

Poinciana
Community Development District

Agenda Package

October 16, 2019

AGENDA

Poinciana
Community Development District

135 W. Central Blvd., Suite 320, Orlando, Florida 32801
Phone: 407-841-5524 – Fax: 407-839-1526

October 9, 2019

**Board of Supervisors
Poinciana Community
Development District**

Dear Board Members:

The Board of Supervisors of Poinciana Community Development District will meet **Wednesday, October 16, 2019 at 11:00 AM at the Starlite Ballroom, 384 Village Drive, Poinciana, FL.** Following is the advance agenda for the meeting:

1. Roll Call
2. Pledge of Allegiance
3. Public Comment Period on Agenda Items
4. Approval of Minutes of the September 18, 2019 Meeting
5. Discussion of Proposed Merger of Poinciana and Poinciana West CDDs
6. Consideration of Agreement with Berger, Toombs, Elam, Gaines & Frank to Provide Auditing Services for the Fiscal Year 2019
7. Staff Reports
 - A. Attorney
 - B. Engineer
 - C. District Manager
 - i. Approval of Check Register
 - ii. Balance Sheet and Income Statement
 - iii. Presentation of Arbitrage Rebate Calculation Report
 - D. Field Manager
 - i. Field Manager's Report
 - ii. Customer Complaint Log
8. Supervisor's Requests
9. Other Business
10. General Audience Comments
11. Next Meeting Date – November 20, 2019
12. Adjournment

The second order of business is the reciting of the Pledge of Allegiance.

The third order of business is the Public Comment Period where the public has an opportunity to be heard on propositions coming before the Board as reflected on the agenda, and any other items.

The fourth order of business is the approval of minutes from the September 18, 2019 meeting. The minutes are enclosed for your review.

The fifth order of business is the discussion of a proposed merger of the Poinciana and Poinciana West CDDs. A memorandum from District Counsel regarding the merger process is enclosed for your review.

The sixth order of business is the consideration of agreement with Berger, Toombs, Elam, Gaines & Frank to provide auditing services for the Fiscal Year 2019. A copy of the agreement is enclosed for your review.

The seventh order of business is Staff Reports. Section C is the District Manager's Report. Sub-Section 1 includes the check register for approval and Sub-Section 2 includes the balance sheet and income statement for your review. Sub-Section 3 is the presentation of the arbitrage rebate calculation report for the Series 2012A-1 & 2012A-2 bonds. A copy of the report is enclosed for your review. Section D is the Field Manager's Report. The report containing the monthly treatment reports is enclosed for your review. Sub-Section 2 includes the customer complaint log for review.

The balance of the agenda will be discussed at the meeting. In the meantime, if you have any questions, please contact me.

Sincerely,

A handwritten signature in dark ink, appearing to read 'George S. Flint', with a stylized, cursive script.

George S. Flint
District Manager

CC: Jan A. Carpenter, District Counsel
Kathleen Leo, District Engineer
Clayton Smith, Field Manager
Darrin Mossing, GMS

Enclosures

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, September 18, 2019 at 11:00 a.m. in the Starlight Ballroom, 384 Village Drive, Poinciana, Florida.

Present and constituting a quorum were:

Lita Epstein	Chairman
Michael Luddy	Vice Chairman
Robert Zimbardi	Assistant Secretary
Tony Reed	Assistant Secretary
Elizabeth Lambrides	Assistant Secretary

Also, present were:

George Flint	District Manager
Andrew d'Adesky	District Counsel
Kathy Leo	District Engineer
Clayton Smith	Assistant Field Manager
Pete Deglomine	Clarke
Residents	

The following is a summary of the discussions and actions taken at the September 18, 2019 Poinciana Community Development District's Board of Supervisors Meeting. Due a malfunction with the recording device, discussion summary begins under the Third Order of Business.

FIRST ORDER OF BUSINESS

Roll Call

Ms. Epstein called the meeting to order and a quorum was established.

SECOND ORDER OF BUSINESS

Pledge of Allegiance

The Pledge of Allegiance was recited.

THIRD ORDER OF BUSINESS

Public Comment Period on Agenda Items

A resident noted at the last meeting the Board approved an agreement calling for a six figure payment, and that agreement is not available on the website. They adopted an Assessment Methodology that is not on the website either. The resident stated they should be able to see all items on the agenda package. Mr. Flint stated they would pay attention to those issues going forward, and he noted they would rescan the agenda with the Assessment Methodology and other documents inserted.

Ms. Epstein noted there was a request to move the Field Manager's report because they need to leave. Ms. Epstein asked the Board if they were amenable to moving the report.

On MOTION by Ms. Lambrides seconded by Mr. Luddy with all in favor, moving the Field Manager's Report up the Agenda, was approved.

Mr. Smith presented the Field Manager's Report. He noted the dredgesox have been placed around the banks of pond E-31 and a section of D-2. The contractor was proceeding with filling of dredgesox. Once they are finished he will review it, and he stated it looks like it will be successful and the Board will be happy with the results. The contractor anticipates completion by September 20th. In-progress items include on-going pond site reviews, inventorying and documenting possible repairs for next budget year. Mr. Smith is working with the Engineer to determine priority of items. He noted they are cleaning up the landscape beds, that will continue as the mowing process dies down. They are repairing the washout behind the mitered end sections. He noted they continue to monitor the tunnels to see if they need to be pressure washed. He anticipates they will need pressure washing during the beginning of Fiscal Year 2020. Mr. Smith reviewed the Clarke reports explaining the pond treatments. Mr. Smith asked for questions, the Board had none.

FOURTH ORDER OF BUSINESS

Approval of Minutes of the August 21, 2019 Meeting

Ms. Epstein presented the minutes of the June 19, 2019 meeting and asked for any changes. A supervisor noted on the balance sheet and income statement, they don't approve them they accept them.

Ms. Carpenter noted under Item 11, under Attorney, the fifth line should read "time for them to produce discovery related to the costs" instead of "produce the costs." The Board had no other changes to the minutes.

On MOTION by Mr. Reed seconded by Mr. Luddy with all in favor, the Minutes of the August 21, 2019 Meeting were approved, as amended.

FIFTH ORDER OF BUSINESS

Consideration of Agreements

A. Landscape Maintenance Agreement with Floralawn Landscape

Mr. Flint presented the CDD's existing agreements. The Floralawn agreement expires at the end of September. Floralawn indicated they would keep their pricing the same as it was in Fiscal Year 2019. Mr. Flint verified the ponds referenced in the agreement are still accurate at this point in time. Mr. Flint asked for any questions on the agreement, and noted it was their recommendation that the Board extend the agreement an additional 12 months.

Mr. Zimbardi asked if the Poinciana West contract was different from Poinciana's beside pond count. Mr. Flint noted the scope of work was substantially the same. Mr. Zimbardi asked if there were any changes on Poinciana West's agreement, that Mr. Flint notify the Poinciana Board. Mr. Flint noted the PWCCD Board asked that they more clearly identify the areas that are to be maintained. Mr. Flint stated he would keep the Poinciana Board up to date with any other changes.

Ms. Epstein noted the ongoing problem of mowing parts getting into the ponds. She asked if they could put something in the contract stating if that continues to happen there will be a penalty. Mr. Flint stated the contract scope should reference that the mowers should not be directing their chute toward the pond. Mr. Flint noted the penalty would be the 30-day termination provision. Ms. Carpenter suggested putting in a penalty of cost of cleaning the ponds to get the parts out of the ponds. Ms. Epstein and Mr. Smith discussed the effects the mowing parts were having on the ponds. Ms. Epstein advised she told residents to take pictures if they have a complaint. Mr. Smith stated the complaint log does not reflect clippings in the pond, but that does not mean they aren't occurring. Mr. Smith stated he had not seen or witness the mowers directing their clippings into the pond. Ms. Epstein stated she witnessed someone dumping their cuttings into the pond behind her house. Ms. Carpenter noted that complaints need to be formally filed. Mr. Smith suggested adding to the scope after mowing, they do a quick inspection of the ponds and get out any excessive grass that got into the pond.

A Floralawn representative noted he had no complaints to his knowledge of grass on the ponds. He stated the tractors pull a finish motor that discharge out the rear as opposed to the

sides. He noted any grass getting into the ponds is likely from the line trimming, because there's no chute, or the wind blows the grass into the pond. He noted they don't intentionally do it. He has received calls over the past 6-8 months about possible grass, but it was identification by the homeowners, and it was actually pond scum on the surface of the water.

A resident noted that if other residents see something that's wrong, they need to complain.

Mr. Reed stated that receiving the contracts two days before the meeting does not work for him, he wants to read everything and has many comments and questions. He deferred his questions because the meeting was running late. Mr. Reed asked that they get the contracts a month ahead of time so they can be reviewed and he can ask questions. Mr. Reed stated the wetlands grow and expand into the other areas, but they don't talk about tripping the areas to minimize that growth. He asked if that had ever been done or would ever be done in the future.

The Floralawn representative noted their current contract does not cover that, but if there's a specific area they need to inspect they can do that. Mr. Flint noted they wouldn't do anything unless the growth is impeding access to mow or encroaching on a pond bank and they can't mow. Otherwise, it would be an additional expense or contract to do that.

Mr. Reed asked how many acres of mowing Floralawn does. The Floralawn representative stated he could have that information to the supervisor later that day. Mr. Reed stated it should be in the contract so the Board has a full understanding of the scope of the work. The Floralawn representative noted that specific scope is provided to them from the CDD.

Ms. Lambrides asked the best way to communicate with Floralawn if they see lawn clippings in the pond. Mr. Flint suggested sending the complaints to his office, that way they can track it and it can be part of the customer complaint log. He noted if she goes directly to Floralawn, Clayton and himself are not aware of it and they can't follow up.

Mr. Zimbardi inquired about the hurricane plan, the Floralawn representative explained what they would do in case of hurricane damage in Poinciana. Mr. Smith gave an overview of his preparations for the storm in the community. He noted he reached out to all the vendors to ensure they were prepared as well.

Mr. Flint advised they would start putting the contracts on the agendas the month prior to when they expire, that way the Board can discuss the contracts or agreements at two meetings if necessary.

Mr. Zimbardi asked about page 5 of the agreement under fertilization and pest control specification, under #1 it says pond bank can be fertilized semi-annually and then it says it should be done only by owner's request. Mr. Flint stated they would not be fertilizing the pond bank or any unirrigated bahia. He noted they would remove that from the contract as they would not be fertilizing that area.

On MOTION by Mr. Zimbardi seconded by Mr. Luddy with all in favor, the Landscape Maintenance Agreement with Floralawn Landscape, with Amendments stated above, was approved.

B. Aquatic Maintenance Agreement with Clarke Aquatic

Mr. Flint presented the current contract the CDD had with Clarke Aquatic. He recommended extending the contract an additional 12 months through the end of Fiscal Year 2020. They verified the ponds referenced and the information contained in the agreement is still accurate. Clarke agreed to hold their pricing for another 12 months.

Mr. Reed noted he had not had enough time to go through each pond and drawing. He asked that all the drawings and contracts are updated. Ms. Epstein noted the drawings were the latest maps and ponds. Mr. Reed pointed out on page 12, Item 4.7.1b the end of the sentence says, "Individual species listed in section 4.7" and noted that should be 4.6.

On MOTION by Mr. Zimbardi seconded by Mr. Luddy with all in favor, the Aquatic Maintenance Agreement with Clarke Aquatic Services, with the Amendment stated above, was approved.

C. Midge Control Services Agreement with Clarke Environmental Mosquito Management

Mr. Flint presented the midge control agreement with Clarke and noted the agreement expires September 30th. Mr. Flint recommended extending the contract 12 months, and they agreed to keep their fees the same. Mr. Reed asked that Mr. Smith and the Floralawn representative look into using dragon flies for midge control.

On MOTION by Mr. Reed seconded by Mr. Luddy with all in favor, the Midge Control Services Agreement with Clarke Environmental Mosquito Management, was approved.

SIXTH ORDER OF BUSINESS

Staff Reports

A. Attorney

Ms. Carpenter noted on the motion to tax costs litigation, there was a hearing set on the discovery motion. Before the hearing, the residents contesting the discovery agreed to produce the discovery by September 16th, so the hearing was cancelled. The discovery was produced and at the same time they filed an amended Motion to Tax Costs adding another \$8,000 they didn't include in the first place. Ms. Carpenter recommended her firm be permitted to file appropriate motions to get this resolved and finished. Ms. Carpenter noted she did not wish to talk about the subject further on the record, but was happy to answer any questions after the meeting.

Mr. Zimbardi asked what action Ms. Carpenter wanted the Board to give. She answered she would like to be able to talk with counsel for Poinciana West and file appropriate motions for entitlement for costs. Ms. Epstein agreed that seemed like the best route to take before they go any further. The Board agreed to direct Ms. Carpenter to proceed as stated above.

Ms. Epstein asked if they received money from the settlement. Ms. Carpenter noted they got it and they paid promptly. She noted GMS was wired the money and the payments have started to be made. Mr. Flint noted they paid the project construction invoices that were outstanding, although not related to the amenity issue, they were withholding payment on both. Mr. Flint noted they have paid all the invoices that were part of the settlement.

B. Engineer**i. Discussion of Stormwater Pond Operations**

Ms. Leo explained the stormwater system and control elevation the Board and residents in attendance. She noted she did a visual inspection of the tunnels that morning, and the tunnels were fine. There were no issues. Ms. Leo stated that Polk County approved an Engineer to do an expansion for Cypress and Marigold and she asked that the County keep her updated. She would keep the Board updated with any information she received them.

Ms. Leo noted at the last meeting there was a question about plantings in the ponds. She found a discussion about the topic from 2012. They did a DOT study and they did a presentation to the Board about stormwater pond enhancements. Ms. Leo discussed ponds that will come on in the next year and noted she is in discussions with the developer regarding that topic.

The Board discussed ownership of Pond B-5 that got brought up at the prior meeting. Mr. Flint stated they found that the CDD does own and have a responsibility for that pond.

C. District Manager

Mr. Flint noted he had a request for accommodation by Mr. Kessler who is hearing impaired. Mr. Flint stated they need to accommodate anyone who is hearing or visually impaired. He noted Mr. Kessler attended meetings in Polk County, and the system they had there he found helpful. Mr. Flint found the technology used in those meetings, it's a 3 channel RF package. It's a wireless transmitter that has a hearing piece, the system is about \$700. That system accommodates 4 people that may be hearing impaired.

Mr. Kessler stated that the CDD must follow ADA guidelines. Mr. Kessler presented some research he had done on hearing impaired people and court situations. He noted he would send George some of the products he found during his research. The Board thanked Mr. Kessler.

i. Approval of Check Register

Mr. Flint presented the Check Register from August 14, 2019 through September 11, 2019 in the amount of \$212,607.84. The Board had no questions.

On MOTION by Mr. Zimbardi seconded by Ms. Lambrides with all in favor the Check Register, was approved.

ii. Balance Sheet and Income Statement

Mr. Flint presented the balance sheet and income statement. The Board had no comments.

On MOTION by Mr. Luddy seconded by Mr. Reed with all in favor, the Balance Sheet and Income Statement, were accepted.

D. Field Manager**i. Field Manager's Report**

This item was presented earlier in the meeting.

ii. Customer Complaint Log

This item was presented earlier in the meeting.

SEVENTH ORDER OF BUSINESS**Supervisor's Requests**

Mr. Reed pointed out that Pond B-5 on the drawings on the contracts that were being approved, is still indicated as belonging to Taylor Morrison. He noted that Ponds 9A & 9B don't exist. In the area where the new ponds are being built, the pond he observed after driving by

looked to be opposite of F5 and F7 on the other side of the road. The pond is not complete and should not be accepted or turned over to either organizations. He asked that it be followed up on.

Mr. Luddy noted he had been working with Mr. Smith to find opportunities to use natural wholistic methods to control the midges, banks, mosquitoes, etc. They are going to continue working on the issue to develop a strategy for the years going forward. He hopes to eventually wean off from using any chemicals in managing the ponds and banks. Mr. Luddy stated he agreed with the Poinciana West Board that they should merge at some point. He suggested looking at the costs and timing so they could best manage the transition to one single Board. Ms. Carpenter stated there is time, expense, and work involved in transitioning, but it is straightforward. She noted the Poinciana West Board passed a motion for Counsel to begin looking into the cost of transitioning to one Board. Ms. Carpenter stated she could give the Board an outline of the process, costs, etc. Ms. Epstein noted she would like to see proof that there would be a significant amount of financial savings in order to spend money on legal fees.

Ms. Epstein asked for any questions or comments from the audience related to the merger since the item was not on the agenda.

A resident stated that he was in favor of the Board looking at financials to see if the merger makes sense. If it does make financial sense, he asked which Board members would be in favor of pursuing the merge. Ms. Carpenter noted there would be a vote to see.

Mr. Charlie Case (642 Tapatio Lane), Chairman of the Poinciana West CDD Board, addressed the Board and noted they had been working on transitioning the Boards for four years. He stated it was realized and documented that there is a substantial savings, around \$50,000. He noted their attorneys told them it would take at least a year. Mr. Case stated he agreed to give up his seat in order to make the transition happen. Ms. Epstein stated she would like to do this at the same time as the election.

A resident asked if the debt would change since the bonds were already issued for both Boards. Ms. Epstein noted the debt would not change, but the maintenance expenses could change. Ms. Epstein stated the only way they would transition to one Board is if the costs per household goes down on both sides.

On MOTION by Mr. Luddy seconded by Mr. Reed with all in favor, Authorization for Counsel to Investigate Merger, was approved.

EIGHTH ORDER OF BUSINESS

Other Business

There being none, the next item followed.

NINTH ORDER OF BUSINESS

General Audience Comments

Mr. Doug Peterson stated that his property faces a natural area, and he has lived there 10 years. He is concerned about the vines in that area killing the trees. He noted he walked in the community often and noticed the non-indigenous plants aren't in the common areas. He asked the Board to look at the non-indigenous plants. The Board discussed ownership of the natural areas, as the CDD and Avatar have ownership of different areas. Ms. Leo suggested Mr. Smith take a look at the area. Mr. Flint stated that Floralawn was going to look at the CDD conservation areas to see what could be done.

TENTH ORDER OF BUSINESS

Next Meeting Date – October 16, 2019

The next meeting is scheduled to be held on October 16, 2019.

ELEVENTH ORDER OF BUSINESS

Adjournment

On MOTION by Mr. Lambrides seconded by Mr. Reed with all in favor the meeting was adjourned.
--

Secretary/Assistant Secretary

Chairman/Vice Chairman

SECTION V

**ATTORNEY MEMORANDUM
POINCIANA COMMUNITY DEVELOPMENT DISTRICT**

To: Poinciana Community Development District (“CDD”) Board
of Supervisors

From: Jan A. Carpenter, Esq
Andrew C. d’Adesky, Esq.

Date: October 16, 2019

RE: Amended Summary of Community Development District Merger Process

INTRODUCTION

We have been asked to provide an update to the Memorandum prepared for the Poinciana and Poinciana West CCDs by Michael C. Eckert and Lindsay C. Whelan of Hopping Green & Sam, dated September 16, 2015. Below is an edited version of the Memorandum, utilizing the previous memorandum as a baseline.

This memorandum provides general overview of the process related to a potential merger between the Poinciana Community Development District and the Poinciana West Community Development District (together, the “Districts”). Currently, community development districts that are at least 2,500 acres in size are established by administrative rule, adopted by the Florida Land and Water Adjudicatory Commission (“FLWAC”); FLWAC is located in Tallahassee, Florida and comprised of the Governor and the Florida Cabinet (collectively, the “Cabinet”). Poinciana CDD was formed by Rule 42AA-1, Florida Administrative Code, effective November 1, 1999, and subsequently expanded to 3240 total acres by subsequent petition and rule, made final on June 18, 2008. Poinciana West was formed by Polk County Ordinance No. 2006-052. A merger between the Districts would involve more than 2,500 acres and therefore, a petition requesting approval of a merger of the Districts should also be filed with, and ultimately adopted by, FLWAC.

Included herein is an overview of the primary documents that would need to be prepared in order to effectuate a merger of the Districts, along with an estimated timeline for the adoption of an administrative rule by FLWAC granting such merger. Additionally, due to the myriad of tasks and activities that must be completed in order to effectuate the approval of a merger between community development districts, a proposed task list outlining a number of potential tasks and considerations relative to such merger is attached to this memorandum as Exhibit A for your reference.

THE MERGER AGREEMENT AND MERGER APPROVAL RESOLUTION

Prior to filing a petition to merge community development districts, Section 190.046(3), *Florida Statutes*, provides that the districts desiring to merge shall enter into a merger agreement and shall provide for the proper allocation of the indebtedness assumed by the merged district and the manner in which such debt shall be retired (hereinafter referred to as the “Merger Agreement”). The Merger Agreement will also generally address all of the issues to be resolved prior to, during, and after the merger, including but not limited to, the determination the district intended to be the “surviving district,” the allocation of board of supervisors’ seats relative to the merged district, the assignment of district contracts, the transfer of district assets, and the

provision of any necessary revisions to rules and policies. Prior to entering into the Merger Agreement, staff will need to have performed significant due diligence regarding the disposition of the Districts assets, including, but not limited to, bond funding, the Districts records and any property owned by the Districts. Section 190.046(4)(b) additionally required that the merger agreement:

1. Require the surviving merged district board to consist of five elected board members.
2. Require each at-large board seat to represent the entire geographic area of the surviving merged district.
3. Ensure that each district to be merged is entitled to elect at least one board member from its former boundary
4. Ensure a fair allocation of board membership to represent the districts being merged; in the case of two districts merging, two board members must be elected from each of the districts and one member shall be elected at-large.
5. Require the election of board members for the surviving merged district to be held at the next general election following the merger, at which time all terms for preexisting board members shall end.

The Merger Agreement will be approved by each of the Districts' Board of Supervisors (the "Boards") at a publicly noticed meeting by the adoption of a resolution (the "Merger Approval Resolution(s)"). The Merger Approval Resolution will also provide for the approval of the merger itself and of the petition requesting the merger (the "Petition"), and will provide for direction to staff to file the Petition with FLWAC. The approval of the Merger Agreement and the Petition, effectuated by the adoption of the Merger Approval Resolutions by each Board, constitutes the consent of the landowners within the respective community development district to the proposed merger of same. Accordingly, upon approval of the Merger Approval Resolution by each of the Boards, no other specific landowner consent of a proposed merger is necessary.

THE MERGER PETITION

As discussed above, in order to merge the Districts, the Boards must file the Petition with FLWAC requesting that it adopt an administrative rule approving such merger. Pursuant to section 190.005(1), *Florida Statutes*, the required elements of the Petition are as follows:

1. Metes and bounds legal description of the external boundary of each of the Districts as they currently exist, and of the external boundary of the proposed merged district.
2. Board consent to the merger (evidenced by approval of the Merger Agreement and the Petition via the adoption of the Merger Approval Resolutions).
3. Designation of the five (5) persons to be members of the proposed merged district's Board of Supervisors.
4. Name of the proposed merged district. (A statement of whether a new district is to be established or whether one of the existing Districts shall be the surviving district).
5. Map of the proposed merged district showing current major trunk water mains and sewer interceptors and outfalls if in existence.

6. Proposed timetable for construction of district services and a good faith, non-binding, summary of estimated costs of constructing same.
7. Designation of the future general distribution, location, and extent of public and private uses proposed for the area within the proposed merged district by the future land use plan element of the effective local government comprehensive plan.
8. Statement of Estimated Regulatory Costs in accordance with Section 120.541, *Florida Statutes*.

Section 190.005(1)(e), *Florida Statutes*, sets forth the criteria that FLWAC shall consider when evaluating the Petition to determine whether to grant or deny same. Specifically, and as discussed in more detail herein, FLWAC shall consider the entire record of the DOAH Hearing (as hereinafter defined) including the transcript thereof, any resolution(s) adopted by Polk County relative to the merger, and the following factors:

1. Whether all statements contained within the Petition have been found to be true and correct.
2. Whether the establishment of the merged district is inconsistent with any applicable element or portion of the state comprehensive plan or of the effective local government comprehensive plan.
3. Whether the area of land within the merged district is of sufficient size, is sufficiently compact, and is sufficiently contiguous to be developable as one functional interrelated community.
4. Whether the merged district is the best alternative available for delivering community development services and facilities to the area that will be served by such district.
5. Whether the community development services and facilities of the merged district will be incompatible with the capacity and uses of existing local and regional community development services and facilities.
6. Whether the area that will be served by the merged district is amenable to separate special-district government.

MERGER PROCESS

Below is an outline of the process by which the District's would be merged. Due to multiple factors, which may be subject to delay, administrative postponement or unpredictability, it is difficult to present an accurate timeline of the merger process. However, the Board can generally expect the process described below to take approximately twelve (12) to eighteen (18) months.

START – STEP 1

Boards' direction to staff that it desires to effectuate a merger between the Districts. Staff will prepare the Merger Approval Resolution, Merger Agreement and Merger Petition for the Boards' consideration. Staff perform certain necessary due diligence, including, but not limited to,

determining whether bondholder consent is required prior to filing the Petition and whether to substitute parties for any pending or current litigation matters.

STEP 2

Agreement between the two board on all terms of the Merger Agreement and Merger Petition, including, but not limited to, the board members who will be elected to the surviving board. Adoption of the Merger Approval Resolutions by both Boards.

STEP 3

Prior to filing the Petition, the Petitioner must submit a \$15,000 filing fee, together with a copy of the Petition, to Polk County.

STEP 4

All Petition exhibits are submitted and twelve (12) original copies of the Petition are filed with FLWAC.

STEP 5

FLWAC determines whether the Petition is complete, typically takes one (1) to two (2) months. Once the Petition is determined to be complete, FLWAC will forward the Petition to the Division of Administrative Hearings (“DOAH”) with a written certification of completeness and a written request that a mandatory local public hearing (the “DOAH Hearing”) be held before an Administrative Law Judge (“ALJ”). FLWAC will also forward the Petition to the Department of Economic Opportunity and the appropriate regional planning council for their review.

Additionally, upon the Petition being deemed to be complete, FLWAC typically assigns the Petition an identification number and causes to be published in the Florida Administrative Register a Notice of Receipt of Petition.

STEP 6

The DOAH Hearing will be scheduled. The date of the DOAH Hearing is dependent on the schedule of the assigned ALJ. Additionally, Polk County is entitled to hold an optional public hearing (the “Optional County Hearing”) to consider the Petition and may by resolution express its support or objection to the granting of the Petition by FLWAC. The Optional County Hearing must be concluded within forty-five (45) days after the date of filing of the Petition; provided, however, that the time limits for holding the Optional County Hearing may be extended if requested by the Districts and agreed to by Polk County.

STEP 7

The Districts publish the required Notice of Local Public Hearing for the DOAH Hearing. This notice is required to be published at least once a week for four (4) successive weeks immediately prior to the hearing in a newspaper of general paid circulation within the county, and shall include the time and place of the hearing, a description of area to be included in the merged district, a map of the area within the merged district, and any other relevant information as requested by FLWAC.

STEP 8

In preparation for the DOAH Hearing, written testimony supporting the merger is pre- filed with DOAH. Pre-filed testimony is generally submitted by the District Chairs, District Manager and/or Financial Advisor, and District Engineer. Each witness must be available at the DOAH Hearing for direct and cross-examination as described below.

STEP 9

The assigned ALJ will conduct the DOAH Hearing on the Petition in conformance with the applicable requirements and procedures of Chapter 120, *Florida Statutes* (i.e. Florida's Administrative Procedures Act). All affected units of general-purpose local government (i.e. Polk County) and the general public are given an opportunity to appear at the hearing and to present evidence and argument on all issues involved. At this time, we will present evidence supporting the merger, and parties are permitted to examine and cross-examine or question witnesses.

STEP 10

Written statements in support of or in opposition to the merger must be filed within ten (10) days after the DOAH Hearing. The parties may also file proposed findings of fact and conclusions of law for the ALJ to consider.

STEP 11

The ALJ will prepare a written report of his or her findings and conclusions and forward the same, along with the record, to FLWAC. Also on about this date, the date for the FLWAC rulemaking hearing (the "FLWAC Hearing") will be set. The FLWAC Hearing is usually held during a regular Cabinet meeting, and the actual date will depend on the Cabinet's meeting schedule.

STEP 12

About ten (10) days prior to the upcoming Cabinet meeting, a meeting of the Cabinet Aides will be held to discuss recommending approval of the Notice of Rule Development and Notice of Intended Action/Rule Adoption for publication, which approval will occur at the upcoming Cabinet meeting.

STEP 13

A meeting of the Cabinet will be held to, among other things, authorize the publication of the Notice for Rule Development and Notice of Intended Action/Rule Adoption relative to the merger.

STEP 14

No later than twenty-nine (29) days before the FLWAC Hearing, the Notice of Rule Development will be published in the Florida Administrative Register. Additionally, no later than twenty-eight (28) days before the FLWAC Hearing, the Notice of Intended Action/Rule Adoption will be published in the Florida Administrative Register. Also about this time, and no later than twenty-one (21) days before the FLWAC Hearing, FLWAC will file a copy of the proposed rule approving the merger (the "Rule"), along with other required documentation, with the Florida

Administrative Procedures Committee.

Affected persons may request an opportunity to present evidence and argument relative to the proposed merger if such request is received by FLWAC within twenty-one (21) days of the date of publication of the Notice of Intended Action/Rule Adoption. All material pertinent to the proposed merger that is submitted to FLWAC by such persons within the twenty-one (21) day period following the publication of the Notice of Intended Action/Rule Adoption will be considered by FLWAC and made a part of the record of the rule-making proceeding.

Additionally, if requested in writing by an affected person, FLWAC will likely be required to hold a rule development workshop; provided, however, that a workshop will not be required if FLWAC explains in writing why a workshop is unnecessary. However, in the event that a workshop is required to be held, the Notice of Rule Development Workshop shall be published in the Florida Administrative Register no less than fourteen (14) days prior to the date of any such workshop.

STEP 15

FLWAC must give notice of the Cabinet meeting wherein the FLWAC Hearing will be conducted by publication in the Florida Administrative Register and on its website not less than seven (7) days prior to the meeting. Additionally, the Cabinet Aides will also meet approximately ten (10) days prior to the meeting to review the agenda for same.

STEP 16

On about this date, FLWAC will conduct the FLWAC Hearing wherein it will consider the factors set forth in Section 190.005(1)(e), *Florida Statutes*, the entire record of the DOAH Hearing, the transcript of the DOAH Hearing, and any resolutions adopted by Polk County regarding the merger in making its determination to grant or deny the Petition, thereby adopting the proposed Rule, as outlined in more detail on Page 3 of this memorandum.

STEP 17

The adopted Rule is filed with the Secretary of State; provided, however, that such rule may not be filed less than twenty-eight (28) days or more than ninety (90) days after the Notice of Intended Action/Rule Adoption, or until fourteen (14) days after adoption.

STEP 18

The Rule will be effective, and the Districts will actually become merged, twenty (20) days after being filed with the Department of State, or upon a later date as specified in the Petition and the Notice of Intended Action/Rule Adoption. It may be advantageous to provide for an effective date that is approximately sixty (60) days after adoption of the Rule so that the Districts can take all actions required under the Merger Agreement post-adoption, but pre-effective date of the Rule.

EXHIBIT A

PROPOSED TASK LIST¹ FOR MERGER OF COMMUNITY DEVELOPMENT DISTRICTS

TASK	STATUS
INTRODUCTORY MATTERS	
<i>What is the Nature of the request?</i>	
Determine whether to include or exclude any additional lands, and how to characterize that addition or exclusion.	
<i>Description of the New/Surviving District</i>	
Identify the name of the new/surviving District.	
Prepare a general location map showing surrounding roads and landmarks with the proposed site marked.	
Prepare a metes and bounds description of the external boundaries of the new/surviving District. Any real property within the external boundaries of the new/surviving District which is to be excluded from the new/surviving District must be specifically described, and the last known address of all owners of such real property must be listed.	
Prepare a map of the new/surviving District showing current major trunk water mains and sewer interceptors and outfalls if in existence.	
<i>Organizational Matters</i>	
Identify the board members of the new/surviving District.	
Identify the schedule applicable to the transition of the new/surviving District Board.	
<i>Plans for the New/Surviving District</i>	
Prepare a description of the type of facilities the new/surviving District intends to finance, construct, acquire and/or install, as well as the anticipated owner and entity responsible for maintenance. Include a description of the estimated costs and timetable of constructing the infrastructure serving the lands within the new/surviving District. The estimated costs and timetable do <u>not</u> bind the new/surviving District and do not have to represent anything more than a good faith estimate.	
Designate the future general distribution, location and extent of the public and private land uses proposed for the new/surviving District by the future land use plan element of the local comprehensive plan.	

¹ This exhibit is not meant to reflect an exhaustive list of all tasks and considerations relative to a potential merger between the Poinciana and Poinciana West Community Development Districts. Accordingly, there are likely to be additional issues and/or tasks that arise throughout the course of the merger process.

Prepare a statement of estimated regulatory costs in accordance with the requirements of Section 120.541 F.S.	
<i>Effective Date of the Merger</i>	
The effective date of the merger may need to be sixty (60) days after the adoption of the Rule. Such date shall be listed in the Petition and identified in the Notice of Intended Action/Rule Adoption.	
ASSETS	
<i>Real Property</i>	
Prepare a list of all rights in real property held by the prior Districts. Analyze the process for the transfer of real property from the prior Districts to the new/surviving District.	
Analyze how merger will affect the existing plats.	
Address how merger will affect the existing HOA documents, if any, or developer disclosures.	
Identify any existing permits and address what action would need to be taken with the regulatory agencies.	
<i>Other Property</i>	
Prepare a list of all other property held by the prior Districts. Analyze the process for the transfer of other property.	
ASSESSMENTS	
<i>Assessments</i>	
Analyze enforceability of prior assessment resolutions and liens and need for new or modified resolutions, liens or notices.	
Analyze/draft the methodology for the operations and maintenance assessments.	
Analyze whether a change in the methodology for the operations and maintenance assessments would affect any assessment resolutions and existing liens.	
Analyze whether there are any assets or outstanding liabilities that would need to be addressed as part of that methodology (e.g., should reserves for the upkeep of infrastructure be kept separate for each prior District or should they be lumped together in some other manner?).	
CONTRACTS, JUDGMENTS & DEBTS	
<i>Construction Contracts</i>	
Prepare list of existing construction contracts, and analyze each one (e.g., What's the status? How will they be affected? What are the assignment provisions? Are there any unresolved disputes? What happens with any payment and performance bonds?).	
<i>Interlocal Agreements</i>	
Analyze interlocal agreements with the County.	

<i>Collection Agreements</i>	
Analyze the impact of the collection agreements with the tax collector and property appraiser in the County, and include assignments, if feasible.	
<i>Other Contracts and Obligations</i>	
Prepare list of all other contracts and obligations of the prior Districts (e.g., maintenance, professional services, etc.), and analyze them (e.g., What's the status? How will they be affected? What are the assignment provisions? Are there any unresolved disputes? Any need to be rebid?).	
BONDS	
Inventory and analyze status of bond documents (e.g., continuing disclosure, acquisition, true-up, bonds, etc.).	
Analyze whether bondholder consent and/or notice of the action will be required.	
Analyze the status of the validation judgments for existing bonds.	
Analyze validation process for new bonds outside the scope of the existing validation judgments.	
Preparation of Bond Counsel Opinion Letter required by FLWAC.	
INSURANCE	
Analyze how to ensure that the prior Districts' property and liability insurance coverage doesn't lapse.	
ACCOUNTING AND AUDITS	
Analyze applicable accounting and audit issues, including whether a transition plan is necessary and how the effective date of the merger may affect the prior Districts' audits and the new/surviving District's audit.	
BUDGET	
Analyze the effect of the merger on the prior Districts' general fund budgets, debt service budgets, and any other applicable budgets, taking into consideration that the effective date of the merger could occur at any time during the year. One approach would be to leave intact the prior Districts' budgets (subject to any applicable amendments) and funds, until the new/surviving District goes through its first budget cycle.	
RULES & POLICIES	
Inventory and analyze whether any adopted rules and policies are to be terminated upon merger or continued forward, and whether there is any need to re-adopt them.	

ESTIMATED ADMINISTRATIVE SAVINGS* RELATIVE TO CDD MERGER

	Poinciana	Poinciana West	Merged District	
	FY 2020 Budget	FY 2020 Budget	Estimated Merged District Budget *	Estimated Savings
Supervisors Fees	\$12,000	\$6,000	\$12,000	\$6,000
FICA Expense	\$918	\$459	\$918	\$459
Engineering	\$18,000	\$15,000	\$25,000	\$8,000
Attorney	\$30,000	\$30,000	\$50,000	\$10,000
Arbitrage	\$450	\$450	\$900	\$0
Dissemination	\$5,000	\$5,500	\$10,500	\$0
Annual Audit	\$3,590	\$3,415	\$5,000	\$2,005
Trustee Fees	\$7,000	\$7,050	\$14,050	\$0
Assessment Administration	\$5,000	\$5,000	\$7,500	\$2,500
Management Fees	\$45,000	\$45,000	\$60,000	\$30,000
Information Technology	\$2,700	\$1,500	\$2,700	\$1,500
Telephone	\$100	\$100	\$100	\$100
Postage	\$2,600	\$1,500	\$2,600	\$1,500
Printing & Binding	\$2,000	\$750	\$2,000	\$750
Insurance	\$15,422	\$10,883	\$20,000	\$6,305
Legal Advertising	\$3,500	\$2,000	\$3,500	\$2,000
Other Current Charges	\$550	\$800	\$600	\$750
Office Supplies	\$400	\$200	\$400	\$200
Property appraiser	\$7,000	\$3,100	\$10,100	\$0
Dues, Licenses & Subscriptions	\$175	\$175	\$175	\$175
TOTALS:	\$161,405	\$138,882	\$228,043	\$72,244

* NOTE: Field budgets will not be affected since the scope of work will not change.

Estimated Total Administrative Savings Per Year	\$72,244
Estimated Fees and Expenses Relative to Merger	\$100,000
Estimated Years Until "Return on Investment"	1.38

Revised 10/09/19

SECTION VI



Berger, Toombs, Elam, Gaines & Frank

Certified Public Accountants PL

600 Citrus Avenue
Suite 200
Fort Pierce, Florida 34950

772/461-6120 // 461-1155
FAX: 772/468-9278

September 17, 2019

District Manager
Governmental Management Services, LLC
135 W. Central Blvd., Suite 320
Orlando, FL 32801

The Objective and Scope of the Audit of the Financial Statements

You have requested that we audit the financial statements of Poinciana Community Development District, which comprise governmental activities and each major fund for the General Fund as of and for the year ended September 30, 2019 which collectively comprise the basic financial statements. We are pleased to confirm our acceptance and our understanding of this audit engagement by means of this letter for the year ending September 30, 2019 and thereafter if mutually agreed by Poinciana Community Development District and Berger, Toombs, Elam, Gaines & Frank, Certified Public Accountants PL.

Our audit will be conducted with the objective of our expressing an opinion on the financial statements.

The Responsibilities of the Auditor

We will conduct the audit in accordance with auditing standards generally accepted in the United States of America and "Government Auditing Standards" issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

Because of the inherent limitations of an audit, together with the inherent limitations of internal control, an unavoidable risk that some material misstatements may not be detected exists, even though the audit is properly planned and performed in accordance with generally accepted auditing standards. Also, an audit is not designed to detect errors or fraud that are immaterial to the financial statements.

Fort Pierce / Stuart

Member AICPA

Member AICPA Division for CPA Firms
Private Companies practice Section

Member FICPA



Poinciana Community Development District
September 17, 2019
Page 2

In making our risk assessments, we consider internal control relevant to Poinciana Community Development District's preparation and fair presentation of the financial statements 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 entity's internal control. However, we will communicate to you in writing concerning any significant deficiencies or material weaknesses in internal control relevant to the audit of the financial statements that we have identified during the audit.

We will also communicate to the Board any fraud involving senior management and fraud that causes a material misstatement of the financial statements that becomes known to us during the audit, and any instances of noncompliance with laws and regulations that we become aware of during the audit.

The funds that you have told us are maintained by Poinciana Community Development District and that are to be included as part of our audit are listed below:

1. General Fund
2. Debt Service Fund



Poinciana Community Development District
September 17, 2019
Page 3

The Responsibilities of Management and Identification of the Applicable Financial Reporting Framework

Our audit will be conducted on the basis that management acknowledges and understands that it has responsibility:

1. For the preparation and fair presentations of the financial statements in accordance with accounting principles generally accepted in the United States of America;
2. To evaluate subsequent events through the date the financial statements are issued or available to be issued, and to disclose the date through which subsequent events were evaluated in the financial statements. Management also agrees that it will not evaluate subsequent events earlier than the date of the management representation letter referred to below;
3. 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; and
4. To provide us with:
 - a. Access to all information of which management is aware that is relevant to the preparation and fair presentation of the financial statements such as records, documentation and other matters;
 - b. Additional information that we may request from management for the purpose of the audit; and
 - c. Unrestricted access to persons within the entity from whom we determine it necessary to obtain audit evidence.

As part of our audit, we will request certain written confirmation concerning representations made to us in connection with the audit including, among other items:

1. That management has fulfilled its responsibilities as set out in the terms of this letter; and
2. That it believes the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the latest period presented are immaterial, both individually and in the aggregate, to the financial statements taken as a whole.



Poinciana Community Development District
September 17, 2019
Page 4

Management is responsible for identifying and ensuring that Poinciana Community Development District complies with the laws and regulations applicable to its activities, and for informing us about all known material violations of such laws or regulations. In addition, management is responsible for the design and implementation of programs and controls to prevent and detect fraud, and for informing us about all known or suspected fraud affecting the entity involving management, employees who have significant roles in internal control, and others where the fraud could have a material effect on the financial statements. Management is also responsible for informing us of its knowledge of any allegations of fraud or suspected fraud affecting the entity received in communications from employees, former employees, analysts, regulators, or others.

The Board is responsible for informing us of its views about the risks of fraud within the entity, and its knowledge of any fraud or suspected fraud affecting the entity.

Poinciana Community Development District agrees that it will not associate us with any public or private securities offering without first obtaining our consent. Therefore, Poinciana Community Development District agrees to contact us before it includes our reports or otherwise makes reference to us, in any public or private securities offering.

Because Berger, Toombs, Elam, Gaines & Frank will rely on Poinciana Community Development District and its management and Board of Supervisors to discharge the foregoing responsibilities, Poinciana Community Development District holds harmless and releases Berger, Toombs, Elam, Gaines & Frank, its partners, and employees from all claims, liabilities, losses and costs arising in circumstances where there has been a known misrepresentation by a member of Poinciana Community Development District's management, which has caused, in any respect, Berger, Toombs, Elam, Gaines & Frank's breach of contract or negligence. This provision shall survive the termination of this arrangement for services.

Records and Assistance

If circumstances arise relating to the condition of the Poinciana Community Development District's records, the availability of appropriate audit evidence, or indications of a significant risk of material misstatement of the financial statements because of error, fraudulent financial reporting, or misappropriation of assets, which in our professional judgment, prevent us from completing the audit or forming an opinion, we retain the unilateral right to take any course of action permitted by professional standards, including declining to express an opinion, issuing a report, or withdrawing from the engagement.

During the course of our engagement, we may accumulate records containing data that should be reflected in the Poinciana Community Development District books and records. The District will determine that all such data, if necessary, will be so reflected. Accordingly, the District will not expect us to maintain copies of such records in our possession.



Poinciana Community Development District
September 17, 2019
Page 5

The assistance to be supplied, including the preparation of schedules and analyses of accounts, has been discussed and coordinated with Teresa Viscarra. The timely and accurate completion of this work is an essential condition to our completion of the audit and issuance of our audit report.

Other Relevant Information

In accordance with Government Auditing Standards, a copy of our most recent peer review report has been provided to you, for your information.

Fees, Costs and Access to Workpapers

Our fees for the services described above are based upon the value of the services performed and the time required by the individuals assigned to the engagement, plus direct expenses. Invoices for fees will be submitted in sufficient detail to demonstrate compliance with the terms of this engagement. Billings are due upon submission. Our fee for the services described in this letter for the year ending September 30, 2019 will not exceed \$3,590 unless the scope of the engagement is changed, the assistance which Poinciana Community Development District has agreed to furnish is not provided, or unexpected conditions are encountered, in which case we will discuss the situation with you before proceeding. All other provisions of this letter will survive any fee adjustment. The two annual renewals must be mutually agreed and approved by the Board of Supervisors.

In the event we are requested or authorized by Poinciana Community Development District or are required by government regulation, subpoena, or other legal process to produce our documents or our personnel as witnesses with respect to our engagement for Poinciana Community Development District, Poinciana Community Development District will, so long as we are not a party to the proceeding in which the information is sought, reimburse us for our professional time and expenses, as well as the fees and expenses of our counsel, incurred in responding to such requests.

The audit documentation for this engagement is the property of Berger, Toombs, Elam, Gaines, & Frank and constitutes confidential information. However, you acknowledge and grant your assent that representatives of the cognizant or oversight agency or their designee, other government audit staffs, and the U.S. Government Accountability Office shall have access to the audit documentation upon their request and that we shall maintain the audit documentation for a period of at least three years after the date of the report, or for a longer period if we are requested to do so by the cognizant or oversight agency. Access to requested documentation will be provided under the supervision of Berger, Toombs, Elam, Gaines, & Frank audit personnel and at a location designated by our Firm.



Poinciana Community Development District
September 17, 2019
Page 6

Information Security – Miscellaneous Terms

Berger, Toombs, Elam, Gaines & Frank is committed to the safe and confidential treatment of Poinciana Community Development District's proprietary information. Berger, Toombs, Elam, Gaines & Frank is required to maintain the confidential treatment of client information in accordance with relevant industry professional standards which govern the provision of services described herein. Poinciana Community Development District agrees that it will not provide Berger, Toombs, Elam, Gaines & Frank with any unencrypted electronic confidential or proprietary information, and the parties agree to utilize commercially reasonable measures to maintain the confidentiality of Poinciana Community Development District's information, including the use of collaborate sites to ensure the safe transfer of data between the parties.

If any term or provision of this arrangement letter is determined to be invalid or unenforceable, such term or provision will be deemed stricken and all other terms and provisions will remain in full force and effect.

Reporting

We will issue a written report upon completion of our audit of Poinciana Community Development District's financial statements no later than June 30, 2020. Our report will be addressed to the Board of Poinciana Community Development District. We cannot provide assurance that an unmodified opinion will be expressed. Circumstances may arise in which it is necessary for us to modify our opinion, add an emphasis-of-matter or other-matter paragraph(s), or withdraw from the engagement.

In addition to our report on Poinciana Community Development District's financial statements, we will also issue the following types of reports:

- Reports on internal control and compliance with laws, regulations, and the provisions of contracts or grant agreements. We will report on any internal control findings and/or noncompliance which could have a material effect on the financial statements;
- Management letter required by the Auditor General, State of Florida; and
- Attestation reports required by the Auditor General, State of Florida.

This letter constitutes the complete and exclusive statement of agreement between Berger, Toombs, Elam, Gaines, & Frank and Poinciana Creeks Community Development District, superseding all proposals, oral or written, and all other communications, with respect to the terms of the engagement between the parties.



Berger, Toombs, Elam,
Gaines & Frank
Certified Public Accountants PL

Poinciana Community Development District
September 17, 2019
Page 7

Please sign and return the attached copy of this letter to indicate your acknowledgment of, and agreement with, the arrangements for our audit of the financial statements including our respective responsibilities.

Sincerely,

*Berger Toombs Elam
Gaines & Frank*

BERGER, TOOMBS, ELAM, GAINES & FRANK
J. W. Gaines, CPA

Confirmed on behalf of the addressee:



Judson B. Baggett
MBA, CPA, CVA, Partner
Marci Reutimann
CPA, Partner

6815 Dairy Road
Zephyrhills, FL 33542
(813) 788-2155
(813) 782-8606

System Review Report

To the Directors

November 2, 2016

Berger, Toombs, Elam, Gaines & Frank, CPAs PL
and the Peer Review Committee of the Florida Institute of Certified Public Accountants

We have reviewed the system of quality control for the accounting and auditing practice of Berger, Toombs, Elam, Gaines & Frank, CPAs PL (the firm), in effect for the year ended May 31, 2016. Our peer review was conducted in accordance with the Standards for Performing and Reporting on Peer Reviews established by the Peer Review Board of the American Institute of Certified Public Accountants. As a part of our peer review, we considered reviews by regulatory entities, if applicable, in determining the nature and extent of our procedures. The firm is responsible for designing a system of quality control and complying with it to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Our responsibility is to express an opinion on the design of the system of quality control, and the firm's compliance therewith based on our review. The nature, objectives, scope, limitations of, and the procedures performed in a System Review are described in the standards at www.aicpa.org/prsummary.

As required by the standards, engagements selected for review included engagements performed under *Government Auditing Standards and audits of employee benefit plans*.

In our opinion, the system of quality control for the accounting and auditing practice of Berger, Toombs, Elam, Gaines & Frank, CPAs PL in effect for the year ended May 31, 2016 has been suitably designed and complied with to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Firms can receive a rating of *pass*, *pass with deficiency(ies)*, or *fail*. Berger, Toombs, Elam, Gaines & Frank, CPAs PL, has received a peer review rating of *pass*.


Baggett, Reutimann & Associates, CPAs, PA

(BERGER_REPORT16)

**ADDENDUM TO ENGAGEMENT LETTER BETWEEN BERGER, TOOMBS,
ELAM, GAINES AND FRANK AND POINCIANA COMMUNITY
DEVELOPMENT DISTRICT
(DATED SEPTEMBER 17, 2019)**

Public Records. Auditor shall, pursuant to and in accordance with Section 119.0701, Florida Statutes, comply with the public records laws of the State of Florida, and specifically shall:

- a. Keep and maintain public records required by the District to perform the services or work set forth in this Agreement; and
- b. Upon the request of the District's custodian of public records, provide the District with a copy of the requested records or allow the records to be inspected or copied within a reasonable time at a cost that does not exceed the cost provided in Chapter 119, Florida Statutes, or as otherwise provided by law; and
- c. Ensure that public records that are exempt or confidential and exempt from public records disclosure requirements are not disclosed except as authorized by law for the duration of the contract term and following completion of the Agreement if the Auditor does not transfer the records to the District; and
- d. Upon completion of the Agreement, transfer, at no cost to the District, all public records in possession of the Auditor or keep and maintain public records required by the District to perform the service or work provided for in this Agreement. If the Auditor transfers all public records to the District upon completion of the Agreement, the Auditor shall destroy any duplicate public records that are exempt or confidential and exempt from public disclosure requirements. If the Auditor keeps and maintains public records upon completion of the Agreement, the Auditor shall meet all applicable requirements for retaining public records. All records stored electronically must be provided to the District, upon request from the District's custodian of public records, in a format that is compatible with the information technology systems of the District.

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

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

**GMS-CF, LLC
135 W. CENTRAL BLVD., SUITE 320
ORLANDO, FL 32801
TELEPHONE: 407-841-5524
EMAIL: _____**

Auditor: J.W. Gaines

District: Poinciana CDD

By: _____

By: _____

Title: Director

Title: _____

Date: September 17, 2019

Date: _____

SECTION VII

SECTION C

SECTION 1

Poinciana

Community Development District

Summary of Check Register

September 12, 2019 to October 9, 2019

Fund	Date	Check No.'s		Amount
General Fund	9/20/19	2820	\$	5,000.00
	9/23/19	2821-2824	\$	21,857.86
	9/25/19	2825	\$	12,982.00
	9/30/19	2826	\$	360.15
	10/7/19	2827-2830	\$	12,456.26
			\$	52,656.27
Payroll	<u>September 2019</u>			
	Anthony Reed	50079	\$	84.70
	Elizabeth Lambrides	50080	\$	184.70
	Lita Epstein	50081	\$	184.70
	Michael Luddy	50082	\$	184.70
	Robert Zimbardi	50083	\$	184.70
			\$	823.50
			\$	53,479.77

CHECK DATE	VEND#INVOICE..... DATE INVOICEEXPENSED TO... YRMO DPT ACCT# SUB	SUBCLASS	VENDOR NAME	STATUS	AMOUNTCHECK.... AMOUNT #
9/20/19	00001	9/15/19 64	201909 300-15500-10000	FY20 ASSESSMENT ROLL CERT	GOVERNMENTAL MANAGEMENT SERVICES-CF	*	5,000.00	5,000.00 002820
9/23/19	00022	9/18/19 4165-09-	201909 310-51300-31200	ARBITRAGE 2012A1 & 2012A2	AMTEC	*	450.00	450.00 002821
9/23/19	00009	9/16/19 4839	201909 320-53800-47000	AQUATIC SERVICES SEP19	CLARKE AQUATIC SERVICES, INC.	*	8,616.66	8,616.66 002822
9/23/19	00011	9/16/19 1009079	201909 320-53800-47100	MOSQUITO MGMT SERV SEP19	CLARKE ENVIRONMENTAL MOSQUITO	*	12,583.33	12,583.33 002823
9/23/19	00010	9/17/19 6-739-32	201909 310-51300-42000	DELIVERY 09/12/19	FEDEX	*	207.87	207.87 002824
9/25/19	00034	9/25/19 9888	201909 300-15500-10000	FY20 PROPERTY INSURANCE	EGIS INSURANCE & RISK ADVISORS	*	6,982.00	12,982.00 002825
		9/25/19 9888	201909 300-15500-10000	FY20 GEN.LIAB/PUBLIC OFFC		*	6,000.00	
9/30/19	00005	9/21/19 L060G0J0	201909 310-51300-48000	NOT.OF FY20 MEETING DATES	THE LEDGER	*	360.15	360.15 002826
10/07/19	00020	9/25/19 4	201910 310-51300-31300	REV.AMORT SCHED 2012A-1	DISCLOSURE SERVICES, LLC	*	100.00	200.00 002827
		9/25/19 4	201910 310-51300-31300	REV.AMORT SCHED 2012A-2		*	100.00	
10/07/19	00004	10/01/19 4300	201910 320-53800-46200	LAWN MAINTENANCE OCT19	FLORALAWN 2, LLC	*	11,970.42	11,970.42 002828
10/07/19	00001	10/02/19 CF0319	201906 310-51300-35200	DOMAIN JUN19	GOVERNMENTAL MANAGEMENT SERVICES-CF	*	14.00	14.00 002829
10/07/19	00005	9/11/19 L060G0J0	201909 310-51300-48000	NOT.OF MEETING 09/18/19	THE LEDGER	*	271.84	271.84 002830
TOTAL FOR BANK A							52,656.27	
		POIN POIN CDD		TVISCARRA				

AP300R YEAR-TO-DATE ACCOUNTS PAYABLE PREPAID/COMPUTER CHECK REGISTER RUN 10/09/19
*** CHECK DATES 09/12/2019 - 10/09/2019 *** POINCIANA - GENERAL FUND
BANK A GENERAL FUND

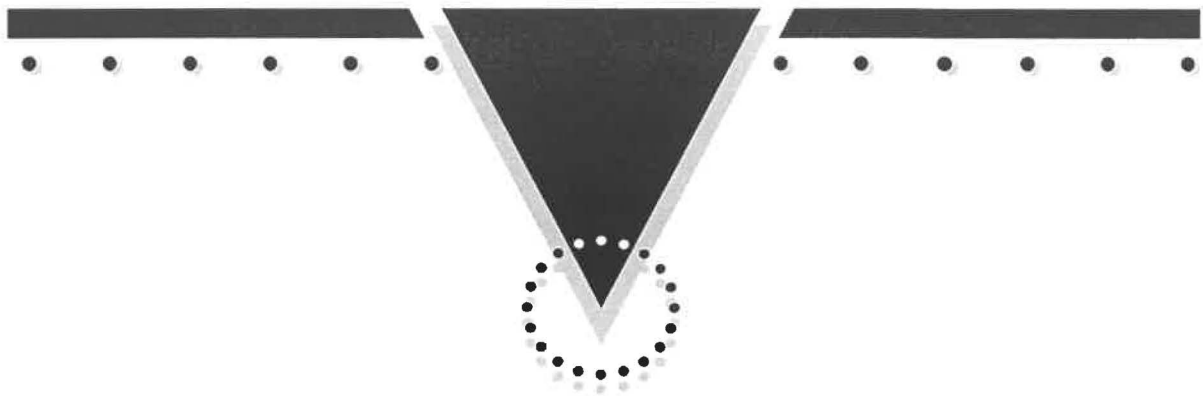
PAGE 2

CHECK DATE	VEND#INVOICE..... DATE INVOICE	...EXPENSED TO... YRMO DPT ACCT# SUB	SUBCLASS	VENDOR NAME	STATUS	AMOUNTCHECK..... AMOUNT #
---------------	-------	-----------------------------------	---	----------	-------------	--------	--------	----------------------------

TOTAL FOR REGISTER	52,656.27
--------------------	-----------

POIN POIN CDD TVISCARRA

SECTION 2



Poinciana

Community Development District

Unaudited Financial Reporting
September 30, 2019



Table of Contents

1	<u>Balance Sheet</u>
2	<u>General Fund Income Statement</u>
3	<u>Debt Service Income Statement</u>
4	<u>Month to Month</u>
5	<u>FY19 Assessment Receipt Schedule</u>

Poinciana
COMMUNITY DEVELOPMENT DISTRICT
BALANCE SHEET
September 30, 2019

	General Fund	Debt Service Fund	Totals 2019
<u>ASSETS:</u>			
<u>CASH</u>			
OPERATING ACCOUNT - SUNTRUST	\$296,752	---	\$296,752
MONEY MARKET ACCOUNT	\$52,826	---	\$52,826
CERTIFICATE OF DEPOSIT	\$109,814	---	\$109,814
<u>INVESTMENTS</u>			
SERIES 2012A-1 & A-2			
RESERVE A-1	---	\$535,748	\$535,748
RESERVE A-2	---	\$322,618	\$322,618
REVENUE	---	\$705,950	\$705,950
REDEMPTION A-1	---	\$16,970	\$16,970
REDEMPTION A-2	---	\$11,737	\$11,737
DUE FROM DEVELOPER	\$25,559	---	\$25,559
DUE FROM DEBT SERVICE	\$1,486	---	\$1,486
PREPAID EXPENSES	\$17,982	---	\$17,982
TOTAL ASSETS	<u>\$504,418</u>	<u>\$1,593,022</u>	<u>\$2,097,440</u>
<u>LIABILITIES:</u>			
ACCOUNTS PAYABLE	\$48,793	---	\$48,793
DUE TO GENERAL FUND	---	\$1,486	\$1,486
<u>FUND EQUITY:</u>			
FUND BALANCES:			
RESTRICTED FOR DEBT SERVICE 2012A-1 & A-2	---	\$1,591,537	\$1,591,537
OPERATING RESERVE	\$155,224	---	\$155,224
UNASSIGNED	\$300,401	---	\$300,401
TOTAL LIABILITIES & FUND EQUITY	<u>\$504,418</u>	<u>\$1,593,022</u>	<u>\$2,097,440</u>

Poinciana

COMMUNITY DEVELOPMENT DISTRICT

GENERAL FUND

Statement of Revenues & Expenditures

For The Period Ending September 30, 2019

REVENUES:

	ADOPTED BUDGET	PRORATED BUDGET THRU 9/30/19	ACTUAL THRU 9/30/19	VARIANCE
ASSESSMENTS - TAX COLLECTOR	\$465,755	\$465,755	\$476,005	\$10,251
ASSESSMENTS - DIRECT BILLED	\$58,281	\$58,281	\$58,281	\$0
ASSESSMENTS - DEVELOPER	\$96,604	\$96,604	\$96,604	\$0
INTEREST	\$3,500	\$3,500	\$3,051	(\$449)
MISCELLANEOUS INCOME	\$0	\$0	\$100	\$100
TOTAL REVENUES	\$624,140	\$624,140	\$634,041	\$9,901

EXPENDITURES:

ADMINISTRATIVE:

SUPERVISOR FEES	\$12,000	\$12,000	\$8,400	\$3,600
FICA EXPENSE	\$918	\$918	\$643	\$275
ENGINEERING	\$18,000	\$18,000	\$10,967	\$7,033
ATTORNEY	\$30,000	\$30,000	\$33,967	(\$3,967)
ARBITRAGE	\$450	\$450	\$450	\$0
DISSEMINATION	\$5,000	\$5,000	\$5,150	(\$150)
ANNUAL AUDIT	\$3,590	\$3,590	\$3,590	\$0
TRUSTEE FEES	\$7,000	\$7,000	\$7,020	(\$20)
ASSESSMENT ADMINISTRATION	\$5,000	\$5,000	\$5,000	\$0
MANAGEMENT FEES	\$45,000	\$45,000	\$45,000	\$0
INFORMATION TECHNOLOGY	\$1,500	\$1,500	\$4,014	(\$2,514)
TELEPHONE	\$100	\$100	\$50	\$50
POSTAGE	\$2,400	\$2,400	\$3,034	(\$634)
PRINTING & BINDING	\$2,700	\$2,700	\$2,292	\$408
INSURANCE	\$15,447	\$15,447	\$13,811	\$1,636
LEGAL ADVERTISING	\$3,500	\$3,500	\$6,514	(\$3,014)
OTHER CURRENT CHARGES	\$100	\$100	\$474	(\$374)
OFFICE SUPPLIES	\$300	\$300	\$1,841	(\$1,541)
PROPERTY APPRAISER	\$9,628	\$9,628	\$6,274	\$3,354
DUES, LICENSES & SUBSCRIPTIONS	\$175	\$175	\$175	\$0

FIELD:

FIELD MANAGEMENT	\$10,000	\$10,000	\$10,000	\$0
ELECTRIC	\$2,000	\$2,000	\$1,216	\$784
LANDSCAPE MAINTENANCE	\$143,645	\$143,645	\$143,645	(\$0)
AQUATIC CONTROL MAINTENANCE	\$98,000	\$98,000	\$103,400	(\$5,400)
AQUATIC MIDGE MANAGEMENT	\$172,800	\$172,800	\$151,000	\$21,800
R&M DRAINAGE	\$3,000	\$3,000	\$0	\$3,000
R&M MULCH	\$4,500	\$4,500	\$0	\$4,500
R&M PLANT REPLACEMENT	\$4,060	\$4,060	\$1,400	\$2,660
STORM STRUCTURES REPAIRS	\$50,000	\$50,000	\$57,736	(\$7,736)
CONTINGENCY	\$10,000	\$10,000	\$199	\$9,801
CAPITAL OUTLAY	\$20,000	\$20,000	\$5,885	\$14,115

TOTAL EXPENDITURES	\$680,813	\$680,813	\$633,145	\$47,667
EXCESS REVENUES (EXPENDITURES)	(\$56,673)		\$896	
FUND BALANCE - BEGINNING	\$56,673		\$454,729	
FUND BALANCE - ENDING	\$0		\$455,625	

Poinciana

COMMUNITY DEVELOPMENT DISTRICT

SERIES 2012A-1 & A-2

DEBT SERVICE FUND

Statement of Revenues & Expenditures

For The Period Ending September 30, 2019

	ADOPTED BUDGET	PRORATED BUDGET THRU 9/30/19	ACTUAL THRU 9/30/19	VARIANCE
REVENUES:				
ASSESSMENTS - TAX COLLECTOR	\$1,404,442	\$1,404,442	\$1,430,481	\$26,039
ASSESSMENTS - DIRECT BILLED	\$313,990	\$313,990	\$313,990	\$0
ASSESSMENTS - PREPAYMENT	\$0	\$0	\$25,640	\$25,640
INTEREST	\$0	\$0	\$7,237	\$7,237
TOTAL REVENUES	\$1,718,432	\$1,718,432	\$1,777,348	\$58,916
EXPENDITURES:				
ADMINISTRATIVE				
PROPERTY APPRAISER	\$28,380	\$28,380	\$14,495	\$13,885
SERIES 2012A-1				
SPECIAL CALL - 11/1	\$0	\$0	\$5,000	(\$5,000)
INTEREST - 11/1	\$209,850	\$209,850	\$209,850	\$0
PRINCIPAL - 05/1	\$600,000	\$600,000	\$600,000	\$0
INTEREST - 05/1	\$209,850	\$209,850	\$209,753	\$97
SPECIAL CALL - 05/1	\$0	\$0	\$5,000	(\$5,000)
SERIES 2012A-2				
INTEREST - 11/1	\$160,425	\$160,425	\$160,419	\$6
PRINCIPAL - 05/1	\$285,000	\$285,000	\$285,000	\$0
INTEREST - 05/1	\$160,425	\$160,425	\$160,419	\$6
TOTAL EXPENDITURES	\$1,653,930	\$1,653,930	\$1,649,936	\$3,994
EXCESS REVENUES (EXPENDITURES)	\$64,502		\$127,411	
FUND BALANCE - BEGINNING	\$612,054		\$1,464,125	
FUND BALANCE - ENDING	\$676,556		\$1,591,537	

Poinciana
Community Development District

REVENUES:

	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sept	Total
ASSESSMENTS - TAX COLLECTOR	\$0	\$86,967	\$325,669	\$21,628	\$12,428	\$5,538	\$14,407	\$5,764	\$3,593	\$12	\$0	\$0	\$476,005
ASSESSMENTS - DIRECT BILLED	\$0	\$58,281	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$58,281
ASSESSMENTS - DEVELOPER	\$0	\$96,604	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$96,604
INTEREST	\$192	\$263	\$334	\$362	\$265	\$266	\$264	\$257	\$248	\$243	\$231	\$124	\$3,051
MISCELLANEOUS INCOME	\$0	\$0	\$0	\$0	\$0	\$0	\$100	\$0	\$0	\$0	\$0	\$0	\$100
TOTAL REVENUES	\$192	\$242,116	\$326,003	\$21,990	\$12,693	\$5,804	\$14,771	\$6,022	\$3,841	\$255	\$231	\$124	\$634,041

EXPENDITURES:

ADMINISTRATIVE:

SUPERVISOR FEES	\$0	\$200	\$1,200	\$800	\$0	\$1,600	\$1,000	\$600	\$1,000	\$0	\$1,000	\$1,000	\$8,400
FICA EXPENSE	\$0	\$15	\$92	\$61	\$0	\$122	\$77	\$46	\$77	\$0	\$77	\$77	\$643
ENGINEERING	\$148	\$590	\$1,180	\$590	\$468	\$1,180	\$1,698	\$1,328	\$2,311	\$885	\$590	\$0	\$10,967
ATTORNEY	\$454	\$11,867	\$4,860	\$3,249	\$601	\$2,043	\$3,051	\$2,751	\$2,556	\$89	\$2,448	\$0	\$33,967
ARBITRAGE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$450	\$450
DISSEMINATION	\$467	\$417	\$417	\$417	\$417	\$517	\$417	\$417	\$417	\$417	\$417	\$417	\$5,150
ANNUAL AUDIT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3,590	\$0	\$0	\$0	\$3,590
TRUSTEE FEES	\$0	\$0	\$0	\$0	\$0	\$0	\$7,020	\$0	\$0	\$0	\$0	\$0	\$7,020
ASSESSMENT ADMINISTRATION	\$5,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$5,000
MANAGEMENT FEES	\$3,750	\$3,750	\$3,750	\$3,750	\$3,750	\$3,750	\$3,750	\$3,750	\$3,750	\$3,750	\$3,750	\$3,750	\$45,000
INFORMATION TECHNOLOGY	\$125	\$125	\$125	\$125	\$125	\$125	\$125	\$125	\$139	\$125	\$125	\$125	\$4,014
TELEPHONE	\$0	\$13	\$5	\$0	\$5	\$0	\$0	\$10	\$0	\$17	\$0	\$0	\$50
POSTAGE	\$98	\$537	\$183	\$251	\$25	\$218	\$264	\$266	\$255	\$14	\$299	\$624	\$3,034
PRINTING & BINDING	\$135	\$11	\$101	\$73	\$154	\$0	\$73	\$42	\$88	\$56	\$1	\$1,558	\$2,292
INSURANCE	\$13,811	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$13,811
LEGAL ADVERTISING	\$0	\$347	\$267	\$267	\$0	\$267	\$417	\$267	\$267	\$2,027	\$1,756	\$632	\$6,514
OTHER CURRENT CHARGES	\$0	\$0	\$36	\$167	\$45	\$45	\$74	\$39	\$39	\$0	\$0	\$30	\$474
OFFICE SUPPLIES	\$1	\$0	\$18	\$18	\$88	\$29	\$0	\$278	\$21	\$20	\$0	\$1,368	\$1,841
PROPERTY APPRAISER	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$6,274	\$0	\$6,274
DUES, LICENSES & SUBSCRIPTIONS	\$175	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$175

FIELD:

FIELD MANAGEMENT	\$833	\$833	\$833	\$833	\$833	\$833	\$833	\$833	\$833	\$833	\$833	\$833	\$10,000
ELECTRIC	\$86	\$91	\$94	\$90	\$101	\$116	\$114	\$110	\$105	\$106	\$103	\$101	\$1,216
LANDSCAPE MAINTENANCE	\$11,970	\$11,970	\$11,970	\$11,970	\$11,970	\$11,970	\$11,970	\$11,970	\$11,970	\$11,970	\$11,970	\$11,970	\$143,645
AQUATIC CONTROL MAINTENANCE	\$8,617	\$8,617	\$8,617	\$8,617	\$8,617	\$8,617	\$8,617	\$8,617	\$8,617	\$8,617	\$8,617	\$8,617	\$103,400
AQUATIC MIDGE MANAGEMENT	\$12,583	\$12,583	\$12,583	\$12,583	\$12,583	\$12,583	\$12,583	\$12,583	\$12,583	\$12,583	\$12,583	\$12,583	\$151,000
R&M DRAINAGE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
R&M MULCH	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
R&M PLANT REPLACEMENT	\$0	\$350	\$0	\$0	\$1,050	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,400
STORM STRUCTURES REPAIRS	\$0	\$0	\$0	\$0	\$559	\$0	\$0	\$0	\$39,242	\$17,936	\$0	\$0	\$57,736
CONTINGENCY	\$0	\$0	\$0	\$0	\$0	\$199	\$0	\$0	\$0	\$0	\$0	\$0	\$199
CAPITAL OUTLAY	\$5,857	\$0	\$0	\$0	\$0	\$0	\$0	\$28	\$0	\$0	\$0	\$0	\$5,885

TOTAL EXPENDITURES	\$64,109	\$52,316	\$46,331	\$46,363	\$41,391	\$44,214	\$52,082	\$44,059	\$87,859	\$59,445	\$50,843	\$44,135	\$633,145
---------------------------	-----------------	-----------------	-----------------	-----------------	-----------------	-----------------	-----------------	-----------------	-----------------	-----------------	-----------------	-----------------	------------------

EXCESS REVENUES/(EXPENDITURES)	(\$63,917)	\$189,800	\$279,672	(\$24,373)	(\$28,698)	(\$38,410)	(\$37,311)	(\$38,037)	(\$84,018)	(\$59,190)	(\$50,612)	(\$44,011)	\$896
---------------------------------------	-------------------	------------------	------------------	-------------------	-------------------	-------------------	-------------------	-------------------	-------------------	-------------------	-------------------	-------------------	--------------

Poinciana
COMMUNITY DEVELOPMENT DISTRICT

SPECIAL ASSESSMENTS FY2019 RECEIPTS

MAINTENANCE

GROSS ASSESSMENTS \$ 499,824.26
CERTIFIED NET ASSESSMENTS \$ 469,834.80
100%

DATE	CHECK NO	GROSS ASSESSMENTS RECEIVED	DISCOUNTS	COMMISSIONS PAID	INTEREST INCOME	NET ASSESSMENTS RECEIVED	GENERAL FUND
11/14/18	ACH	\$ 907.08	\$ 36.30	\$ 17.42	\$ -	\$ 853.36	\$ 853.36
11/20/18	ACH	\$ 9,115.52	\$ 453.33	\$ 173.24	\$ -	\$ 8,488.95	\$ 8,488.95
11/23/18	ACH	\$ 11,187.32	\$ 447.70	\$ 214.79	\$ -	\$ 10,524.83	\$ 10,524.83
11/30/18	ACH	\$ 71,319.96	\$ 2,850.71	\$ 1,369.39	\$ -	\$ 67,099.86	\$ 67,099.86
12/11/18	ACH	\$ 120,567.10	\$ 4,823.00	\$ 2,314.88	\$ -	\$ 113,429.22	\$ 113,429.22
12/28/18	ACH	\$ 225,586.96	\$ 9,015.68	\$ 4,331.43	\$ -	\$ 212,239.85	\$ 212,239.85
1/15/19	ACH	\$ 22,149.60	\$ 664.65	\$ 429.70	\$ -	\$ 21,055.25	\$ 21,055.25
1/31/19	ACH	\$ -	\$ -	\$ -	\$ 572.77	\$ 572.77	\$ 572.77
2/15/19	ACH	\$ 12,932.53	\$ 250.66	\$ 253.64	\$ -	\$ 12,428.23	\$ 12,428.23
3/15/19	ACH	\$ 5,708.15	\$ 57.38	\$ 113.02	\$ -	\$ 5,537.75	\$ 5,537.75
4/15/19	ACH	\$ 14,667.58	\$ -	\$ 293.35	\$ -	\$ 14,374.23	\$ 14,374.23
4/26/19	ACH	\$ -	\$ -	\$ -	\$ 32.46	\$ 32.46	\$ 32.46
5/15/19	ACH	\$ 5,825.94	\$ 17.52	\$ 44.01	\$ -	\$ 5,764.41	\$ 5,764.41
6/17/19	ACH	\$ 1,363.06	\$ -	\$ 27.26	\$ -	\$ 1,335.80	\$ 1,335.80
6/19/19	ACH	\$ 2,302.82	\$ -	\$ 46.06	\$ -	\$ 2,256.76	\$ 2,256.76
7/25/19	ACH	\$ -	\$ -	\$ -	\$ 11.76	\$ 11.76	\$ 11.76
		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL COLLECTED		\$ 503,633.62	\$ 18,616.93	\$ 9,628.19	\$ 616.99	\$ 476,005.49	\$ 476,005.49
PERCENTAGE COLLECTED		101%					

DEBT SERVICE

GROSS ASSESSMENTS \$ 1,517,469.41
CERTIFIED NET ASSESSMENTS \$ 1,426,421.25
100%

DATE	CHECK NO	GROSS ASSESSMENTS RECEIVED	DISCOUNTS	COMMISSIONS PAID	INTEREST INCOME	NET ASSESSMENTS RECEIVED	DEBT SERVICE FUND
11/14/18	ACH	\$ 3,004.74	\$ 120.18	\$ 57.69	\$ -	\$ 2,826.87	\$ 2,826.87
11/20/18	ACH	\$ 26,524.56	\$ 1,320.07	\$ 504.09	\$ -	\$ 24,700.40	\$ 24,700.40
11/23/18	ACH	\$ 33,113.75	\$ 1,324.44	\$ 635.79	\$ -	\$ 31,153.52	\$ 31,153.52
11/30/18	ACH	\$ 203,421.54	\$ 8,126.15	\$ 3,905.91	\$ -	\$ 191,389.48	\$ 191,389.48
12/11/18	ACH	\$ 360,736.57	\$ 14,422.53	\$ 6,926.28	\$ -	\$ 339,387.76	\$ 339,387.76
12/28/18	ACH	\$ 710,820.68	\$ 28,387.97	\$ 13,648.65	\$ -	\$ 668,784.06	\$ 668,784.06
1/15/19	ACH	\$ 64,926.57	\$ 1,946.56	\$ 1,259.60	\$ -	\$ 61,720.41	\$ 61,720.41
1/31/19	ACH	\$ -	\$ -	\$ -	\$ 1,744.76	\$ 1,744.76	\$ 1,744.76
2/15/19	ACH	\$ 38,417.01	\$ 745.98	\$ 753.42	\$ -	\$ 36,917.61	\$ 36,917.61
3/15/19	ACH	\$ 16,478.00	\$ 165.84	\$ 326.24	\$ -	\$ 15,985.92	\$ 15,985.92
4/15/19	ACH	\$ 43,735.38	\$ -	\$ 874.71	\$ -	\$ 42,860.67	\$ 42,860.67
4/26/19	ACH	\$ -	\$ -	\$ -	\$ 96.10	\$ 96.10	\$ 96.10
5/15/19	ACH	\$ 2,206.56	\$ 6.05	\$ 116.17	\$ -	\$ 2,084.34	\$ 2,084.34
6/17/19	ACH	\$ 3,949.40	\$ -	\$ 78.99	\$ -	\$ 3,870.41	\$ 3,870.41
6/19/19	ACH	\$ 7,065.95	\$ -	\$ 141.32	\$ -	\$ 6,924.63	\$ 6,924.63
7/25/19	ACH	\$ -	\$ -	\$ -	\$ 34.17	\$ 34.17	\$ 34.17
		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL COLLECTED		\$ 1,514,400.71	\$ 56,565.77	\$ 29,228.86	\$ 1,875.03	\$ 1,430,481.11	\$ 1,430,481.11
PERCENTAGE COLLECTED		100%					

DIRECT BILLED ASSESSMENTS

TAYLOR MORRISON

\$372,271.37

\$58,281.12

\$313,990.25

DATE RECEIVED	DUE DATE	CHECK NO.	NET ASSESSED	AMOUNT RECEIVED	GENERAL FUND	DEBT SERVICE
11/2/18	12/1/18	58234	\$ 186,135.69	\$ 186,135.69	\$ 29,140.56	\$ 156,995.13
11/2/18	2/1/19	58234	\$ 93,067.84	\$ 93,067.84	\$ 14,570.28	\$ 78,497.56
11/2/18	5/1/19	58234	\$ 93,067.84	\$ 93,067.84	\$ 14,570.28	\$ 78,497.56
			\$ 372,271.37	\$ 372,271.37	\$ 58,281.12	\$ 313,990.25

SECTION 3

REBATE REPORT
Poinciana
Community Development District
(Polk County, Florida)

\$13,285,000 Senior Special Assessment Refunding Bonds
Series 2012A-1

\$8,000,000 Subordinate Special Assessment Refunding Bonds
Series 2012A-2

Dated: April 19, 2012
Delivered: April 19, 2012

Rebate Report to the Computation Date
April 18, 2022
Reflecting Activity To
April 30, 2019



TABLE OF CONTENTS

AMTEC Opinion	3
Summary of Rebate Computations	4
Summary of Computational Information and Definitions	5
Methodology	7
Sources and Uses	8
Proof of Arbitrage Yield	9
Bond Debt Service – Series 2012A-1	11
Bond Debt Service – Series 2012A-2	12
Arbitrage Rebate Calculation Detail Report – Cost of Issuance Account	13
Arbitrage Rebate Calculation Detail Report – A-1 Debt Service Reserve Fund	14
Arbitrage Rebate Calculation Detail Report – A-2 Debt Service Reserve Fund	16
Arbitrage Rebate Calculation Detail Report – Rebate Computation Credits	18



AMTEC

American Municipal Tax-Exempt Compliance

90 Avon Meadow Lane
Avon, CT 06001
(T) 860-321-7521
(F) 860-321-7581

www.amteccorp.com

September 18, 2019

Poinciana Community Development District
c/o Ms. Teresa Viscarra
Governmental Management Services-- CF, LLC
1408 Hamlin Avenue, Unit E
St Cloud, FL 34771

Re: Poinciana Community Development District, (Polk County, Florida), \$13,285,000 Senior Special Assessment Refunding Bonds, Series 2012A-1& \$8,000,000 Subordinate Special Assessment Refunding Bonds, Series 2012A-2

Dear Ms. Viscarra:

AMTEC has prepared certain computations relating to the above referenced bond issue (the "Bonds") at the request of Poinciana Community Development District (the "District").

The scope of our engagement consisted of preparing the computations shown in the attached schedules to determine the Rebatale Arbitrage as described in Section 103 of the Internal Revenue Code of 1954, Section 148(f) of the Internal Revenue Code of 1986 (the "Code"), as amended, and all applicable Regulations issued thereunder. The methodology used is consistent with current tax law and regulations and may be relied upon in determining the rebate liability. Certain computational methods used in the preparation of the schedules are described in the Summary of Computational Information and Definitions.

Our engagement was limited to the computation of Rebatale Arbitrage based upon the information furnished to us by the District. In accordance with the terms of our engagement, we did not audit the information provided to us, and we express no opinion as to the completeness, accuracy or suitability of such information for purposes of calculating the Rebatale Arbitrage.

We have scheduled our next Report as of April 30, 2020. Thank you and should you have any questions, please do not hesitate to contact us.

Very truly yours,

Michael J. Scarfo
Senior Vice President

Caitlyn C. McGovern
Analyst

SUMMARY OF REBATE COMPUTATIONS

Our computations, contained in the attached schedules, are summarized as follows:

For the April 18, 2022 Computation Date
Reflecting Activity from April 19, 2012 through April 30, 2019

Fund Description	Taxable Inv Yield	Net Income	Rebatable Arbitrage
Cost of Issuance Account	0.015551%	1.58	(814.76)
Debt Service Reserve Fund A-1	0.111434%	4,184.03	(252,279.62)
Debt Service Reserve Fund A-2	0.112170%	2,536.18	(151,895.53)
Totals	0.111548%	\$6,721.79	\$(404,989.91)
Bond Yield	5.023224%		
Rebate Computation Credits			(15,672.33)
Net Rebatable Arbitrage			\$(420,662.24)

Based upon our computations, no rebate liability exists.

SUMMARY OF COMPUTATIONAL INFORMATION AND DEFINITIONS

COMPUTATIONAL INFORMATION

1. For the purpose of computing Rebatale Arbitrage, investment activity is reflected from April 19, 2012, the date of the closing, to April 30, 2019, the Computation Period. All nonpurpose payments and receipts are future valued to the Computation Date of April 18, 2022.
2. Computations of yield are based on a 360-day year and semiannual compounding on the last day of each compounding interval. Compounding intervals end on a day in the calendar year corresponding to Bond maturity dates or six months prior.
3. For investment cash flow, debt service and yield computation purposes, all payments and receipts are assumed to be paid or received respectively, as shown on the attached schedules.
4. Purchase prices on investments are assumed to be at fair market value, representing an arm's length transaction.
5. During the period between April 19, 2012 and April 30, 2019, the District made periodic payments into the Principal and Interest Accounts, which were used, along with the interest earned, to provide the required debt service payments.

Under Section 148(f) (4) (A), the rebate requirement does not apply to amounts in certain bona fide debt service funds. The Regulations define a bona fide debt service fund as one that is used primarily to achieve a proper matching of revenues with principal and interest payments within each bond year. The fund must be depleted at least once each bond year, except for a reasonable carryover amount not to exceed the greater of the earnings on the fund for the immediately preceding bond year or 1/12th of the principal and interest payments on the issue for the immediately preceding bond year.

We have reviewed the Principal and Interest Accounts and have determined that the funds deposited have functioned as a bona fide debt service fund and are not subject to the rebate requirement.

6. The Bonds were issued, in part, for the purposes of refunding a portion of the District's Special Assessment Bonds, Series 2000A (the "Refunded Bonds"), as follows:

Issue	Principal Issued	Dated	Principal Refunded	Maturities Refunded	Redemption Date	Redemption Price
2000A	\$27,315,000	4/25/00	\$22,420,000	5/1/13 to 5/1/31	5/1/12	100%

For the purpose of computing Rebatale Arbitrage, a portion of the remaining proceeds of the Refunded Bonds, equal to the percentage of the principal refunded by the Bonds divided by the outstanding principal of the Refunded Bonds immediately prior to the redemption date, transferred to the Bonds on May 1, 2012, subject to rebate at the yield of the Bonds.

DEFINITIONS

7. Computation Date

April 18, 2022.

8. Computation Period

The period beginning on April 19, 2012, the date of the closing, and ending on April 30, 2019.

9. Bond Year

Each one-year period (or shorter period from the date of issue) that ends at the close of business on the day in the calendar year that is selected by the Issuer. If no day is selected by the Issuer before the earlier of the final maturity date of the issue or the date that is five years after the date of issue, each bond year ends at the close of business on the anniversary date of issuance.

10. Bond Yield

The discount rate that, when used in computing the present value of all the unconditionally payable payments of principal and interest with respect to the Bonds, produces an amount equal to the present value of the issue price of the Bonds. Present value is computed as of the date of issue of the Bonds.

11. Taxable Investment Yield

The discount rate that, when used in computing the present value of all receipts of principal, interest and qualified guarantee fees to be received on an investment during the Computation Period, produces an amount equal to the fair market value of the investment at the time it became a nonpurpose investment.

12. Issue Price

The price determined on the basis of the initial offering price to the public at which price a substantial amount of the Bonds were sold.

13. Rebatable Arbitrage

The Code defines the required rebate as the excess of the amount earned on all nonpurpose investments over the amount that would have been earned if such nonpurpose investments were invested at the Bond Yield, plus any income attributable to the excess. Accordingly, the Regulations require that this amount be computed as the excess of the future value of all the nonpurpose receipts over the future value of all the nonpurpose payments. The future value is computed as of the Computation Date using the Bond Yield.

14. Funds and Accounts

The Funds and Accounts activity used in the compilation of this Report was received from the District and US Bank, Trustee, as follows:

Fund / Account Name	Account Number
A-1 Interest	159486000
General Redemption	159486001
Cost of Issuance	159486002
Revenue	159486003
A-1 Sinking	159486004
A-1 Debt Service Reserve	159486005
A-1 Principal	159486006
A-1 Bond Redemption	159486007
A-2 Interest	159486008
A-2 Sinking	159486010
A-2 Debt Service Reserve	159486011
A-2 Principal	159486012
A-2 Bond Redemption	159486013
Escrow	Refunding Verification

METHODOLOGY

Bond Yield

The methodology used to calculate the bond yield was to determine the discount rate that produces the present value of all payments of principal and interest through the maturity date of the Bonds.

Investment Yield and Rebate Amount

The methodology used to calculate the Rebatable Arbitrage as of April 30, 2019, was to calculate the future value of the disbursements from all funds, subject to rebate, and the value of the remaining bond proceeds, at the yield on the Bonds, to April 18, 2022. This figure was then compared to the future value of the deposit of bond proceeds into the various investment accounts at the same yield. The difference between the future values of the two cash flows, on April 18, 2022, is the Rebatable Arbitrage.

Poinciana Community Development District
(Polk County, Florida)
\$13,285,000 Senior Special Assessment Refunding Bonds, Series 2012A-1
\$8,000,000 Subordinate Special Assessment Refunding Bonds, Series 2012A-2
Delivered: April 19, 2012

SOURCES	Series 2012A-1	Series 2012A-2	Totals
Par Amount	\$13,285,000.00	\$8,000,000.00	\$21,285,000.00
Original Issue Discount	-135,643.85	-277,921.80	-413,565.65
From Series 2000A Bonds	3,394,937.50	1,981,984.52	5,376,922.02
Totals	\$16,544,293.65	\$9,704,062.72	\$26,248,356.37

USES	Series 2012A-1	Series 2012A-2	Totals
Escrow Account	\$14,995,850.00	\$8,782,100.00	\$23,777,950.00
Revenue Account	659,715.17	386,352.53	1,046,067.70
Debt Service Reserve Fund	535,747.59	322,618.04	858,365.63
Underwriter's Discount	199,275.00	120,000.00	319,275.00
Cost of Issuance Account	153,705.89	92,992.15	246,698.04
Totals	\$16,544,293.65	\$9,704,062.72	\$26,248,356.37

PROOF OF ARBITRAGE YIELD

Poinciana Community Development District
(Polk County, Florida)
\$13,285,000 Senior Special Assessment Refunding Bonds, Series 2012A-1
\$8,000,000 Subordinate Special Assessment Refunding Bonds, Series 2012A-2

Date	Debt Service	Sinking Fund Adjustments	Total	Present Value to 04/19/2012 @ 5.0232242%
11/01/2012	517,891.34		517,891.34	504,367.83
05/01/2013	1,235,523.13	-3,689.93	1,231,833.20	1,170,274.05
11/01/2013	474,646.88		474,646.88	439,879.01
05/01/2014	1,249,646.88	-3,530.12	1,246,116.76	1,126,544.31
11/01/2014	461,881.25		461,881.25	407,330.39
05/01/2015	1,261,881.25	-3,297.36	1,258,583.89	1,082,743.50
11/01/2015	448,243.75		448,243.75	376,170.38
05/01/2016	1,278,243.75	-2,985.66	1,275,258.09	1,043,987.69
11/01/2016	433,318.75		433,318.75	346,044.31
05/01/2017	1,298,318.75	-2,632.46	1,295,686.29	1,009,371.47
11/01/2017	416,925.00		416,925.00	316,837.10
05/01/2018	1,311,925.00	-2,133.08	1,309,791.92	970,973.42
11/01/2018	399,168.75		399,168.75	288,661.26
05/01/2019	1,334,168.75	-1,556.58	1,332,612.17	940,075.39
11/01/2019	379,787.50		379,787.50	261,352.41
05/01/2020	1,354,787.50	-849.13	1,353,938.37	908,890.74
11/01/2020	358,731.25		358,731.25	234,914.02
05/01/2021	1,378,731.25		1,378,731.25	880,737.07
11/01/2021	335,856.25		335,856.25	209,289.30
05/01/2022	1,405,856.25	-10,819.01	1,395,037.24	848,020.46
11/01/2022	310,875.00		310,875.00	184,345.81
05/01/2023	1,425,875.00	-10,391.76	1,415,483.24	818,802.45
11/01/2023	284,375.00		284,375.00	160,469.59
05/01/2024	1,459,375.00	-10,029.21	1,449,345.79	797,811.49
11/01/2024	255,468.75		255,468.75	137,180.69
05/01/2025	1,485,468.75	-9,344.36	1,476,124.39	773,223.61
11/01/2025	224,703.13		224,703.13	114,820.18
05/01/2026	1,519,703.13	-8,528.20	1,511,174.93	753,270.16
11/01/2026	192,271.88		192,271.88	93,492.92
05/01/2027	1,552,271.88	-7,448.08	1,544,823.80	732,771.97
11/01/2027	158,175.00		158,175.00	73,190.49
05/01/2028	1,588,175.00	-6,134.85	1,582,040.15	714,103.68
11/01/2028	121,725.00		121,725.00	53,598.23
05/01/2029	1,626,725.00	-4,476.25	1,622,248.75	696,811.15
11/01/2029	83,325.00		83,325.00	34,914.02
05/01/2030	1,673,325.00	-2,461.23	1,670,863.77	682,955.74
11/01/2030	42,712.50		42,712.50	17,030.74
05/01/2031	1,712,712.50		1,712,712.50	666,177.34
	33,052,795.75	-90,307.27	32,962,488.48	20,871,434.35

Proceeds Summary

Series	Delivery Date	Par Value	Premium (Discount)	Yield Target
2012A1	04/19/2012	13,285,000.00	-135,643.85	13,149,356.15

PROOF OF ARBITRAGE YIELD

Poinciana Community Development District
(Polk County, Florida)
\$13,285,000 Senior Special Assessment Refunding Bonds, Series 2012A-1
\$8,000,000 Subordinate Special Assessment Refunding Bonds, Series 2012A-2

Proceeds Summary

Series	Delivery Date	Par Value	Premium (Discount)	Yield Target
2012A2	04/19/2012	8,000,000.00	-277,921.80	7,722,078.20
		21,285,000.00	-413,565.65	20,871,434.35

Yields for Sinking Fund Adjustments

Term Bond Maturing	Yield
05/01/2021	6.0000071%
05/01/2031	6.3999987%

BOND DEBT SERVICE

Poinciana Community Development District
(Polk County, Florida)
\$13,285,000 Senior Special Assessment Refunding Bonds, Series 2012A-1
\$8,000,000 Subordinate Special Assessment Refunding Bonds, Series 2012A-2

Dated Date 04/19/2012
Delivery Date 04/19/2012

Period Ending	Principal	Coupon	Interest	Debt Service	Annual Debt Service
11/01/2012			265,504.67	265,504.67	
05/01/2013	515,000	1.600%	248,910.63	763,910.63	1,029,415.30
11/01/2013			244,790.63	244,790.63	
05/01/2014	525,000	2.125%	244,790.63	769,790.63	1,014,581.26
11/01/2014			239,212.50	239,212.50	
05/01/2015	535,000	2.250%	239,212.50	774,212.50	1,013,425.00
11/01/2015			233,193.75	233,193.75	
05/01/2016	550,000	2.500%	233,193.75	783,193.75	1,016,387.50
11/01/2016			226,318.75	226,318.75	
05/01/2017	565,000	2.750%	226,318.75	791,318.75	1,017,637.50
11/01/2017			218,550.00	218,550.00	
05/01/2018	580,000	3.000%	218,550.00	798,550.00	1,017,100.00
11/01/2018			209,850.00	209,850.00	
05/01/2019	600,000	3.250%	209,850.00	809,850.00	1,019,700.00
11/01/2019			200,100.00	200,100.00	
05/01/2020	620,000	3.500%	200,100.00	820,100.00	1,020,200.00
11/01/2020			189,250.00	189,250.00	
05/01/2021	645,000	3.750%	189,250.00	834,250.00	1,023,500.00
11/01/2021			177,156.25	177,156.25	
05/01/2022	670,000	3.875%	177,156.25	847,156.25	1,024,312.50
11/01/2022			164,175.00	164,175.00	
05/01/2023	695,000	4.000%	164,175.00	859,175.00	1,023,350.00
11/01/2023			150,275.00	150,275.00	
05/01/2024	725,000	4.250%	150,275.00	875,275.00	1,025,550.00
11/01/2024			134,868.75	134,868.75	
05/01/2025	755,000	4.375%	134,868.75	889,868.75	1,024,737.50
11/01/2025			118,353.13	118,353.13	
05/01/2026	790,000	4.375%	118,353.13	908,353.13	1,026,706.26
11/01/2026			101,071.88	101,071.88	
05/01/2027	825,000	4.375%	101,071.88	926,071.88	1,027,143.76
11/01/2027			83,025.00	83,025.00	
05/01/2028	860,000	4.500%	83,025.00	943,025.00	1,026,050.00
11/01/2028			63,675.00	63,675.00	
05/01/2029	900,000	4.500%	63,675.00	963,675.00	1,027,350.00
11/01/2029			43,425.00	43,425.00	
05/01/2030	945,000	4.500%	43,425.00	988,425.00	1,031,850.00
11/01/2030			22,162.50	22,162.50	
05/01/2031	985,000	4.500%	22,162.50	1,007,162.50	1,029,325.00
	13,285,000		6,153,321.58	19,438,321.58	19,438,321.58

BOND DEBT SERVICE

Poinciana Community Development District
(Polk County, Florida)
\$13,285,000 Senior Special Assessment Refunding Bonds, Series 2012A-1
\$8,000,000 Subordinate Special Assessment Refunding Bonds, Series 2012A-2

Dated Date 04/19/2012
Delivery Date 04/19/2012

Period Ending	Principal	Coupon	Interest	Debt Service	Annual Debt Service
11/01/2012			252,386.67	252,386.67	
05/01/2013	235,000	5.750%	236,612.50	471,612.50	723,999.17
11/01/2013			229,856.25	229,856.25	
05/01/2014	250,000	5.750%	229,856.25	479,856.25	709,712.50
11/01/2014			222,668.75	222,668.75	
05/01/2015	265,000	5.750%	222,668.75	487,668.75	710,337.50
11/01/2015			215,050.00	215,050.00	
05/01/2016	280,000	5.750%	215,050.00	495,050.00	710,100.00
11/01/2016			207,000.00	207,000.00	
05/01/2017	300,000	5.750%	207,000.00	507,000.00	714,000.00
11/01/2017			198,375.00	198,375.00	
05/01/2018	315,000	5.750%	198,375.00	513,375.00	711,750.00
11/01/2018			189,318.75	189,318.75	
05/01/2019	335,000	5.750%	189,318.75	524,318.75	713,637.50
11/01/2019			179,687.50	179,687.50	
05/01/2020	355,000	5.750%	179,687.50	534,687.50	714,375.00
11/01/2020			169,481.25	169,481.25	
05/01/2021	375,000	5.750%	169,481.25	544,481.25	713,962.50
11/01/2021			158,700.00	158,700.00	
05/01/2022	400,000	6.000%	158,700.00	558,700.00	717,400.00
11/01/2022			146,700.00	146,700.00	
05/01/2023	420,000	6.000%	146,700.00	566,700.00	713,400.00
11/01/2023			134,100.00	134,100.00	
05/01/2024	450,000	6.000%	134,100.00	584,100.00	718,200.00
11/01/2024			120,600.00	120,600.00	
05/01/2025	475,000	6.000%	120,600.00	595,600.00	716,200.00
11/01/2025			106,350.00	106,350.00	
05/01/2026	505,000	6.000%	106,350.00	611,350.00	717,700.00
11/01/2026			91,200.00	91,200.00	
05/01/2027	535,000	6.000%	91,200.00	626,200.00	717,400.00
11/01/2027			75,150.00	75,150.00	
05/01/2028	570,000	6.000%	75,150.00	645,150.00	720,300.00
11/01/2028			58,050.00	58,050.00	
05/01/2029	605,000	6.000%	58,050.00	663,050.00	721,100.00
11/01/2029			39,900.00	39,900.00	
05/01/2030	645,000	6.000%	39,900.00	684,900.00	724,800.00
11/01/2030			20,550.00	20,550.00	
05/01/2031	685,000	6.000%	20,550.00	705,550.00	726,100.00
	8,000,000		5,614,474.17	13,614,474.17	13,614,474.17

Poinciana Community Development District
(Polk County, Florida)
\$13,285,000 Senior Special Assessment Refunding Bonds, Series 2012A-1
\$8,000,000 Subordinate Special Assessment Refunding Bonds, Series 2012A-2
Cost of Issuance Account

ARBITRAGE REBATE CALCULATION
DETAIL REPORT

DATE	DESCRIPTION	RECEIPTS (PAYMENTS)	FUTURE VALUE @ BOND YIELD OF (5.023224%)
04/19/12	Beg Bal	-246,698.04	-405,104.54
04/19/12		1,750.00	2,873.69
04/19/12		20,000.00	32,842.14
04/19/12		6,500.00	10,673.69
04/19/12		87,000.00	142,863.30
04/19/12		44,871.93	73,684.50
04/20/12		7,049.13	11,573.83
05/01/12		10,175.30	16,681.32
05/01/12		10,000.00	16,393.94
05/08/12		3,375.11	5,527.80
05/25/12		5,478.00	8,950.94
05/25/12		14,838.41	24,245.67
05/25/12		4,923.00	8,044.08
05/25/12		20,013.00	32,700.85
06/04/12		2,660.00	4,341.00
06/14/12		2,335.95	3,806.92
07/05/12		1,747.14	2,839.10
07/25/12		1,400.00	2,268.74
08/03/12		193.75	313.63
09/03/13		2,388.87	3,664.61
09/05/13		0.03	0.05

04/18/22	TOTALS:	1.58	-814.76

ISSUE DATE:	04/19/12	REBATABLE ARBITRAGE:	-814.76
COMP DATE:	04/18/22	NET INCOME:	1.58
BOND YIELD:	5.023224%	TAX INV YIELD:	0.015551%

Poinciana Community Development District
(Polk County, Florida)
\$13,285,000 Senior Special Assessment Refunding Bonds, Series 2012A-1
\$8,000,000 Subordinate Special Assessment Refunding Bonds, Series 2012A-2
Debt Service Reserve Fund A-1

ARBITRAGE REBATE CALCULATION
DETAIL REPORT

DATE	DESCRIPTION	RECEIPTS (PAYMENTS)	%	ADJUSTED RECEIPTS (PAYMENTS)	FUTURE VALUE @ BOND YIELD OF (5.023224%)
04/19/12	Beg Bal	-535,747.59	0.00	0.00	0.00
05/01/12	MMkt Bal	-535,750.41	100.00	-535,750.41	-878,305.74
05/01/12	MMkt Acc	-0.29	100.00	-0.29	-0.48
05/02/12		2.82	100.00	2.82	4.62
06/04/12		7.29	100.00	7.29	11.90
07/03/12		7.06	100.00	7.06	11.48
08/02/12		7.29	100.00	7.29	11.80
09/05/12		7.29	100.00	7.29	11.75
10/02/12		7.06	100.00	7.06	11.34
11/02/12		7.29	100.00	7.29	11.66
12/04/12		7.06	100.00	7.06	11.24
01/03/13		7.29	100.00	7.29	11.56
02/04/13		7.29	100.00	7.29	11.51
03/04/13		6.59	100.00	6.59	10.36
04/02/13		7.29	100.00	7.29	11.42
05/02/13		7.06	100.00	7.06	11.01
06/04/13		15.94	100.00	15.94	24.75
07/02/13		17.86	100.00	17.86	27.63
08/02/13		18.45	100.00	18.45	28.42
09/04/13		18.45	100.00	18.45	28.30
10/02/13		17.86	100.00	17.86	27.29
11/04/13		18.45	100.00	18.45	28.07
12/03/13		17.86	100.00	17.86	27.06
01/03/14		18.45	100.00	18.45	27.84
02/04/14		18.45	100.00	18.45	27.72
03/04/14		16.67	100.00	16.67	24.94
04/02/14		18.45	100.00	18.45	27.50
05/02/14		17.86	100.00	17.86	26.51
06/03/14		18.45	100.00	18.45	27.27
07/02/14		17.86	100.00	17.86	26.29
08/04/14		18.45	100.00	18.45	27.04
09/03/14		18.45	100.00	18.45	26.93
10/02/14		17.86	100.00	17.86	25.97
11/04/14		18.45	100.00	18.45	26.71
12/02/14		17.86	100.00	17.86	25.75
01/05/15		18.45	100.00	18.45	26.48
02/03/15		18.45	100.00	18.45	26.38
03/03/15		16.67	100.00	16.67	23.74
04/02/15		18.45	100.00	18.45	26.17
05/04/15		17.86	100.00	17.86	25.22
06/02/15		18.45	100.00	18.45	25.95
07/02/15		17.86	100.00	17.86	25.02
08/04/15		18.45	100.00	18.45	25.73
09/02/15		18.45	100.00	18.45	25.63
10/02/15		17.86	100.00	17.86	24.71
11/03/15		18.45	100.00	18.45	25.42
12/02/15		17.86	100.00	17.86	24.51
01/05/16		18.45	100.00	18.45	25.20

Poinciana Community Development District
(Polk County, Florida)
\$13,285,000 Senior Special Assessment Refunding Bonds, Series 2012A-1
\$8,000,000 Subordinate Special Assessment Refunding Bonds, Series 2012A-2
Debt Service Reserve Fund A-1

ARBITRAGE REBATE CALCULATION
DETAIL REPORT

DATE	DESCRIPTION	RECEIPTS (PAYMENTS)	%	ADJUSTED RECEIPTS (PAYMENTS)	FUTURE VALUE @ BOND YIELD OF (5.023224%)
02/02/16		43.46	100.00	43.46	59.14
03/02/16		43.16	100.00	43.16	58.49
04/04/16		46.13	100.00	46.13	62.24
05/03/16		44.65	100.00	44.65	60.01
06/02/16		46.14	100.00	46.14	61.76
07/05/16		44.65	100.00	44.65	59.50
08/02/16		46.13	100.00	46.13	61.24
09/02/16		46.13	100.00	46.13	60.99
10/04/16		44.65	100.00	44.65	58.77
11/02/16		46.14	100.00	46.14	60.50
12/02/16		44.65	100.00	44.65	58.30
01/04/17		46.13	100.00	46.13	59.97
02/02/17		67.72	100.00	67.72	87.70
03/02/17		62.50	100.00	62.50	80.61
04/03/17		69.20	100.00	69.20	88.87
05/02/17		87.80	100.00	87.80	112.30
06/02/17		92.27	100.00	92.27	117.53
07/05/17		89.29	100.00	89.29	113.22
08/02/17		92.26	100.00	92.26	116.55
09/05/17		92.27	100.00	92.27	116.04
10/03/17		89.29	100.00	89.29	111.86
11/02/17		92.27	100.00	92.27	115.13
12/04/17		89.29	100.00	89.29	110.92
01/03/18		92.27	100.00	92.27	114.16
02/02/18		92.27	100.00	92.27	113.71
03/02/18		83.34	100.00	83.34	102.28
04/03/18		92.27	100.00	92.27	112.76
05/02/18		110.87	100.00	110.87	134.95
06/04/18		115.33	100.00	115.33	139.76
07/03/18		111.61	100.00	111.61	134.71
08/02/18		137.66	100.00	137.66	165.49
09/05/18		138.40	100.00	138.40	165.62
10/02/18		133.93	100.00	133.93	159.68
11/02/18		138.40	100.00	138.40	164.33
12/04/18		133.94	100.00	133.94	158.33
01/03/19		138.40	100.00	138.40	162.95
02/04/19		138.40	100.00	138.40	162.26
03/04/19		125.01	100.00	125.01	145.95
04/02/19		138.40	100.00	138.40	160.97
04/30/19	DSRF A-1 Bal	535,747.59	100.00	535,747.59	620,698.08
04/30/19	DSRF A-1 Acc	133.94	100.00	133.94	155.18
<hr/>					
04/18/22	TOTALS:	-531,563.56		4,184.03	-252,279.62
<hr/>					

ISSUE DATE: 04/19/12 REBATABLE ARBITRAGE: -252,279.62
 COMP DATE: 04/18/22 NET INCOME: 4,184.03
 BOND YIELD: 5.023224% TAX INV YIELD: 0.111434%

Poinciana Community Development District
(Polk County, Florida)
\$13,285,000 Senior Special Assessment Refunding Bonds, Series 2012A-1
\$8,000,000 Subordinate Special Assessment Refunding Bonds, Series 2012A-2
Debt Service Reserve Fund A-2

ARBITRAGE REBATE CALCULATION
DETAIL REPORT

DATE	DESCRIPTION	RECEIPTS (PAYMENTS)	%	ADJUSTED RECEIPTS (PAYMENTS)	FUTURE VALUE @ BOND YIELD OF (5.023224%)
04/19/12	Beg Bal	-322,618.04	0.00	0.00	0.00
05/01/12	MMkt Bal	-322,619.74	100.00	-322,619.74	-528,900.71
05/01/12	MMkt Acc	-0.18	100.00	-0.18	-0.30
05/02/12		1.70	100.00	1.70	2.79
06/04/12		4.39	100.00	4.39	7.16
07/03/12		4.25	100.00	4.25	6.91
08/02/12		4.39	100.00	4.39	7.11
09/05/12		4.39	100.00	4.39	7.07
10/02/12		4.25	100.00	4.25	6.82
11/02/12		4.39	100.00	4.39	7.02
12/04/12		4.25	100.00	4.25	6.77
01/03/13		4.39	100.00	4.39	6.96
02/04/13		4.39	100.00	4.39	6.93
03/04/13		3.97	100.00	3.97	6.24
04/02/13		4.39	100.00	4.39	6.88
05/02/13		4.25	100.00	4.25	6.63
06/04/13		9.59	100.00	9.59	14.89
07/02/13		10.75	100.00	10.75	16.63
08/02/13		11.11	100.00	11.11	17.12
09/04/13		11.11	100.00	11.11	17.04
10/02/13		10.75	100.00	10.75	16.43
11/04/13		11.11	100.00	11.11	16.90
12/03/13		10.75	100.00	10.75	16.29
01/03/14		11.11	100.00	11.11	16.76
02/04/14		11.11	100.00	11.11	16.69
03/04/14		10.04	100.00	10.04	15.02
04/02/14		11.11	100.00	11.11	16.56
05/02/14		10.75	100.00	10.75	15.96
06/03/14		11.11	100.00	11.11	16.42
07/02/14		10.75	100.00	10.75	15.83
08/04/14		11.11	100.00	11.11	16.28
09/03/14		11.11	100.00	11.11	16.22
10/02/14		10.75	100.00	10.75	15.63
11/04/14		11.11	100.00	11.11	16.08
12/02/14		10.75	100.00	10.75	15.50
01/05/15		11.11	100.00	11.11	15.95
02/03/15		11.11	100.00	11.11	15.89
03/03/15		10.04	100.00	10.04	14.30
04/02/15		11.11	100.00	11.11	15.76
05/04/15		10.75	100.00	10.75	15.18
06/02/15		11.11	100.00	11.11	15.63
07/02/15		10.75	100.00	10.75	15.06
08/04/15		13.89	100.00	13.89	19.37
09/02/15		13.89	100.00	13.89	19.30
10/02/15		13.44	100.00	13.44	18.60
11/03/15		13.89	100.00	13.89	19.14
12/02/15		13.44	100.00	13.44	18.44
01/05/16		13.89	100.00	13.89	18.97

Poinciana Community Development District
(Polk County, Florida)
\$13,285,000 Senior Special Assessment Refunding Bonds, Series 2012A-1
\$8,000,000 Subordinate Special Assessment Refunding Bonds, Series 2012A-2
Debt Service Reserve Fund A-2

ARBITRAGE REBATE CALCULATION
DETAIL REPORT

DATE	DESCRIPTION	RECEIPTS (PAYMENTS)	%	ADJUSTED RECEIPTS (PAYMENTS)	FUTURE VALUE @ BOND YIELD OF (5.023224%)
02/02/16		26.43	100.00	26.43	35.97
03/02/16		25.99	100.00	25.99	35.22
04/04/16		27.78	100.00	27.78	37.48
05/03/16		26.88	100.00	26.88	36.13
06/02/16		27.78	100.00	27.78	37.19
07/05/16		26.88	100.00	26.88	35.82
08/02/16		27.78	100.00	27.78	36.88
09/02/16		27.78	100.00	27.78	36.73
10/04/16		26.88	100.00	26.88	35.38
11/02/16		27.78	100.00	27.78	36.42
12/02/16		26.88	100.00	26.88	35.10
01/04/17		27.78	100.00	27.78	36.11
02/02/17		40.77	100.00	40.77	52.80
03/02/17		37.64	100.00	37.64	48.54
04/03/17		41.67	100.00	41.67	53.51
05/02/17		52.88	100.00	52.88	67.64
06/02/17		55.56	100.00	55.56	70.77
07/05/17		53.77	100.00	53.77	68.18
08/02/17		55.56	100.00	55.56	70.19
09/05/17		55.56	100.00	55.56	69.87
10/03/17		53.77	100.00	53.77	67.36
11/02/17		55.56	100.00	55.56	69.32
12/04/17		53.77	100.00	53.77	66.80
01/03/18		55.56	100.00	55.56	68.74
02/02/18		55.56	100.00	55.56	68.47
03/02/18		50.19	100.00	50.19	61.60
04/03/18		55.56	100.00	55.56	67.90
05/02/18		66.76	100.00	66.76	81.26
06/04/18		69.45	100.00	69.45	84.16
07/03/18		67.21	100.00	67.21	81.12
08/02/18		82.89	100.00	82.89	99.65
09/05/18		83.34	100.00	83.34	99.73
10/02/18		80.66	100.00	80.66	96.17
11/02/18		83.34	100.00	83.34	98.95
12/04/18		80.65	100.00	80.65	95.34
01/03/19		83.35	100.00	83.35	98.14
02/04/19		83.34	100.00	83.34	97.71
03/04/19		75.28	100.00	75.28	87.89
04/02/19		83.34	100.00	83.34	96.93
04/30/19	DSRF A-2 Bal	322,618.04	100.00	322,618.04	373,773.77
04/30/19	DSRF A-2 Acc	80.65	100.00	80.65	93.44
<hr/>					
04/18/22	TOTALS:	-320,081.86		2,536.18	-151,895.53
<hr/>					

ISSUE DATE:	04/19/12	REBATABLE ARBITRAGE:	-151,895.53
COMP DATE:	04/18/22	NET INCOME:	2,536.18
BOND YIELD:	5.023224%	TAX INV YIELD:	0.112170%

Poinciana Community Development District
(Polk County, Florida)
\$13,285,000 Senior Special Assessment Refunding Bonds, Series 2012A-1
\$8,000,000 Subordinate Special Assessment Refunding Bonds, Series 2012A-2
Rebate Computation Credits

ARBITRAGE REBATE CALCULATION
DETAIL REPORT

DATE	DESCRIPTION	RECEIPTS (PAYMENTS)	FUTURE VALUE @ BOND YIELD OF (5.023224%)
04/18/13		-1,590.00	-2,484.92
04/18/14		-1,620.00	-2,409.26
04/18/15		-1,650.00	-2,335.11
04/18/16		-1,650.00	-2,222.09
04/18/17		-1,670.00	-2,140.16
04/18/18		-1,700.00	-2,073.16
04/18/19		-1,730.00	-2,007.63

04/18/22	TOTALS:	-11,610.00	-15,672.33

ISSUE DATE: 04/19/12 REBATABLE ARBITRAGE: -15,672.33
COMP DATE: 04/18/22
BOND YIELD: 5.023224%

SECTION D

SECTION 1

Poinciana Community Development District



October 16, 2019
Clayton Smith - Field Services Manager
GMS

Poinciana
Community Development District

Field Management Report

October 16, 2019

To: George Flint
District Manager
From: Clayton Smith
Field Services Manager

RE: Poinciana CDD – October 16, 2019

The following is a summary of items related to the field operations and management of the Poinciana Community Development District.

Completed

Dredgesox E-31 and D-2

- ✚ Dredgesox have been placed around the banks of pond E-31 and the section of D-2
- ✚ Dredgesox have been filled.



- ✚ Sod has been placed and is establishing.
- ✚ Liners are now covered and protected from the sun.

In-Progress

On-going Pond Reviews

- ✚ On-going pond site-review
- ✚ Overall very few major priority repairs identified.
- ✚ Working with Engineer to determine priority and importance of items.
- ✚ Many items will be better to carry out when it is drier.



- ✚ Monitoring, repairs and maintenance of pond structures and banks is ongoing.
- ✚ Cost of scale to be considered.

Upcoming Projects

Mitered end section Washout



- ✚ Repair washout behind mitered end sections.
- ✚ Most economical approach to be taken.
- ✚ Breaking up MES and replacing with rip-rap or pond bank restoration.
- ✚ Pricing options being observed.

Pressure washing Tunnels

- ✚ Continue to monitor tunnels for a need to pressure wash/clean them.
- ✚ Tunnels could use pressure washing some time during beginning of FY 2020.



Other

Aerator Maintenance



- ✚ General Maintenance performed
- ✚ Cleaning of panels and inspection.

Conclusion

For any questions or comments regarding the above information, please contact me by phone at 407-201-1514, or by email at csmith@gmscfl.com Thank you.

Respectfully,
Clayton Smith



PCDD Monthly Treatment Report

Date between : 9/1/2019 and 9/30/2019

Customer Site ID	Treatment Date	Condition/Weeds Treated
10-A	9/9/19	Clean
10-B	9/9/19	Clean
A-1	9/25/19	Filamentous
A-1	9/25/19	Hydrilla
A-11	9/9/19	Clean
A-12	9/25/19	Clean
A-13	9/25/19	Clean
A-2	9/24/19	Clean
A-20	9/25/19	Clean
A-21	9/24/19	Clean
A-22	9/24/19	Clean
A-3	9/9/19	Clean
A-4	9/9/19	Duckweed
A-4	9/9/19	Filamentous
A-5	9/9/19	Clean
A-6	9/9/19	Clean
A-7	9/9/19	Clean
A-8	9/9/19	Filamentous
A-8	9/9/19	Spike Rush
A-9	9/9/19	Clean
B-1	9/24/19	Clean
B-11	9/9/19	Clean
B-15	9/9/19	Alligator Weed
B-15	9/9/19	Cattail
B-15	9/9/19	Pennywort
B-15	9/9/19	Shoreline Grasses
B-16	9/9/19	Alligator Weed
B-16	9/9/19	Pennywort
B-16	9/9/19	Shoreline Grasses
B-6	9/16/19	Alligator Weed
B-6	9/16/19	Pennywort
B-6	9/16/19	Shoreline Grasses
C-1	9/25/19	Clean
C-10	9/26/19	Alligator Weed
C-10	9/26/19	Pennywort
C-10	9/26/19	Shoreline Grasses
C-11	9/24/19	Clean
C-12	9/17/19	Filamentous
C-12	9/17/19	Hydrilla
C-13	9/9/19	Clean
C-14	9/9/19	Clean
C-15	9/9/19	Azolla
C-15	9/9/19	Filamentous
C-15	9/9/19	Spike Rush
C-16	9/9/19	Clean
C-17	9/24/19	Clean
C-18	9/9/19	Clean
C-19	9/24/19	Filamentous

Clarke Monthly Treatment Report September 2014

C-19	9/24/19	Spike Rush
C-2	9/16/19	Alligator Weed
C-2	9/16/19	Cattail
C-2	9/16/19	Pennywort
C-2	9/16/19	Shoreline Grasses
C-20	9/26/19	Alligator Weed
C-20	9/26/19	Pennywort
C-20	9/26/19	Shoreline Grasses
C-3	9/16/19	Alligator Weed
C-3	9/16/19	Cattail
C-3	9/16/19	Pennywort
C-3	9/16/19	Shoreline Grasses
C-6	9/24/19	Alligator Weed
C-6	9/24/19	Pennywort
C-6	9/24/19	Shoreline Grasses
C-6B	9/24/19	Alligator Weed
C-6B	9/24/19	Pennywort
C-6B	9/24/19	Shoreline Grasses
C-8	9/9/19	Alligator Weed
C-8	9/9/19	Pennywort
C-8	9/9/19	Shoreline Grasses
C-9	9/9/19	Clean
D-1	9/9/19	Clean
D-10	9/9/19	Clean
D-11	9/9/19	Clean
D-2	9/9/19	Clean
D-3	9/9/19	Clean
D-4	9/9/19	Clean
D-5	9/9/19	Clean
D-6	9/9/19	Clean
D-7	9/9/19	Clean
D-8	9/9/19	Clean
D-9	9/9/19	Clean
E-1	9/17/19	Clean
E-11	9/17/19	Clean
E-18	9/17/19	Clean
E-19	9/17/19	Clean
E-2	9/17/19	Clean
E-21	9/17/19	Clean
E-3	9/17/19	Clean
E-31	9/17/19	Clean
E-5	9/17/19	Clean
E-6	9/17/19	Clean
E-8	9/17/19	Clean
F-7	9/16/19	Alligator Weed
F-7	9/16/19	Pennywort
F-7	9/16/19	Shoreline Grasses
POND B-5	9/16/19	Alligator Weed
POND B-5	9/16/19	Cattail
POND B-5	9/16/19	Pennywort
POND B-5	9/16/19	Shoreline Grasses



**PCDD Monthly Midge Treatment Report
September 2019**

Customer	Route	Start Date	End Date	Used Quantity	Unit of Measure	Chemical Used Quantity	Unit of Measure
PCDD TRUCK ULV	Venezia	9/5/19	9/5/19	2.5	mi	0.55	gal
PCDD TRUCK ULV	Bella Viana	9/5/19	9/5/19	2	mi	0.44	gal
PCDD TRUCK ULV	Lago Vista	9/5/19	9/5/19	0.4	mi	0.08	gal
PCDD TRUCK ULV	Monte Lena	9/5/19	9/5/19	0.7	mi	0.16	gal
PCDD TRUCK ULV	Rainbow Lakes	9/5/19	9/5/19	0.5	mi	0.11	gal
PCDD TRUCK ULV	Terra/Flora Vista	9/5/19	9/5/19	2.7	mi	0.59	gal
PCDD TRUCK ULV	Capri	9/5/19	9/5/19	0.8	mi	0.17	gal
PCDD TRUCK ULV	Portofino	9/5/19	9/5/19	1.2	mi	0.26	gal
PCDD ATV ULV	ATV-all ponds	9/5/19	9/5/19	9.5	mi	1.39	gal
PCDD TRUCK ULV	Venezia	9/9/19	9/9/19	2.5	mi	0.56	gal
PCDD TRUCK ULV	Bella Viana	9/9/19	9/9/19	2	mi	0.44	gal
PCDD TRUCK ULV	Lago Vista	9/9/19	9/9/19	0.4	mi	0.08	gal
PCDD TRUCK ULV	Monte Lena	9/9/19	9/9/19	0.8	mi	0.16	gal
PCDD TRUCK ULV	Rainbow Lakes	9/9/19	9/9/19	0.4	mi	0.11	gal
PCDD TRUCK ULV	Terra/Flora Vista	9/9/19	9/9/19	2.6	mi	0.58	gal
PCDD TRUCK ULV	Capri	9/9/19	9/9/19	0.8	mi	0.17	gal
PCDD TRUCK ULV	Portofino	9/9/19	9/9/19	1.2	mi	0.15	gal
PCDD ATV ULV	ATV-all ponds	9/12/19	9/12/19	9.5	mi	1.39	gal
PCDD TRUCK ULV	Venezia	9/16/19	9/16/19	2.5	mi	0.46	gal
PCDD TRUCK ULV	Bella Viana	9/16/19	9/16/19	2	mi	0.37	gal
PCDD TRUCK ULV	Lago Vista	9/16/19	9/16/19	0.4	mi	0.08	gal
PCDD TRUCK ULV	Monte Lena	9/16/19	9/16/19	0.5	mi	0.13	gal
PCDD TRUCK ULV	Rainbow Lakes	9/16/19	9/16/19	0.4	mi	0.1	gal
PCDD TRUCK ULV	Terra/Flora Vista	9/16/19	9/16/19	2.6	mi	0.57	gal
PCDD TRUCK ULV	Capri	9/16/19	9/16/19	0.8	mi	0.16	gal
PCDD TRUCK ULV	Portofino	9/16/19	9/16/19	1.2	mi	0.26	gal
PCDD ATV ULV	ATV-all ponds	9/19/19	9/19/19	9.4	mi	1.38	gal
PCDD TRUCK ULV	Venezia	9/23/19	9/23/19	2.2	mi	0.5	gal
PCDD TRUCK ULV	Bella Viana	9/23/19	9/23/19	2	mi	0.42	gal
PCDD TRUCK ULV	Lago Vista	9/23/19	9/23/19	0.4	mi	0.08	gal
PCDD TRUCK ULV	Monte Lena	9/23/19	9/23/19	0.8	mi	0.15	gal
PCDD TRUCK ULV	Rainbow Lakes	9/23/19	9/23/19	0.4	mi	0.1	gal
PCDD TRUCK ULV	Terra/Flora Vista	9/23/19	9/23/19	2.6	mi	0.53	gal
PCDD TRUCK ULV	Capri	9/23/19	9/23/19	0.8	mi	0.16	gal
PCDD TRUCK ULV	Portofino	9/23/19	9/23/19	1.2	mi	0.26	gal
PCDD ATV ULV	ATV-all ponds	9/27/19	9/27/19	9	mi	1.47	gal
Total For The Month				79.70	mi	14.57	gal

Abate 5% Pellets Larvicide Ponds	Start Date	End Date	Used Quantity	Unit of Measure	Chemical Used Quantity	Unit of Measure
NONE FOR SEPTEMBER				ac		lb
				ac		lb
Total For The Month			0.00	ac	0.00	lb

Abate 4E Larvicide Ponds	Start Date	End Date	Used Quantity	Unit of Measure	Chemical Used Quantity	Unit of Measure
B1, C10, E3	9/11/19	9/11/19	24.71	ac	37	oz
				ac		oz
				ac		oz
Total For The Month			24.71	ac	37.00	oz



Poinciana Community Development District
Monthly Midge Treatment Report
September 1, 2019-September 30, 2019

Night Truck Spray

- 42.30 Miles were sprayed

ATV ULV Spray

- 37.40 Miles were sprayed

Backpack Pellet Larvicide

- 0 Acres were treated

Boat Larvicide Treatments

- 24.71 Acres were treated

SECTION 2

Customer Complaint Log Poinciana CDD

Date	Resident	Address	Pond	Contact	Complaint	Assigned To	Resolution	Date Resolved
9/20/19	Virginia Russell	2477 Palm Tree Drive	P-7	516-835-7176	Requested house not be sprayed	Clayton Smith	Put on "do not spray" list	9/20/19
9/20/19	Inez Mitchell	501 Santavita Place	C-10	407-552-1205	Algae on pond	Clayton Smith	Sprayed	10/1/19
9/25/19	Jim Mazza	322 Acadia Drive	C-20	315-546-3804	Grass clippings in pond	Clayton Smith	Spoke to resident and contractor	9/25/19
10/2/19	Bonnie Lyon	793 Grand Canal Drive	P-A 1213	863-852-9005	Algae & midge control	Clayton Smith	Sprayed	10/8/19