suspected fraud affecting the government involving (1) management, (2) employees who have significant roles in internal control, and (3) others where the fraud could have a material effect on the financial statements. Your responsibilities include informing us of your knowledge of any allegations of fraud or suspected fraud affecting the government received in communications from employees, former employees, grantors, regulators, or others. In addition, you are responsible for identifying and ensuring that the government complies with applicable laws, regulations, contracts, agreements, and grants and for taking timely and appropriate steps to remedy fraud and noncompliance with provisions of laws, regulations, contracts or grant agreements, or abuse that we report.

Management is responsible for establishing and maintaining a process for tracking the status of audit findings and recommendations. Management is also responsible for identifying and providing report copies of previous financial audits, attestation engagements, performance audits or other studies related to the objectives discussed in the Audit Objectives section of this letter. This responsibility includes relaying to us corrective actions taken to address significant findings and recommendations resulting from those audits, attestation engagements, performance audits, or other studies. You are also responsible for providing management's views on our current findings, conclusions, and recommendations, as well as your planned corrective actions, for the report, and for the timing and format for providing that information.

With regard to the electronic dissemination of audited financial statements, including financial statements published electronically on your website, you understand that electronic sites are a means to distribute information and, therefore, we are not required to read the information contained in these sites or to consider the consistency of other information in the electronic site with the original document.

Audit Procedures—General

An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements; therefore, our audit will involve judgment about the number of transactions to be examined and the areas to be tested. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements. We will plan and perform the audit to obtain reasonable rather than absolute assurance about whether the financial statements are free of material misstatement, whether from (1) errors, (2) fraudulent financial reporting, (3) misappropriation of assets, or (4) violations of laws or governmental regulations that are attributable to the government or to acts by management or employees acting on behalf of the government. Because the determination of abuse is subjective, *Government Auditing Standards* do not expect auditors to provide reasonable assurance of detecting abuse.

Because of the inherent limitations of an audit, combined with the inherent limitations of internal control, and because we will not perform a detailed examination of all transactions, there is a risk that material misstatements may exist and not be detected by us, even though the audit is properly planned and performed in accordance with U.S. generally accepted auditing standards and *Government Auditing Standards*. In addition, an audit is not designed to detect immaterial misstatements or violations of laws or governmental regulations that do not have a direct and material effect on the financial statements. Our responsibility as auditors is limited to the period covered by our audit and does not extend to later periods for which we are not engaged as auditors.

Our procedures will include tests of documentary evidence supporting the transactions recorded in the accounts and may include tests of the physical existence of inventories, and direct confirmation of receivables and certain other assets and liabilities by correspondence with selected individuals, funding sources, creditors, and financial institutions. We will request written representations from your attorneys as part of the engagement, and they may bill you for responding to this inquiry. At the conclusion of our audit, we will require certain written representations from you about your responsibilities for the financial statements; compliance with laws, regulations, contracts, and grant agreements; and other responsibilities required by generally accepted auditing standards.

Audit Procedures—Internal Control

Our audit will include obtaining an understanding of the government and its environment, including internal control, sufficient to assess the risks of material misstatement of the financial statements and to design the nature, timing, and extent of further audit procedures. Tests of controls may be performed to test the effectiveness of certain controls that we consider relevant to preventing and detecting errors and fraud that are material to the financial statements and to preventing and detecting misstatements resulting from illegal acts and other noncompliance matters that have a direct and material effect on the financial statements. Our tests, if performed, will be less in scope than would be necessary to render an opinion on internal control and, accordingly, no opinion will be expressed in our report on internal control issued pursuant to *Government Auditing Standards*.

An audit is not designed to provide assurance on internal control or to identify significant deficiencies or material weaknesses. However, during the audit, we will communicate to management and those charged with governance internal control related matters that are required to be communicated under AICPA professional standards and *Government Auditing Standards*.

Audit Procedures—Compliance

As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we will perform tests of the District's compliance with the provisions of applicable laws, regulations, contracts, agreements, and grants. However, the objective of our audit will not be to provide an opinion on overall compliance and we will not express such an opinion in our report on compliance issued pursuant to *Government Auditing Standards*.

Engagement Administration, Fees, and Other

We understand that your employees will prepare all cash or other confirmations we request and will locate any documents selected by us for testing.

The audit documentation for this engagement is the property of Grau & Associates and constitutes confidential information. However, subject to applicable laws and regulations, audit documentation and appropriate individuals will be made available upon request and in a timely manner to a cognizant or oversight agency or its designee, a federal agency providing direct or indirect funding, or the U.S. Government Accountability Office for purposes of a quality review of the audit, to resolve audit findings, or to carry out oversight responsibilities. We will notify you of any such request. If requested, access to such audit documentation will be provided under the supervision of Grau & Associates personnel. Furthermore, upon request, we may provide copies of selected audit documentation to the aforementioned parties. These parties may intend, or decide, to distribute the copies or information contained therein to others, including other governmental agencies. Notwithstanding the foregoing, the parties acknowledge that various documents reviewed or produced during the conduct of the audit may be public records under Florida law. The District agrees to notify Grau & Associates of any public record request it receives that involves audit documentation.

Furthermore, Grau & Associates agrees to comply with all applicable provisions of Florida law in handling such records, including but not limited to Section 119.0701, Florida Statutes. Auditor acknowledges that the designated public records custodian for the District is the District Manager ("Public Records Custodian"). Among other requirements and to the extent applicable by law, Grau & Associates shall 1) keep and maintain public records required by the District to perform the service; 2) upon request by the Public Records Custodian, provide the District with the requested public records or allow the records to be inspected or copied within a reasonable time period at a cost that does not exceed the cost provided in Chapter 119, Florida Statutes; 3) ensure that public records which are exempt or confidential, and exempt from public records disclosure requirements, are not disclosed except as authorized by law for the duration of the contract term and following the contract term if Auditor does not transfer the records to the Public Records Custodian of the District; and 4) upon completion of the contract, transfer to the District, at no cost, all public records in Grau & Associate's possession or, alternatively, keep, maintain and meet all applicable requirements for retaining public records pursuant to Florida laws. When such public records are transferred by Grau & Associates, Grau & Associates shall destroy any duplicate public records that are exempt or confidential and exempt from public records disclosure requirements. All records stored electronically must be provided to the District in a format that is compatible with Microsoft Word or Adobe PDF formats.

IF GRAU & ASSOCIATES HAS QUESTIONS REGARDING THE APPLICATION OF CHAPTER 119, FLORIDA STATUTES, TO ITS DUTY TO PROVIDE PUBLIC RECORDS RELATING TO THIS AGREEMENT, CONTACT THE PUBLIC RECORDS CUSTODIAN AT: GMS-SF LLC - 5385 N Nob Hill Road Sunrise, FL 33351 - TELEPHONE: 954-721-8681 - RECORDREQUEST@GMSFL.COM

Our fee for these services will not exceed \$5,700 for the September 30, 2026 audit, unless there is a change in activity by the District which results in additional audit work or if additional Bonds are issued.

We will complete the audit within prescribed statutory deadlines, which requires the District to submit its annual audit to the Auditor General no later than nine (9) months after the end of the audited fiscal year, with the understanding that your employees will provide information needed to perform the audit on a timely basis.

The audit documentation for this engagement will be retained for a minimum of five years after the report release date. If we are aware that a federal awarding agency or auditee is contesting an audit finding, we will contact the party(ies) contesting the audit finding for guidance prior to destroying the audit documentation.

Our invoices for these fees will be rendered each month as work progresses and are payable on presentation. Invoices will be submitted in sufficient detail to demonstrate compliance with the terms of this agreement. In accordance with our firm policies, work may be suspended if your account becomes 60 days or more overdue and may not be resumed until your account is paid in full. If we elect to terminate our services for nonpayment, our engagement will be deemed to have been completed upon written notification of termination, even if we have not completed our report. You will be obligated to compensate us for all time expended and to reimburse us for all out-of-pocket costs through the date of termination. The above fee is based on anticipated cooperation from your personnel and the assumption that unexpected circumstances will not be encountered during the audit. If significant additional time is necessary, we will discuss it with you and arrive at a new fee estimate.

This agreement may be renewed each year thereafter subject to the mutual agreement by both parties to all terms and fees. The fee for each annual renewal will be agreed upon separately.

The District may terminate this agreement, with or without consent, upon thirty (30) days written notice of termination to Grau & Associates. Upon any termination of this agreement, Grau & Associates shall be entitled to payment of all work and/or services rendered up until the date of the notice of termination subject to any offsets the District may have against Grau & Associates.

We will provide you with a copy of our most recent external peer review report and any letter of comment, and any subsequent peer review reports and letters of comment received during the period of the contract. Our 2025 peer review report accompanies this letter.

We appreciate the opportunity to be of service to Siena North Community Development District and believe this letter accurately summarizes the terms of our engagement and, with any addendum, if applicable, is the complete and exclusive statement of the agreement between Grau & Associates and the District with respect to the terms of the engagement between the parties. If you have any questions, please let us know. If you agree with the terms of our engagement as described in this letter, please sign the enclosed copy and return it to us.

Very truly yours,

Grau & Associates



Antonio J. Grau

RESPONSE:

This letter correctly sets forth the understanding of Siena North Community Development District.

By: _____

Title: _____

Date: _____



Peer Review
Program

Administered in Florida
by the Florida Institute of CPAs

November 18, 2025

Antonio Grau
Grau & Associates
1001 W. Yamato Road, Suite 301
Boca Raton, FL 33431-4403

Dear Antonio Grau:

It is my pleasure to notify you that on November 18, 2025, the Florida Peer Review Committee accepted the report on the most recent System Review of your firm. The due date for your next review is December 31, 2028. This is the date by which all review documents should be completed and submitted to the administering entity.

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

Thank you for your cooperation.

Sincerely,

FICPA Peer Review Committee

Peer Review Team
FICPA Peer Review Committee
paul@ficpa.org
850.224.2727, x5957

cc: Daniel Hevia, David Caplivski

Firm Number: 900004390114

Review Number: 616829

**SERVICES AGREEMENT
(HURRICANE SEASON 2026)**

THIS SERVICES AGREEMENT (the "Agreement") is made and entered into this 26th day of June, 2026 by and between:

SIENA NORTH COMMUNITY DEVELOPMENT DISTRICT, a local unit of special purpose government established pursuant to Chapter 190, Florida Statutes, located in unincorporated Miami-Dade County, Florida, and with offices at 5385 N. Nob Hill Road, Sunrise, Florida 33351 (the "District"),

and

TONY'S NURSERY & GARDEN SERVICE, CORP., a Florida corporation, whose principal address is 13600 SW 256 Street, Homestead, Florida 33032, and whose mailing address is P.O. Box 924384, Homestead, Florida 33092 (the "Contractor").

RECITALS

WHEREAS, the District is a local unit of special purpose government established pursuant to Chapter 190, Florida Statutes; and

WHEREAS, the District has a need to retain an independent contractor to furnish certain services for debris removal and disposal caused by a tropical storm or hurricane for the property located within the District in the event that such a storm causes damage within the District; and

WHEREAS, Contractor has submitted a price quote and proposal entitled Hurricane Season 2026 Price List, attached hereto and incorporated herein as Exhibit A (the "Proposal") and represent that they are qualified to provide the services to the District; and

NOW, THEREFORE, in consideration of the recitals, agreement and mutual covenants contained herein, and other good and valuable consideration, the receipt and sufficiency of which are hereby acknowledged by the parties, the parties agree as follows:

Section 1. Recitals. The recitals stated herein are true and correct and by this reference are incorporated into and form a material part of this Agreement.

Section 2. Scope of Work.

A. The Contractor shall furnish all labor, materials, supervision, equipment, supplies, tools, services, and all other necessary incidental things required to perform the debris removal and disposal services within the District in accordance with the Proposal (the "Work").

B. The District Manager or her designee shall act as the District Representative with respect to the Work performed under this Agreement. The District Representative shall have complete authorization to transmit instructions, receive information, interpret and define the District's policies and decisions with respect to the materials, equipment, elements, and systems pertinent to this Agreement.

C. At the request of the District Representative, the Contractor agrees to meet with the District Representative to walk the property to discuss conditions, schedules, and items of concern regarding this Agreement.

D. The Contractor shall use due care to protect the property of the District, its residents, and landowners from damage. Contractor agrees to repair any damage resulting from Contractor's activities and Work within twenty-four (24) hours.

Section 3. Compensation. The District shall pay Contractor for the Work at the rates in the Proposal.

Section 4. Term. This Agreement shall commence on the date first written above (the "Effective Date") and shall be in full force and effect for a term of one (1) year, unless otherwise terminated in accordance with this Agreement.

Section 5. Termination. Either party may terminate this Agreement, without cause, upon thirty (30) days written notice of termination to the other party. The District may terminate this Agreement with cause by providing written notice of termination to the Contractor. Upon any termination of this Agreement, the Contractor shall be entitled to payment for the work and services performed in accordance with this Agreement up and until the effective date of termination, subject to whatever offsets or claims the District may have against the Contractor.

Section 6. Contractor's Acceptance of Conditions. The Contractor has carefully examined the District's property upon which the Work under this Agreement will be performed and has made sufficient tests and other investigations to fully satisfy Contractor as to site conditions. The approval or acceptance of any part of the work performed by the Contractor by the District shall not operate as a waiver by the District of the strict compliance with any other terms and conditions of this Agreement and related specifications. Any work required by this Agreement and related specifications not performed by the Contractor, after receipt of written notice in accordance with the notice provisions of this Agreement of such failure to perform said work, the District may recover the reasonable cost for such work from the Contractor or, reduce the sums of money due Contractor by the cost of such work incurred by the District.

Section 7. Notice. Any notice or other communication required or permitted by this Agreement by either party to the other shall be made in writing and shall be deemed given, served or delivered within three (3) days after the same is sent by certified or registered mail, postage prepaid, addressed to the addresses of the parties set forth

below, or to such other address as either party may designate in accordance with the notice provisions hereof:

DISTRICT: **SIENA NORTH COMMUNITY
DEVELOPMENT DISTRICT**
5385 N. Nob Hill Road
Sunrise, FL 33351
Attention: District Manager

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

CONTRACTOR: **Tony's Nursery and Gardens Service, Corp.**
13600 SW 256 Street
Homestead, Florida 33032
Attn: Juan Antonio Coto, 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. Counsel for the District and counsel for the Developer may deliver Notice on behalf of the District and the Developer. 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.

Section 8. Insurance. The Contractor shall provide and maintain during the life of this Agreement the following insurance coverages from a company or companies licensed and authorized to do business in the field of insurance 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.

A. Contractor shall not commence performance hereunder until they have obtained at Contractor's cost and expense all insurance required under this Section and such insurance has been approved by the District Manager of the District or its designee. Certificates of Insurance reflecting evidence of the required insurance shall be filed with the District Manager prior to the commencement of work under this Agreement. The Certificates of Insurance shall specifically name the Siena North Community Development District

(defined to mean the District, its officers, agents, employees, volunteers, District Management and representatives) and Governmental Management Services-South Florida, LLC, as additional insureds with respect to the required coverages and the operations of the Contractor as well as providing waiver of subrogation. 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, the Contractor 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 contract and extension there under is in effect. 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.

B. Required Insurance to be obtained and maintained by Contractor:

- i. Commercial Comprehensive General Liability Insurance to cover liability bodily injury, property damage, premises and property damage and contractual liability with the following limits of liability:

\$1,000,000	Combined Single Limit – each occurrence
\$2,000,000	Combined Single Limit – general aggregate
\$1,000,000	Personal Injury
\$1,000,000	Products/Completed Operations Aggregate

- ii. Comprehensive Automobile Liability Insurance to cover the use of and any owned, non-owned, scheduled or rented automotive equipment to be used in performance of the work and services under this Agreement with minimum limits of \$1,000,000 combined single limit per occurrence.

- iii. Workers Compensation Insurance coverage as required by Florida law and Federal law, including, where applicable, the United States Longshoreman's and Harbor Worker's Act, the Federal Employers' Liability Act and the Jones Act. Employer's Liability Insurance shall be provided with a minimum of One Hundred Thousand and xx/100 dollars (\$100,000.00) per accident. Contractor shall agree to

be responsible for the employment, conduct and control of their employees and for any injury sustained by such employees in the course of their employment.

Section 9. Independent Contractor. This Agreement does not create an employee/employer relationship between the parties. It is the intent of the parties that the Contractor is an independent contractor under this Agreement and not the District's employee for all purposes, including but not limited to, the application of the Fair Labor Standards Act minimum wage and overtime payments, Federal Insurance Contribution Act, the Social Security Act, the Federal Unemployment Tax Act, the provisions of the Internal Revenue Code, the State Workers' Compensation Act, and the State unemployment insurance law. The Contractor shall retain sole and absolute discretion in the judgment of the manner and means of carrying out Contractor's activities and responsibilities hereunder provided, further that administrative procedures applicable to services rendered under this Agreement shall be those of Contractor, which policies of Contractor shall not conflict with District, or other government policies, rules or regulations relating to the use of Contractor's funds provided for herein.

Section 10. Indemnification. Contractor, its employees, agents and subcontractor shall defend, hold harmless and indemnify the District, its directors, officers, employees, representatives and agents against any claims, damages, liabilities, losses and costs, including, but not limited to, reasonable attorneys' fees, to the extent caused by the negligence, recklessness or intentionally wrongful conduct of Contractor, and other persons employed or utilized by Contractor in the performance of this Agreement or the work or services performed hereunder. The Contractor and the District hereby agree and covenant that the Contractor has incorporated in the original cost proposal, which constitutes the contract sum payable by the District to the Contractor, specific additional consideration in the amount of ten dollars (\$10.00) sufficient to support this obligation of indemnification provided for in this Section. The obligation of the Contractor 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 Contractor. This indemnification agreement is separate and apart from, and in no way limited by, any insurance provided pursuant to this Agreement or otherwise. Nothing herein is intended to be construed, by either party, as a waiver of the protections, immunities, and limitations afforded a governmental entity pursuant to Section 768.28, Florida Statutes.

Section 11. Extra Work. The Contractor shall perform all extra work not specified herein that may be ordered in writing by the District. For the extra work, the Contractor shall be paid at the rate named in this Agreement for the work of a similar nature and character. All extra work ordered and performed will be paid for at the price in the written order for such extra work.

Section 12. No Sales or Excise Tax. The District is exempt from Federal Excise and Florida Sales taxes. Exemption numbers will be provided to the Contractor upon request. All sales and excise taxes shall be paid by and be the responsibility of the Contractor.

Section 13. Public Records.

A. Contractor 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 contract term and following completion of the Agreement if the Contractor do 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 Contractor or keep and maintain public records required by the District to perform the service or work provided for in this Agreement. If the Contractor transfers all public records to the District upon completion of the Agreement, the Contractor shall destroy any duplicate public records that are exempt or confidential and exempt from public disclosure requirements. If the Contractor keeps and maintains public records upon completion of the Agreement, the Contractor 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. Contractor 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 Contractor, the Contractor shall provide such records to the District or allow the records to be inspected or copied within a reasonable time. Contractor acknowledge that should Contractor fail to provide the public records to the District within a reasonable time, Contractor may be subject to penalties pursuant to Section 119.10, Florida Statutes.

C. IF THE CONTRACTOR HAS QUESTIONS REGARDING THE APPLICATION OF CHAPTER 119, FLORIDA STATUTES, TO THE CONTRATOR'S DUTY TO PROVIDE PUBLIC RECORDS RELATING TO THIS AGREEMENT/CONTRACT, THE CONTRACTOR 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@gmssf.com**

Section 14. Interpretation of Agreement. It is expressly agreed that, under no circumstances, conditions or situations, shall this Agreement or its terms, conditions, and provisions be more strongly or strictly construed against the District than against the Contractor.

Section 15. Ambiguities. Any ambiguity or uncertainty shall be interpreted and construed by the District, whose decision shall be final and binding upon all parties. In the event of a conflict with respect to terms of this Agreement and attached Exhibits hereto, this Agreement shall control over any Exhibit herein.

Section 16. Governing Law; Venue. This Agreement shall be governed by the laws of the State of Florida with venue lying in Miami-Dade County, Florida.

Section 17. Extent of Agreement. This Agreement represents the entire and integrated Agreement between the District and the Contractor and supersedes all prior negotiations, representations or agreements, either written or oral.

Section 18. Assignment. No assignment by the Contractor of this Agreement, or any part therefor, or any monies due, or to become due thereunder shall be made without the prior written approval and consent of the District.

Section 19. Severability. If any provision of this Agreement or application thereof to any person or situation shall to any extent, be held invalid or unenforceable, the remainder of this Agreement, and the application of such provisions to persons or situations other than those as to which it shall have been held invalid or unenforceable, shall not be affected thereby, and shall continue in full force and effect, and be enforced to the fullest extent permitted by law.

Section 20. Amendment. No change or modification of this Agreement shall be valid unless in writing and signed by all parties hereto.

Section 21. Attorney's Fees. In the event either party is required to enforce this Agreement by court proceedings or otherwise, then the prevailing party shall be entitled to recover all fees and costs incurred, including reasonable attorneys' fees and costs for trial, alternative dispute resolution, and appellate proceedings.

Section 22. E-Verify. The Contractor, on behalf of itself and its subcontractors, hereby warrants compliance with all federal immigration laws and regulations applicable to their employees. The Contractor further agrees that the District is a public employer subject to the E-verify requirements provided in Section 448.095, Florida Statutes, and such the provisions of said statute are applicable to this Agreement. Notwithstanding the provisions of Sections 11 and 17 herein, if the District has a good faith belief that the Contractor 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. If the District has a good faith belief that a subcontractor of the Contractor 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 promptly notify the Contractor and order the Contractor to immediately terminate its subcontract with the subcontractor. The Contractor 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 Contractor's failure to comply with the E-verify requirements referenced in this subsection.

Section 23. Convicted Vendor List. Contractor hereby certifies that neither Contractor 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.

Section 24. Scrutinized Company Certification. Contractor hereby certifies that as of the date below Contractor 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, Contractor further certifies that:

- A. Contractor 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, Contractor 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. For agreements of one million dollars or more, at the time of bidding on, submitting a proposal for, or entering into this Agreement:

1. Contractor does not appear on the Scrutinized Companies with Activities in Sudan List where the State Board of Administration has established the following criteria:
 - a. Have a material business relationship with the government of Sudan or a government-created project involving oil related, mineral extraction, or power generation activities, or
 - b. Have a material business relationship involving the supply of military equipment, or
 - c. Impart minimal benefit to disadvantaged citizens that are typically located in the geographic periphery of Sudan, or
 - d. Have been complicit in the genocidal campaign in Darfur.
2. Contractor does not appear on the Scrutinized Companies with Activities in the Iran Petroleum Energy Sector List where the State Board of Administration has established the following criteria:
 - a. Have a material business relationship with the government of Iran or a government-created project involving oil related or mineral extraction activities, or
 - b. Have made material investments with the effect of significantly enhancing Iran's petroleum sector.
3. Contractor is not engaged in business operations in Cuba or Syria.

Contractor understands that this Agreement may be terminated at the option of the District if Contractor is found to have been placed on the Scrutinized Companies that Boycott Israel List or is engaged in a boycott of Israel, or, if this Agreement is for one million dollars or more, been placed on the Scrutinized Companies with Activities in Sudan List or the Scrutinized Companies with Activities in the Iran Petroleum Energy Sector List, been engaged in business operations in Cuba or Syria, or found to have submitted a false certification pursuant to this paragraph herein or Section 287.135(5), Florida Statutes.

Section 25. Responsible Vendor Determination. Contractor 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.

Section 26. Anti-Human Trafficking Affidavit. Contractor shall provide the

District with an affidavit executed by an officer or a representative of the Contractor under penalty of perjury attesting that the Contractor does not use coercion for labor or services as defined in Section 787.06(14), Florida Statutes.

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

Attest:

**SIENA NORTH COMMUNITY
DEVELOPMENT DISTRICT**

DocuSigned by:



63215D558947430...

Juliana Duque, Assistant Secretary

DocuSigned by:



94784E94D2FE4EE...

By:

Teresa Baluja, Chair
Board of Supervisors

30 day of June, 2026

Witnesses:

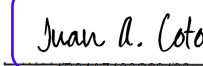
Print Name

Print Name

(CORPORATE SEAL)

**TONY'S NURSERY & GARDEN
SERVICE, CORP., a Florida corporation**

Signed by:



4D94A7486C23438...

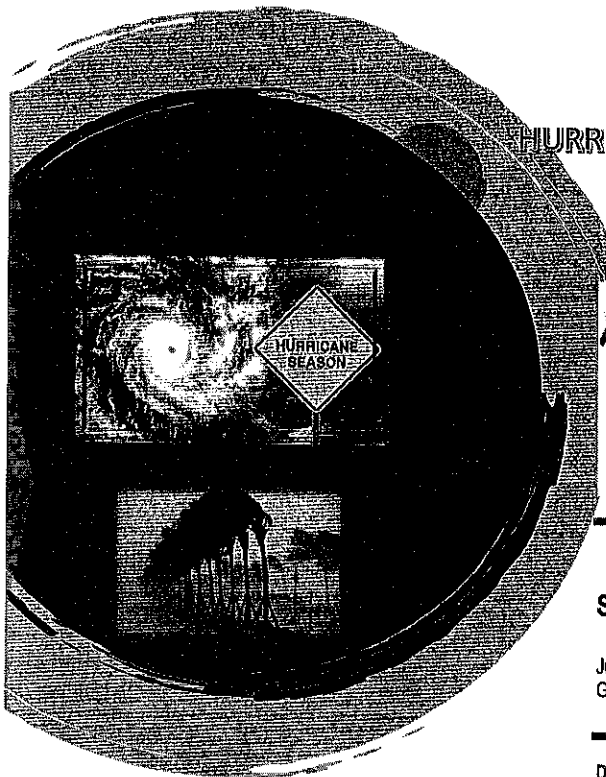
By:

Print: Juan A. Coto

Title: President

30 day of June, 2026

EXHIBIT A
PROPOSAL



HURRICANE SEASON 2026 PRICE LIST



Tony's Nursery & Garden

P.O. Box 924294, Homestead, FL 33092-4294

Tel: (305) 258-4062, Fax: (305) 258-4884

After hours: (305) 258-3545

E-mail: tonyslawn@bellsouth.net



SIENA NORTH CDD

Jullana Duque
GMS-SF

5385 N. Nob Hill Road
Sunrise, FL. 33361
786-344-9352

Dear Board of Supervisors,

The official 2026 hurricane season for the Atlantic Basin (the Atlantic Ocean, the Caribbean Sea, and the Gulf of Mexico) is from 1 June to 30 November. The peak of the season is from mid-August to late October. However, deadly hurricanes can occur anytime in the hurricane season.

Hurricanes can cause significant damage to both lives and property. Taking steps to prepare in advance can help you and the District reduce the storm's impact. The ideal time to get ready is well before a hurricane is on the horizon.

Your landscape company has an emergency action plan in place to address all your needs. Tony's Nursery & Garden will implement a pre-authorized clean-up program to assess any damage and restore the community to safe conditions.

Seventy-two hours after the storm, Tony's Landscape will clear vehicle access to allow emergency staff to service needs within the Siena North Community Development District and access your property. ONLY CDD AREAS ARE INCLUDED.

If you want to pre-approve this service, sign up as indicated below.

Sincerely,

Tony Colo

Sign

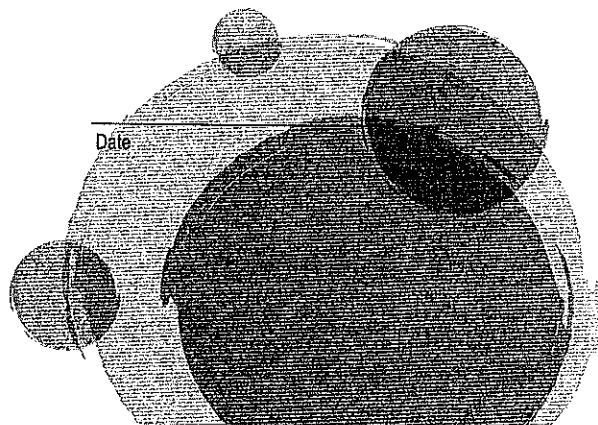
Approval

Sign

Date

HURRICANE PRICE LIST

- Labor \$60.00
- Lift and Truck \$135.00 per hour/ per man
- Loader & Operator \$160.00 per hour
- Large Loader/ Operator \$225.00
- Dump Fees TBD (No stumps)
- Stumps (\$200)
- Climbers/ \$145.00 per hour/ per man
- Tree men \$145.00 per hour/ per man
- Delivery/Pickup \$450.00



HURRICANE SEASON 2026 PRICE LIST

Print Name/Title



Tony's Nursery & Garden will follow a clear set of priorities to ensure safety, restore access, and systematically recover the community's green spaces after a hurricane:

1. Ensure Safety First

- Assess the property for hazards such as downed power lines, unstable trees, and sharp debris before any cleanup begins.
- Wait for authorities to declare the area safe for entry.

2. Assess and Document Damage

- Conduct a thorough inspection of the landscape, noting large, downed trees, broken limbs, damaged structures, and any immediate threats to safety or property.
- Take photos for insurance and FEMA claims, and for planning the recovery process.

4. Remove Large Debris

- Remove large fallen trees, branches, and other major debris that could obstruct pathways or cause additional damage.
- Use appropriate equipment and ensure only trained professionals handle hazardous removals.

9. Plan and Begin Restoration

- Replant and restore landscaping, prioritizing hurricane-resistant plants and materials for future resilience.
- Communicate with property managers and residents about progress and next steps.

3. Clear Access Routes

- Prioritize clearing vehicle and emergency access routes, driveways, and main entrances to allow emergency personnel and residents to move safely.

5. Address Immediate Hazards

- Remove or stabilize hanging limbs, leaning trees, or debris that poses a risk of falling or further damage.

6. Clean Up Remaining Debris

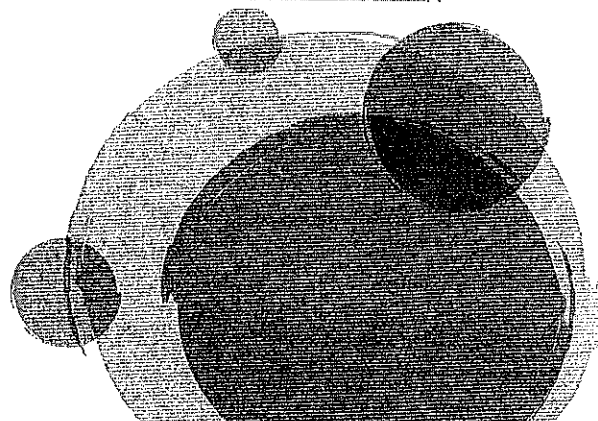
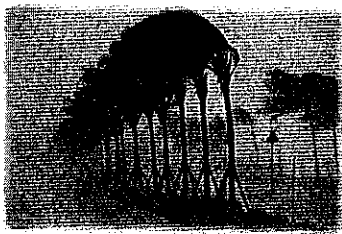
- Collect and dispose of smaller debris, leaves, and plant material to clear the landscape for further assessment and restoration.

7. Evaluate and Restore Plant Health

- Assess which damaged plants, shrubs, and trees can be salvaged and which need to be removed or replaced.

8. Inspect for Drainage and Erosion Issues

- Check for soil erosion, drainage problems, and standing water, and take corrective action as needed to prevent further landscape or structural damage.



Certificate Of Completion

Envelope Id: E52FDAEC-CB5D-888D-83F8-0A2021EF3182

Status: Completed

Subject: Siena North: Complete with Docusign: Hurricane Services Agreement

Source Envelope:

Document Pages: 13

Signatures: 3

Envelope Originator:

Certificate Pages: 2

Initials: 0

Ellen Acosta

AutoNav: Enabled

1001 Bradford Way

Envelopeld Stamping: Enabled

Kingston, TN 37763

Time Zone: (UTC-08:00) Pacific Time (US & Canada)

eacosta@gmssf.com

IP Address: 162.199.192.217

Record Tracking

Status: Original

Holder: Ellen Acosta

Location: DocuSign

6/29/2026 9:56:24 AM

eacosta@gmssf.com

Signer Events

Juan A. Coto

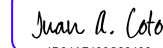
tonys@lawngarden.net

President

Security Level: Email, Account Authentication (None)

Signature

Signed by:


4D94A7486C23438...

Signature Adoption: Pre-selected Style

Using IP Address:

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Signed: 6/30/2026 12:19:14 PM

Electronic Record and Signature Disclosure:

Not Offered via Docusign

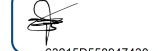
Juliana Duque

jduque@gmssf.com

District Manager - Assistant Secretary

Security Level: Email, Account Authentication (None)

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63215D558947430...

Signature Adoption: Drawn on Device

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Signed: 6/29/2026 10:07:56 AM

Electronic Record and Signature Disclosure:

Not Offered via Docusign

Teresa Baluja

teresa.baluja@lennar.com

Chair/ Vice Chair

Lennar Homes LLC

Security Level: Email, Account Authentication (None)

DocuSigned by:


94784E94D2FF4EE...

Signature Adoption: Uploaded Signature Image

Using IP Address: 204.109.18.254

Sent: 6/29/2026 10:02:04 AM

Viewed: 6/30/2026 6:46:33 AM

Signed: 6/30/2026 6:46:45 AM

Electronic Record and Signature Disclosure:

Not Offered via Docusign

In Person Signer Events

Signature

Timestamp

Editor Delivery Events

Status

Timestamp

Agent Delivery Events

Status

Timestamp

Intermediary Delivery Events

Status

Timestamp

Certified Delivery Events

Status

Timestamp

Carbon Copy Events	Status	Timestamp
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Witness Events	Signature	Timestamp
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Notary Events	Signature	Timestamp
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Envelope Summary Events	Status	Timestamps
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Completed	Security Checked	6/30/2026 12:19:14 PM

Payment Events	Status	Timestamps
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June 16, 2026

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

**Re: Siena North 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
Special Assessment Bonds, Series 2022.**

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 Siena North Community Development District (the "District") and U.S. Bank Trust Company, National Association as Trustee dated February 1, 2022, as it relates to the Special Assessment Bonds Series 2022 and to the District Engineer's Report dated June 4, 2021, as such Engineer's Report may be updated from time to time (the "2022 Project"). With this statement we are setting forth (i) our findings as to whether such portions of the 2022 Project owned by the District have been maintained in good repair, working order and condition, (ii) our recommendations as to the proper maintenance, repair, and operation of such portions of the 2022 Project 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 shown in Exhibit 2, and the public infrastructure within the tracts, i.e., the landscaping, mail center, roadway and drainage improvements, have been completed and conveyed to the District for ownership and maintenance. We find that the District improvements have been maintained in good repair, working order and condition.
- (ii) We think that for Fiscal Year 2026-2027, the District proposed amounts with the reserves for field operations are adequate to properly maintain, repair and operate the public infrastructure for which the District is responsible. (Refer to [Audit/Budgets Siena North](#) for the FY 2026-2027 Proposed Budget).
 - a. CDD Roadways: 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 within the District roadways. 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	13,855	\$10.00	\$138,550	\$276,614	0.25%	\$9,550
PAVEMENT MARKINGS AND SIGNING									
2024	2034	2026	8	13,855	\$2.50	\$34,638	\$42,203	0.25%	\$5,229

- b. Stormwater Management System: We recommend that the District considers 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 50 drainage structures and 5,183 Linear Feet of pipes in the District. It is also estimated that 2-3 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. See Exhibits 3 and 4 for drainage maps maintenance phasing, including the expansion area of the District.

5-YEAR CYCLE ESTIMATE OF YEARLY COSTS FOR SERVICING THE STORMWATER DRAINAGE					
Year	Drainage Component	Unit	Quantity (Q)	Unit Price (\$/Unit)	Cost (\$)
2026 (Y1)	Structures Cleaning	EA	15	230.00	3,450
	Baffle Detachment	EA	8	50.00	400
	Baffle Replacement	EA	2	600.00	1,200
	Pipe Cleaning and CCTV	LF	1,197	6.75	8,080
	Cost				13,130
2027 (Y2)	Structures Cleaning	EA	9	236.00	2,124
	Baffle Detachment	EA	7	51.00	357
	Baffle Replacement	EA	2	615.00	1,230
	Pipe Cleaning and CCTV	LF	997	6.92	6,899
	Cost				10,610
2028 (Y3)	Structures Cleaning	EA	9	242.00	2,178
	Baffle Detachment	EA	7	53.00	371
	Baffle Replacement	EA	2	630.00	1,260
	Pipe Cleaning and CCTV	LF	997	7.09	7,069
	Cost				10,878
2029 (Y4)	Structures Cleaning	EA	9	248.00	2,232
	Baffle Detachment	EA	7	54.00	378

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	2	646.00	1,292
	Pipe Cleaning and CCTV	LF	997	7.27	7,248
	Cost				11,150
2030 (Y5)	Structures Cleaning	EA	8	254.00	2,032
	Baffle Detachment	EA	8	55.00	440
	Baffle Replacement	EA	1	662.00	662
	Pipe Cleaning and CCTV	LF	995	7.45	7,413
	Cost				10,547
Total	Total Structures Cleaning	EA	50		
	Total Baffle Detachment	EA	37		
	Total Baffle Replacement	EA	9		
	Total Pipe Cleaning and CCTV	LF	5,183		
	Total Cost				56,315.00
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. 100125862 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 Alvarez@Alvarezeng.com.

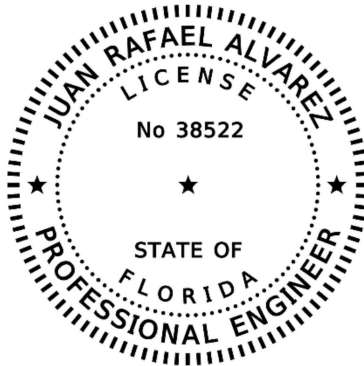
Sincerely,

Alvarez Engineers, Inc.

Juan R
Alvarez

Digitally signed by Juan
R Alvarez
Date: 2026.06.16
16:35:49 -04'00'

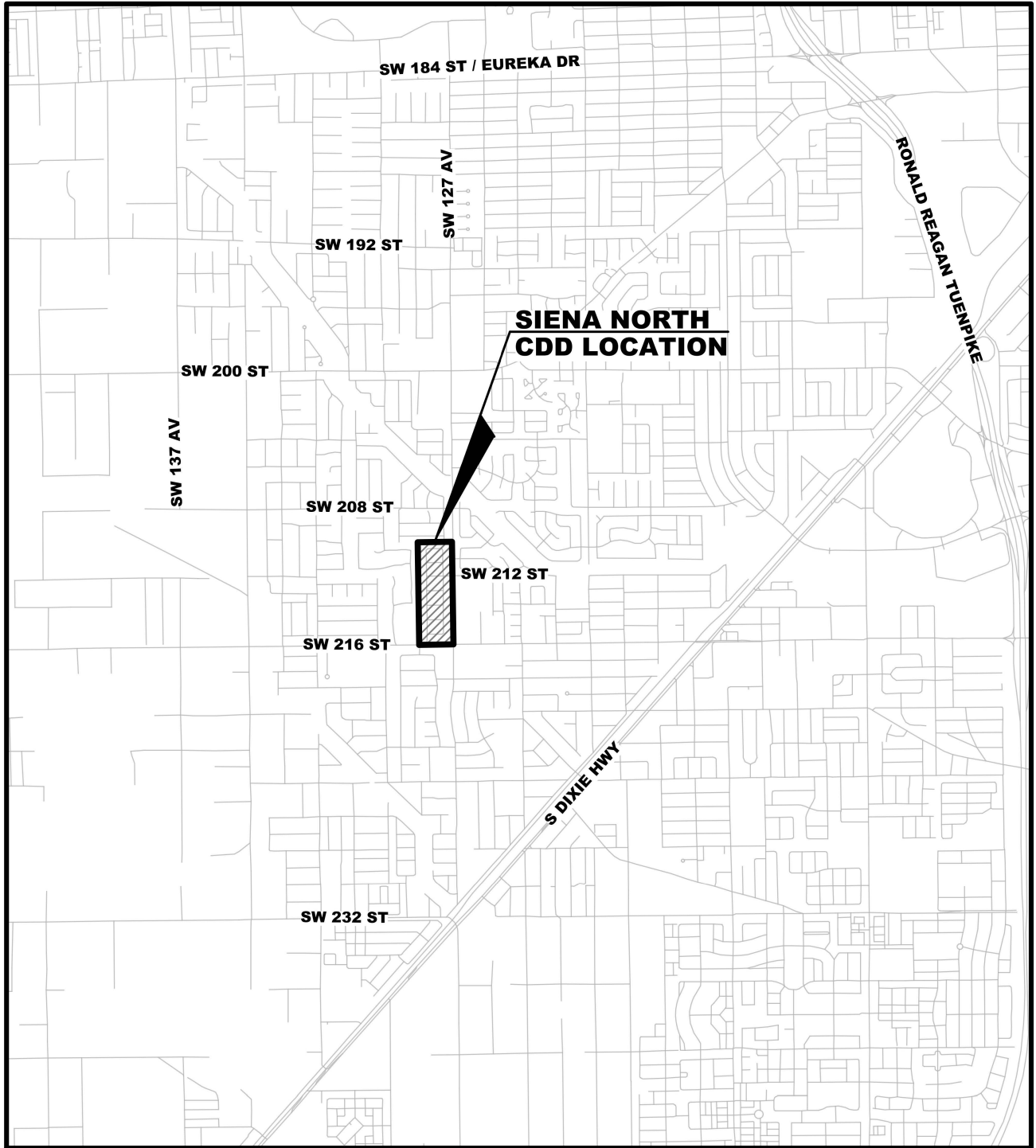
Juan R. Alvarez, PE
District Engineer
Date: June 16, 2026



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

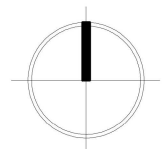
Signature must be verified on any electronic copies.

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

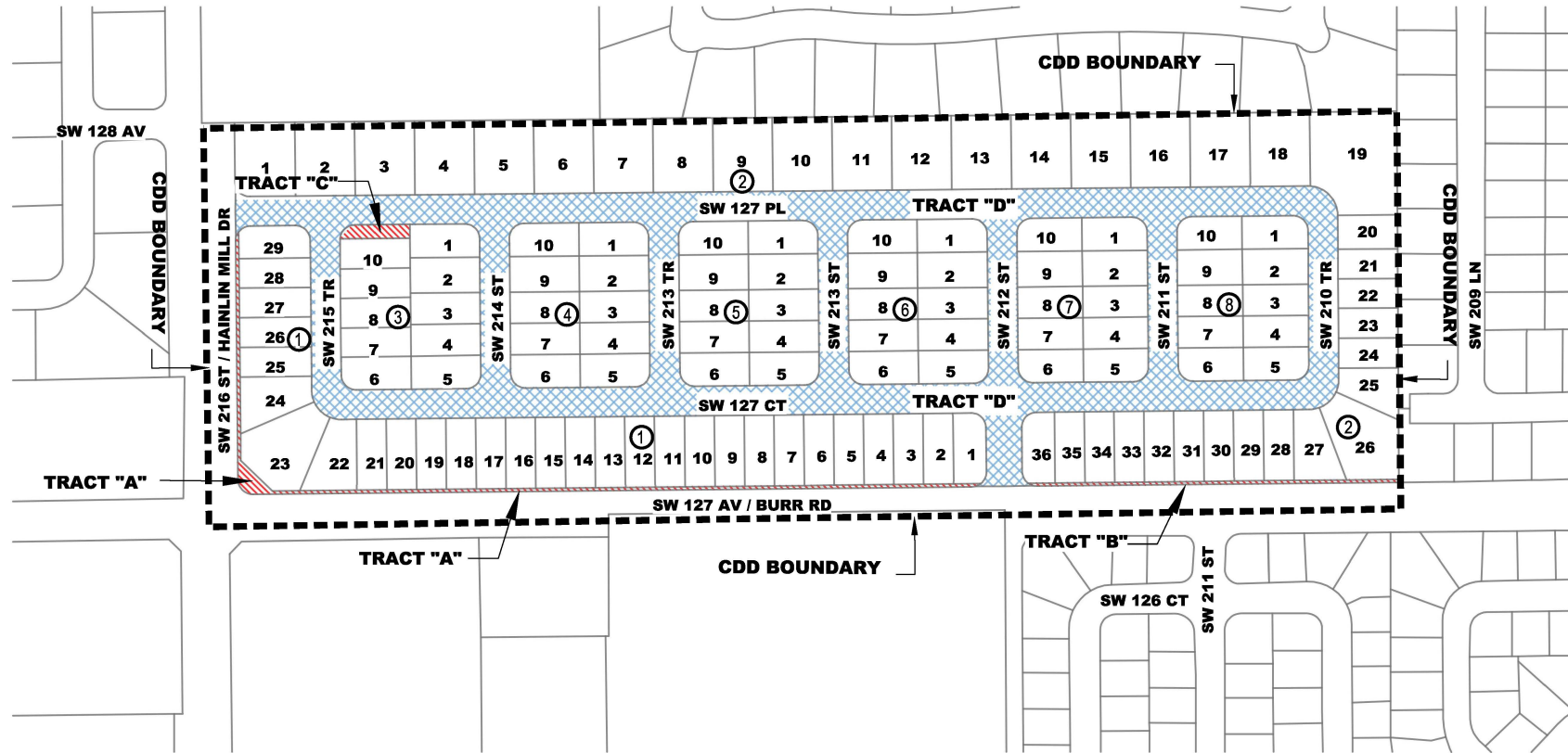


ALVAREZ ENGINEERS, INC.

**SIENA NORTH CDD
LOCATION MAP**



0 500' 1500' 3000'



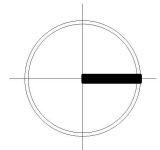
LEGEND:
PB: PLAT BOOK
PG: PAGE

LEGEND:

TRACTS: "A" AND "B" (PB 176, PG 10)
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30-6911-023-1270
QCD: ORB 33286 ,PG 1636
CATEGORY: LANDSCAPE
PERIMETER BUFFER

TRACT: "C": (PB 176, PG 10)
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QCD: ORB 33286 ,PG 1636
CATEGORY: MAIL CENTER

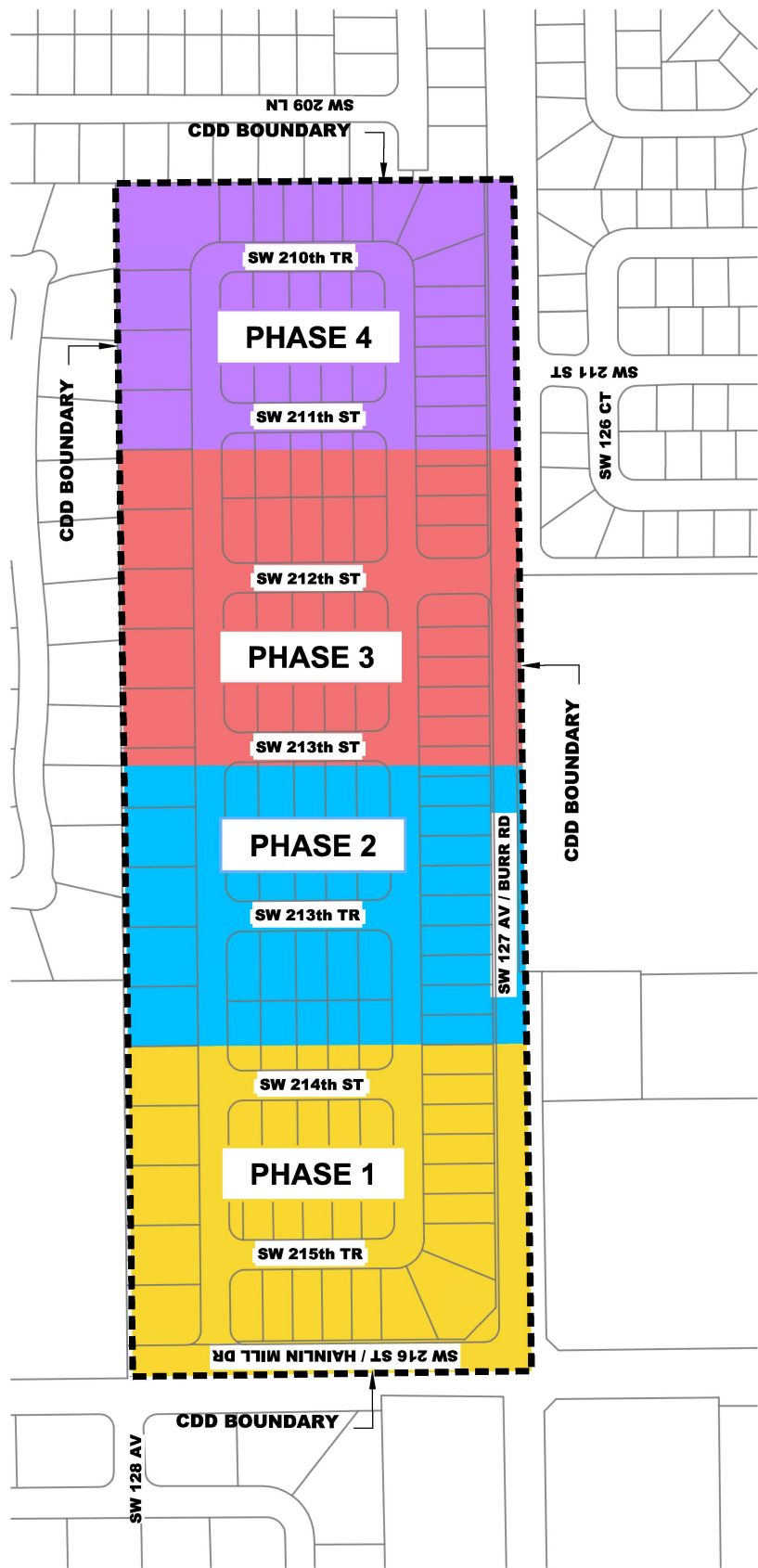
TRACT: "D": (PB 176, PG 10)
FOLIO: 30-6911-023-1290
QCD: ORB 33286 ,PG 1636
CATEGORY: ONSITE ROADS



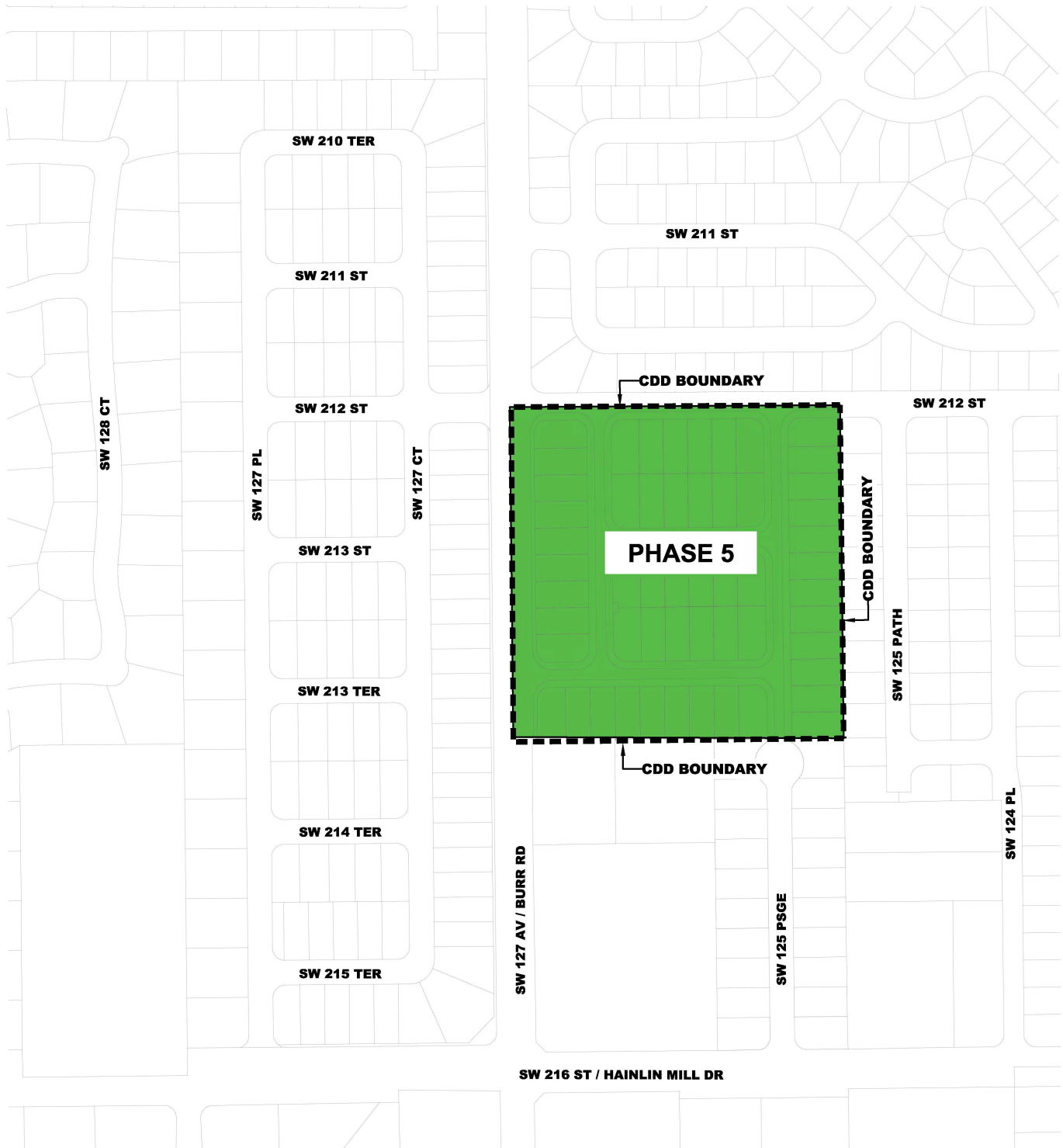
0 50' 150' 300'

ALVAREZ ENGINEERS, INC.

**SIENA NORTH CDD
CDD LAND OWNERSHIP**



ALVAREZ ENGINEERS, INC.
 SIENA NORTH CDD
DRAINAGE SYSTEM MAINTENANCE



ALVAREZ ENGINEERS, INC.
SIENA NORTH CDD EXPANSION
DRAINAGE SYSTEM MAINTENANCE



Tony's Nursery & Garden Svc. Corp.
P.O. Box 924294
Homestead, Fl 33092
Tel: (305) 258-4062, Fax:(305) 258-4884
E-mail: tonys@lawngarden.net

PROPOSAL

August 6, 2026

Customer Name: Siena North CDD
SW 127 Av and SW 212 ST
Juliana Duque

Qty.	Description	Unit Price	Total Price
	Entrance		
70	Green Island 3 Gal	\$14.90	\$1,043.00
30	Trinette 3 Gal	\$14.90	\$ 447.00
		Total	\$ 1,490.00

Above prices are inclusive of delivery, materials and labor. These quantities are estimates of what we feel are necessary to cover the areas in question. Customer shall be invoiced for actual units used. Payment terms are 50% deposit upon approval of this proposal, and 50% balance upon completion of the work. Work will be done once we have received this signed proposal and the deposit.

Approved: _____ Date: _____

From: Juliana Duque
Sent: Wednesday, August 5, 2026 1:41 PM
To: ninaa2j@gmail.com
Cc: April Dodson <adodson@gmssf.com>; Ellen Acosta <eacosta@gmssf.com>
Subject: RE: Formal Grievance: Incomplete Entryway Signage and Neglected Landscaping – Verdana Landing - Siena North CDD

Good afternoon, Karina,

I hope you are doing well. Thank you for your email.
The District did not finance an entrance feature, and it is not responsible for the maintenance of one. I will check with Lennar and try to get an answer regarding the monument sign.
The landscaping services are being provided in accordance with the existing agreement, and I will follow up with the vendor, especially since an inspection is already scheduled for next week. I will also include this email in the next Board meeting packet for the Board's review, and any related correspondence will be maintained as part of the public record.

The next meeting is scheduled for September 18 at 9:30 a.m. at the offices of Lennar Homes, 5505 Waterford District Drive, Miami, Florida 33126.

Please feel free to reach out to me as well. My direct line is listed below my signature.

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: Regine Lucas <RLucas@gmssf.com>
Sent: Wednesday, August 5, 2026 12:46 PM
To: Juliana Duque <jduque@gmssf.com>

Cc: GMS - SF Record Requests <info@gmssf.com>

Subject: FW: Formal Grievance: Incomplete Entryway Signage and Neglected Landscaping – Verdana Landing - Siena North CDD

Good afternoon,

Please see the email below.

Thank you,

Regine Lucas

GMS-SF

Governmental Management Services – South Florida, LLC.

5385 N. Nob Hill Road

Sunrise, FL. 33351

Tel: (954)721-8681 ext 208

Email: rlucas@gmssf.com



From: Karina Herrera <ninaa2j@gmail.com>

Sent: Wednesday, August 5, 2026 12:19 PM

To: GMS - SF Record Requests <info@gmssf.com>

Cc: CorporateCustomerCare@lennar.com; investorrelations@lennar.com

Subject: Formal Grievance: Incomplete Entryway Signage and Neglected Landscaping – Veranda Landing CDD

Dear District Manager and Lennar Corporate Care Team,

I am writing to formally log a grievance regarding the ongoing neglect and incomplete infrastructure at the entrance of our community, Verdana Landings (Miami-Dade County).

Our community was completely sold out in May 2023. It has now been over three years since closeout, yet key obligations made to homeowners at the time of purchase remain completely unfulfilled:

1. **Missing Entrance Sign:** During the purchase process, homeowners were explicitly assured that a permanent, branded "Verdana Landings" entrance monument/sign would be constructed. To date, this hardscape infrastructure has not been completed, leaving our community without a proper identity.
2. **Neglected Entrance Landscaping:** The current state of the entrance landscaping is unacceptable and severely lacking in curb appeal. As homeowners, we pay significant annual CDD assessments intended for the upkeep, irrigation, and master aesthetic maintenance of these exact right-of-way areas.

As the developer who profited from the completion of this neighborhood, Lennar has a responsibility to deliver the promised infrastructure package. Concurrently, as the district management entity responsible for the operation and maintenance of public infrastructure, GMS must audit why these common areas are in such poor condition.

Please provide a formal written response addressing the following questions:

- Who currently holds the financial and construction obligation for the community entrance monument sign (Lennar or the CDD)?
- What is the specific timeline for the installation of the "Verdana Landings" entrance sign?
- What corrective actions are being taken with the current landscape maintenance contractor to restore the entryway's aesthetic appeal?

Furthermore, please reply with the exact date, time, and location of the next scheduled Verdana Landing CDD Board of Supervisors meeting. I request that a copy of this correspondence be entered into the official public record for that meeting.

Thank you for your prompt attention to this matter. I look forward to your response and a swift resolution.

Sincerely,

Karina Herrera

12742 SW 210 Terrace, Miami, FL 33177



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 2026:

- 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

SIENA NORTH COMMUNITY DEVELOPMENT
DISTRICT
2025-2026 REPORT – PERFORMANCE MEASURES
AND STANDARDS

Exhibit A:
Goals, Objectives, and Annual Reporting Form



Juliana Duque
District Manager
GMS-SF

Siena North 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 third Tuesday of the month at 9:30 AM at Lennar Homes, 5505 Waterford District Drive, Miami, FL 33126.

Meeting Dates:

October 17, 2025 – Held
November 21, 2025 – Cancelled
December 19, 2025 – Cancelled
January 16, 2026 – Cancelled
February 20, 2026 – Cancelled
March 20, 2026 – Held
April 17, 2026 – Cancelled
May 15, 2026 – Cancelled
June 19, 2026 – Cancelled
June 26, 2026 - *Special Meeting* - Held
July 17, 2026 - Cancelled
August 21, 2026 - Cancelled
September 18, 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.

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

Grau and Associates completed the annual independent audit, and the District approved it, published it online, and sent it to the State of Florida.

Result: Standard achieved.

4. Engineer's Annual Report Summary (2026)

The District Engineer reviewed the Siena North Community Development District's infrastructure for Fiscal Year 2026–2027 and found that the District-owned landscaping, mail center, roadways, and drainage improvements are complete, have been conveyed to the District, and are being maintained in good repair, working order, and condition.

The Engineer also concluded that the proposed FY 2026–2027 budget, including field operations reserves, is adequate to maintain, repair, and operate the District's public infrastructure.

The Engineer recommended that the District consider establishing a sinking fund for future roadway resurfacing, pavement markings, and signage. Based on the report's estimates, annual contributions of approximately \$9,550 for roadway resurfacing and \$5,229 for pavement markings and signage would help fund future replacement costs.

Juliana Duque
District Manager
GMS-SF

The report further recommends a five-year drainage-maintenance program that would service approximately 20% of the stormwater system each year. The program would include cleaning drainage structures, servicing and replacing baffles, and cleaning and performing CCTV inspections of drainage pipes. Over the five-year cycle, the program would cover approximately 50 drainage structures and 5,183 linear feet of pipe, at an estimated total cost of \$56,315. The Board may choose to fund this work annually, as a lump-sum project, or under another schedule as determined appropriate. Finally, the Engineer confirmed that the District maintains general liability, hired and non-owned automobile, employment practices liability, and public officials liability insurance coverage through Florida Insurance Alliance. The report states that sufficient funds have been budgeted for the policy renewal

Overall Determination

The Siena North 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: _____

Siena North Community Development District

District Manager: _____

Date: _____

Print Name: _____

Siena North Community Development District

Juliana Duque
District Manager
GMS-SF



Memorandum

To: Siena North 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

Siena North 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:_____

Siena North Community Development District

Date:_____

District Manager:_____

Print Name:_____

Siena North Community Development District

Date:_____

Siena North
COMMUNITY DEVELOPMENT DISTRICT

Check Register
Fiscal Year 2026

<i>Date</i>	<i>check #'s</i>	<i>Amount</i>
06/01/26-06/30/26	212-215	\$5,670.31
	ACH	\$3,043.45
07/01/26-07/31/26	216-219	\$58,014.64
	ACH	\$2,934.21
08/01/26-08/31/26	220-225	\$10,332.51
	ACH	\$3,043.45
TOTAL		\$69,662.61

CHECK DATE	VEND#	INVOICE..... DATE INVOICE	...EXPENSED TO... YRMO DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	CHECK..... AMOUNT #
6/04/26	00001	6/01/26 70	202606 310-51300-34000		*	2,452.08	
		JUN 26 -	MGMT FEES				
6/01/26		70	202606 310-51300-35100		*	98.08	
		JUN 26 -	COMPUTER TIME				
6/01/26		70	202606 310-51300-31300		*	183.33	
		JUN 26 -	DISSEMINATION				
6/01/26		70	202606 310-51300-49500		*	117.67	
		JUN 26 -	WEBSITE ADMIN				
6/01/26		70	202606 310-51300-51000		*	10.00	
		JUN 26 -	OFFICE SUPPLIES				
6/01/26		70	202606 310-51300-42000		*	2.22	
		JUN 26 -	POSTAGE				
GMS-SF, LLC							2,863.38 000212
6/04/26	00014	6/01/26 74060126	202606 320-53800-46200		*	1,600.00	
		JUN 26 -	LANDSCAPE SVC				
TONY'S NURSERY & GARDEN							1,600.00 000213
6/11/26	00003	5/31/26 199071	202605 310-51300-31500		*	500.00	
		MAY 26 -	GENERAL COUNSEL				
BILLING COCHRAN, P.A.							500.00 000214
6/26/26	00011	6/26/26 06262026	202606 300-20700-10000		*	706.93	
			TXFER TAX COLLECTION				
SIENA NORTH CDD							706.93 000215
TOTAL FOR BANK A						5,670.31	

SIEN SIENA NORTH NMARINO

CHECK DATE	VEND#	INVOICE..... DATE INVOICE	...EXPENSED TO... YRMO DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	CHECK..... AMOUNT #
6/09/26	00013	5/26/26 65302930	202605 320-53800-43000 12705 SW 216TH ST #SL LED FPL		*	3,043.45	
							3,043.45 080013
						TOTAL FOR BANK Z	3,043.45
						TOTAL FOR REGISTER	8,713.76

CHECK DATE	VEND#	INVOICE..... DATE INVOICE	...EXPENSED TO... YRMO DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	CHECK..... AMOUNT #
7/09/26	00003	6/30/26 199445 JUN 26	202606 310-51300-31500 - GENERAL COUNSEL	BILLING COCHRAN, P.A.	*	1,560.00	1,560.00 000216
7/09/26	00001	7/01/26 71 JUL 26	202607 310-51300-34000 - MGMT FEES		*	2,452.08	
		7/01/26 71 JUL 26	202607 310-51300-35100 - COMPUTER TIME		*	98.08	
		7/01/26 71 JUL 26	202607 310-51300-31300 - DISSEMINATION		*	183.33	
		7/01/26 71 JUL 26	202607 310-51300-49500 - WEBSITE ADMIN		*	117.67	
		7/01/26 71 JUL 26	202607 310-51300-42000 - POSTAGE		*	3.48	
			GMS-SF, LLC				2,854.64 000217
7/09/26	00014	7/01/26 74070126 JUL 26	202607 320-53800-46200 - LANDSCAPE SVC	TONY'S NURSERY & GARDEN	*	1,600.00	1,600.00 000218
7/10/26	00017	7/10/26 07102026 TXFER EXCESS FUNDS TO SBA	202607 300-15100-10000	SIENA NORTH CDD	*	52,000.00	52,000.00 000219
TOTAL FOR BANK A						58,014.64	

SIEN SIENA NORTH NMARINO

CHECK DATE	VEND#	INVOICE..... DATE INVOICE	...EXPENSED TO... YRMO DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	CHECK..... AMOUNT #
7/07/26	00013	6/24/26 65302930	202606 320-53800-43000 12705 SW 216TH ST #SL LED	FPL	*	2,934.21	
-----							2,934.21 080014
TOTAL FOR BANK Z						2,934.21	
TOTAL FOR REGISTER						60,948.85	

CHECK DATE	VEND#	INVOICE DATE	INVOICE	EXPENSED TO YRMO DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	CHECK AMOUNT	CHECK #
8/12/26	00007	7/29/26	9366	202607 310-51300-31100	2026 ENGINEERS REPORT	*	2,800.00		
					ALVAREZ ENGINEERS, INC.			2,800.00	000220
8/12/26	00001	8/01/26	72	202608 310-51300-34000		*	2,452.08		
			AUG 26	- MGMT FEES		*	98.08		
		8/01/26	72	202608 310-51300-35100		*	183.33		
			AUG 26	- COMPUTER TIME		*	117.67		
		8/01/26	72	202608 310-51300-31300		*	43.30		
			AUG 26	- DISSEMINATION		*	.75		
		8/01/26	72	202608 310-51300-49500		*			
			AUG 26	- WEBSITE ADMIN		*			
		8/01/26	72	202608 310-51300-42000		*			
			AUG 26	- POSTAGE		*			
		8/01/26	72	202608 310-51300-42500		*			
			AUG 26	- COPIES					
					GMS-SF, LLC			2,895.21	000221
8/12/26	00015	6/30/26	IN164009	202606 310-51300-48000		*	405.33		
				CAMPAIGN NO. 112625		*	1,891.97		
		6/30/26	IN164010	202606 310-51300-48000		*			
				CAMPAIGN NO. 114458					
					MCCLATCHY COMPANY LLC			2,297.30	000222
8/12/26	00014	8/01/26	74080126	202608 320-53800-46200		*	1,600.00		
			AUG 26	- LANDSCAPE SVC					
					TONY'S NURSERY & GARDEN			1,600.00	000223
8/26/26	00007	8/10/26	9422	202607 310-51300-31100		*	240.00		
			JUL 26	- ENGINEERING SVCS					
					ALVAREZ ENGINEERS, INC.			240.00	000224
8/26/26	00003	7/31/26	199841	202607 310-51300-31500		*	500.00		
			JUL 26	- GENERAL COUNSEL					
					BILLING COCHRAN, P.A.			500.00	000225
TOTAL FOR BANK A							10,332.51		

CHECK DATE	VEND#	INVOICE..... DATE INVOICE	...EXPENSED TO... YRMO DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	CHECK..... AMOUNT #
8/12/26	00013	7/24/26 65302-93	202607 320-53800-43000		*	3,043.45	
		12705 SW 216TH ST #SL LED	FPL				3,043.45 080015

TOTAL FOR BANK Z						3,043.45	
TOTAL FOR REGISTER						13,375.96	

Siena North
Community Development District

Unaudited Financial Reporting
August 31, 2026



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6	<u>Month to Month</u>
7	<u>Long Term Debt Report</u>
8	<u>Assessment Receipt Schedule</u>

Siena North
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	\$ 7,279	\$ -	\$ -	\$ 7,279
<u>Investments:</u>				
State Board of Administration (SBA)	42,231	-	-	42,231
<u>Series 2022</u>				
Reserve	-	38,989	-	38,989
Revenue	-	88,577	-	88,577
Construction	-	-	62	62
Deposits	5,492	-	-	5,492
Total Assets	\$ 55,003	\$ 127,566	\$ 62	\$ 182,631
Liabilities:				
Accounts Payable	\$ 3,043	\$ -	\$ -	\$ 3,043
Total Liabilities	\$ 3,043	\$ -	\$ -	\$ 3,043
Fund Balance:				
Nonspendable:				
Deposits	\$ 5,492	\$ -	\$ -	\$ 5,492
Restricted for:				
Debt Service	-	127,566	-	127,566
Capital Project	-	-	62	62
Unassigned	46,467	-	-	46,467
Total Fund Balances	\$ 51,959	\$ 127,566	\$ 62	\$ 179,587
Total Liabilities & Fund Balance	\$ 55,003	\$ 127,566	\$ 62	\$ 182,631

Siena North
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
<u>Revenues:</u>				
Special Assessments - Tax Roll	\$ 124,644	\$ 124,644	\$ 125,433	\$ 789
Interest Income	-	-	231	231
Total Revenues	\$ 124,644	\$ 124,644	\$ 125,664	\$ 1,020
<u>Expenditures:</u>				
<u>General & Administrative:</u>				
Supervisor Fees	\$ -	\$ -	\$ 600	\$ (600)
PR-FICA	-	-	46	(46)
Engineering	1,200	1,100	3,572	(2,472)
Attorney	7,500	6,875	8,440	(1,565)
Annual Audit	5,600	5,600	5,600	-
Trustee Fees	4,041	4,041	4,445	(404)
Assessment Administration	2,200	2,200	2,200	-
Arbitrage Rebate	550	-	-	-
Dissemination Agent	2,200	2,017	2,017	0
Management Fees	29,425	26,973	26,973	0
Information Technology	1,177	1,079	1,079	0
Website Maintenance	1,412	1,295	1,294	0
Postage & Delivery	40	37	96	(59)
Insurance General Liability	6,450	6,450	6,163	287
Printing & Binding	75	69	8	61
Legal Advertising	3,000	2,750	2,736	14
Other Current Charges	1,399	1,282	1,849	(566)
Office Supplies	-	-	20	(20)
Dues, Licenses & Subscriptions	175	175	175	-
Total General & Administrative	\$ 66,444	\$ 61,942	\$ 67,311	\$ (5,369)

Siena North
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
<u>Operations & Maintenance</u>				
Field Expenditures				
Electric	\$ 36,000	\$ 33,000	\$ 33,007	\$ (7)
Water	3,000	2,750	-	2,750
Landscape Maintenance	19,200	17,600	17,600	-
Subtotal Field Expenditures	\$ 58,200	\$ 53,350	\$ 50,607	\$ 2,743
Total Operations & Maintenance	\$ 58,200	\$ 53,350	\$ 50,607	\$ 2,743
Total Expenditures	\$ 124,644	\$ 115,292	\$ 117,918	\$ (2,626)
Excess (Deficiency) of Revenues over Expenditures	\$ -	\$ 9,352	\$ 7,747	\$ (1,606)
Net Change in Fund Balance	\$ -	\$ 9,352	\$ 7,747	\$ (1,606)
Fund Balance - Beginning	\$ -		\$ 44,212	
Fund Balance - Ending	\$ -		\$ 51,959	

Siena North
Community Development District
Debt Service Fund Series 2022
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>				
Assessments - Tax Roll	\$ 157,600	\$ 157,600	\$ 158,597	\$ 997
Interest	-	-	5,239	5,239
Total Revenues	\$ 157,600	\$ 157,600	\$ 163,836	\$ 6,236
<u>Expenditures:</u>				
Interest 12/15	\$ 49,261	\$ 49,261	\$ 49,261	\$ -
Principal 06/15	55,000	55,000	55,000	-
Interest 06/15	49,261	49,261	49,261	-
Total Expenditures	\$ 153,523	\$ 153,523	\$ 153,523	\$ -
Excess (Deficiency) of Revenues over Expenditures	\$ 4,078	\$ 4,078	\$ 10,314	\$ 6,236
Net Change in Fund Balance	\$ 4,078	\$ 4,078	\$ 10,314	\$ 6,236
Fund Balance - Beginning	\$ 68,367		\$ 117,252	
Fund Balance - Ending	\$ 72,444		\$ 127,566	

Siena North
Community Development District
Capital Project Fund Series 2022
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	\$ -	\$ -	\$ 2	\$ 2
Total Revenues	\$ -	\$ -	\$ 2	\$ 2
<u>Expenditures:</u>				
Capital Outlay	\$ -	\$ -	\$ -	\$ -
Total Expenditures	\$ -	\$ -	\$ -	\$ -
Excess (Deficiency) of Revenues over Expenditures	\$ -		\$ 2	
Net Change in Fund Balance	\$ -		\$ 2	
Fund Balance - Beginning	\$ -		\$ 61	
Fund Balance - Ending	\$ -		\$ 62	

Siena North
Community Development District
Month to Month

	Oct	Nov	Dec	Jan	Feb	March	April	May	June	July	Aug	Sept	Total
Revenues:													
Special Assessments - Tax Roll	\$ -	\$ 5,525	\$ 109,606	\$ 2,315	\$ -	\$ 3,185	\$ 4,243	\$ -	\$ 559	\$ -	\$ -	\$ -	\$ 125,433
Interest Income	-	-	-	-	-	-	-	-	-	82	149	-	231
Total Revenues	\$ -	\$ 5,525	\$ 109,606	\$ 2,315	\$ -	\$ 3,185	\$ 4,243	\$ -	\$ 559	\$ 82	\$ 149	\$ -	\$ 125,664
Expenditures:													
General & Administrative:													
Supervisor Fees	\$ 200	\$ -	\$ -	\$ -	\$ -	\$ 200	\$ -	\$ -	\$ 200	\$ -	\$ -	\$ -	\$ 600
PR-FICA	15	-	-	-	-	15	-	-	15	-	-	-	46
Engineering	479	-	-	-	53	-	-	-	-	3,040	-	-	3,572
Attorney	2,100	510	540	500	500	1,230	500	500	1,560	500	-	-	8,440
Annual Audit	-	5,600	-	-	-	-	-	-	-	-	-	-	5,600
Trustee Fees	-	-	-	-	-	4,445	-	-	-	-	-	-	4,445
Assessment Administration	2,200	-	-	-	-	-	-	-	-	-	-	-	2,200
Arbitrage Rebate	-	-	-	-	-	-	-	-	-	-	-	-	-
Dissemination Agent	183	183	183	183	183	183	183	183	183	183	183	-	2,017
Management Fees	2,452	2,452	2,452	2,452	2,452	2,452	2,452	2,452	2,452	2,452	2,452	-	26,973
Information Technology	98	98	98	98	98	98	98	98	98	98	98	-	1,079
Website Maintenance	118	118	118	118	118	118	118	118	118	118	118	-	1,294
Telephone	-	-	-	-	-	-	-	-	-	-	-	-	-
Postage & Delivery	6	1	4	8	3	2	14	7	2	3	43	-	96
Insurance General Liability	6,163	-	-	-	-	-	-	-	-	-	-	-	6,163
Printing & Binding	-	7	-	-	-	-	-	0	-	-	1	-	8
Legal Advertising	439	-	-	-	-	-	-	-	2,297	-	-	-	2,736
Other Current Charges	119	176	118	155	195	146	281	146	170	196	146	-	1,849
Office Supplies	-	-	-	0	-	-	-	10	10	-	-	-	20
Dues, Licenses & Subscriptions	175	-	-	-	-	-	-	-	-	-	-	-	175
Total General & Administrative	\$ 14,747	\$ 9,146	\$ 3,514	\$ 3,514	\$ 3,602	\$ 8,889	\$ 3,646	\$ 3,515	\$ 7,106	\$ 6,591	\$ 3,042	\$ -	\$ 67,311
Operations & Maintenance													
Field Expenditures													
Electric	\$ 2,898	\$ 2,935	\$ 2,935	\$ 3,043	\$ 3,043	\$ 3,043	\$ 3,043	\$ 3,043	\$ 2,934	\$ 3,043	\$ 3,043	\$ -	\$ 33,007
Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Landscape Maintenance	1,600	1,600	1,600	1,600	1,600	1,600	1,600	1,600	1,600	1,600	1,600	-	17,600
Total Operations & Maintenance	\$ 4,498	\$ 4,535	\$ 4,535	\$ 4,643	\$ 4,643	\$ 4,643	\$ 4,643	\$ 4,643	\$ 4,534	\$ 4,643	\$ 4,643	\$ -	\$ 50,607
Total Expenditures	\$ 19,245	\$ 13,681	\$ 8,049	\$ 8,158	\$ 8,245	\$ 13,533	\$ 8,290	\$ 8,158	\$ 11,641	\$ 11,234	\$ 7,685	\$ -	\$ 117,918
Excess (Deficiency) of Revenues over Expenditures	\$ (19,245)	\$ (8,156)	\$ 101,557	\$ (5,843)	\$ (8,245)	\$ (10,347)	\$ (4,047)	\$ (8,158)	\$ (11,081)	\$ (11,152)	\$ (7,536)	\$ -	\$ 7,747
Net Change in Fund Balance	\$ (19,245)	\$ (8,156)	\$ 101,557	\$ (5,843)	\$ (8,245)	\$ (10,347)	\$ (4,047)	\$ (8,158)	\$ (11,081)	\$ (11,152)	\$ (7,536)	\$ -	\$ 7,747

Siena North

Community Development District

Long Term Debt Report

Series 2022, Special Assessment Bonds		
Original Issue Amount:	2/14/2022	\$2,710,000
Term 1:		\$270,000
Interest Rate:		2.875%
Maturity Date:		6/15/2027
Term 2:		\$320,000
Interest Rate:		3.300%
Maturity Date:		6/15/2032
Term 3:		\$845,000
Interest Rate:		4.000%
Maturity Date:		6/15/2042
Term 4:		\$1,275,000
Interest Rate:		4.000%
Maturity Date:		6/15/2052
Reserve Fund Definition	25% of Maximum Annual Debt Service	
Reserve Fund Requirement		\$38,989
Reserve Fund Balance		38,989
Bonds Outstanding		\$2,710,000
Less: Principal Payment - 6/15/23		(\$50,000)
Less: Principal Payment - 6/15/24		(\$55,000)
Less: Principal Payment - 6/15/25		(\$55,000)
Less: Principal Payment - 6/15/26		(\$55,000)
Current Bonds Outstanding		\$2,550,000

Siena North
COMMUNITY DEVELOPMENT DISTRICT
Special Assessment Receipts - Miami Dade County
Fiscal Year 2026

Gross Assessments \$ 131,205.00 \$ 165,894.95 \$ 297,099.95
Net Assessments \$ 124,644.75 \$ 157,600.20 \$ 282,244.95

ON ROLL ASSESSMENTS

allocation in % 44.16% 55.84% 100.00%

<i>Date</i>	<i>Distribution</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>2022 Debt Service</i>	<i>Total</i>
11/19/25	11/1-11/10/25	\$ 6,938.40	\$ 277.53	\$ 66.60	\$ -	\$ 6,594.27	\$ 2,912.16	\$ 3,682.11	\$ 6,594.27
11/19/25	11/1-11/10/25	(4,631.58)	(185.26)	(44.46)	-	(4,401.86)	(1,943.95)	(2,457.91)	(4,401.86)
11/21/25	06/1-10/31/25	544.52	-	5.45	-	539.07	238.06	301.01	539.07
11/28/25	11/11-11/20/25	7,780.50	311.21	74.70	-	7,394.59	3,265.59	4,129.00	7,394.59
11/28/25	11/11-11/20/25	2,315.79	(92.63)	24.08	-	2,384.34	1,052.97	1,331.37	2,384.34
12/09/25	11/21-11/30/25	255,677.10	10,226.89	2,454.50	-	242,995.71	107,311.54	135,684.17	242,995.71
12/23/25	12/1-12/15/25	5,467.70	218.70	52.49	-	5,196.51	2,294.88	2,901.63	5,196.51
01/09/26	12/16-12/31/25	4,625.60	138.76	44.87	-	4,441.97	1,961.66	2,480.31	4,441.97
01/09/26	11/1-12/31/25	544.53	-	5.44	-	539.09	238.07	301.02	539.09
01/26/26	Interest	-	-	-	260.28	260.28	114.94	145.34	260.28
03/09/26	2/1-2/28/26	7,359.45	73.60	72.86	-	7,212.99	3,185.39	4,027.60	7,212.99
04/17/26	3/1-3/31/26	6,938.40	-	69.39	-	6,869.01	3,033.49	3,835.52	6,869.01
04/17/26	3/1-3/31/26	2,315.79	-	27.33	416.84	2,705.30	1,194.71	1,510.59	2,705.30
04/24/26	Interest	-	-	-	33.09	33.09	14.61	18.48	33.09
06/29/26	6/15-6/15/26	1,223.75	(55.07)	12.78	-	1,266.04	559.11	706.93	1,266.04
TOTAL		\$ 297,099.95	\$ 10,913.73	\$ 2,866.03	\$ 710.21	\$ 284,030.40	\$ 125,433.23	\$ 158,597.17	\$ 284,030.40

100.00%	Percent Collected
\$ -	Balance Remaining to Collect