Poinciana
Community Development District

Agenda Package

March 18, 2026

AGENDA

Poinciana
Community Development District

Meeting Agenda

Wednesday
March 18, 2026
12:00 PM

The Gator Room
385 Village Drive
Poinciana, Florida

<u>Zoom Information for Members of the Public:</u>
Link: https://zoom.us/j/88297815550
Dial-in Number: (646) 876-9923
Meeting ID: 882 9781 5550

1. Roll Call
2. Pledge of Allegiance
3. Public Comment Period on Agenda Items
4. Approval of Minutes of the February 18, 2026 Board of Supervisors Meeting
5. Consideration of Resolution 2026-01 Approving Proposed Fiscal Year 2027 Budget and Setting a Public Hearing
6. Consideration of Fishing Policies
   A. Proposed Policies
   B. Proposed Map
7. Discussion of Solivita Club Property Transfer and Potential District Coordination
8. Update on Damaged CDD Owned Tree at 140 Gulf Drive
9. Review and Acceptance of Fiscal Year 2025 Audit Report
10. Staff Reports
    A. Attorney
    B. Engineer
       i. Review of Pond Inspection Report
       ii. Review of Updated Pond Ownership Map
    C. District Manager
       i. Action Items List
       ii. Approval of Check Register
       iii. Balance Sheet and Income Statement
    D. Field Manager
       i. Field Manager's Report
       ii. Pond Maintenance Report
       iii. Midge Management Report
       iv. Customer Complaint Log
       v. Consideration of Proposal for Tree Trim on Pond B16
11. Supervisor's Requests
12. Other Business
13. General Audience Comments
14. **<u>Next Meeting Date: April 15, 2026, The Gator Room</u>**
15. Adjournment

MINUTES

MINUTES OF MEETING
POINCIANA
COMMUNITY DEVELOPMENT DISTRICT

The regular meeting of the Board of Supervisors of the Poinciana Community Development District was held on Wednesday, **February 18, 2026,** at 12:00 p.m. via Zoom Communication Media Technology and in the Gator Room, 385 Village Drive, Poinciana, Florida.

Present and constituting a quorum were:

Jon Cameron	Chairman
Rick McKelvey	Vice Chairman
Tony Reed	Assistant Secretary
Anita Nelson	Assistant Secretary
Robert Zimbardi	Assistant Secretary

Also present were:

Tricia Adams	District Manager
Jay Lazarovich	District Counsel
Kathleen Leo	District Engineer
Joel Blanco	Field Services
Chris Reed	Solitude
Alan Wilson	Solitude
Cherrief Jackson	Clarke Midge Control
Residents	

The following is a summary of the discussions and actions taken at the February 18, 2026, Poinciana Community Development District's Board of Supervisors Meeting.

FIRST ORDER OF BUSINESS **Roll Call**

Ms. Adams called the meeting to order at 12:05 p.m. and called the roll. All Supervisors were present.

SECOND ORDER OF BUSINESS **Pledge of Allegiance**

The Pledge of Allegiance was recited.

THIRD ORDER OF BUSINESS Public Comment Period on Agenda Items

Mr. Cameron opened the Public Comment Period. There being no comments, Mr. Cameron closed the audience comments period.

FOURTH ORDER OF BUSINESS Approval of Minutes of the January 21, 2026, Board of Supervisors Meeting

Ms. Adams reported that corrections were received for name attributions for either Mr. Cameron or Mr. McKelvey, as they sounded alike to the voice recognition software. The draft minutes, which were included in the agenda package, were corrected. Mr. Cameron noted under the District Manager on Page 17, where he said, *"Avatar/Taylor Morrison may change the price,"* the concern was the contractor would change the price.

> On MOTION by Mr. Zimbardi seconded by Mr. Reed with all in favor the Minutes of the January 21, 2026, Board of Supervisors Meeting were approved as amended.

Mr. Cameron requested that the Attorney's Report be included under Item 5, as it did not make sense to discuss the Fishing Policy and later in the meeting have District Counsel discuss the same item. There were no objections.

FIFTH ORDER OF BUSINESS Consideration of Fishing Policies

A. Review of the Villages Fishing Policies
B. Proposed Policies
C. Proposed Map
- **Staff Reports - Attorney**

The Board discussed proposed revisions to the Fishing Policy, including the fishing pass requirement, enforcement considerations, coordination with the HOA and Fishing Club, and signage costs. After discussion, the Board reached consensus to defer the item for further refinement, with Mr. McKelvey to coordinate with staff and stakeholders and staff to provide signage cost estimates.

SIXTH ORDER OF BUSINESS Discussion of Pond Dye with Solitude

Staff and Solitude representatives presented information regarding the potential use of pond dye for algae management. The Board discussed effectiveness, environmental

considerations, testing protocols, and cost. The Board supported proceeding with a limited pilot program, including testing and monitoring, at no cost to the District.

SEVENTH ORDER OF BUSINESS **Discussion of Pond 1B Conveyance from HOA**

The Board discussed potential conveyance of Pond 1B from the HOA to the District. The Engineer advised a legal description could be prepared and recorded without replatting at an estimated cost of $1,000 to $1,500. The Board supported exploring conveyance and agreed the Chairman would coordinate with the HOA regarding cost-sharing.

EIGHTH ORDER OF BUSINESS **Consideration of Proposal for Clam Stocking on Pond B1**

NINTH ORDER OF BUSINESS **Consideration of Proposal for Shrimp & Gambusia Stocking on Pond B1**

The Board considered proposals for clam, shrimp, and Gambusia stocking for Pond B1. After discussion regarding littoral plantings and timing, the Board approved the proposals subject to installation of additional littorals prior to stocking.

> Mr. McKelvey MOVED to approve the proposal for clams, shrimp and Gambusia stocking on Pond B1 and Ms. Nelson seconded the motion.

Mr. McKelvey questioned how they would handle the littorals. Mr. Blanco indicated that he would obtain a proposal from Solitude and provide at the March meeting; however, they were not doing littorals the same way as Pond E3, because Pond B1 already had littorals. He simply wanted to add more littorals, to provide a haven for the clams and Gambusia from predators and did not expect to pay $12,000. Mr. McKelvey asked if they would be doing the littorals before they put the clams, shrimp and Gambusia in Pond B1. Mr. Blanco suggested that the Board pre-approve this, with the contingency of putting the littorals in first and then the Gambusia, shrimp and clams afterwards. Mr. Tony Reed pointed out that the plantings must be a certain size, because it takes at least a year for them to establish. Mr. Blanco would obtain a proposal for adult littorals. Mr. Cameron pointed out if the Board was approving the motion, they were approving it for the clams, Gambusia and shrimp to be done later.

On VOICE VOTE with all in favor the proposal for clams, shrimp and Gambusia stocking on Pond B1, subject to installing littorals was approved.

Mr. Tony Reed requested that there be documentation and that a water analysis be performed before the stocking. Mr. Blanco indicated that Mr. Wilson would do testing for the pond dye.

TENTH ORDER OF BUSINESS Staff Reports

A. Attorney

This item was discussed.

B. Engineer

Ms. Leo reported that given the water levels, they would try to do their inspection in the next month. Updates would be made to the pond map. Ms. Adams confirmed that they were investigating some conveyance deeds that were brought to their attention, to see if there was any impact on the property ownership map.

C. District Manager

i. Action Items List

Ms. Adams presented the Action Items List, which was included in the agenda package. Many of these items were already discussed, but she reported on the following:

1. Proposed Fishing Policies: This item was discussed.
2. Evaluate Ownership and Maintenance of Pond 1B at Via Rizzoli Drive: This item was discussed.
3. Erosion Repair Amalfi Lane: The repair was completed and the HOA was billed on December 19th. An invoice was resent to the HOA, as payment had not yet been received. The HOA acknowledged that the original invoice was not put into the proper place and would expedite payment.

ii. Approval of Check Register

Ms. Adams presented the Check Register for January 13, 2026, through January 31, 2026, totaling $1,301,120.15, which was included in the agenda package, along with the detailed invoices and Check Run Summary. Mr. Cameron questioned how many different checking accounts they used. Ms. Adams referred to the Combined Balance Sheet, which listed the three accounts, one of which was Hancock Whitney. Part of the requirement of the Trust Indenture, was that there be a general operating account with Hancock Whitney, which was where all the transmittals go. Locally, there was a Truist account, which the bills were paid out of. The third account was with Bank United, which was the money market account. Any surplus funds would be applied to the money market account, so it was earning interest, until those monies were needed.

> On MOTION by Ms. Nelson seconded by Mr. Zimbardi with all in favor the January 13, 2026, through January 31, 2026, in the amount of $1,301,120.15 was approved.

iii. Balance Sheet and Income Statement

Ms. Adams presented the Unaudited Financial Statements through December 31, 2025, which were included in the agenda package. No Board action was required, as the financials were provided for informational purposes. There was discussion last month regarding the Supervisor fees. The accountant did speak to the auditor. They were able to accrue the September expenses on the September financials. Mr. Cameron noted a contingency line item of $12,000, of which $10,230 was spent and questioned what it was for. Ms. Adams explained that those were items that the Board approved such as the erosion repair. Ms. Nelson reported that she sent an email to the District accountant, Ms. Katie Costa regarding this item. Ms. Costa confirmed that there was an erosion repair paid to Solitude for $8,802, $250 was paid to Floralawn for a one-time cleanup, $1,150 for an aluminum fence installation, a charge to the Solivita Community Association and $11.10 to GMS for wooden stakes, to section off the area of the washout. Mr. Cameron pointed out that the $8,800 coming from the HOA would offset a good chunk of that. Ms. Adams confirmed that this was the case, but it would be shown as miscellaneous revenue.

Mr. Cameron questioned the status of the accounting organizational chart that the Board requested. Ms. Nelson believed that Ms. Costa was still working on it. Ms. Adams would follow

up. Mr. Cameron questioned when the budget process started for next year. Ms. Adams confirmed that internal budget discussions started. They were still making changes. Mr. Cameron recalled that the Board discussed moving the formal approval process up to June of this year, instead of July. Ms. Adams indicated that it was statutorily required to be approved by September 15th and for the Board to adopt it in June, the budget must be presented in March, since there needed to be 60 days in between the Proposed Budget approval and the final adoption.

D. Field Manager's Report

Mr. Blanco presented the Field Manager's Report, which was included in the agenda package. Regarding the facilitation of the three Cypress trees installation for Pond A-12, the resident approved the proposed cost for the trees and the labor with Floralawn, which was currently getting scheduled. The grass shrimp and littorals for B1, were already discussed. He would obtain proposals for littorals for the next meeting. Regarding the removal of the fire flags and the installation of the littoral plantings on Pond D9, the 50% deposit was sent. The spraying of the fireflies has started. The manual removal and the littoral installation were pending. Due to the cold snap, there was a delay for littorals, but was in communication with Mr. Alan Wilson and Mr. Chris Reed, to get a date for the removal. Mr. Cameron asked if the frost helped to kill the ones that were there. Mr. Blanco indicated that the frost killed many plantings. Mr. Wilson reported that the littorals were brown and small. Mr. Blanco pointed out that it was premature to call something dead and preferred to wait until the end of March to take inventory and towards the beginning of April, come back with a proposal and a report on what has and has not survived. He was monitoring the littorals on Pond E3. Ms. Leo reported that established littorals would die back from what was exposed.

Mr. Blanco reported that the mitered end repair was scheduled for next week and he should have a full report at the next meeting. The Board did not approve removal and stump grind of the three Cypress trees on Glendora Road, but trimming was approved, which was completed. The clam stocking was discussed. The light fixture that was approved at the last meeting, was ordered. Five were on hand, but the company was delayed and he should receive them between the 20th and the 3rd of March. He preferred to do everything at the same time to save on the cost of mobilization. When Mr. Blanco was doing reviews at 820 Glendora, he found

an exposed mitered end section. It was not too exposed and preferred to put some rip rap in there, to support it. Ms. Adams pointed out that Mr. Blanco was now tracking all the field management items on the Action Items List, so there would be no redundancy.

i. Clam Stocking Report on Ponds C2 and P6

Mr. Blanco presented the Clam Stocking Report, which was included in the agenda package. The reason that they chose Ponds P6 and PC2, was because they received many calls. According to the Customer Complaint Log, they had 21 complaints, due to incessant algae growth and grasses growing in the middle of the Pond P6 and PC2. The ponds were stocked with clams, and his first initial review was on June 5th. At that time, Pond PC2 cleared up quickly and Pond P6 was on its way of being cleared up. He was very happy with the results. On August 19th, there were Summer rains and new blooms appeared, but they were smaller circles, as opposed to prior to the clam stocking. In the Fall, Pond PC2 continued to get better, but Pond P6 got stagnant. By the Winter months, Pond PC2 had a complete turnaround. Pond P6 was better than it was before, but not where he wanted it to be. In the eight months that he was tracking this, he felt that this project was successful, as the clams did assist in algae reduction and at times, assisted with troubled grasses in the harder to reach areas. In Pond P16, which was L shaped, as opposed to PC2, which was more in a straight line, additional clams would provide better results. Ponds PC2 and P6, had a reduction in resident complaints, with some residents voicing gratitude.

ii. Pond Maintenance Report

Mr. Blanco presented the Pond Maintenance Report, which was included in the agenda package. The plan that Mr. Chris Reed and he had, was taking advantage of the dry season, with reduced water levels and spraying unwanted grass, as well as utilizing Floralawn to clean up pond banks, in preparation for Spring and Summer. Once the water level goes down, they would go back to the status quo, by allowing those grasses to grow in 3 to 4 feet and spraying any nuisance grasses or weeds. Mr. Chris Reed was doing a good job of spraying around the littoral plantings.

iii. Midge Management Report

iv. Customer Complaint Log

Mr. Blanco reported on the Midge Management Report and Customer Complaint Log and noted he would correct duplicate entries.

ELEVENTH ORDER OF BUSINESS Supervisor's Requests

Supervisors discussed alligator management, fishing policy coordination with the HOA, pond bank stabilization pilot concepts, and pending developer coordination items.

TWELFTH ORDER OF BUSINESS Other Business

There being no comments, the next item followed.

THIRTEENTH ORDER OF BUSINESS Audience Comments

Residents addressed the Board regarding several matters, including tunnel pavement markings, littoral conditions at Pond E3, fishing activity and enforcement concerns, and yard debris entering ponds. The Board discussed coordination with the developer regarding tunnel striping and noted staff would follow up on specific concerns raised by residents.

Residents also commented on fishing policy enforcement, public safety concerns, and communication challenges within the community. The Board reiterated that it is working toward a practical and enforceable fishing policy in coordination with stakeholders.

A Solitude representative provided updates on planned pond maintenance activities, including seasonal bank treatments, vegetation management, access constraints at Pond D5, and recent fish kill cleanup efforts. Following discussion, the Board reached consensus to allow temporary signage at ponds with active alligator nesting areas.

FOURTEENTH ORDER OF BUSINESS Next Meeting Date – March 18, 2026, 12:00 P.M.; The Gator Room

Mr. Cameron stated that the next meeting was scheduled for March 18, 2026, at 12:00 p.m. at this location.

FIFTEENTH ORDER OF BUSINESS **Adjournment**

On MOTION by Mr. McKelvey seconded by Mr. Zimbardi with all in favor the meeting was adjourned.

_____ _____

Secretary/Assistant Secretary Chairman/Vice Chairman

SECTION V

RESOLUTION 2026-01

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE POINCIANA COMMUNITY DEVELOPMENT DISTRICT APPROVING A PROPOSED BUDGET FOR FISCAL YEAR 2026/2027 AND SETTING A PUBLIC HEARING THEREON PURSUANT TO FLORIDA LAW; ADDRESSING TRANSMITTAL, POSTING AND PUBLICATION REQUIREMENTS; ADDRESSING SEVERABILITY; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, the District Manager has heretofore prepared and submitted to the Board of Supervisors ("**Board**") of the Poinciana Community Development District ("**District**") prior to June 15, 2026, a proposed budget ("**Proposed Budget**") for the fiscal year beginning October 1, 2026, and ending September 30, 2027 ("**Fiscal Year 2026/2027**"); and

WHEREAS, the Board has considered the Proposed Budget and desires to set the required public hearing thereon.

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

1. **PROPOSED BUDGET APPROVED.** The Proposed Budget prepared by the District Manager for Fiscal Year 2026/2027 attached hereto as **Exhibit A** is hereby approved as the basis for conducting a public hearing to adopt said Proposed Budget.

2. **SETTING A PUBLIC HEARING.** A public hearing on said approved Proposed Budget is hereby declared and set for the following date, hour and location:

DATE: June 17, 2026
HOUR: 12:00 PM
LOCATION: The Gator Room
385 Village Dr.
Poinciana, FL 34759

3. **TRANSMITTAL OF PROPOSED BUDGET TO LOCAL GENERAL PURPOSE GOVERNMENT(S).** The District Manager is hereby directed to submit a copy of the Proposed Budget to Polk County, Florida at least 60 days prior to the hearing set above.

4. **POSTING OF PROPOSED BUDGET.** In accordance with Section 189.016, *Florida Statutes*, the District's Secretary is further directed to post the approved Proposed Budget on the District's website at least two days before the budget hearing date as set forth in Section 2 and shall remain on the website for at least 45 days.

5. **PUBLICATION OF NOTICE.** Notice of this public hearing shall be published in the manner prescribed in Florida law.

6. **SEVERABILITY.** The invalidity or unenforceability of any one or more provisions of this Resolution shall not affect the validity or enforceability of the remaining portions of this Resolution, or any part thereof.

7. **EFFECTIVE DATE.** This Resolution shall take effect immediately upon adoption.

PASSED AND ADOPTED THIS 18TH DAY OF MARCH 2026.

ATTEST:

POINCIANA COMMUNITY DEVELOPMENT DISTRICT

_____
Secretary / Assistant Secretary

_____
Chair/Vice Chair, Board of Supervisors

Exhibit A: Proposed Budget

Poinciana

Community Development District

Proposed Budget

FY2027

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Poinciana

Community Development District

Proposed Budget
General Fund

	Adopted Budget FY2026	Actuals Thru 1/31/26	Projected Next 8 Months	Total Projected 9/30/26	Proposed Budget FY2027
Revenues					
Special Assessments	$ 886,925	$ 819,740	$ 67,185	$ 886,925	$ 886,925
Interest	$ 8,673	$ 4,731	$ 5,914	$ 10,646	$ 5,323
Miscellaneous Revenue	$ -	$ 8,902	$ -	$ 8,902	$ -
Total Revenues	**$ 895,598**	**$ 833,373**	**$ 73,099**	**$ 906,473**	**$ 892,248**
Expenditures					
Administrative					
Supervisors Fees	$ 12,000	$ 3,000	$ 8,000	$ 11,000	$ 12,000
FICA Expense	$ 918	$ 306	$ 612	$ 918	$ 918
Engineering	$ 20,000	$ 4,626	$ 14,000	$ 18,626	$ 20,000
Attorney	$ 35,000	$ 14,992	$ 15,000	$ 29,992	$ 35,000
Annual Audit	$ 3,200	$ 3,200	$ -	$ 3,200	$ 3,350
Trustee Fees	$ 4,000	$ -	$ 4,000	$ 4,000	$ 4,000
Assessment Administration	$ 5,408	$ 5,408	$ -	$ 5,408	$ 5,678
Management Fees	$ 46,786	$ 15,595	$ 31,190	$ 46,786	$ 49,125
Information Technology	$ 1,339	$ 446	$ 893	$ 1,339	$ 1,406
Website Maintenance	$ 893	$ 298	$ 595	$ 893	$ 938
Telephone	$ 100	$ -	$ 67	$ 67	$ 100
Postage	$ 2,600	$ 527	$ 1,000	$ 1,527	$ 2,600
Printing & Binding	$ 500	$ 80	$ 333	$ 413	$ 500
Insurance	$ 8,927	$ 8,228	$ -	$ 8,228	$ 9,462
Legal Advertising	$ 5,500	$ -	$ 3,000	$ 3,000	$ 5,500
Other Current Charges	$ 2,400	$ 482	$ 480	$ 962	$ 2,400
Office Supplies	$ 400	$ 1	$ 100	$ 101	$ 400
Dues, Licenses & Subscriptions	$ 175	$ 175	$ -	$ 175	$ 175
Total Administrative	**$ 150,146**	**$ 57,364**	**$ 79,270**	**$ 136,634**	**$ 153,553**

Poinciana

Community Development District

Proposed Budget

General Fund

	Adopted Budget FY2026	Actuals Thru 1/31/26	Projected Next 8 Months	Total Projected 9/30/26	Proposed Budget FY2027
Operations & Maintenance					
Field Services	$ 11,474	$ 3,825	$ 7,649	$ 11,474	$ 18,000
Property Insurance	$ 25,494	$ 22,722	$ -	$ 22,722	$ 26,130
Electric	$ 1,800	$ 483	$ 1,080	$ 1,563	$ 1,800
Landscape Maintenance	$ 205,665	$ 66,790	$ 130,579	$ 197,369	$ 205,665
Aquatic Control Maintenance	$ 165,444	$ 51,214	$ 102,576	$ 153,790	$ 165,444
Aquatic Midge Management	$ 191,733	$ 62,501	$ 127,304	$ 189,805	$ 197,485
Pressure Washing	$ 12,000	$ -	$ 6,000	$ 6,000	$ 12,000
Lift Station Maintenance	$ 3,000	$ -	$ 1,500	$ 1,500	$ 3,000
R&M - Plant Replacement	$ 10,000	$ -	$ 7,500	$ 7,500	$ 10,000
Storm Structure Repairs	$ 41,616	$ -	$ 20,808	$ 20,808	$ 22,000
Stormwater Water Quality/Landscape Improvements	$ 23,500	$ -	$ 17,625	$ 17,625	$ 23,500
Contingency	$ 12,000	$ 10,543	$ -	$ 10,543	$ 12,000
Total Operations & Maintenance	**$ 703,727**	**$ 218,077**	**$ 422,622**	**$ 640,699**	**$ 697,024**
Other Expenditures					
Transfer Out - Capital Reserve	$ 41,726	$ 41,726	$ -	$ 41,726	$ 41,671
Total Other Expenditures	**$ 41,726**	**$ 41,726**	**$ -**	**$ 41,726**	**$ 41,671**
Total Expenditures	**$ 895,598**	**$ 317,167**	**$ 501,893**	**$ 819,059**	**$ 892,248**
Excess Revenues/(Expenditures)	$ -	$ 516,207	$ (428,793)	$ 87,413	$ -

Net Assessments	$ 886,925
Collection Cost (7%)	$ 66,758
Gross Assessments	**$ 953,683**

Property Type	Platted Units	Per Unit Net	Per Unit Gross	Net Total
Platted Residential	3820	$227.61	$244.74	$869,470
Town Center Commercial	72.15	$227.61	$244.74	$16,422
Golf Course	4.54	$227.61	$244.74	$1,033
	3896.69			**$886,925**

Revenues:

Special Assessments

The District will levy a non-ad valorem assessment on all the assessable property within the District to pay for the operating expenditures during the fiscal year.

Interest

The District earns interest income on their operating accounts and other investments.

Expenditures:

Administrative:

Supervisors Fees

Chapter 190, Florida Statutes, allows for each Board member to receive $200 per meeting, not to exceed $4,800 per year paid to each Supervisor for the time devoted to District business and meetings. The amount is based on 5 supervisors attending 12 meetings during the fiscal year.

FICA Expense

Represents the Employer's share of Social Security and Medicare taxes withheld from Board of Supervisor checks.

Engineering

The District's engineer, GAI Consultants, Inc., will be providing general engineering services to the District, e.g. attendance and preparation for monthly board meetings, review of invoices and requisitions, preparation and review of contract specifications and bid documents, and various projects assigned as directed by the Board of Supervisors and the District Manager.

Attorney

The District's legal counsel, Latham, Luna, Eden & Beaudine, LLP, will be providing general legal services to the District, e.g. attendance and preparation for monthly meetings, preparation and review of agreements and resolutions, and other research assigned as directed by the Board of Supervisors and the District Manager.

Annual Audit

The District is required by Florida Statutes to arrange for an independent audit of its financial records on an annual basis.

Trustee Fees

The District will pay annual trustee fees for the Series 2022 Special Assessment Refunding Bonds that are deposited with a Trustee at Hancock Whitney.

Assessment Administration

The District has contracted with Governmental Management Services-CF, LLC to levy and administer the collection of non-ad valorem assessment on all assessable property within the District.

Management Fees

The District has contracted with Governmental Management Services-Central Florida, LLC to provide Management, Accounting and Recording Secretary Services for the District. The services include, but are not limited to, recording and transcription of board meetings, budget preparation, all financial reporting, annual audit, etc.

Information Technology

Represents various cost of information technology for the District such as video conferencing, cloud storage and servers, positive pay implementation and programming for fraud protection, accounting software, tablets for meetings, Adobe, Microsoft Office, etc.

Website Maintenance

Represents the costs associated with monitoring and maintaining the District's website created in accordance with Chapter 189, Florida Statutes. These services include site performance assessments, security and firewall maintenance, updates, document uploads, hosting and domain renewals, website backups, etc.

Telephone

Telephone and fax machine.

Postage

The District incurs charges for mailing of materials, overnight deliveries, checks for vendors and other required correspondence.

Printing & Binding

Printing board materials, printing of computerized checks, stationery, envelopes etc.

Insurance

The District's general liability and public liability insurance coverage is provided by Public Risk Insurance. Public Risk Insurance specializes in providing insurance coverage to governmental agencies.

Legal Advertising

The District is required to advertise various notices for monthly Board meetings and public hearings in a newspaper of general circulation.

Other Current Charges

Represents any miscellaneous expenses incurred during the fiscal year such as bank fees, deposit slips, stop payments, etc.

Office Supplies

The District incurs charges for office supplies that need to be purchased during the fiscal year.

Dues, Licenses & Subscriptions

The District is required to pay an annual fee to the Florida Department of Commerce for $175. This is the only expense under this category for the District.

Operations & Maintenance:

Field Services

Provide onsite field management of contracts for the District such as landscape and lake maintenance. Services to include onsite inspections, meetings with contractors, monitoring of utility accounts, attend Board meetings and receive and respond to property owner phone calls and emails.

Property Insurance

The District's Property insurance coverage is provided by Florida Insurance Alliance (FIA). FIA specializes in providing insurance coverage to governmental agencies.

Electric

Represents cost of electric services for item lights. District currently has two accounts with Duke Energy.

Account #	Service Address	Monthly	Annual
910087973720	1051 Cypress Pky, 9 Tunnel Lights	$32	$384
910087973960	1051 Cypress Pky, Lites/Golf Tunnel 33	$55	$660
910172999846	500 Genoa Drive, Lift Station	$20	$240
	Contingency		$516
	Total		**$1,800**

Landscape Maintenance

The District will maintain the lake bank maintenance that include mowing of no less than once every 7 days during the months of April 1st to October 31st and no less than once every 14 days from November 1st to March 31st. The District has contracted with Floralawn 2, LLC for this service.

Description	Monthly	Annual
Landscape Maintenance	$16,322	$195,869
Buffer		$9,796
Total		**$205,665**

Aquatic Control Maintenance

Represents cost for maintenance to the ponds located within the District. Services include, but are not limited to, treatment removal and offsite disposal of nuisance vegetation and algae treatment. The District has contracted with Solitude Lake Management for these services.

Description	Monthly	Annual
Aquatic Maintenance	$12,822	$153,864
Buffer		$11,580
Total		**$165,444**

Aquatic Midge Management

Represents costs for aquatic midge control (blind mosquitoes, weekly ATV aerosol & monthly aerial larvacide.)

Description	Monthly	Annual
Aquatic Midge Control	$15,913	$190,956
3% Increase		$5,729
Buffer		$800
Total		**$197,485**

Pressure Washing

Represents the estimated cost of pressure washing.

Lift Station Maintenance

Represents the estimated costs of any repairs or maintenance of the District's lift station.

Storm Structure Repairs

Represents estimated repair and maintenance cost to the drainage structures maintained by the District.

Stormwater Water Quality/Landscaping Improvements

Improvements include freshwater clams, other biological agents, aerators, landscaping or other special projects to improve the stormwater pond water quality.

R&M – Plant Replacement

Represents estimated cost for the replacement of aquatic plants and tree replacement around the ponds.

Contingency

Represents any additional field expense that may not have been provided for in the budget.

Poinciana

Community Development District

Proposed Budget

Debt Service Fund

	Adopted Budget FY2026	Actuals Thru 1/31/26	Projected Next 8 Months	Total Projected 9/30/26	Proposed Budget FY2027
Revenues					
Assessments	$ 1,278,850	$ 1,176,766	$ 102,084	$ 1,278,850	$ 1,276,415
Assessments - Prepayments	$ -	$ 1,631	$ -	$ 1,631	$ -
Interest	$ 20,000	$ 8,142	$ 10,177	$ 18,319	$ 9,160
Carry Forward Surplus	$ 523,210	$ 534,583	$ -	$ 534,583	$ 526,515
Total Revenues	**$ 1,822,060**	**$ 1,721,122**	**$ 112,261**	**$ 1,833,383**	**$ 1,812,089**
Expenditures					
Series 2022					
Interest - 11/1	$ 85,738	$ 85,518	$ -	$ 85,518	$ 73,087
Special Call - 11/1	$ -	$ 15,000	$ -	$ 15,000	$ -
Principal - 5/1	$ 1,124,000	$ -	$ 1,121,000	$ 1,121,000	$ 1,142,000
Interest - 5/1	$ 85,738	$ -	$ 85,350	$ 85,350	$ 73,087
Total Expenditures	**$ 1,295,477**	**$ 100,518**	**$ 1,206,350**	**$ 1,306,868**	**$ 1,288,173**
Excess Revenues/(Expenditures)	**$ 526,583**	**$ 1,620,604**	**$ (1,094,089)**	**$ 526,515**	**$ 523,916**

	Series 2022	
Interest - 11/1/27	$	60,050
Net Assessments	$	1,276,415
Collection Cost (7%)	$	96,074
Gross Assessments	**$**	**1,372,489**

Property Type	Platted Units	Net Per Unit	Gross Per Unit	Gross Total
Commercial	72.15	$347.78	$373.96	$26,981
Residential	3598	$347.78	$373.96	$1,345,508
Platted Residential - Prepaid	221	$0.00	$0.00	$0
	3891.15			**$1,372,489**

Poinciana

Community Development District

Series 2022 Special Assessment Refunding Bonds

Amortization Schedule

Date	Balance	Principal	Interest	Total
11/01/26	$ 5,986,000.00	$ -	$ 73,086.67	$ 1,279,437.09
05/01/27	$ 5,986,000.00	$ 1,142,000.00	$ 73,086.67	
11/01/27	$ 4,844,000.00	$ -	$ 60,049.60	$ 1,275,136.27
05/01/28	$ 4,844,000.00	$ 1,166,000.00	$ 60,049.60	
11/01/28	$ 3,678,000.00	$ -	$ 46,216.76	$ 1,272,266.36
05/01/29	$ 3,678,000.00	$ 1,194,000.00	$ 46,216.76	
11/01/29	$ 2,484,000.00	$ -	$ 31,599.21	$ 1,271,815.97
05/01/30	$ 2,484,000.00	$ 1,227,000.00	$ 31,599.21	
11/01/30	$ 1,257,000.00	$ -	$ 16,180.73	$ 1,274,779.95
05/01/31	$ 1,257,000.00	$ 1,257,000.00	$ 16,180.73	$ 1,273,180.73
		$ 7,107,000.00	**$ 539,616.37**	**$ 7,646,616.37**

Poinciana

Community Development District

Proposed Budget

Capital Reserve Fund

	Adopted Budget FY2026	Actuals Thru 1/31/26	Projected Next 8 Months	Total Projected 9/30/26	Proposed Budget FY2027
Revenues					
Interest	$ 5,000	$ 2,571	$ 5,141	$ 7,712	$ 3,856
Carry Forward Surplus	$ 214,104	$ 214,575	$ -	$ 214,575	$ 264,013
Total Revenues	**$ 219,104**	**$ 217,146**	**$ 5,141**	**$ 222,287**	**$ 267,869**
Expenditures					
Capital Outlay	$ -	$ -	$ -	$ -	$ -
Total Expenditures	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
Other Financing Sources/(Uses)					
Transfer In	$ 41,726	$ 41,726	$ -	$ 41,726	$ 41,671
Total Other Financing Sources/(Uses)	**$ 41,726**	**$ 41,726**	**$ -**	**$ 41,726**	**$ 41,671**
Excess Revenues/(Expenditures)	**$ 260,830**	**$ 258,872**	**$ 5,141**	**$ 264,013**	**$ 309,540**

SECTION VI

SECTION A

DRAFT: 3/6/2026

POINCIANA COMMUNITY DEVELOPMENT DISTRICT

FISHING AND STORMWATER POND POLICIES

1. Recreational fishing in Poinciana Community Development District (PCDD) ponds is permitted **AT YOUR OWN RISK.** The District is not responsible for any loss, damage, or injury to any person or property arising out of the authorized or unauthorized use of the PCDD ponds or any other property within the District. Fishing is permitted only from the banks of PCDD stormwater ponds (Ponds) from dawn to dusk and subject to the terms and conditions of this Policy. The Ponds may have steep banks and are not designed, nor permitted, for recreational use, and entry into or near the banks of the Ponds may be dangerous and could result in serious bodily harm. Entering into or wading in the Ponds is STRICTLY PROHIBITED.

2. While fishing, minors and guests of fishermen/fisherwomen ("Users") are required to be supervised and accompanied by an adult (18 years of age or older).

3. The Ponds are a habitat for dangerous wildlife, including poisonous snakes, snapping turtles, and alligators. Be aware that wildlife, both in and near Ponds, may be present and active, posing a serious threat to personal safety. Feeding or approaching alligators or any other wildlife is STRICTLY PROHIBITED. Wildlife may not be removed from or released into the Ponds. Anyone concerned about a nuisance alligator should contact the Florida Fish and Wildlife Conservation Commission's toll-free Nuisance Alligator Hotline at 866-FWCGATOR (866-392-4286).

4. The Ponds are designed to gather and filter pollutants before they enter nearby natural bodies of water. Therefore, the Ponds may contain pollutants such as sediments, oils, grease, trash, heavy metals, pesticides, herbicides, and pathogens. Contact with the Ponds may be hazardous to health and safety. All fishing in the Ponds is strictly on a catch and release basis.

5. All trash must be properly disposed of off-site, including but not limited to fishing lines (which can be a serious hazard to wildlife).

6. Boating on any Pond, canal, or culvert for any purpose other than maintenance or repair authorized by PCDD is STRICTLY PROHIBITED.

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Deleted: (incorporating board comments)

Deleted: with a Fishing Pass as described in Paragraph 2 below

Deleted: herein.

Deleted: <#>Persons authorized to fish in PCDD Ponds: In order to fish in PCDD Ponds, adults (18 years of age or older) shall have in their possession a PCDD Fishing Pass. The PCDD Fishing Pass is provided following the successful completion of the Solivita Fishing Club (SFC) Fishing Training Program. The SFC shall maintain records of those individuals that completed the training, which shall include the date of the training and certification of the successful completion signed by a designated SFC trainer. PCDD residents and Poinciana West Community Development District (PWCDD) residents, who have successfully completed the SFC training, shall receive the PCDD Fishing Pass at no charge. Persons over 18 who do not reside or lease property within the PCDD or PWCDD, may obtain a PCDD Fishing Pass only after successfully completing the SFC training .¶

Deleted: <#>Fishing Pass Holders

Deleted: <#>possessing a PCDD Fishing Pass. Any person determined to be fishing while not in possession of a valid PCDD Fishing Pass must cease fishing activities immediately upon request by PCDD personnel, Solivita security, or another entity designated by PCDD. The Fishing Pass may be revoked at any time by PCDD for failure to comply with this Policy.

Deleted: PCDD stormwater system.

Deleted: be contaminated with

Deleted: .

7. Alteration of the Ponds, including adding or removing plantings and vegetation, for any purpose is STRICTLY PROHIBITED. The PCDD retains all rights and remedies to pursue and collect costs for any damage to PCDD property or fines and penalties for noncompliance with stormwater permits.

8. The use of golf carts on any Pond bank or adjacent landscape buffer, or on any PCDD property that is otherwise adjacent to any Pond bank, canal, or culvert is STRICTLY PROHIBITED. No Parking of golf carts or any other vehicles on grassy or landscaped areas near or contiguous to the Ponds is prohibited.

9. At all times, fishing in the Ponds shall occur only from PCDD property. Residential/private property shall not be utilized or walked over to gain access to fishing areas. Easements through residential backyards along the community's stormwater management system are for PCDD maintenance purposes only and are not grants for access for fishing or any other recreational purpose. In order to fish in the Ponds, Users must gain access to the Ponds via common access areas.

10. Residents have a reasonable expectation of privacy and security, so Users should use common sense and respect when fishing on PCDD property so as not to trouble, inconvenience, or interfere with the peaceful enjoyment of the adjacent property by and of the homeowner. Upon request by the adjacent homeowner to move to an alternate location, the User shall immediately relocate to another location.

11. All fishing shall comply with all applicable state and local laws, ordinances, codes, regulations, and permits. All Users should be aware of and comply with Florida Fish and Wildlife Conservation Commission's guidelines for freshwater fishing, including licensing requirements, to promote responsible fishing. Notwithstanding anything to the contrary herein, if the PCDD shall at any time receive notice from any governmental agency or authority that the use(s) of the Ponds described herein violate any applicable state or local laws, ordinances, codes, regulations, permits or otherwise may place additional liability on the PCDD, the PCDD retains the right in its sole discretion to rescind this policy immediately, without notice; however, a statement shall be made at the next available PCDD Board meeting.

12. All Users shall comply with all PCDD directives in connection with the Ponds, including, but not limited to, temporary closure of the Ponds for maintenance, repair or any other reason within the sole discretion of PCDD.

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¶
Residential/private property shall not be utilized or walked over to gain access to fishing areas. Easements through residential backyards along the community's stormwater management system are for maintenance purposes only and are not general grants for access for fishing or any other recreational purpose. In order to fish in the Ponds, users must gain access to the Ponds via common access areas.

Deleted: STRICTLY PROHIBITED

Deleted: The PCDD has identified the Ponds and locations where fishing is [preferred] (see attached map) and such locations are identified with appropriate signage. In addition to this policy, all users shall obey all posted signage in connection with use of the Ponds. Fishing behind residential/private property is not recommended.

Deleted: within PCDD property (as designated). Access

Deleted: residents'

Deleted: via the

Deleted: easements is STRICTLY PROHIBITED. All users shall avoid

Deleted: behind residential properties.

Deleted: users

Deleted: user

Deleted: Failure to do so could result in the revocation of the PCDD Fishing Pass.

Deleted: users

Deleted: (FWC's)

Deleted: revoke all Passes and

Deleted: Notwithstanding anything to the contrary herein, all users or other members of the public

Any stormwater pond maintenance or other PCDD issues should be immediately reported to the PCDD District Manager's office at (407) 841-5524, ext. 147.

Adopted this _____ day of _____, 2026.

_____

Chair – Poinciana PCDD

Deleted: Approved as to form:

_____

District Manager

DRAFT: 3/6/2026

POINCIANA COMMUNITY DEVELOPMENT DISTRICT

FISHING AND STORMWATER POND POLICIES

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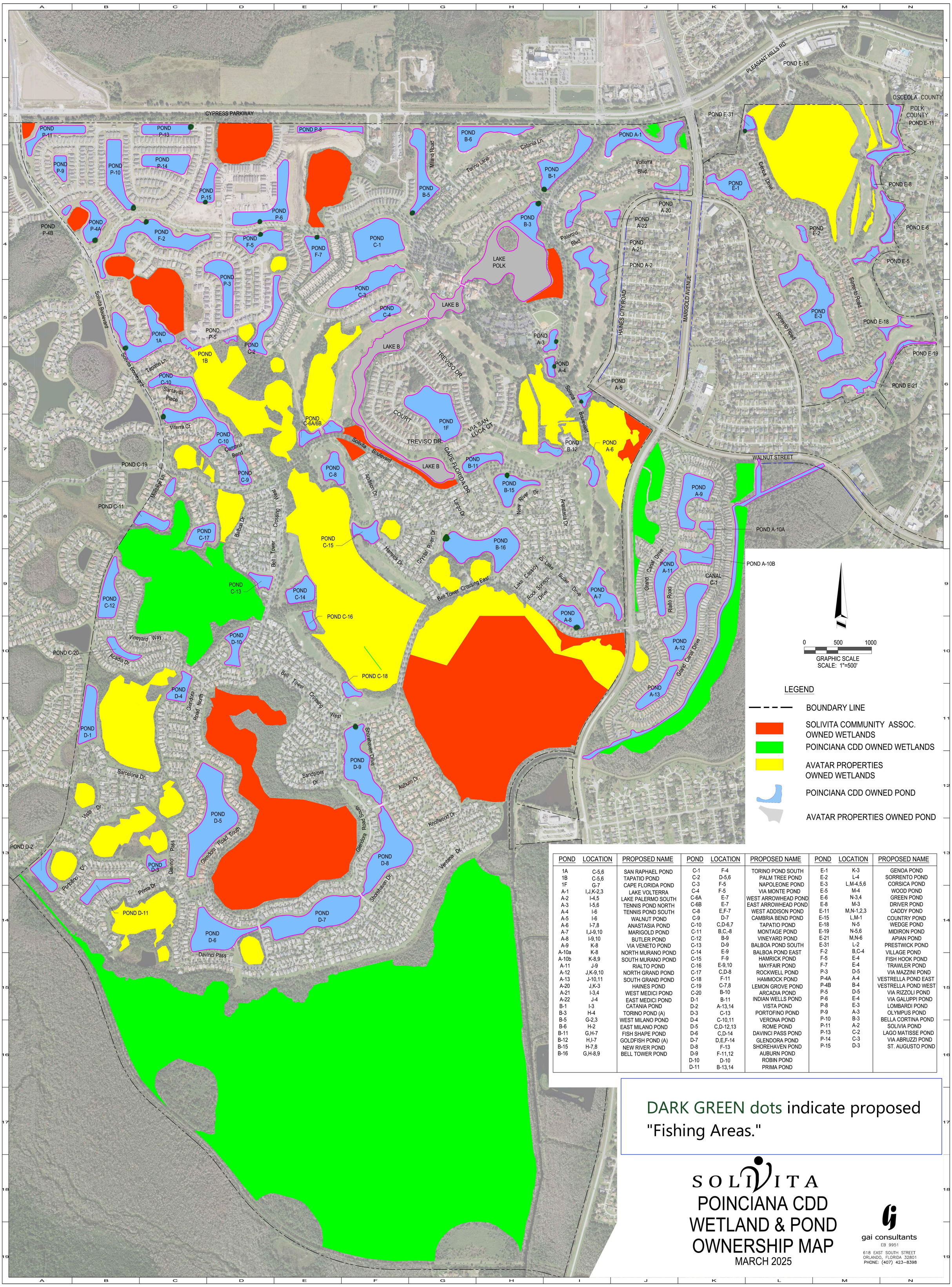
Any stormwater pond maintenance or other PCDD issues should be immediately reported to the PCDD District Manager's office at (407) 841-5524, ext. 147.

Adopted this _____ day of _____, 2026.

_____

Chair – Poinciana PCDD

SECTION B



POND	LOCATION	PROPOSED NAME
1A	C-5,6	SAN RAPHAEL POND
1B	C-5,6	TAPATIO POND
1F	G-7	CAPE FLORIDA POND
A-1	I,J,K-2,3	LAKE VOLTERRA
A-2	I-4,5	LAKE PALERMO SOUTH
A-3	I-5,6	TENNIS POND NORTH
A-4	I-6	TENNIS POND SOUTH
A-5	I-6	WALNUT POND
A-6	I-7,8	ANASTASIA POND
A-7	I,J-9,10	MARIGOLD POND
A-8	I-9,10	BUTLER POND
A-9	K-8	VIA VENETO POND
A-10a	K-8	NORTH MURANO POND
A-10b	K-8,9	SOUTH MURANO POND
A-11	J-9	RIALTO POND
A-12	J,K-9,10	NORTH GRAND POND
A-13	J-10,11	SOUTH GRAND POND
A-20	J,K-3	HAINES POND
A-21	I-3,4	WEST MEDICI POND
A-22	J-4	EAST MEDICI POND
B-1	I-3	CATANIA POND
B-3	H-4	TORINO POND (A)
B-5	G-2,3	WEST MILANO POND
B-6	H-2	EAST MILANO POND
B-11	G,H-7	FISH SHAPE POND
B-12	H,I-7	GOLDFISH POND (A)
B-15	H-7,8	NEW RIVER POND
B-16	G,H-8,9	BELL TOWER POND

POND	LOCATION	PROPOSED NAME
C-1	F-4	TORINO POND SOUTH
C-2	D-5,6	PALM TREE POND
C-3	F-5	NAPOLEONE POND
C-4	F-5	VIA MONTE POND
C-6A	E-7	WEST ARROWHEAD POND
C-6B	E-7	EAST ARROWHEAD POND
C-8	E,F-7	WEST ADDISON POND
C-9	D-7	CAMBRIA BEND POND
C-10	C,D-6,7	TAPATIO POND
C-11	B,C,-8	MONTAGE POND
C-12	B-9	VINEYARD POND
C-13	D-9	BALBOA POND SOUTH
C-14	E-9	BALBOA POND EAST
C-15	F-9	HAMRICK POND
C-16	E-9,10	MAYFAIR POND
C-17	C,D-8	ROCKWELL POND
C-18	F-11	HAMMOCK POND
C-19	C-7,8	LEMON GROVE POND
C-20	B-10	ARCADIA POND
D-1	B-11	INDIAN WELLS POND
D-2	A-13,14	VISTA POND
D-3	C-13	PORTOFINO POND
D-4	C-10,11	VERONA POND
D-5	C,D-12,13	ROME POND
D-6	C,D-14	DAVINCI PASS POND
D-7	D,E,F-14	GLENDORA POND
D-8	F-13	SHOREHAVEN POND
D-9	F-11,12	AUBURN POND
D-10	D-10	ROBIN POND
D-11	B-13,14	PRIMA POND

POND	LOCATION	PROPOSED NAME
E-1	K-3	GENOA POND
E-2	L-4	SORRENTO POND
E-3	L,M-4,5,6	CORSICA POND
E-5	M-4	WOOD POND
E-6	N-3,4	GREEN POND
E-8	M-3	DRIVER POND
E-11	M,N-1,2,3	CADDY POND
E-15	L,M-1	COUNTRY POND
E-18	N-5	WEDGE POND
E-19	N-5,6	MIDIRON POND
E-21	M,N-6	APIAN POND
E-31	L-2	PRESTWICK POND
F-2	B,C-4	VILLAGE POND
F-5	E-4	FISH HOOK POND
F-7	E-4	TRAWLER POND
P-3	D-5	VIA MAZZINI POND
P-4A	A-4	VESTRELLA POND EAST
P-4B	B-4	VESTRELLA POND WEST
P-5	D-5	VIA RIZZOLI POND
P-6	E-4	VIA GALUPPI POND
P-8	E-3	LOMBARDI POND
P-9	A-3	OLYMPUS POND
P-10	B-3	BELLA CORTINA POND
P-11	A-2	SOLIVIA POND
P-13	C-2	LAGO MATISSE POND
P-14	C-3	VIA ABRUZZI POND
P-15	D-3	ST. AUGUSTO POND

DARK GREEN dots indicate proposed "Fishing Areas."

SOLIVITA

POINCIANA CDD WETLAND & POND OWNERSHIP MAP

MARCH 2025

gai consultants
EB 9951
618 EAST SOUTH STREET
ORLANDO, FLORIDA 32801
PHONE: (407) 423-8398

SECTION VII

---------- Forwarded message ---------
From: **Tricia Adams** <tadams@gmscfl.com>
Date: Mon, Mar 2, 2026 at 4:24 PM
Subject: Re: Parcels to be transferred
To: Jon Cameron <jon.r.cameron@gmail.com>
Cc: Jan Carpenter <jcarpenter@lathamluna.com>, Kathy Leo <k.leo@gaiconsultants.com>, Jay Lazarovich <jlazarovich@lathamluna.com>, Jon Cameron <jon.r.cameron@gmail.com>

Good afternoon Jon,

Thank you for forwarding the agreement and highlighting the areas you would like us to review.

Before beginning a detailed analysis of the parcels listed in the Purchase Agreement, it would be helpful to understand whether the Association has requested any information or coordination from the CDD in connection with the transaction. Is the Association's intention to accept stormwater parcels or tracts and then ask the District to consider accepting conveyance of those parcels at a later time? Or will Taylor Morrison be asked to follow the District's approved application process policy to convey property directly to the District?

Because the review you outlined involves engineering and legal analysis, it is generally best practice for the Board to provide direction at a duly noticed public meeting before staff begins work that could result in consulting costs. We can certainly add an item such as "Discussion of Solivita Club Property Transfer and Po~~tential Dis~~t~~rict Coordi~~nation" to the agenda for March 18.

If the Board would like staff to proceed, we could begin with a coordination call including District Counsel and the District Engineer. This would allow Jan and Kathy to provide preliminary input and help identify the most relevant issues before undertaking a more detailed parcel review. A coordination call will also help avoid duplicating effort.

Please let me know your thoughts so we can determine the best way to bring this forward for Board discussion and staff coordination.

All the best,

On Sun, Mar 1, 2026 at 7:52 PM Jon Cameron <jon.r.cameron@gmail.com> wrote:

Attached is the sales agreement between Taylor Morrison and the Solivita HOA. Pages 17-21 list the parcel numbers to be transferred.

Please review these to see which parcels would include areas that PCDD would want and to make sure there are no parcel numbers that include PCDD lands.

Some specific areas to look at and decide: P.17 A-1: this discusses turning over the part of Lake Polk that PCDD doesn't own. One concern is that TM allows the dragon boat club to use the lake. If we were the owners, how would that impact the club? Also, Bird Island is in Lake Polk - I presume our ownership could create some issues there as well. What issues/concerns/liabilities would ownership pose for us?

P.18, #20: the RV lot. Our property is east of the RV lot, so I presume these parcels don't impact PCDD, but want to make sure.

P.19-20: golf courses and area around the golf clubhouse. TM is retaining all of these. Any issues with our ponds (and the bridges on Cypress Course)? I don't think there are any issues for us on/around the Oaks Course. Under "C", the area around the clubhouse, restaurant and putting green: we own sidewalks and land around the putting green area. Would we want to take the opportunity to move that land to TM? Also, we might see this as an opportunity to take ownership of the TM portion of the Bella Viana tunnel. Thoughts? Interestingly, the HOA already owns the land where the golf driving range is and we own the pond where they hit the golf balls. Any issues regarding the pond ownership and, also, would we want to consider charging the golf course for using our pond?

I look forward to your review of these and thoughts on what should end up with us instead of the HOA.

Thanks.

Jon R Cameron

https://www.solivitahoa.com/pdf.php?lFileID=109474

Sent from my iPhone

SECTION VIII

Poinciana

Community Development District

219 E. Livingston Street, Orlando, FL 32801
Phone: 407-841-5524 - Fax: 407-839-1526

March 11, 2026

David and Barbara Harral
140 Gulf Drive
Poinciana, Florida 34759

dfhrd@aol.com

Re: Unauthorized Encroachment and Damage to Poinciana Community Development District Property

Dear Mr. and Mrs. Harral,

It has been brought to the attention of the Poinciana Community Development District (the "District") that you, or persons acting on your behalf, may have engaged in unauthorized activity on District-owned property located adjacent to your residence, including the cutting and/or alteration of a tree situated on District property within Tract B-16. District staff has received documentation and photographs showing a portion of the tree trunk cut and partially submerged within the pond area.

Please be advised that the referenced area is District-owned property. Residents are not permitted to perform any maintenance or alterations on District property or on any improvements or landscaping located on that property. This includes, but is not limited to, cutting or trimming vegetation, applying chemicals, removing plant material, grading, mowing, planting, or otherwise disturbing or damaging District land or improvements.

District staff is currently investigating the matter, including reviewing site and tree conditions and coordinating with the District's landscape maintenance vendor to assess the extent of any damage and identify necessary corrective work. If it is determined that District property has been damaged by or at the direction of the property owner or their agents, the property owner shall be responsible for reimbursing the District for the full cost of restoration and any related expenses.

Accordingly, you are directed to immediately cease and desist from any activity on District property. Do not undertake any further work, tree trimming or cutting, or maintenance activities in the referenced area. Failure to comply may result in further action by the District, including recovery of damages and enforcement through legal remedies available under Florida law.

Should you have any questions or wish to provide information regarding this matter, please contact me at (407) 841-5524 ext. 138. Thank you for your prompt attention and cooperation.

Sincerely,

Tricia L. Adams

District Manager
Office: (407) 841-5524 ext. 138
Email: tadams@gmscfl.com

Enclosures
CC: Poinciana CDD Board of Supervisors
District Counsel

Poinciana

Community Development District

219 E. Livingston Street, Orlando, FL 32801
Phone: 407-841-5524 - Fax: 407-839-1526

Poinciana

Community Development District

219 E. Livingston Street, Orlando, FL 32801
Phone: 407-841-5524 - Fax: 407-839-1526

SECTION IX

POINCIANA COMMUNITY DEVELOPMENT DISTRICT

FINANCIAL STATEMENTS

September 30, 2025

POINCIANA COMMUNITY DEVELOPMENT DISTRICT
FINANCIAL STATEMENTS
September 30, 2025

CONTENTS

INDEPENDENT AUDITORS' REPORT

To the Board of Supervisors
Poinciana Community Development District
Polk County, Florida

Opinions

We have audited the accompanying financial statements of the governmental activities and each major fund of Poinciana Community Development District, Polk County, Florida ("District") as of and for the year ended September 30, 2025, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities and each major fund of the District as of September 30, 2025, and the respective changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the District and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the District's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions.

Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the District's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and budgetary comparison information be presented to supplement the basic financial statements. Such information is the responsibility of management and, 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. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about 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 do 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.

Other Reporting Required by Government Auditing Standards

In accordance with Government Auditing Standards, we have also issued our report dated February 11, 2026, on our consideration of the Poinciana Community Development District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, rules, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with Government Auditing Standards in considering the District's internal control over financial reporting and compliance.

Report on Other Legal and Regulatory Requirements

We have also issued our report dated February 11, 2026 on our consideration of the District's compliance with requirements of Section 218.415, Florida Statutes, as required by Rule 10.556(10) of the Auditor General of the State of Florida. The purpose of that report is to provide an opinion based on our examination conducted in accordance with attestation Standards established by the American Institute of Certified Public Accountants.

DiBartolomeo, McBee, Hartley & Barnes

DiBartolomeo, McBee, Hartley & Barnes, P.A.
Fort Pierce, Florida
February 11, 2026

Our discussion and analysis of Poinciana Community Development District, Polk County, Florida ("District") financial performance provides an overview of the District's financial activities for the fiscal year ended September 30, 2025. Please read it in conjunction with the District's Independent Auditor's Report, basic financial statements, accompanying notes and supplementary information to the basic financial statements.

FINANCIAL HIGHLIGHTS

- The assets of the District exceeded its liabilities at the close of the most recent fiscal year resulting in a net position balance of $8,116,502.

- The change in the District's total net position in comparison with the prior fiscal year was $1,015,262, an increase. The key components of the District's net position and change in net position are reflected in the table in the government-wide financial analysis section.

- At September 30, 2025, the District's governmental funds reported combined ending fund balances of $1,553,613. A portion of fund balance is non-spendable for prepaid items, restricted for debt service, assigned for operating reserves and capital reserves and the remainder is unassigned fund balance which is available for spending at the District's discretion.

OVERVIEW OF FINANCIAL STATEMENTS

This discussion and analysis is intended to serve as the introduction to the District's financial statements. The District's basic financial statements are comprised of three components: 1) government-wide financial statements, 2) fund financial statements, and 3) notes to the financial statements. This report also contains other supplementary information in addition to the basic financial statements themselves.

Government-Wide Financial Statements

The government-wide financial statements are designed to provide readers with a broad overview of the District's finances, in a manner similar to a private-sector business.

The statement of net position presents information on all the District's assets and liabilities, with the difference between the two reported as net position. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the District is improving or deteriorating.

The statement of activities presents information showing how the government's net position changed during the most recent fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods.

The government-wide financial statements include all governmental activities that are principally supported by developer contributions. The District does not have any business-type activities. The governmental activities of the District include the general government (management) and maintenance and operations.

Fund Financial Statements

A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The District, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. The District has one fund category: governmental funds.

Governmental Funds

Governmental funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on near-term inflows and outflows of spendable resources, as well as on balances of spendable resources available at the end of the fiscal year. Such information may be useful in evaluating a District's near-term financing requirements.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the District's near-term financing decisions.

Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balance provide a reconciliation to facilitate this comparison between governmental funds and governmental activities.

The District maintains three individual governmental funds for external reporting. Information is presented in the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balances for the general fund, debt service fund and capital projects fund. All funds are major funds. The District adopts an annual appropriated budget for its general fund. A budgetary comparison schedule has been provided for the general fund to demonstrate compliance with the budget.

Notes to the Financial Statements

The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements.

GOVERNMENT WIDE FINANCIAL ANALYSIS

As noted earlier, net position may serve over time as a useful indicator of an entity's financial position. In the case of the District, assets exceeded liabilities at the close of the most recent fiscal year. A portion of the District's net position reflects its investment in capital assets (e.g. land, land improvements and infrastructure). These assets are used to provide services to residents; consequently, these assets are not available for future spending. The balance of unrestricted net position may be used to meet the District's obligations.

Key components of net position were as follows:

Statement of Net Position

	2025	2024
Current assets	$ 1,565,365	$ 1,390,816
Capital assets	13,633,073	13,883,097
Total assets	15,198,438	15,273,913
Deferred outflows of resources	121,787	144,984
Current liabilities	1,203,723	90,657
Long-term liabilities	6,000,000	8,227,000
Total liabilities	7,203,723	8,317,657
Net position		
Net invested in capital assets	6,633,860	5,801,081
Restricted for debt service	598,568	545,103
Unrestricted	669,499	755,056
Total net position	$ 8,116,502	$ 7,101,240

The District's net position increased during the most recent fiscal year. The majority of the change represents the degree to which program revenues exceeded ongoing cost of operations.

Key elements of the District's change in net position are reflected in the following table:

Change in Net Position

	2025	2024
Program revenues	$ 2,269,350	$ 2,039,383
General revenues	15,498	59,905
Total revenues	2,284,848	2,099,288
Expenses		
General government	166,451	171,539
Maintenance and operations	895,802	954,350
Interest on long-term debt	207,333	229,522
Total expenses	1,269,586	1,355,411
Change in net position	1,015,262	743,877
Net position - beginning of year	7,101,240	6,357,363
Net position - end of year	$ 8,116,502	$ 7,101,240

As noted above and in the statement of activities, the cost of all governmental activities during the fiscal year ended September 30, 2025 was $1,269,586, which consisted of interest on long-term debt and costs associated with constructed and maintaining certain capital improvements. The costs of the District's activities were funded by assessments.

GENERAL BUDGETING HIGHLIGHTS

An operating budget was adopted and maintained by the governing board for the District pursuant to the requirements of Florida Statutes. The budget is adopted using the same basis of accounting that is used in preparation of the fund financial statements. The legal level of budgetary control, the level at which expenditures may not exceed budget, is in the aggregate. Any budget amendments that increase the aggregate budgeted appropriations must be approved by the Board of Supervisors. Actual general fund expenditures did not exceed appropriations for the fiscal year ended September 30, 2025.

The variance between budgeted and actual general fund revenues is significant. The actual general fund expenditures for the current fiscal year were lower than budgeted amounts due primarily to anticipated costs which were not incurred in the current fiscal year.

CAPITAL ASSETS AND DEBT ADMINISTRATION

Capital Assets

At September 30, 2025, the District had $13,633,073 invested in capital assets. More detailed information about the District's capital assets is presented in the notes of the financial statements.

Capital Debt

At September 30, 2025, the District had $7,121,000 in Bonds outstanding for its governmental activities. More detailed information about the District's capital debt is presented in the accompanying notes to the financial statements.

ECONOMIC FACTORS, NEXT YEAR'S BUDGET AND OTHER INFORMATION

For the fiscal year 2026, the District anticipates that the cost of general operations will remain fairly constant. In connection with the District's future infrastructure maintenance and replacement plan, the District Board has included in the budget, an estimate of those anticipated future costs and has assigned a portion of current available resources for that purpose.

CONTACTING THE DISTRICT'S FINANCIAL MANAGEMENT

This financial report is designed to provide our citizens, land owners, customers, investors and creditors with a general overview of the District's finances and to demonstrate the District's accountability for the financial resources it manages and the stewardship of the facilities it maintains. If you have questions about this report or need additional financial information, contact Poinciana Community Development District's Accounting Department at 219 E. Livingston Street, Orlando, FL 32801.

POINCIANA COMMUNITY DEVELOPMENT DISTRICT

STATEMENT OF NET POSITION

September 30, 2025

	GOVERNMENTAL ACTIVITIES
ASSETS	
Cash and cash equivalents	$ 862,541
Assessments receivable	5,853
Prepaid items	30,950
Restricted assets:	
Investments	666,021
Capital assets:	
Non-depreciable	10,404,277
Depreciable	3,228,796
TOTAL ASSETS	15,198,438
DEFERRED OUTFLOWS OF RESOURCES	
Deferred amount on refunding, net	121,787
TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES	$ 15,320,225
LIABILITIES	
Accounts payable and accrued expenses	$ 11,752
Accrued interest payable	70,971
Bonds payable, due within one year	1,121,000
Bonds payable, due in more than one year	6,000,000
TOTAL LIABILITIES	7,203,723
NET POSITION	
Net investment in capital assets	6,633,860
Restricted for:	
Debt service	598,568
Capital projects	214,575
Unrestricted	669,499
TOTAL NET POSITION	$ 8,116,502

The accompanying notes are an integral part of this financial statement

POINCIANA COMMUNITY DEVELOPMENT DISTRICT

STATEMENT OF ACTIVITIES

Year Ended September 30, 2025

Functions/Programs	Expenses	Program Revenues: Charges for Services	Program Revenues: Operating Grants and Contributions	Program Revenues: Capital Grants and Contributions	Net (Expense) Revenues and Changes in Net Position: Governmental Activities
Governmental activities					
General government	$ 166,451	$ 166,451	$ -	$ -	$ -
Maintenance and operations	895,802	738,021	-	7,530	(150,251)
Interest on long-term debt	207,333	1,320,545	36,803	-	1,150,015
Total governmental activities	$ 1,269,586	$ 2,225,017	$ 36,803	$ 7,530	999,764
General revenues:					
Unrestricted investment earnings					15,498
Total general revenues					15,498
Change in net position					1,015,262
Net position - October 1, 2024					7,101,240
Net position - September 30, 2025					$ 8,116,502

The accompanying notes are an integral part of this financial statement

POINCIANA COMMUNITY DEVELOPMENT DISTRICT

BALANCE SHEET – GOVERNMENTAL FUNDS

September 30, 2025

	MAJOR FUNDS			TOTAL GOVERNMENTAL FUNDS
	GENERAL	DEBT SERVICE	CAPITAL PROJECTS	
ASSETS				
Cash and cash equivalents	$ 647,966	$ -	$ 214,575	$ 862,541
Investments	-	666,021	-	666,021
Assessments receivable	2,396	3,457	-	5,853
Due from other funds	-	61	-	61
Prepaid items	30,950	-	-	30,950
TOTAL ASSETS	$ 681,312	$ 669,539	$ 214,575	$ 1,565,426
LIABILITIES AND FUND BALANCES				
LIABILITIES				
Accounts payable	$ 11,752	$ -	$ -	$ 11,752
Due to other funds	61	-	-	61
TOTAL LIABILITIES	11,813	-	-	11,813
FUND BALANCES				
Nonspendable:				
Prepaid items	30,950	-	-	30,950
Assigned to:				
Operating reserve	436,296	-	-	436,296
Restricted for:				
Debt service	-	669,539	-	669,539
Capital projects	-	-	214,575	214,575
Unassigned	202,253	-	-	202,253
TOTAL FUND BALANCES	669,499	669,539	214,575	1,553,613
TOTAL LIABILITIES AND FUND BALANCES	$ 681,312	$ 669,539	$ 214,575	$ 1,565,426

The accompanying notes are an integral part of this financial statement

POINCIANA COMMUNITY DEVELOPMENT DISTRICT
RECONCILIATION OF TOTAL GOVERNMENTAL FUND BALANCES
TO NET POSITION OF GOVERNMENTAL ACTIVITIES
September 30, 2025

Total Governmental Fund Balances in the Balance Sheet	$ 1,553,613
Amount reported for governmental activities in the Statement of Net Assets are different because:	
Capital asset used in governmental activities are not financial resources and therefore are not reported in the governmental funds:	
Governmental capital assets	20,835,519
Less accumulated depreciation	(7,202,446)
Deferred charges on refunding of long-term debt are shown as deferred outflows/inflows of resources in the government-wide financial statements; however, this amount is expensed in the governmental fund financial statements.	121,787
Certain liabilities are not due and payable in the current period and therefore are not reported in the funds:	
Accrued interest payable	(70,971)
Governmental bonds payable	(7,121,000)
Net Position of Governmental Activities	$ 8,116,502

The accompanying notes are an integral part of this financial statement

POINCIANA COMMUNITY DEVELOPMENT DISTRICT
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCES – GOVERNMENTAL FUNDS
Year Ended September 30, 2025

	MAJOR FUNDS			TOTAL GOVERNMENTAL FUNDS
	GENERAL	DEBT SERVICE	CAPITAL PROJECTS	
REVENUES				
Assessments	$ 904,472	$ 1,320,545	$ -	$ 2,225,017
Investment earnings	15,498	36,803	7,530	59,831
TOTAL REVENUES	919,970	1,357,348	7,530	2,284,848
EXPENDITURES				
General government	152,703	13,748	-	166,451
Maintenance and operations	645,778	-	-	645,778
Debt				
Principal	-	1,106,000	-	1,106,000
Interest expense	-	194,041	-	194,041
TOTAL EXPENDITURES	798,481	1,313,789	-	2,112,270
EXCESS REVENUES OVER (UNDER) EXPENDITURES	121,489	43,559	7,530	172,578
OTHER SOURCES (USES)				
Transfers in (out)	(50,000)	-	50,000	-
TOTAL OTHER SOURCES (USES)	(50,000)	-	50,000	-
EXCESS REVENUES OVER (UNDER) EXPENDITURES AND OTHER SOURCES (USES)	71,489	43,559	57,530	172,578
FUND BALANCE				
Beginning of year	598,010	625,980	157,045	1,381,035
End of year	$ 669,499	$ 669,539	$ 214,575	$ 1,553,613

The accompanying notes are an integral part of this financial statement

POINCIANA COMMUNITY DEVELOPMENT DISTRICT
RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES
Year Ended September 30, 2025

Net Change in Fund Balances - Total Governmental Funds	$ 172,578
Amount reported for governmental activities in the Statement of Activities are different because:	
Repayment of long-term liabilities are reported as expenditures in the governmental fund financial statements, but such repayments reduce liabilities in the Statement of Net Position and are eliminated in the Statement of Activities:	
Payments on long-term debt	1,106,000
Expenses reported in the statement of activities that do not require the use of current financial resources are not reported as expenditures in the funds. The detail of the differences are as follows:	
Amortization of deferred amount on refunding	(23,197)
Certain items reported in the Statement of Activities do not require the use of current financial resources and therefore are not reported expenditures in the governmental funds:	
Current year provision for depreciation	(250,024)
Change in accrued interest payable	9,905
Change in Net Position of Governmental Activities	$ 1,015,262

The accompanying notes are an integral part of this financial statement

NOTE A- NATURE OF ORGANIZATION AND REPORTING ENTITY

Poinciana Community Development District ("District") was created on November 1, 1999 pursuant to the Uniform Community Development District Act of 1980, otherwise known as Chapter 190, Florida Statutes. The Act provides, among other things, the power to manage basic services for community development, power to borrow money and issue bonds, and to levy and assess non-ad valorem assessments for the financing and delivery of capital infrastructure. Also, Chapter 190 provides that a Community Development District with a size of 1,000 acres or more could be established by rule adopted under Chapter 120 by the Florida Land and Water Adjudicatory Commission. The District was established by the adoption of Rule 42AA-1.

The District was established for the purposes of financing and managing the acquisition, construction, maintenance and operation of a portion of the infrastructure necessary for community development within the District.

The District is governed by the Board of Supervisors ("Board"), which is composed of five members. The Supervisors are elected on an at large basis by the owners of the property within the District. The Board of Supervisors of the District exercise all powers granted to the District pursuant to Chapter 190, Florida Statutes.

The Board has the responsibility for:

1. Assessing and levying assessments.
2. Approving budgets.
3. Exercising control over facilities and properties.
4. Controlling the use of funds generated by the District.
5. Approving the hiring and firing of key personnel.
6. Financing Improvements.

The financial statements were prepared in accordance with Governmental Accounting Standards Board ("GASB") Statements. Under the provisions of those standards, the financial reporting entity consists of the primary government, organizations for which the District Board of Supervisors is considered to be financially accountable, and other organizations for which the nature and significance of their relationship with the District are such that, if excluded, the financial statements of the District would be considered incomplete or misleading. There are no entities considered to be component units of the District; therefore, the financial statements include only the operations of the District.

NOTE B - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Government-Wide and Fund Financial Statements

The basic financial statements include both government-wide and fund financial statements. The government-wide financial statements (i.e., the statement of net position and the statement of activities) report information on all of the non-fiduciary activities of the primary government. For the most part, the effect of interfund activity has been removed from these statements.

NOTE B - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Government-Wide and Fund Financial Statements (continued)

The statement of activities demonstrates the degree to which the direct expenses of a given function or segment is offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function or segment. Program revenues include 1) charges to customers who purchase, use or directly benefit from goods, services or privileges provided by a given function or segment. Operating-type special assessments for maintenance and debt service are treated as charges for services and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Other Items not included among program revenues are reported instead as general revenues.

Measurement Focus, Basis of Accounting and Financial Statement Presentation

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Assessments are recognized as revenues in the year for which they are levied. Grants and similar items are to be recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

Governmental fund financial statements are reported using the economic financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the government considers revenues to be available if they are collected within 60 days of the end of the current fiscal period.

Expenditures are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures are recorded only when payment is due.

Assessments

Assessments are non-ad valorem assessments on benefited lands within the District. Assessments are levied to pay for the operations and maintenance of the District. The fiscal year for which annual assessments are levied begins on October 1 with discounts available for payments through February 28 and become delinquent on April 1. The District's annual assessments for operations are billed and collected by the County Tax Collector. The amounts remitted to the District are net of applicable discounts or fees and include interest on monies held from the day of collection to the day of distribution.

NOTE B - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Measurement Focus, Basis of Accounting and Financial Statement Presentation (continued)

Assessments (continued)

Assessments and interest associated with the current fiscal period are considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal period. The portion of assessments receivable due within the current fiscal period is considered to be susceptible to accrual as revenue of the current period. All other revenue items are considered to be measurable and available only when cash is received by the government.

The District reports the following major governmental funds:

General Fund

The general fund is the general operating fund of the District. It is used to account for all financial resources except those required to be accounted for in another fund.

When both restricted and unrestricted resources are available for use, it is the government's policy to use restricted resources first for qualifying expenditures, then unrestricted resources as they are needed.

Debt Service Fund

The debt service fund is used to account for the accumulation of resources for the annual payment of principal and interest of long-term debt.

Capital Projects Fund

The capital projects fund accounts for the financial resources to be used for the acquisition or construction of major infrastructure with the District.

Assets, Liabilities and Net Position or Equity

Restricted Assets

These assets represent cash and investments set aside pursuant to contractual restrictions.

Deposits and Investments

The District's cash and cash equivalents are considered to be cash on hand and demand deposits (interest and non-interest bearing).

NOTE B - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Assets, Liabilities and Net Position or Equity (continued)

Deposits and Investments (continued)

The District has elected to proceed under the Alternative Investment Guidelines as set forth in Section 218.415 (17) Florida Statutes. The District may invest any surplus public funds in the following:

a) The Local Government Surplus Trust Funds, or any intergovernmental investment pool authorized pursuant to the Florida Interlocal Cooperation Act;
b) Securities and Exchange Commission registered money market funds with the highest credit quality rating from a nationally recognized rating agency;
c) Interest bearing time deposits or savings accounts in qualified public depositories;
d) Direct obligations of the U.S. Treasury.

Securities listed in paragraph c and d shall be invested to provide sufficient liquidity to pay obligations as they come due. In addition, surplus funds may be deposited into certificates of deposit which are insured.

The District records all interest revenue related to investment activities in the respective funds and reports investments at fair value.

Prepaid Items

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items in both government-wide and fund financial statements.

Capital Assets

Capital assets, which include property, plant and equipment, and infrastructure assets (e.g., roads, sidewalks and similar items) are reported in the government activities columns in the government-wide financial statements. Capital assets are defined by the government as assets with an initial, individual cost of more than $5,000 (amount not rounded) and an estimated useful life in excess of one year. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at estimated fair market value at the date of donation.

NOTE B - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Assets, Liabilities and Net Position or Equity (continued)

Capital Assets

The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend assets lives are not capitalized. Major outlays for capital assets and improvements are capitalized as projects are constructed.

Property, plant and equipment of the District are depreciated using the straight-line method over the following estimated useful lives:

Assets	Years
Infrastructure	30
Improvements other than buildings	10

In the governmental fund financial statements, amounts incurred for the acquisition of capital assets are reported as fund expenditures. Depreciation expense is not reported in the governmental fund financial statements.

Unearned Revenue

Governmental funds report unearned revenue in connection with resources that have been received, but not yet earned.

Long-Term Obligations

In the government-wide financial statements long-term debt and other long-term obligations are reported as liabilities in the statement of net position. Bond premiums and discounts are deferred and amortized over the life of the Bonds. Bonds payable are reported net of applicable premiums or discounts. Bond issuance costs are expensed when incurred.

In the fund financial statements, governmental fund types recognize premiums and discounts, as well as issuance costs, during the current period. The face amount of debt issued is reported as other financing sources. Premiums received on debt issuances are reported as other financing uses. Issuance costs, whether or not withheld from the actual debt proceeds received, are reported as debt service expenditures.

NOTE B - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Assets, Liabilities and Net Position or Equity (continued)

Deferred Outflows/Inflows of Resources

In addition to assets, the statement of financial position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, deferred outflows of resources, represents a consumption of net position that applies to a future period(s) and so will not be recognized as an outflow of resources (expense/expenditure) until then.

In addition to liabilities, the statement of financial position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents an acquisition of net position that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time.

Fund Equity/Net Position

In the fund financial statements, governmental funds report non spendable and restricted fund balance for amounts that are not available for appropriation or are legally restricted by outside parties for use for a specific purpose. Assignments of fund balance represent tentative management plans that are subject to change.

Committed fund balance - Amounts that can be used only for the specific purposes determined by a formal action (resolution) of the Board of Supervisors. Commitments may be changed or lifted only by the Board of Supervisors taking the same formal action (resolution) that imposed the constraint originally. Resources accumulated pursuant to stabilization arrangements sometimes are reported in this category.

Assigned fund balance - Includes spendable fund balance amounts that are intended to be used for specific purposes that are neither considered restricted nor committed. The Board can assign fund balance as it does when appropriating fund balance to cover differences in estimated revenue and appropriations in the subsequent year's appropriated budget. Assignments are generally temporary and normally the same formal action need not be taken to remove the assignment.

The District first uses committed fund balance, followed by assigned fund balance and then unassigned fund balance when expenditures are incurred for purposes for which amounts in any of the unrestricted fund balance classifications could be used.

NOTE B - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Assets, Liabilities and Net Position or Equity (continued)

Fund Equity/Net Position (continued)

Net position is the difference between assets and deferred outflows of resources less liabilities and deferred inflows of resources. Net position in the government-wide financial statements are categorized as net investment in capital assets, restricted or unrestricted. Net investment in capital assets represents net position related to infrastructure and property, plant and equipment. Restricted net position represents the assets restricted by the District's Bond covenants or other contractual restrictions. Unrestricted net position consists of the net position not meeting the definition of either of the other two components.

Other Disclosures

Use of Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities, and disclosure of contingent assets and liabilities at the date of the financial statements, and the reported amounts of revenues and expenditures during the reporting period. Actual results could differ from those estimates.

NOTE C - BUDGETARY INFORMATION

The District is required to establish a budgetary system and an approved Annual Budget. Annual Budgets are adopted on a basis consistent with generally accepted accounting principles for the general fund. All annual appropriations lapse at fiscal year end.

The District follows these procedures in establishing the budgetary data reflected in the financial statements.

a) Each year the District Manager submits to the District Board a proposed operating budget for the fiscal year commencing the following October 1.
b) Public hearings are conducted to obtain public comments.
c) Prior to October 1, the budget is legally adopted by the District Board.
d) All budget changes must be approved by the District Board.
e) The budgets are adopted on a basis consistent with generally accepted accounting principles.
f) Unused appropriation for annually budgeted funds lapse at the end of the year.

NOTE D – DEPOSITS AND INVESTMENTS

Deposits

The District's cash balances, including certificates of deposit, were entirely covered by federal depository insurance or by a collateral pool pledged to the State Treasurer. Florida Statutes Chapter 280, "Florida Security for Public Deposits Act", requires all qualified depositories to deposit with the Treasurer or another banking institution eligible collateral equal to various percentages of the average daily balance for each month of all public deposits in excess of any applicable deposit insurance held. The percentage of eligible collateral (generally, U.S. Governmental and agency securities, state or local government debt, or corporate bonds) to public deposits is dependent upon the depository's financial history and its compliance with Chapter 280. In the event of a failure of a qualified public depository, the remaining public depositories would be responsible for covering any resulting losses.

Investments

The District's investments were held as follows at September 30, 2025:

Investment	Fair Value	Credit Risk	Maturities
Goldman Sachs Financial Square Government Fund	$ 666,021	S&P AAAm	Weighted average of the fund portfolio: 49 days
Total Investments	$ 666,021		

Custodial credit risk - For an investment, custodial credit risk is the risk that, in the event of the failure of the counterparty, the District will not be able to recover the value of the investments or collateral securities that are in the possession of an outside party. The District has no formal policy for custodial risk. The investments listed in the schedule above are not evidenced by securities that exist in physical or book entry form.

Credit risk - For investments, credit risk is generally the risk that an issuer of an investment will not fulfill its obligation to the holder of the investment. This is measured by the assignment of a rating by a nationally recognized statistical rating organization. Investment ratings by investment type are included in the preceding summary of investments.

Concentration risk - The District places no limit on the amount the District may invest in any one issuer.

NOTE D – DEPOSITS AND INVESTMENTS (CONTINUED)

Investments (continued)

Interest rate risk - The District does not have a formal policy that limits investment maturities as a means of managing exposure to fair value losses arising from increasing interest rates.

Fair Value Measurement - When applicable, the District measures and records its investments using fair value measurement guidelines established in accordance with GASB Statements. The framework for measuring fair value provides a fair value hierarchy that prioritizes the inputs to valuation techniques.

These guidelines recognize a three-tiered fair value hierarchy, in order of highest priority, as follows:

- Level 1: Investments whose values are based on unadjusted quoted prices for identical investments in active markets that the District has the ability to access;
- Level 2: Investments whose inputs - other than quoted market prices - are observable either directly or indirectly; and,
- Level 3: Investments whose inputs are unobservable.

The fair value measurement level within the fair value hierarchy is based on the lowest level of any input that is significant to the entire fair value measurement. Valuation techniques used should maximize the use of observable inputs and minimize the use of unobservable inputs.

Money market investments that have a maturity at the time of purchase of one year or less and are held by governments other than external investment pools should be measured at amortized cost. Accordingly, the District's investments have been reported at amortized cost above.

NOTE E – INTERFUND TRANSFERS

Interfund transfers for the fiscal year ended September 30, 2025 were as follows:

Fund	Transfer In	Transfer Out
General	$ -	$ 50,000
Capital projects	50,000	-
Total	$ 50,000	$ 50,000

Transfers from the general fund to the capital projects fund are related to budgeted capital reserve funding for the fiscal year.

NOTE F - CAPITAL ASSETS

Capital asset activity for the fiscal year ended September 30, 2025 was as follows:

	Balance 10/01/2024	Increases	Decreases	Balance 09/30/2025
Governmental activities:				
Capital assets, not being depreciated:				
Land and land improvements	$ 10,404,277	$ -	$ -	$10,404,277
Total capital assets, not being depreciated	10,404,277	-	-	10,404,277
Capital assets, being depreciated				
Infrastructure	10,396,500	-	-	10,396,500
Improvements other than buildings	34,742	-	-	34,742
Total capital assets, being depreciated	10,431,242	-	-	10,431,242
Less accumulated depreciation for:				
Infrastructure	6,931,000	246,550	-	7,177,550
Improvements other than buildings	21,422	3,474	-	24,896
Total accumulated depreciation	6,952,422	250,024	-	7,202,446
Total capital assets, being depreciated - net	3,478,820	(250,024)	-	3,228,796
Governmental activities capital assets - net	$ 13,883,097	$ (250,024)	$ -	$13,633,073

Depreciation expense was charged to maintenance and operations.

NOTE G – LONG-TERM LIABILITIES

$10,845,000 Special Assessment Refunding Bonds, Series 2022 – On February 1, 2022, the District issued $10,845,000 in Special Assessment Refunding Bonds, Series 2022. The Bonds were issued to refund District's outstanding Special Assessment Refunding Bonds, Series 2012 (the "Refunded Bonds"), pay certain costs associated with the issuance of the Bonds. The Bonds are payable through May 2031. The Bonds bear interest ranging from 1.69% to 2.57% payable semi-annually on the first day of each May and November. Principal is due serially each May 1, commencing May 2023.

NOTE G – LONG-TERM LIABILITIES (CONTINUED)

The Series 2022 Bonds are subject to redemption at the option of the District prior to maturity. The Series 2022 Bonds are subject to extraordinary mandatory redemption prior to maturity in the manner determined by the Bond Registrar if certain events occurred as outlined in the Bond Indenture.

The Bond Indenture has certain restrictions and requirements relating principally to the use of proceeds to pay for the infrastructure improvements and the procedures to be followed by the District on assessments to property owners. The District agreed to levy special assessments in annual amounts adequate to provide payment of debt service and to meet the reserve requirements. The requirements have been met for the fiscal year ended September 30, 2025.

The following is a summary of activity in the long-term debt of the District for the year ended September 30, 2025:

	Balance 10/01/2024	Additions	Deletions	Balance 09/30/2025	Due Within One Year
Special Assessment Refunding Bonds, Series 2022	$ 8,227,000	$ -	$ 1,106,000	$ 7,121,000	$ 1,121,000
	$ 8,227,000	$ -	$ 1,106,000	$ 7,121,000	$ 1,121,000

The annual requirements to amortize the principal and interest of bonded debt outstanding as of September 30, 2025 are as follows:

September 30,	Principal	Interest	Total
2026	$ 1,121,000	$ 170,701	$ 1,291,701
2027	1,142,000	146,173	1,288,173
2028	1,166,000	120,099	1,286,099
2029	1,194,000	92,434	1,286,434
2030	1,227,000	63,198	1,290,198
2031	1,271,000	32,361	1,303,361
	$ 7,121,000	$ 624,966	$ 7,745,966

NOTE H - MANAGEMENT COMPANY

The District has contracted with a management company to perform services which include financial and accounting advisory services. Certain employees of the management company also serve as officers of the District. Under the agreement, the District compensates the management company for management, accounting, financial reporting, computer and other administrative costs.

NOTE I - RISK MANAGEMENT

The District is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; natural disasters; and environmental remediation. The District has obtained commercial insurance from independent third parties to mitigate the costs of these risks; coverage may not extend to all situations. The District has not filed any claims under this commercial coverage during the last three years.

POINCIANA COMMUNITY DEVELOPMENT DISTRICT
STATEMENT OF REVENUES AND EXPENDITURES
BUDGET AND ACTUAL – GENERAL FUND
Year Ended September 30, 2025

	* BUDGET	ACTUAL	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
REVENUES			
Assessments	$ 886,925	$ 904,472	$ 17,547
Investment earnings	2,373	15,498	13,125
TOTAL REVENUES	889,298	919,970	30,672
EXPENDITURES			
Current			
General government	150,564	152,703	(2,139)
Maintenance and operations	688,734	645,778	42,956
TOTAL EXPENDITURES	839,298	798,481	40,817
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	50,000	121,489	71,489
OTHER FINANCING SOURCES (USES)			
Transfer in (out)	(50,000)	(50,000)	-
TOTAL OTHER FINANCING SOURCES (USES)	(50,000)	(50,000)	-
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES AND OTHER SOURCES (USES)	$ -	71,489	$ 71,489
FUND BALANCES			
Beginning of year		598,010	
End of year		$ 669,499	

* Original and final budget.

The District is required to establish a budgetary system and an approved Annual Budget for the general fund. The District's budgeting process is based on estimates of cash receipts and cash expenditures which are approved by the Board. The budget approximates a basis consistent with accounting principles generally accepted in the United States of America (generally accepted accounting principles).

An operating budget was adopted and maintained by the governing board for the District pursuant to the requirements of Florida Statutes. The budget is adopted using the same basis of accounting that is used in preparation of the fund financial statements. The legal level of budgetary control, the level at which expenditures may not exceed budget, is in the aggregate. Any budget amendments that increase the aggregate budgeted appropriations must be approved by the Board of Supervisors, Actual general fund expenditures did not exceed appropriations for the fiscal year ended September 30, 2025.

The variance between budgeted and actual general fund revenues is not significant. The actual general fund expenditures for the current fiscal year were lower than budgeted amounts due primarily to anticipated costs which were not incurred in the current fiscal year.

INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*

To the Board of Directors
Poinciana Community Development District
Polk County, Florida

We have audited in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to the financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of Poinciana Community Development District, as of September 30, 2025 and for the year ended September 30, 2025, which collectively comprise the Poinciana Community Development District's basic financial statements and have issued our report thereon dated February 11, 2026.

Report on Internal Control Over Financial Reporting

In planning and performing our audit, we considered the District's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, we do not express an opinion on the effectiveness of the District's internal control over financial reporting.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or, significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the District's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

This report is intended solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

DiBartolomeo, McBee, Hartley & Barnes

DiBartolomeo, McBee, Hartley & Barnes, P.A.
Fort Pierce, Florida
February 11, 2026

DMHB
DiBARTOLOMEO, McBEE, HARTLEY & BARNES, P.A.
CERTIFIED PUBLIC ACCOUNTANTS

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH THE REQUIREMENTS OF SECTION 218.415, FLORIDA STATUTES, REQUIRED BY RULE 10.556(10) OF THE AUDITOR GENERAL OF THE STATE OF FLORIDA

To the Board of Directors
Poinciana Community Development District
Polk County, Florida

We have examined Poinciana Community Development District, Polk County, Florida's ("District") compliance with the requirements of Section 218.415, Florida Statutes, in accordance with Rule 10.556(10) of the Auditor General of the State of Florida during the fiscal year ended September 30, 2025. Management is responsible for District's compliance with those requirements. Our responsibility is to express an opinion on District's compliance based on our examination.

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. Those standards require that we plan and perform the examination to obtain reasonable assurance about whether the District complied, in all material respects, with the specified requirements referenced in Section 218.415, Florida Statutes. An examination involves performing procedures to obtain evidence about whether the District complied with the specified requirements. The nature, timing, and extent of the procedures selected depend on our judgment, including an assessment of the risks of material noncompliance, whether due to fraud or error. We believe that the evidence we obtained is sufficient and appropriate to provide a reasonable basis for our opinion. Our examination does not provide a legal determination on the District's compliance with specified requirements.

We are required to be independent and to meet our other ethical responsibilities in accordance with relevant ethical requirements relating to the examination engagement.

In our opinion, the District complied, in all material respects, with the aforementioned requirements for the fiscal year ended September 30, 2025.

This report is intended solely for the information and use of the Legislative Auditing Committee, members of the Florida Senate and the Florida House of Representatives, the Florida Auditor General, management, and the Board of Supervisors of Poinciana Community Development District, Polk County, Florida and is not intended to be and should not be used by anyone other than these specified parties.

DiBartolomeo, McBee, Hartley & Barnes

DiBartolomeo, McBee Hartley & Barnes, P.A.
Fort Pierce, Florida
February 11, 2026

2222 Colonial Road, Suite 200 • Fort Pierce, Florida 34950 • 772-461-8833 • Fax: 772-461-8872
591 S.E. Port St. Lucie Blvd., • Port St. Lucie, Florida 34984 • 772-878-1952 • Fax: 772-878-1709

Management Letter

To the Board of Supervisors
Poinciana Community Development District
Polk County, Florida

Report on the Financial Statements

We have audited the financial statements of the Poinciana Community Development District ("District") as of and for the fiscal year ended September 30, 2025, and have issued our report thereon dated February 11, 2026.

Auditors' Responsibility

We conducted our audit in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States; and Chapter 10.550, Rules of the Auditor General.

Other Reporting Requirements

We have issued our Independent Auditors' Report on Internal Control over Financial Reporting and Compliance and Other Matters Based on an Audit of the Financial Statements Performed in Accordance with Government Auditing Standards and Independent Accountants' Report on an examination conducted in accordance with AICPA Professional Standards, AT-C Section 315, regarding compliance requirements in accordance with Chapter 10.550, Rules of the Auditor General. Disclosures in those reports, which are dated February 11, 2026, should be considered in conjunction with this management letter.

Prior Audit Findings

Section 10.554(1)(i)1., Rules of the Auditor General, requires that we determine whether or not corrective actions have been taken to address findings and recommendations made in the preceding annual financial audit report. There were no findings or recommendations made in the preceding annual audit report.

Official Title and Legal Authority

Section 10.554(1)(i)4., Rules of the Auditor General, requires that the name or official title and legal authority for the primary government and each component unit of the reporting entity be disclosed in this management letter, unless disclosed in the notes to the financial statements. The information required is disclosed in the notes to the financial statements.

Financial Condition and Management

Section 10.554(1)(i)5.a. and 10.556(7), Rules of the Auditor General, require us to apply appropriate procedures and communicate the results of our determination as to whether or not the District has met one or more of the conditions described in Section 218.503(1), Florida Statutes, and to identify the specific condition(s) met. In connection with our audit, we determined that the District did not meet any of the conditions described in Section 218.503(1), Florida Statutes.

Pursuant to Sections 10.554(1)(i)5.b. and 10.556(8), Rules of the Auditor General, we applied financial condition assessment procedures for the District. It is management's responsibility to monitor the District's financial condition, and our financial condition assessment was based in part on representations made by management and the review of financial information provided by same.

Section 10.554(1)(i)2., Rules of the Auditor General, requires that we communicate any recommendations to improve financial management. In connection with our audit, we did not have any such recommendations.

Property Assessed Clean Energy (PACE) Programs

As required by Section 10.554(1)(i)6.a., Rules of the Auditor General, the District did not authorize a PACE program pursuant to Section 163.081 or Section 163.082, Florida Statutes, did not operate with in the District's geographical boundaries during the fiscal year under audit.

Specific Information

As required by Section 218.39(3)(c), Florida Statutes, and Section 10.554(1)(i)6, Rules of the Auditor General, the Poinciana Community Development District reported:

a. The total number of district employees compensated in the last pay period of the District's fiscal year as 0.
b. The total number of independent contractors to whom nonemployee compensation was paid in the last month of the District's fiscal year as 9.
c. All compensation earned by or awarded to employees, whether paid or accrued, regardless of contingency as $9,400.
d. All compensation earned by or awarded to nonemployee independent contractors, whether paid or accrued, regardless of contingency as $797,476.
e. The District does not have any construction projects with a total cost of at least $65,000 that are scheduled to begin on or after October 1 of the fiscal year being reported.
f. The District did not amend its final adopted budget under Section 189.016(6), Florida Statutes.

As required by Section 218.39(3)(c), Florida Statutes, and Section 10.554(1)(i)7, Rules of the Auditor General, the Poinciana Community Development District reported:

a. The rate or rates of non-ad valorem special assessments imposed by the District range from $245 to $374 per residential unit.
b. The total amount of special assessments collected by or on behalf of the District as $2,225,017.
c. The total amount of outstanding bonds issued by the District as $7,121,000.

Additional Matters

Section 10.554(1)(i)3., Rules of the Auditor General, requires us to communicate noncompliance with provisions of contracts or grant agreements, or abuse, that have occurred, or are likely to have occurred, that have an effect on the financial statements that is less than material but which warrants the attention of those charged with governance. In connection with our audit, we did not have any such findings.

Purpose of this Letter

Our management letter is intended solely for the information and use of Legislative Auditing Committee, members of the Florida Senate and the Florida House of Representatives, the Florida Auditor General, Federal and other granting agencies, the Board of Supervisors, and applicable management, and is not intended to be and should not be used by anyone other than these specified parties.

DiBartolomeo, McBee, Hartley & Barnes

DiBartolomeo, McBee, Hartley & Barnes, P.A.
Fort Pierce, Florida
February 11, 2026

SECTION X

SECTION B

SECTION 1

March 9, 2026

GAI Project No. A171208.00

Mr. George S. Flint
Government Management Services-Central Florida LLC
135 W. Central Blvd., Suite 320
Orlando, Florida 32801

Poinciana Community Development District (PCDD)

Ponds Inspection Report

Dear Mr. Flint:

GAI Consultants Inc. (GAI) has completed the annual stormwater pond inspection. The inspections were performed on March 5 and March 6, 2026. In general, the ponds are performing correctly; however, minor maintenance issues were noted during the inspection. These observations were coded by an asterisk in the following methods:

No "*"	No action is needed.
*	Observation not a priority and will not affect the pond's performance.
**	Observation that may influence a pond's performance if left uncorrected long term.
***	Observation needs attention.

Please find attached detailed photos and a description of issues that need to be addressed for each pond is listed below. This observation report is limited to the exposed and accessible locations of the ponds. Please see attached photos for more information.

If you have any questions or need additional information, please let me know.

Sincerely,

GAI Consultants, Inc

Kathleen S. Leo, P.E.
Vice President

Poinciana CDD Wetlands & Pond Ownership:

* Pond A-3:

Algae bloom was noted along the entire boundary of this pond.

Exposed PVC pipe appears to be an outfall and may need cleaning.

Another exposed PVC pipe (green) that is not flush with bank and could pose a tripping hazard.

* Pond A-4:

	
Algae covers at least a quarter of the entire pond.	Control structure appears to be in good order.

* Pond A-5:

 Plastic corrugated pipe appears in good order but the entire perimeter of this pond is bare slopes.	 Control structure appears in good order but tree is starting to grow overtop. Easy for leaves/debris to fall in.
 MES appears in good order but not flush with bank.	

* Pond A-7:

	
Algae blooms were noted around pond perimeter.	Control structure appears to be in good working order and functions properly. Algae surrounding it.

* Pond A-8:

	
Algae bloom along pond perimeter.	Control structure appears in good order. Algae surrounding it.

Pond A-9:

Algae noted around the pond perimeter.

* Pond A-10A:

Large amounds of algae around pond perimeter.

** Pond A-20:

	
Algae noted around entire perimeter of pond. Slightly bare slopes.	MES is damaged and not flush to the bank.

** Pond A-22:

MES appears to function properly but slightly damaged. Alage noted around structure and pond perimeter.

** Pond B-1:

 Control structure appears in good working order.	 RCP pipe flowing into pond appears to function properly but is broken/damaged. Slight algae growth around pond perimeter.

Pond B-5:

Bare slopes around pond banks.

* Pond B-11:

Control structure appears in good working order.

MES appears to function properly but is slightly damaged.

* Pond C-1:

 RCP pipe appears to function properly but is broken/damaged.	 Control structure appears in good working order.

Pond C-3

Retaining wall appears to be in good shape.

Corrugated pipes appear undamaged and functioning properly.

** Pond C-4:

 Corrugated pipe is broken/damaged. Bare slopes along pond bank.	 RCP pipe appears undamaged and in good working order.
 Control structure appears in good working order. Slight debris overtop.	

* Pond C-11:

 Algae noted along pond perimeter.	 MES appears in good working order. Algae surrounding structure.
 Weir/spillway appear to be functioning properly.	

** Pond C-13:

 Submerged MES appears to be slightly damaged.	 PVC pipe appears to be broken.

* Pond C-17:

 Control structure appears in good working order.	 Algae noted around pond perimeter.
 MES is good working order. Algae noted around and inside structure.	 Weir/spillway appears to function properly.

Pond D-1:

	
MES appears to be in good working order.	Weir/spillway appears to function properly.

Pond D-3:

 Bare slopes along pond bank.	 Submerged concrete pipe appears in good condition and functions properly.
 Control structure appears in good working order.	

Pond D-5

 Bare slopes around pond perimeter.	 Control structure appears to function properly but is slightly warped around the edges.

* Pond D-6

 Weir/spillway appears in good working order.	 Some gate pieces are broken in front of the culvert. This does not affect fuction of the structure.
 Some algae around pond perimeter.	

Pond D-7

Algae flowing under/around bridge.

** Pond C-15

Corrugated pipe sloped up and sticking out of water.

Control structure appears in good working order.

Curb inlet upstream of pond is damaged.

** Pond E-1

 PVC pipe is broken/damaged.	 Alage and bare slopes along bank noted.
 Control structure appears in good working order.	 Retaining wall appears in good condition.

Pond E-2

Algae noted around pond perimeter.

* Pond E-21

Algae noted sround pond perimeter.

Retaining wall damaged.

Control structure appears in good working order. Slightly warped around edges.

Pond E-31

 MES appears in good working order.	 Weir/skimmer/spillway appears to function properly.

Pond F-5

Bare slopes around pond bank.

Pond P-1A

Bare slopes around pond bank.

* Pond P-4B

 Very bare slopes around pond bank.	 Some trash noted in the pond.

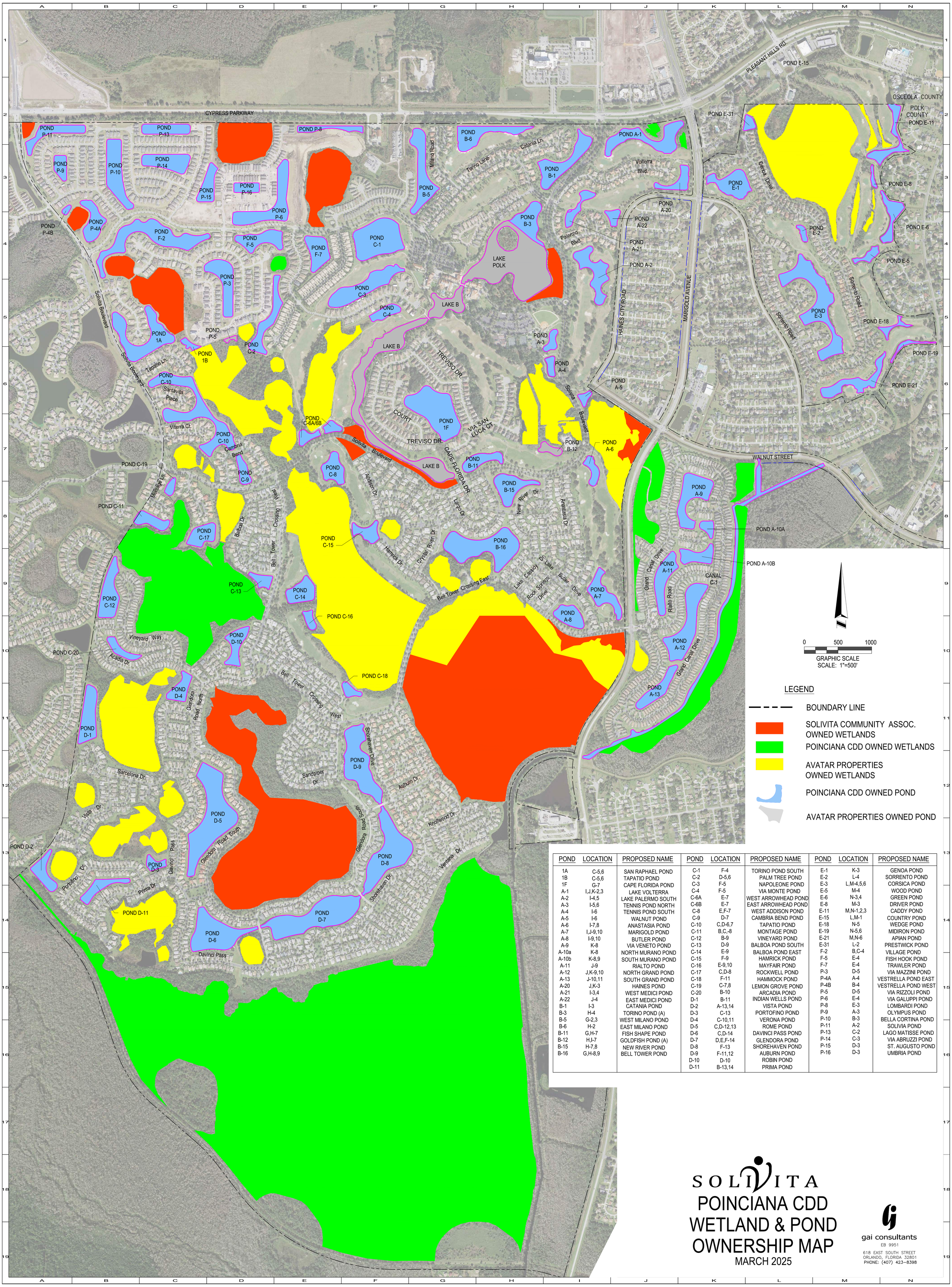
* Pond P-9

A lot of algae noted around pond perimeter.

** Pond P-11

 Storm manhole upstream of pond not completely flush with ground. Potential tripping hazard.	 Corrugated pipe appears to be going down into the ground. Has algae surround it. Bare slopes around pond bank.

SECTION 2



POND	LOCATION	PROPOSED NAME	POND	LOCATION	PROPOSED NAME	POND	LOCATION	PROPOSED NAME
1A	C-5,6	SAN RAPHAEL POND	C-1	F-4	TORINO POND SOUTH	E-1	K-3	GENOA POND
1B	C-5,6	TAPATIO POND	C-2	D-5,6	PALM TREE POND	E-2	L-4	SORRENTO POND
1F	G-7	CAPE FLORIDA POND	C-3	F-5	NAPOLEONE POND	E-3	L,M-4,5,6	CORSICA POND
A-1	I,J,K-2,3	LAKE VOLTERRA	C-4	F-5	VIA MONTE POND	E-5	M-4	WOOD POND
A-2	I-4,5	LAKE PALERMO SOUTH	C-6A	E-7	WEST ARROWHEAD POND	E-6	N-3,4	GREEN POND
A-3	I-5,6	TENNIS POND NORTH	C-6B	E-7	EAST ARROWHEAD POND	E-8	M-3	DRIVER POND
A-4	I-6	TENNIS POND SOUTH	C-8	E,F-7	WEST ADDISON POND	E-11	M,N-1,2,3	CADDY POND
A-5	I-6	WALNUT POND	C-9	D-7	CAMBRIA BEND POND	E-15	L,M-1	COUNTRY POND
A-6	I-7,8	ANASTASIA POND	C-10	C,D-6,7	TAPATIO POND	E-18	N-5	WEDGE POND
A-7	I,J-9,10	MARIGOLD POND	C-11	B,C,-8	MONTAGE POND	E-19	N-5,6	MIDIRON POND
A-8	I-9,10	BUTLER POND	C-12	B-9	VINEYARD POND	E-21	M,N-6	APIAN POND
A-9	K-8	VIA VENETO POND	C-13	D-9	BALBOA POND SOUTH	E-31	L-2	PRESTWICK POND
A-10a	K-8	NORTH MURANO POND	C-14	E-9	BALBOA POND EAST	F-2	B,C-4	VILLAGE POND
A-10b	K-8,9	SOUTH MURANO POND	C-15	F-9	HAMRICK POND	F-5	E-4	FISH HOOK POND
A-11	J-9	RIALTO POND	C-16	E-9,10	MAYFAIR POND	F-7	E-4	TRAWLER POND
A-12	J,K-9,10	NORTH GRAND POND	C-17	C,D-8	ROCKWELL POND	P-3	D-5	VIA MAZZINI POND
A-13	J-10,11	SOUTH GRAND POND	C-18	F-11	HAMMOCK POND	P-4A	A-4	VESTRELLA POND EAST
A-20	J,K-3	HAINES POND	C-19	C-7,8	LEMON GROVE POND	P-4B	B-4	VESTRELLA POND WEST
A-21	I-3,4	WEST MEDICI POND	C-20	B-10	ARCADIA POND	P-5	D-5	VIA RIZZOLI POND
A-22	J-4	EAST MEDICI POND	D-1	B-11	INDIAN WELLS POND	P-6	E-4	VIA GALUPPI POND
B-1	I-3	CATANIA POND	D-2	A-13,14	VISTA POND	P-8	E-3	LOMBARDI POND
B-3	H-4	TORINO POND (A)	D-3	C-13	PORTOFINO POND	P-9	A-3	OLYMPUS POND
B-5	G-2,3	WEST MILANO POND	D-4	C-10,11	VERONA POND	P-10	B-3	BELLA CORTINA POND
B-6	H-2	EAST MILANO POND	D-5	C,D-12,13	ROME POND	P-11	A-2	SOLIVIA POND
B-11	G,H-7	FISH SHAPE POND	D-6	C,D-14	DAVINCI PASS POND	P-13	C-2	LAGO MATISSE POND
B-12	H,I-7	GOLDFISH POND (A)	D-7	D,E,F-14	GLENDORA POND	P-14	C-3	VIA ABRUZZI POND
B-15	H-7,8	NEW RIVER POND	D-8	F-13	SHOREHAVEN POND	P-15	D-3	ST. AUGUSTO POND
B-16	G,H-8,9	BELL TOWER POND	D-9	F-11,12	AUBURN POND	P-16	D-3	UMBRIA POND
			D-10	D-10	ROBIN POND			
			D-11	B-13,14	PRIMA POND			

SOLIVITA

POINCIANA CDD WETLAND & POND OWNERSHIP MAP

MARCH 2025

gai consultants
EB 9951
618 EAST SOUTH STREET
ORLANDO, FLORIDA 32801
PHONE: (407) 423-8398

SECTION C

SECTION 1

Meeting Assigned	Action Item	Assigned To	Status	Comments
Ongoing	Monitor Central Florida Expressway - Poinciana Parkway Project: Parkway Connector	Former Chairman Lita Epstein	**In Process**	Presentation facilitated 01.15.2025. Various CFX updates sent to BOS via electronic mail when received.
Ongoing	Monitor Polk County Road Design for Impact to PCDD Tunnels	District Engineer	**On Hold**	
Ongoing	Review of Wetlands and Ponds Owned by Developer and HOA	District Engineer	**On Hold**	On hold as there is no current application for conveyance.
Ongoing	Educate residents regarding beneficial pond vegetation and best maintenance practices and key CDD contact details		**Ongoing**	PCDD Pond Specification flyer and CDD contact details released for electronic mail distribution 09.12.2025.
11.20.2024	Eminent Domain Cypress Parkway	District Counsel	**In Process**	BOS approved retention letter with Gray Robinson 11.20.2024.
07.16.2025	Proposed Fishing Policies	Vice Chair McKelvey	**In Process**	Revised draft with legal and Board comments reviewed 08.20.2025. Board received comments from Solivita Fishing Club 09.17.2025 to be reviewed 10.15.2025. Proposed fishing location map circulated to BOS for comment and review 10.17.2025. BOS reviewed updated policy for 01.21.2026. Revised policy to be considered 02.18.2026. Revised policy to be considered 03.18.2026.
10.15.2025	Pond Study	Tony Reed	**In Process**	Investigating options for pond study.
10.15.2025	License Agreement for Maintenance of Tunnels		**In Process**	BOS approved agreement 10.15.2025. Execution pending. Avatar to be billed for maintenance on Avatar property. Proposal for ACPLM striping maintenance approved pending executed agreement.
10.15.2025	Evaluate ownership and maintenance of Pond 1B at Via Rizzoli Drive		**In Process**	Pond partially owned by HOA. If Board wants to convey to CDD, DE suggests a legal metes and bounds description for just the pond. Confirm with Polk County planning no replat needed. Estimated cost for legal description and recording $1 to $1.5K.
10.15.2025	Erosion Repair Amalfi Lane		**Completed**	BOS approved Solitude Proposal 10.15.2025. HOA billed $8,800 12.19.2025. Payment pending as of 01.21.2026. Payment in full received 02.24.2026.

SECTION 2

Poinciana
Community Development District

Summary of Check Register

February 1, 2026 to March 9, 2026

Fund		Date	Check No.'s		Amount
General Fund					
	Truist	2/9/26	346-347	$	32,235.45
		2/11/26	248-349	$	22,637.50
		2/17/26	350-351	$	20,968.48
		2/24/26	352-353	$	433.50
		3/2/26	354-355	$	19,522.42
				$	95,797.35
	Hancock Whitney	2/9/26	33	$	100,000.00
			Autopays	$	109.48
				$	100,109.48
Payroll		**February 2026**			
		Anita L Nelson	ACH	$	184.70
		Anthony Reed	ACH	$	84.70
		Jon R Cameron	ACH	$	184.70
		Richard B McKelvey	ACH	$	184.70
		Robert W Zimbardi	50235	$	184.70
				$	823.50
				$	**196,730.33**

*** CHECK DATES 02/01/2026 - 03/09/2026 *** POINCIANA - GENERAL FUND
BANK C GENERAL FUND

CHECK DATE	VEND#	.....INVOICE..... DATE	INVOICE	...EXPENSED TO... YRMO	DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	....CHECK..... AMOUNT	#
2/09/26	00011	1/22/26	00103868	202601	320-53800-47000		*	15,913.03		
			AQUATIC MAINTENANCE JAN26							
						CLARKE ENVIRONMENTAL MOSQUITO			15,913.03	000346
2/09/26	00004	2/01/26	37348	202602	320-53800-46200		*	16,322.42		
			LANDSCAPE MAINT FEB 26							
						FLORALAWN 2 LLC			16,322.42	000347
2/11/26	00027	2/10/26	150116	202601	310-51300-31500		*	6,149.00		
			GENERAL COUNSEL JAN 26							
						LATHAM LUNA EDEN & BEAUDINE			6,149.00	000348
2/11/26	00044	2/02/26	PSI23810	202602	320-53800-47000		*	12,822.00		
			AQUATIC MAINT FEB 26							
		2/06/26	00941121	202602	320-53800-48200		*	3,666.50		
			50% DEP VEGETATION REMOVE							
						SOLITUDE LAKE MANAGEMENT			16,488.50	000349
2/17/26	00011	2/16/26	00103871	202602	320-53800-47100		*	15,913.03		
			AQUATIC MAINTENANCE FEB26							
						CLARKE ENVIRONMENTAL MOSQUITO			15,913.03	000350
2/17/26	00001	2/01/26	315	202602	320-53800-12000		*	956.17		
			FIELD MANAGEMENT FEB 26							
		2/01/26	316	202602	310-51300-34000		*	3,898.83		
			MANAGEMENT FEES FEB26							
		2/01/26	316	202602	310-51300-35200		*	74.42		
			WEBSITE ADMIN FEB26							
		2/01/26	316	202602	310-51300-35100		*	111.58		
			INFORMATION TECH FEB26							
		2/01/26	316	202602	310-51300-51000		*	.45		
			OFFICE SUPPLIES							
		2/01/26	316	202602	310-51300-42000		*	11.15		
			POSTAGE							
		2/01/26	316	202602	310-51300-42500		*	2.85		
			COPIES							
						GOVERNMENTAL MANAGEMENT SERVICES			5,055.45	000351
2/24/26	00029	2/24/26	02242026	202602	310-51300-49000		*	103.50		
			DOCUMENT RECORDING FEE							
						POLK COUNTY CLERK OF COURTS			103.50	000352
2/24/26	00001	1/31/26	317	202601	320-53800-49000		*	330.00		
			FISH KILL DISPOSAL							
						GOVERNMENTAL MANAGEMENT SERVICES			330.00	000353

*** CHECK DATES 02/01/2026 - 03/09/2026 ***
POINCIANA - GENERAL FUND
BANK C GENERAL FUND

CHECK DATE	VEND#	.....INVOICE..... DATE	INVOICE	...EXPENSED TO... YRMO	DPT ACCT# SUB	SUBCLASS	VENDOR NAME	STATUS	AMOUNT	....CHECK..... AMOUNT	#
3/02/26	00065	1/29/26	90115947	202501	310-51300-32200			*	3,200.00		
			AUDIT P/E 6/30/25								
							DIBARTOLOMEO MCBEE HARTLEY &			3,200.00	000354
3/02/26	00004	3/01/26	37842	202503	320-53800-46200			*	16,322.42		
			LANDSCAPE MAINT MAR 26								
							FLORALAWN 2 LLC			16,322.42	000355

TOTAL FOR BANK C 95,797.35

*** CHECK DATES 02/01/2026 - 03/09/2026 ***
POINCIANA - GENERAL FUND
BANK D GENERAL FUND-HW

CHECK DATE	VEND#	.....INVOICE..... DATE	INVOICE	...EXPENSED TO... YRMO	DPT ACCT# SUB	SUBCLASS	VENDOR NAME	STATUS	AMOUNT	....CHECK..... AMOUNT	#
2/09/26	00013	2/02/26	02022026	202602	300-10100-10200			*	100,000.00		
			TSFR FROM HB TO TRUIST								
							POINCIANA CDD			100,000.00	000033

TOTAL FOR BANK D 100,000.00

*** CHECK DATES 02/01/2026 - 03/09/2026 ***
POINCIANA - GENERAL FUND
BANK Z GENERAL FUND AUTOPAY

CHECK DATE	VEND#	.....INVOICE..... DATE	INVOICE	...EXPENSED TO... YRMO	DPT	ACCT#	SUB	SUBCLASS	VENDOR NAME	STATUS	AMOUNT	....CHECK..... AMOUNT	#
2/11/26	00062	2/05/26	3720-01. 1051 CYPRESS PKY 9 JAN 26	202601	320	53800	43000			*	31.20		
									DUKE ENERGY			31.20	080015
2/11/26	00062	2/05/26	3960-01. 1051 CYPRESS PKY JAN 26	202601	320	53800	43000			*	58.29		
									DUKE ENERGY			58.29	080016
2/11/26	00062	2/05/26	9846-01. 500 GENOA DR JAN 26	202601	320	53800	43000			*	19.99		
									DUKE ENERGY			19.99	080017

TOTAL FOR BANK Z 109.48

TOTAL FOR REGISTER 195,906.83

SECTION 3

Poinciana

Community Development District

Unaudited Financial Reporting

January 31, 2026

Table of Contents

Poinciana

Community Development District

Combined Balance Sheet

January 31, 2026

	General Fund	*Debt Service Fund*	*Capital Reserve Fund*	*Totals Governmental Funds*
Assets:				
Cash				
Operating - Hancock Whitney	$ 232,424	$ -	$ -	$ 232,424
Operating - Truist	$ 30,480	$ -	$ -	$ 30,480
Money Market - Bank United	$ 937,439	$ -	$ 258,872	$ 1,196,310
Investments				
Series 2022				
Reserve	$ -	$ 134,956	$ -	$ 134,956
Revenue	$ -	$ 1,615,989	$ -	$ 1,615,989
Interest	$ -	$ 35	$ -	$ 35
Principal	$ -	$ 124	$ -	$ 124
Prepayment	$ -	$ 2,319	$ -	$ 2,319
Due from General Fund	$ -	$ 2,137	$ -	$ 2,137
Due from Other	$ 13,203	$ -	$ -	$ 13,203
Total Assets	**$ 1,213,545**	**$ 1,755,560**	**$ 258,872**	**$ 3,227,977**
Liabilities:				
Accounts Payable	$ 42,024	$ -	$ -	$ 42,024
Total Liabilites	**$ 44,161**	**$ -**	**$ -**	**$ 44,161**
Fund Balance:				
Assigned for:				
Capital Reserves	$ -	$ -	$ 258,872	$ 258,872
Restricted for:				
Debt Service	$ -	$ 1,755,560	$ -	$ 1,755,560
Unassigned	$ 1,169,384	$ -	$ -	$ 1,169,384
Total Fund Balances	**$ 1,169,384**	**$ 1,755,560**	**$ 258,872**	**$ 3,183,816**
Total Liabilities & Fund Balance	$ 1,213,545	$ 1,755,560	$ 258,872	$ 3,227,977

Poinciana

Community Development District

General Fund

Statement of Revenues, Expenditures, and Changes in Fund Balance

For The Period Ending January 31, 2026

	Adopted Budget	Prorated Budget Thru 01/31/26	Actual Thru 01/31/26	Variance
Revenues:				
Assessments - Tax Roll	$ 886,925	$ 819,740	$ 819,740	$ -
Interest	$ 8,673	$ 1,577	$ 4,731	$ 3,154
Miscellaneous Revenue	$ -	$ -	$ 8,902	$ 8,902
Total Revenues	**$ 895,598**	**$ 821,317**	**$ 833,373**	**$ 12,056**
Expenditures:				
General & Administrative:				
Supervisors Fees	$ 12,000	$ 4,000	$ 3,000	$ 1,000
FICA Expense	$ 918	$ 306	$ 306	$ -
Engineering	$ 20,000	$ 6,667	$ 4,626	$ 2,041
Attorney	$ 35,000	$ 11,667	$ 14,992	$ (3,325)
Annual Audit	$ 3,200	$ 3,200	$ 3,200	$ -
Trustee Fees	$ 4,000	$ -	$ -	$ -
Assessment Administration	$ 5,408	$ 5,408	$ 5,408	$ (1)
Management Fees	$ 46,786	$ 15,595	$ 15,595	$ (0)
Information Technology	$ 1,339	$ 446	$ 446	$ 0
Website Maintenance	$ 893	$ 298	$ 298	$ (0)
Telephone	$ 100	$ 33	$ -	$ 33
Postage	$ 2,600	$ 867	$ 527	$ 340
Printing & Binding	$ 500	$ 167	$ 80	$ 87
Insurance	$ 8,927	$ 8,927	$ 8,228	$ 699
Legal Advertising	$ 5,500	$ 1,833	$ -	$ 1,833
Other Current Charges	$ 2,400	$ 800	$ 482	$ 318
Office Supplies	$ 400	$ 133	$ 1	$ 132
Dues, Licenses & Subscriptions	$ 175	$ 175	$ 175	$ -
Total General & Administrative:	**$ 150,146**	**$ 60,522**	**$ 57,364**	**$ 3,158**

Poinciana

Community Development District

General Fund

Statement of Revenues, Expenditures, and Changes in Fund Balance

For The Period Ending January 31, 2026

	Adopted Budget	Prorated Budget Thru 01/31/26	Actual Thru 01/31/26	Variance
Operations & Maintenance				
Field Services	$ 11,474	$ 3,825	$ 3,825	$ -
Property Insurance	$ 25,494	$ 25,494	$ 22,722	$ 2,772
Electric	$ 1,800	$ 600	$ 483	$ 117
Landscape Maintenance	$ 205,665	$ 68,555	$ 66,790	$ 1,765
Aquatic Control Maintenance	$ 165,444	$ 55,148	$ 51,214	$ 3,934
Aquatic Midge Management	$ 191,733	$ 63,911	$ 62,501	$ 1,410
Pressure Washing	$ 12,000	$ 4,000	$ -	$ 4,000
Lift Station Maintenance	$ 3,000	$ 1,000	$ -	$ 1,000
R&M - Plant Replacement	$ 10,000	$ 3,333	$ -	$ 3,333
Storm Structure Repairs	$ 41,616	$ 13,872	$ -	$ 13,872
Stormwater Water Quality/Landscape Improvements	$ 23,500	$ 7,833	$ -	$ 7,833
Contingency	$ 12,000	$ 4,000	$ 10,543	$ (6,543)
Total Operations & Maintenance:	**$ 703,727**	**$ 251,572**	**$ 218,077**	**$ 33,494**
Other Expenditures				
Transfer Out - Capital Reserve	$ 41,726	$ 41,726	$ 41,726	$ -
Total Other Expenditures	**$ 41,726**	**$ 41,726**	**$ 41,726**	**$ -**
Total Expenditures	**$ 895,598**	**$ 353,820**	**$ 317,167**	**$ 36,653**
Net Change in Fund Balance	**$ -**		**$ 516,207**	
Fund Balance - Beginning	$ -		$ 653,177	
Fund Balance - Ending	$ -		$ 1,169,384	

Poinciana

Community Development District

Debt Service Fund - Series 2022

Statement of Revenues, Expenditures, and Changes in Fund Balance

For The Period Ending January 31, 2026

	Adopted Budget	Prorated Budget Thru 01/31/26	Actual Thru 01/31/26	Variance
Revenues:				
Assessments - Tax Roll	$ 1,278,850	$ 1,176,766	$ 1,176,766	$ -
Assessments - Prepayments	$ -	$ -	$ 1,631	$ 1,631
Interest	$ 20,000	$ 6,667	$ 8,142	$ 1,475
Total Revenues	**$ 1,298,850**	**$ 1,183,432**	**$ 1,186,538**	**$ 3,106**
Expenditures:				
Series 2022				
Interest - 11/1	$ 85,738	$ 85,738	$ 85,518	$ 221
Special Call -11/1	$ -	$ -	$ 15,000	$ (15,000)
Principal - 5/1	$ 1,124,000	$ -	$ -	$ -
Interest - 5/1	$ 85,738	$ -	$ -	$ -
Total Expenditures	**$ 1,295,477**	**$ 85,738**	**$ 100,518**	**$ (14,779)**
Excess (Deficiency) of Revenues over Expenditures	$ 3,373		$ 1,086,020	
Net Change in Fund Balance	**$ 3,373**		**$ 1,086,020**	
Fund Balance - Beginning	$ 523,210		$ 669,539	
Fund Balance - Ending	$ 526,583		$ 1,755,560	

Poinciana

Community Development District

Capital Reserve Fund

Statement of Revenues, Expenditures, and Changes in Fund Balance

For The Period Ending January 31, 2026

	Adopted Budget	Prorated Budget Thru 01/31/26	Actual Thru 01/31/26	Variance
Revenues:				
Interest	$ 5,000	$ 1,667	$ 2,571	$ 904
Total Revenues	**$ 5,000**	**$ 1,667**	**$ 2,571**	**$ 904**
Expenditures:				
Capital Outlay	$ -	$ -	$ -	$ -
Total Expenditures	**$ -**	**$ -**	**$ -**	**$ -**
Excess (Deficiency) of Revenues over Expenditures	$ 5,000		$ 2,571	
Other Financing Sources/(Uses):				
Transfer In/(Out)	$ 41,726	$ 41,726	$ 41,726	$ -
Total Other Financing Sources/(Uses)	$ 41,726	$ 41,726	$ 41,726	$ -
Net Change in Fund Balance	**$ 46,726**		**$ 44,297**	
Fund Balance - Beginning	$ 214,104		$ 214,575	
Fund Balance - Ending	$ 260,830		$ 258,872	

Poinciana

Community Development District

Month to Month

	Oct	Nov	Dec	Jan	Feb	March	April	May	June	July	Aug	Sept	Total
Revenues:													
Assessments - Tax Roll	$ -	$ 238,447	$ 553,543	$ 27,750	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 819,740
Interest	$ 1,379	$ 1,290	$ 1,021	$ 1,040	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 4,731
Miscellaneous Revenue	$ -	$ 100	$ 8,802	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 8,902
Total Revenues	**$ 1,379**	**$ 239,838**	**$ 563,366**	**$ 28,790**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 833,373**
Expenditures:													
General & Administrative:													
Supervisors Fees	$ 1,000	$ 1,000	$ -	$ 1,000	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 3,000
FICA Expense	$ 153	$ 77	$ -	$ 77	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 306
Engineering	$ 2,688	$ 1,938	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 4,626
Attorney	$ 4,267	$ 3,966	$ 610	$ 6,149	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 14,992
Annual Audit	$ -	$ -	$ -	$ 3,200	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 3,200
Trustee Fees	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Assessment Administration	$ 5,408	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 5,408
Management Fees	$ 3,899	$ 3,899	$ 3,899	$ 3,899	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 15,595
Information Technology	$ 112	$ 112	$ 112	$ 112	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 446
Website Maintenance	$ 74	$ 74	$ 74	$ 74	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 298
Telephone	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Postage	$ 50	$ 60	$ 4	$ 413	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 527
Printing & Binding	$ 13	$ -	$ 67	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 80
Insurance	$ 8,228	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 8,228
Legal Advertising	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Other Current Charges	$ 201	$ 101	$ 123	$ 58	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 482
Office Supplies	$ 0	$ 0	$ 0	$ 0	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 1
Dues, Licenses & Subscriptions	$ 175	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 175
Total General & Administrative:	**$ 26,269**	**$ 11,227**	**$ 4,887**	**$ 14,981**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 57,364**

Poinciana

Community Development District

Month to Month

	Oct	Nov	Dec	Jan	Feb	March	April	May	June	July	Aug	Sept	Total
Operation and Maintenance													
Field Services	$ 956	$ 956	$ 956	$ 956	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 3,825
Property Insurance	$ 22,722	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 22,722
Electric	$ 121	$ 117	$ 135	$ 109	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 483
Landscape Maintenance	$ 16,322	$ 17,822	$ 16,322	$ 16,322	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 66,790
Aquatic Control Maintenance	$ 12,748	$ 12,822	$ 12,822	$ 12,822	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 51,214
Aquatic Midge Management	$ 15,143	$ 15,722	$ 15,722	$ 15,913	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 62,501
Pressure Washing	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Lift Station Maintenance	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
R&M - Plant Replacement	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Storm Structure Repairs	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Contingency	$ 11	$ 4,651	$ 5,551	$ 330	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 10,543
Total Operations & Maintenance:	**$ 68,024**	**$ 52,091**	**$ 51,509**	**$ 46,453**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 218,077**
Other Expenditures													
Transfer Out - Capital Reserve	$ 41,726	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 41,726
Total Other Expenditures	**$ 41,726**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 41,726**
Total Expenditures	**$ 136,019**	**$ 63,318**	**$ 56,396**	**$ 61,434**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 317,167**
Net Change in Fund Balance	**$ (134,639)**	**$ 176,520**	**$ 506,970**	**$ (74,370)**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 474,481**

Poinciana

Community Development District

Special Assessment Receipts

Fiscal Year 2026

MAINTENANCE ASSESSMENTS

Gross Assessments	$ 953,675.91
Certified Net Assessments	$ 886,918.60

Date	Distribution	Gross Assessments Received	Discounts/Penalties	Commissions Paid	Interest Income	Net Assessments Received	100% General Fund
11/10/25	10/20/25-10/21/25	$ 15,058.65	$ (776.33)	$ (285.64)	$0.00	**$ 13,996.68**	**$ 13,996.68**
11/14/25	10/1/25-10/31/25	$ 11,830.18	$ (709.76)	$ (227.20)	$0.00	**$ 10,893.22**	**$ 10,893.22**
11/21/25	11/1/25-11/7/25	$ 132,152.26	$ (5,286.30)	$ (2,537.32)	$0.00	**$ 124,328.64**	**$ 124,328.64**
11/26/25	11/8/25-11/15/25	$ 95,077.27	$ (4,027.43)	$ (1,821.00)	$0.00	**$ 89,228.84**	**$ 89,228.84**
12/8/25	11/16/25-11/25/25	$ 165,239.42	$ (7,302.77)	$ (3,158.73)	$0.00	**$ 154,777.92**	**$ 154,777.92**
12/19/26	11/26/25-11/30/25	$ 365,305.62	$ (14,609.02)	$ (7,013.93)	$0.00	**$ 343,682.67**	**$ 343,682.67**
12/31/25	12/1/25-12/15/25	$ 59,326.83	$ (3,120.25)	$ (1,124.13)	$0.00	**$ 55,082.45**	**$ 55,082.45**
1/9/26	12/16/25-12/31/25	$ 27,870.22	$ (1,069.81)	$ (536.01)	$0.00	**$ 26,264.40**	**$ 26,264.40**
1/29/26	10/01/25-12/31/25	$ -	$ -	$ -	$1,485.27	**$ 1,485.27**	**$ 1,485.27**
Total Collected		**$ 871,860.45**	**$ (36,901.67)**	**$ (16,703.96)**	**$ 1,485.27**	**$ 819,740.09**	**$ 819,740.09**
Percentage Collected							**92%**

DEBT SERVICE ASSESSMENTS

Gross Assessments	$ 1,372,863.26
Certified Net Assessments	$ 1,276,762.83

Date	Distribution	Gross Assessments Received	Discounts/Penalties	Commissions Paid	Interest Income	Net Assessments Received	100% Debt Service Fund
11/10/25	10/20/25-10/21/25	$ 22,016.31	$ (1,144.50)	$ (417.44)	$0.00	**$ 20,454.37**	**$ 20,454.37**
11/14/25	10/1/25-10/31/25	$ 16,206.58	$ (1,009.76)	$ (311.27)	$0.00	**$ 14,885.55**	**$ 14,885.55**
11/21/25	11/1/25-11/7/25	$ 181,359.38	$ (7,255.08)	$ (3,482.09)	$0.00	**$ 170,622.21**	**$ 170,622.21**
11/26/25	11/8/25-11/15/25	$ 134,532.89	$ (5,735.34)	$ (2,575.95)	$0.00	**$ 126,221.60**	**$ 126,221.60**
12/8/25	11/16/25-11/25/25	$ 235,087.43	$ (10,106.16)	$ (4,499.63)	$0.00	**$ 220,481.64**	**$ 220,481.64**
12/19/26	11/26/25-11/30/25	$ 536,768.56	$ (21,468.10)	$ (10,306.01)	$0.00	**$ 504,994.45**	**$ 504,994.45**
12/31/25	12/1/25-12/15/25	$ 85,789.25	$ (4,222.12)	$ (1,631.34)	$0.00	**$ 79,935.79**	**$ 79,935.79**
1/9/26	12/16/25-12/31/25	$ 39,320.71	$ (1,532.20)	$ (755.77)	$0.00	**$ 37,032.74**	**$ 37,032.74**
1/29/26	10/01/25-12/31/25	$ -	$ -	$ -	$2,137.34	**$ 2,137.34**	**$ 2,137.34**
Total Collected		**$ 1,251,081.11**	**$ (52,473.26)**	**$ (23,979.50)**	**$ 2,137.34**	**$ 1,176,765.69**	**$ 1,176,765.69**
Percentage Collected							**92%**

SECTION D

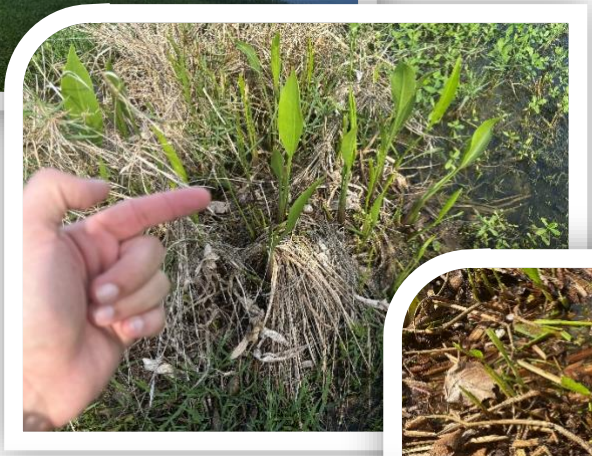
SECTION 1

Poinciana CDD Field Management Action Items List					
Description	***Vendor***	***Status***	***Proposal $***	***Completion***	***Notes***
Facilitate (3) Cypress Tree Installation on Pond Edge of A-12	Floralawn	Pending	N/A		The resident approved proposed cost of trees and labor. It is currently being scheduled.
Grass Shrimp & Gambusia Fish Installation in B-1	GMS	On Hold	$1,253.75		Approved at the Feb. meeting but pending additional littoral planting prior to stocking.
Additional Littoral Installation in B-1	Solitude/Steadfast	Pending	Pending		Proposals are been gathering for additional littoral installation in B-1 for clam stocking.
Removal of Fire Flags & Installation of Littoral Plantings on D9	Solitude	Completed	$7,330	Mar. 2026	All fireflags have been removed with littoral plantings planted throughout the banks of D8.
Restriping Entrance & Exit Ramps on Bella Viana Tunnel	ACPLM	On Hold	$1,606		Approved at the Oct. meeting. Pending agreement with TM to start job.
Repairing (2) MES sections at B-6 & B-15	GMS	Completed	$3,515.45	Mar. 2026	rip rap applied to exposed areas. Left over rip rap was used to support MES at A-20.
Removal & Stump Grind of (3) Cypress Trees Behind 981 Glendora Rd. S.	Floralawn	Completed	N/A.	Feb. 2026	Board approved trimming of the cypress trees. Trimming was completed last month.
Clam Stocking in B-1	GMS	On Hold	$2,773.75		Recommendation of additional littorals to be planted prior to clam stocking.
Light Fixture Replacement in Bella Viana & Venezia Tunnel	GMS	Completed	$2,195.12	Mar. 2026	Both tunnels had previous fixtures removed and replaced with newer, LED light model.
Debris Clean-up, Tree Trimming, and Possible Tree Replacement for Bottlebrush Tree on B-16	Floralawn	Pending	N/A.		Debris clean-up was completed on 03/09. Vendor will provide proposal for further trimming and evaluate tree, if possible replacement is needed.
Littoral Plantings on (1) Bank of A-9	Solitude	Pending	N/A.		Proposal to be present for installation of spike rush on eroded area of A-9.

Poinciana CDD

Field Management Report – Photo Supplement

Removal of Fire flags & Littoral Plantings in D9



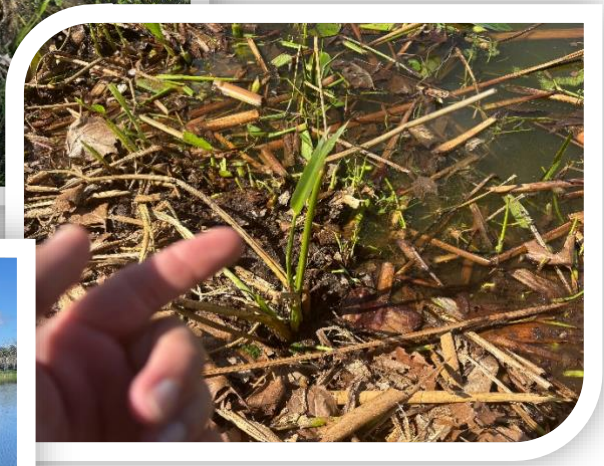


Photo Description:

- Aquatics vendor has manually removed all fire flags from the pond and install littoral plantings throughout.

Reinforcing MES (B-15, A-20, B-6)

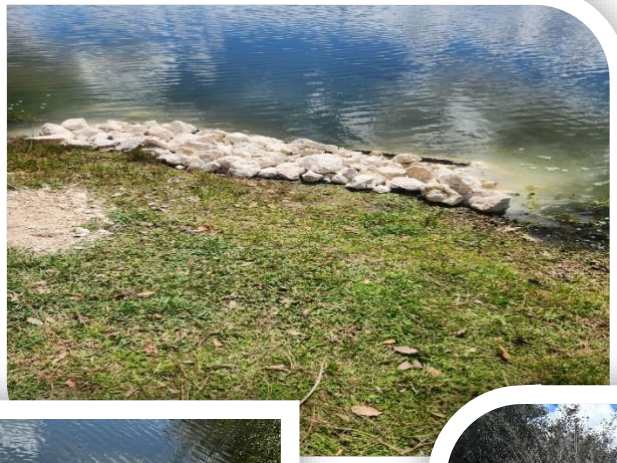


Photo Description:

- MES in B-15, B-6 (2) MES), and A-20 were reinforced with rip rap on the exposed back and side sections.

Tunnel Light Replacement (Bella Viana & Venezia)

Photo Description:

- All previous light fixtures have been replaced with LED fixtures in both the Bella Viana and Venezia tunnel.

Cypress Tree Trimming at 981 Glendora Rd. S.

Photo Description:

- Cypress trees behind 981 Glendora Rd. S. were trimmed.

Bottlebrush Tree Trimmed By Resident on B-16

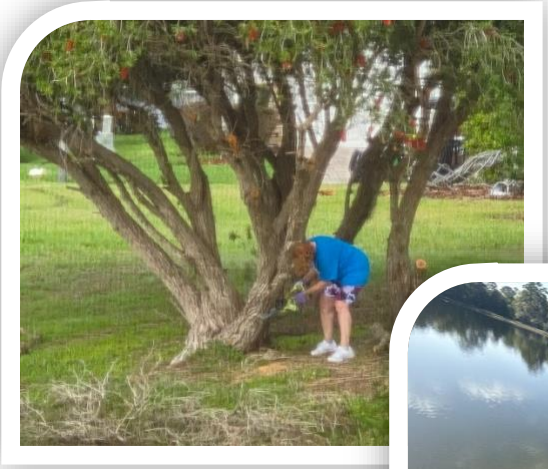


Photo Description:

- Resident trimming bottle brush tree on B-16.

SECTION 2

Aquatics Maintenance Report

Poinciana CDD

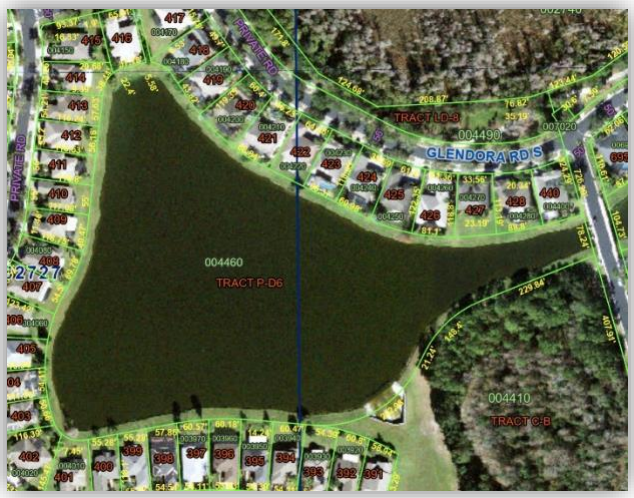
March 2026

Inspection Report

Overall Aquatic Comments

Comments: Overall, I'm happy with grass treatments this month, high winds have really slowed me down, as I have lower pressure, had more water and drive very slow at times, so the drift doesn't go far. I will update in 2 weeks on the dye ponds.

Pond: D-6



Comments: Grasses sprayed on 3-9-26, along with small patches of duckweed and algae, will be treated within the next 2 weeks.

Inspection Report

Pond: D-7

Comments: Grasses sprayed on 3-9-26, small patches of algae and duckweed, will be treated within

Pond: D-8

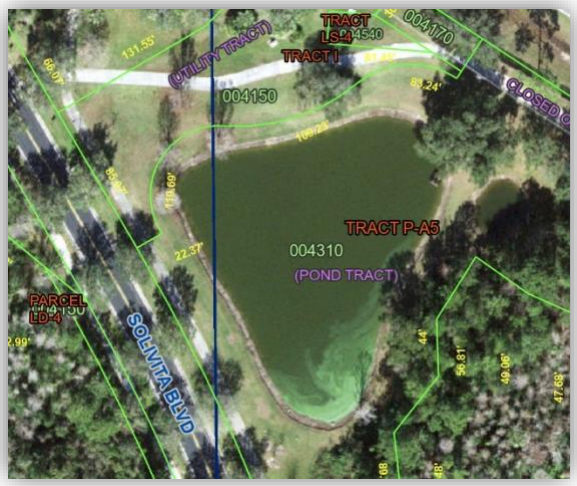
Comments: Grasses were spot sprayed on 3-9-26, new plantings, I don't want to kill off the new plants. Will use a backpack next time to really fine tune.

Inspection Report

Pond: D-9

Comments: Some planktonic and a thin line of duckweed. I will treat both if conditions are right. Grasses are brown and dormant and will be treated 1st week of March.

Pond: A-5 (Control Pond)



Comments: This pond has a history of algae, due to the hydrilla. I want to test the dye on a good one; here it is.

Inspection Report

Pond: A-10A (Control Pond – Black Dye)

Comments: This pond has algae and no dye added; it is close to the dye pond.

Pond: C-6B (Control Pond – No Dye)

Comments: This pond has a history of algae due to the hydrilla. It has small amounts of filamentous algae on the bottom and also planktonic was present when I dye them on 3-11-26.

Inspection Report

Pond: C-9 (Control Pond – Blue Dye)

Comments: Looking better. Grasses were sprayed on 3-9-26 and should start showing death next week.

	Poinciana CDD - Febuary 2026 - Treatment Log						
Pond #	Date Serviced	Algae	Grasses	Submersed Wee	No Treatment Needed	Comments	Inspected
OD-01					grasses are brown and dormant		2-10
OD-02					grasses are brown and dormant	Algae, will treat this month if weather agrees	2-10
OD-03					grasses are brown and dormant		2-10
OD-04					grasses are brown and dormant		2-10
OD-05					grasses are brown and dormant		2-3
OD-06					grasses are brown and dormant	Duckweed&Planktonic will treat 2-13	2-3
OD-07					grasses are brown and dormant	Duckweed&Planktonic will treat 2-13	2-3
OD-08					grasses are brown and dormant	Duckweed&Planktonic will treat 2-13	2-3
OD-09					grasses are brown and dormant	Duckweed&Planktonic will treat 2-13	2-3
OD-10					grasses are brown and dormant		2-10
OD-11					grasses are brown and dormant		2-10
OC-01					grasses are brown and dormant		2-11
OC-02					grasses are brown and dormant		2-11
OC-03					grasses are brown and dormant		2-11
OC-06A					grasses are brown and dormant	Algae, will treat this month if weather agrees	2-3
OC-06B					grasses are brown and dormant	Algae, will treat this month if weather agrees	2-3
OC-08					grasses are brown and dormant		2-3
OC-09					grasses are brown and dormant		2-3
OC-10					grasses are brown and dormant	Algae, will treat this month if weather agrees	2-3
OC-11					grasses are brown and dormant	Algae, will treat this month if weather agrees	2-11
OC-12					grasses are brown and dormant		2-11
OC-13					grasses are brown and dormant		2-11
OC-14					grasses are brown and dormant		2-11
OC-15					grasses are brown and dormant		2-11
OC-16					grasses are brown and dormant		2-11
OC-17					grasses are brown and dormant		2-11
OC-18					grasses are brown and dormant		2-11
OC-19					grasses are brown and dormant		2-11
OC-20					grasses are brown and dormant	duckweed	2-11
OB-01					grasses are brown and dormant	Algae, will treat this month if weather agrees	2-3
OB-05					grasses are brown and dormant		2-11
OB-06					grasses are brown and dormant		2-11
OB-11					grasses are brown and dormant		2-3
OB-15					grasses are brown and dormant		2-3
OB-16					grasses are brown and dormant		2-3
OF-07					grasses are brown and dormant		2-11
OA-01					grasses are brown and dormant		2-18
OA-02					grasses are brown and dormant		2-18
OA-03					grasses are brown and dormant		2-3
OA-04					grasses are brown and dormant		2-3
OA-05					grasses are brown and dormant		2-3
OA-06					grasses are brown and dormant		2-3
OA-07					grasses are brown and dormant		2-3
OA-08					grasses are brown and dormant		2-3
OA-09					grasses are brown and dormant	Algae, will treat this month if weather agrees	2-11
OA-10A					grasses are brown and dormant	Algae, will treat this month if weather agrees	2-11
OA-10B					grasses are brown and dormant		2-11
OA-11					grasses are brown and dormant		2-11
OA-12					grasses are brown and dormant		2-11
OA-13					grasses are brown and dormant		2-11
OA-20					grasses are brown and dormant		2-18
OA-21					grasses are brown and dormant		2-18
OA-22					grasses are brown and dormant		2-18
OO-POLK					grasses are brown and dormant		
OE-01					grasses are brown and dormant		2-18
OE-02					grasses are brown and dormant		2-18
OE-03					grasses are brown and dormant		2-18
OE-05					grasses are brown and dormant		2-18
OE-06					grasses are brown and dormant		2-18
OE-08					grasses are brown and dormant		2-18
OE-11					grasses are brown and dormant		2-18
OE-15					grasses are brown and dormant		2-18
OE-18					grasses are brown and dormant		2-18
OE-19					grasses are brown and dormant		2-18
OE-21					grasses are brown and dormant		2-18
OE-31					grasses are brown and dormant		2-18
P-1					grasses are brown and dormant	Hydrilla, waiting until March for treatment	2-11
P-2					grasses are brown and dormant	Hydrilla, waiting until March for treatment	2-11
P-3					grasses are brown and dormant		2-11
P-4					grasses are brown and dormant		2-11

P-5					grasses are brown and dormant		2-11
P-6					grasses are brown and dormant		2-11
P-8					grasses are brown and dormant		2-11
P-9					grasses are brown and dormant	Algae, will treat this month if weather agrees	2-11
P-10					grasses are brown and dormant		2-11
P-11					grasses are brown and dormant		2-11
P-13					grasses are brown and dormant		2-11
P-14					grasses are brown and dormant	Algae, will treat this month if weather agrees	2-11
P-15					grasses are brown and dormant		2-11
5A-P-16					grasses are brown and dormant		2-3
5C-P-16					grasses are brown and dormant		2-3
OS-3					grasses are brown and dormant		2-18
5E-W-C-3					grasses are brown and dormant		2-18
P-1F					grasses are brown and dormant		2-11
Canal 1							

SECTION 3

Run By: kissasst

All Services By Customer Summary

Friday, March 6, 2026
8:26:38 AM

Poinciana Community Development Dist (S07800)

Filter Date between 02/01/2026 and 02/28/2026

Customer	Work Type	Service Item	Service Item Description	Start Date	End Date	Used Quantity	Unit Of Measure	Ponds Treated
S07800 - Poinciana Community Development Dist	Municipal Back Pack	KIS1768 - Nat G30 10 lbs per acre		02/26/2026	02/26/2026	16.35	acr	2,4,6,7,8,9,10,11,12,13,14,15,16,17,19,20,22,B16,C4,P3,P10,P1F
S07800 - Poinciana Community Development Dist	Municipal Back Pack	KIS1818 - Strike Pellets 10lbs/acre		02/26/2026	02/26/2026	9.67	acr	1,3,5,18,21,23
S07800 - Poinciana Community Development Dist	Night Truck	KIS2715 - Biomist 4+4 ATV/ULV		02/12/2026	02/12/2026	13.60	mi	
S07800 - Poinciana Community Development Dist	Night Truck	KIS2827 - Biomist 4+4 Truck ULV		02/13/2026	02/13/2026	16.90	mi	
S07800 - Poinciana Community Development Dist	Night Truck	KIS2827 - Biomist 4+4 Truck ULV		02/26/2026	02/26/2026	16.90	mi	
S07800 - Poinciana Community Development Dist	Night Truck	KIS2715 - Biomist 4+4 ATV/ULV		02/27/2026	02/27/2026	12.48	mi	

SECTION 4

Poinciana CDD - Customer Complaint Log

Date	Resident	Address	Contact Given	Pond	Complaint	Assigned To	Resolution	Date Resolved
2/12/2026	Anita Nelson	567 Shorehaven Dr.		D9	Algae bloom present	Joel	Requested algaecide treatment with Solitude.	2/12/26
2/13/2026	Donna & Wayne Hamilton	219 Treviso Dr		P1F	Dead vegetation around pond edges	Joel	Reviewed pond on 02/17 (Edge grasses have been sprayed and brown.) Explained to the resident that heavy spraying is conducted during the dry season with spring rains to push grasses down and fill pond.	2/17/26
2/16/2026	Melissa Mannion	914 Umbria Dr.		P6	Algae bloom present	Joel	Requested algaecide treatment with Solitude.	2/16/26
2/16/2026	Dolores Berger	822 Shorehaven Dr.		PD7	Midge outbreak	Joel	Requested adulticide treatment with Clarke.	2/16/26
2/16/2026	Jim Wallace	365 Arcadia Dr.		PC12	Requesting update on treatment	Joel	Reviewed pond on 02/17 (Edge grasses have been sprayed and brown, hydrilla very low, and some filamentous algae on the edges.) Explained to the resident that heavy spraying is conducted during the dry season with spring rains to push grasses down and fill pond, monitoring the hydrilla growth, and requested adulticide treatment with Solitude.	2/17/26
2/17/2026	Marion Thomas	854 Shorehaven Dr.		PD7	Midge outbreak	Joel	Requested adulticide treatment with Clarke.	2/17/26
2/20/2026	Robert Zimbardi	524 Catania Lane		PB1	Midge outbreak; requesting to be added to list of Spray Requests	Joel	Requested adulticide treatment with Clarke and closer treatment to the back of the home.	2/20/26
2/24/2026	Jon Cameron			A-4	Reporting large, brown/red algae bloom	Joel	Explained to the resident the current conditions of the pond (previously had an outbreak of duckweed with the algae treated (brown/red color present.) Monitoring of the pond will continue.	
2/24/2026	Edward Davidson	124 Amalfi Lane		PE3	Midge outbreak	Joel	Requested adulticide treatment with Clarke.	2/24/26
2/24/2026	Roy Moskowitz	118 Verona Drive		P-D4	Grass islands/algae in pond	Joel	Review pond on 02/26 (Edge grasses and some clusters were present.) Requested grass spraying with Solitude.	2/26/26
2/25/2026	Megan Moses			PA34	Submitted photos of pond condition, requesting maintenance	Joel	Explained to the resident the current conditions of the pond (previously had an outbreak of duckweed with the algae treated (brown/red color present.)	02/26/26
2/26/2026	Shelley Destefano	385 Village Dr. (Solivita Office)		B12	Pink algae bloom present	Joel	Provided the same update as Ms. Moses.	02/26/26
2/26/2026	Carol Hall	1047 Glendora Road S.		PD5	Midge outbreak	Joel	Requested adulticide treatment with Clarke.	02/26/26
2/27/2026	Rose Kerr	389 Sorrento Rd.		E3	Midge outbreak	Joel	Requested adulticide treatment with Clarke and closer treatment to the back of the home.	02/27/26
2/27/2026	Paul Baden	231 Blue Spring St.			Reporting algae on pond nearby	Joel	Left voicemail requesting specific pond location.	02/27/26
3/2/2026	Carmen Cruz	473 Grand Canal Dr		PA911	Requesting spraying/maintenance	Joel	Reviewed pond on 03/05 (pond has large amount of filamentous algae bloom through the edges.) Requested algaecide treatment with Solitude. Monitoring of the pond will continue.	03/05/26
3/3/2026	Linda Lelli	221 Sorrento Rd		PE3	Midge outbreak/requesting spraying	Joel	Requested adulticide treatment with Clarke and closer treatment to the back of the home.	03/03/26
3/3/2026	Marjorie Morand	417 Grand Canal Dr.		PA911	Requesting update on erosion behind property	Joel	Provide update of proposal to install spike rush throughout portion of the pond backing her home.	03/04/26
3/3/2026	Mary Bevins	103 Via San Luca Ct		P1F	General complaint about multiple ponds throughout Poinciana CDD; 2 ponds mentioned	Joel	Provided basic overview of algae treatment, types of algae and maintenance. Ponds mentioned were ponds with brown/red color (treated duckweed.)	03/04/26
3/4/2026	Anita Nelson	567 Shorehaven Dr.		D9	Vendors blowing weeds back into pond	Joel	Sent message to the account manager for Solitude. They will assess pond for further clean up.	03/04/26
3/4/2026	Dolores Berger	822 Shorehaven Dr.		PD7	Midge outbreak; requesting more treatment	Joel	Requested additional adulticide treatment with Clarke and closer treatment to the back of the home.	03/04/26
3/5/2026	Aurora Hungsproke	113 Tivoli Trace Ct		PE3	Midge outbreak/requesting spraying around home	Joel	Requested adulticide treatment with Clarke and closer treatment to the back of the home.	03/05/26

SECTION 5

Item will be provided under separate cover.