

Poinciana
Community Development District

Agenda Package

December 18, 2019

AGENDA

Poinciana

Community Development District

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

December 11, 2019

**Board of Supervisors
Poinciana Community
Development District**

Dear Board Members:

The Board of Supervisors of Poinciana Community Development District will meet **Wednesday, December 18, 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 October 16, 2019 Meeting
5. Review and Acceptance of Draft Fiscal Year 2019 Audit Report
6. Consideration of Resolution 2020-01 Amending the Fiscal Year 2019 Budget
7. Consideration Resolution 2020-02 Authorizing Chair to Execute Joinders and Consents for Solivita 5-B and 5E-S Plats
8. Ratification of Data Sharing and Usage Agreement with Polk County Property Appraiser
9. Discussion of Proposed Merger and Joint Meeting with Poinciana West CDD
10. Staff Reports
 - A. Attorney
 - B. Engineer
 - C. District Manager
 - i. Action Items List
 - ii. Approval of Check Register
 - iii. Balance Sheet and Income Statement
 - D. Field Manager
 - i. Field Manager's Report
 - ii. Customer Complaint Log
11. Supervisor's Requests
12. Other Business
13. General Audience Comments
14. Next Meeting Date – January 15, 2020
15. 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 October 16, 2019 meeting. The minutes are enclosed for your review.

The fifth order of business is the review and acceptance of the Fiscal Year 2019 draft audit report. A copy of the draft report is enclosed for your review.

The sixth order of business is the consideration of Resolution 2020-01 amending the Fiscal Year 2019 budget. A copy of the Resolution and amended budget is enclosed for your review.

The seventh order of business is the consideration of Resolution 2020-02 authorizing the Chair to execute Joinders and Consents for Solivita 5-B and 5E-S Plats. A copy of the Resolution will be provided under separate cover.

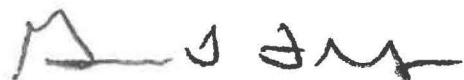
The eighth order of business is the ratification of the data sharing and usage agreement with the Polk County Property Appraiser. A copy of the agreement is enclosed for your review.

The ninth order of business is the discussion of a proposed merger and joint meeting with the Poinciana West CDD. This is an open discussion item.

The tenth order of business is Staff Reports. Section C is the District Manager's Report. Sub-Section 1 is the Action Items List for your review. Sub-Section 2 includes the check register for approval and Sub-Section 3 includes the balance sheet and income statement 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 black ink, appearing to read 'G. S. Flint', with a stylized flourish at the end.

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, October 16, 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
Jan Carpenter	District Counsel
Andrew d'Adesky	District Counsel
Kathy Leo	District Engineer
Clayton Smith	Assistant Field Manager
Tricia Adams	GMS
Residents (no sign in sheet)	

The following is a summary of the discussions and actions taken at the October 16, 2019 Poinciana Community Development District's Board of Supervisors Meeting. Due to the recording starting late, discussion summary begins under Item 5.

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

No public comments were provided.

FOURTH ORDER OF BUSINESS**Approval of Minutes of the September 18, 2019**

Ms. Epstein presented the minutes of the September 18, 2019 meeting.

On MOTION by Mr. Reed seconded by Mr. Luddy with all in favor, the Minutes of the September 18, 2019 Meeting were approved, as amended.

FIFTH ORDER OF BUSINESS**Discussion of Proposed Merger of Poinciana and Poinciana West CDDs**

The meeting recording started under Item 5.

Mr. d'Adesky began to review the process of the merger. He noted the first step in the process would be to have a joint meeting to have a discussion and get everyone on the same page. The first thing they will have to do to is submit an application to the Florida Land and Water Adjudicatory Commission. He noted that historically when they have dealt with large districts that are expanding or contracting and it has to go to the governor, it takes about a year. Mr. d'Adesky discussed how the District seats are apportioned after the districts are merged. The statute changed and now states that when two districts merge, two seats need to be from each merging district. There is one at large seat that can be someone from either district or someone who is on neither board. Mr. d'Adesky explained that if the Poinciana CDD was the surviving Board and they wanted to proceed immediately, because of the election cycle that is coming up in 2020, the Board would have to allow the people being elected to be the Board members who were going to survive. They could wait until after the election cycle and proceed with the agreement of everybody because you could go through the full year process without an election cycle being triggered. He explained there is an option of creating an entirely new district, in that case they would form a separate district that would have two board members from each side but they wouldn't have the electoral concerns.

Ms. Carpenter explained with a new district, you would run into issues with the outstanding bonds and having those assumed. Legally, it is much easier to merge than to create a new district, there are no outside questions on who assumes which debt.

Mr. Flint noted they reviewed the administrative savings. For Supervisors fees, they assumed the merged board would meet 12 times a year. The result of the merger for Supervisor fees would be a savings of around \$6,500. There would be savings on Engineering, primarily because they will have one meeting not multiple meetings. A lot of the engineering work will

continue, it will just be on a larger scale. There will be savings on travel time and meeting attendance, etc. The combined budget estimate is \$25,000 versus the two individual budgets added together totaling \$33,000. There's around an \$8,000 savings on Engineering. Regarding the Attorney, they estimated about a \$10,000 savings as a result of the merged district and that is conservative, it may be more. For dissemination agent and arbitrage, those are based on the number of bond issues and the merged district will still have the same numbers of total bond issues whether they are separate or together so there is no savings. The audit, they project around a \$2,000 savings. Trustee fees are driven by the number of bond issues, there are no savings there. For Assessment Administration, there is about \$2,500 savings there. For Management Fees, the districts added together totals \$90,000 and the combined total would be \$60,000 so that's an estimated \$30,000 savings. Liability Insurance would have savings since there's only one policy versus two. Mr. Flint noted the combination of the estimated savings totals is approximately \$72,000 for the merger. He stated the merger would pay for itself in less than a year and a half.

Ms. Epstein opened the floor for questions or comments regarding the merger. Resident (117 Torino Lane) asked if everyone would be up for re-election at the next election, Mr. d'Adesky answered yes. The resident asked if it could stay 2 Poinciana West, 2 Poinciana, and 1 at large. Mr. d'Adesky noted that after the next election cycle, all seats will be at large, and the District will be treated as fuller merged.

Another resident (unidentified) asked if it would benefit the Boards to refinance the bonds at a lower interest rate. Mr. Flint noted that they have both been refinanced in the last 6 years.

A resident (unidentified) asked when other areas had merged, did they go back and look to see if the estimated savings were actually there. The resident asked what the biggest con with the merge was as well. Mr. d'Adesky noted that the numbers provided by George regarding savings were very conservative. He stated that George did not include landscaping or other contractual items that might also come down. Mr. d'Adesky stated that the savings are from statutory pricing or professional pricing which are predictable costs. Mr. d'Adesky noted the only con he could think of was for Poinciana West, as they will have a little bit less representation overall. The resident also asked what percentage the estimated savings represented of the total expenses. Mr. Flint noted he did not have Poinciana West's budget, but his guess

would be that the savings would be around 5%. Mr. Flint noted that there weren't many examples of CDD mergers, and every CDD is different.

A resident asked if it was going to cost \$140,000 to merge and asked if that was in lawyers' fees. Mr. d'Adesky stated there were statutory filing fees, for example there is a \$15,000 filing fee you have to pay to the County. The Engineer puts together a report that is very detailed. The hearings can be in Tallahassee so there is travel expenses, etc. Mr. d'Adesky noted the number was closer to \$100,000 for the merger. Ms. Carpenter noted it was administrative costs, filing fees, Engineer costs, transcripts, etc.

Ms. Epstein asked for any more questions, and hearing none she closed the floor for discussion on the merger. She asked for comments from the Board. The Board asked what the possibility was that the merger would get done before the next election. Mr. d'Adesky stated it would not get done before then. Ms. Epstein suggested asking Poinciana West to have a joint meeting with them in December. Mr. Luddy asked if they could meet in November, and Mr. Flint noted that he could reach out to the Poinciana West Board. Ms. Epstein suggested letting Poinciana West have their December 4th meeting, and ask that they have a joint meeting on Poinciana's regularly scheduled December 18th meeting in the Ball Room.

On MOTION by Mr. Luddy seconded by Mr. Reed with all in favor, Direction of Staff to Prepare for the Poinciana West CDD and Poinciana CDD Merger, was approved.

SIXTH ORDER OF BUSINESS

Consideration of Agreement with Berger, Toombs, Elam, Gaines & Frank to Provide Auditing Services for the Fiscal Year 2019

Mr. Flint noted that the board previously went through an RFQ process and selected Berger Toombs as the District's independent auditor. This will be their second year of engagement and the fee is a not to exceed of \$3,590. Ms. Epstein asked the Board for any questions or comments, and the Board had none.

On MOTION by Mr. Zimbardi seconded by Mr. Luddy with all in favor, the Agreement with Berger, Toombs, Elam, Gaines, & Frank to Provide Auditing Services for the Fiscal Year 2019, was approved.

SEVENTH ORDER OF BUSINESS

Staff Reports

A. Attorney

Ms. Carpenter noted that other than the merger, the work they did was generally contract extensions and the work that was delegated at the prior meeting. She stated that the Board direction at the last meeting was to set for hearing the cost motion. Counsel is in the process of sending it to the judge, and she noted it would likely be early next year for that date.

B. Engineer

Ms. Leo noted she had a discussion with Taylor Morrison before the meeting. She stated that Taylor Morrison is going to have crews out next week doing repairs to Pond B5 and B6. She requested that the company doing the repairs coordinate with onsite field management and Clayton to oversee that work. They are working on the conveyance documentation as well.

C. District Manager

Mr. Flint noted that a resident, Dr. Kessler, asked the Board to make accommodations for him for his hearing impairment. At the last meeting, Mr. Flint brought a suggested approach that is used by the Polk County Board of County Commissioners in their Board meetings. Mr. Flint noted that it is not feasible financially to have the same system the court does. Mr. Flint recommended purchasing the equipment that he provided at the prior meeting, that was around \$700. It's basically an RF transmitter, and it's a wireless receiver and earpiece. He also suggested splitting the cost with Poinciana West if they agreed to do that.

Ms. Carpenter noted that from a legal perspective, the Board needs to make reasonable accommodations.

On MOTION by Ms. Lambrides seconded by Mr. Luddy with all in favor, Direction for Mr. Flint to Acquire the Hearing System with an NTE of \$1,000, was approved.

Mr. Flint noted that videotaping the meetings had been a topic of discussion, especially for Poinciana West. He stated that Sheri has agreed to video tape the meetings and post a link on their website. There is not a separate fee for videotaping and it's not the CDD paying for the videotaping. He noted there will be a room charge going forward of \$50 a meeting and it will increase next year, and it will not be posted on the CDD website. Mr. Flint stated that they believe they will be ADA compliant that way. Mr. Flint noted that going forward after January 1st, the proposed fee is \$125 per meeting per CDD.

i. Approval of Check Register

Mr. Flint presented the Check Register, for the General Fund and Payroll it totaled \$53,479.77. 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

Ms. Epstein presented the balance sheet and income statement. He noted the actuals were under the budget by about \$47,000 on the expense side and they had a positive variance on the revenue side of \$9,900. The Board had no questions. Mr. Flint noted that in the General Fund on the balance sheet there is \$296,000. There's a money market account with \$53,000 and a CD of \$110,000. He stated that revenue starts flowing in late November and early December, and he explained they always carry a two to three-month operating reserve.

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

iii. Presentation of Arbitrage Rebate Calculation Report

Mr. Flint explained that the IRS requires the District to do a calculation demonstrating that the CDD is not earning more interest than they are paying on the bonds. The CDD has a negative rebatable arbitrage of \$420,662. There are no arbitrage problems.

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

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

Mr. Smith reviewed his Field Management Report for the Board. The biggest item for the month was the E-31 and D-2 dredgesox. He noted that all the initiative plans for Fiscal Year 2019 were completed and they all turned out really well. He stated that nearly all of the pond bank on E-31 was restored and it has been completely sodded over. The D-2 had an exposed liner that is now covered and protected from the sun. Moving into Fiscal Year 2020, he is doing a field review of all the ponds again. Clayton and Kathy are working on making a list of priority items for Fiscal Year 2020. So far, very few major priority repairs have been identified.

Regarding the mitered ends, he noted that Poinciana West's work on those came out really well. Mr. Smith is working to get pricing for Poinciana's mitered ends. They continue to monitor tunnels for a need to pressure wash and clean, they will likely be due to wash in the beginning of Fiscal Year 2020.

Ms. Lambrides asked Clayton if they spray anything for preventative maintenance on the tunnel, like a Clorox solution. Ms. Leo did not recommend spraying the tunnels since it was concrete. The Board discussed scheduled maintenance of the tunnel.

The Board discussed lawn mower grass clippings. Mr. Luddy brought suggestions, but Mr. Smith and Ms. Leo expressed concerns about pricing. Ms. Leo thanked Mr. Luddy for thinking about ways to solve the problem. Mr. Flint noted there was one call from a resident claimed the grass clippings were getting in the pond, and when they went out there it turned out to be algae in the pond that was mistaken for grass clippings.

Mr. Smith presented the pond list that he created at the Board's request the prior meeting and reviewed it for the Board. Ms. Epstein thanked Mr. Smith and stated that the list was great. Mr. Smith noted at the next meeting he would review any changes or updates he made to the list.

Mr. Smith briefed the Board on the algae bloom in Poinciana West. Mr. Reed expressed his concerns that this problem could be costly and asked for preventative measures to be taken. Chris explained that they could not prevent it, but they can deal with it. Ms. Leo suggested sending out a notice to residents letting them know that over fertilizing could cause the algae blooms, she noted it's an educational process and they need to make residents aware.

ii. Customer Complaint Log

Mr. Smith presented the complaint log to the Board.

EIGHTH ORDER OF BUSINESS

Supervisor's Requests

Mr. Reed asked that an item 4A be added to the agenda to address open items that have not been resolved. Mr. Flint noted that in other communities they have an Action Items list that is placed under the District Manager's Report. The Board agreed to create an action items list.

Mr. Reed asked if anyone had looked into the solution of using dragonflies as a form of midge control. Mr. Flint noted that Pete stated at the previous meeting that he was not aware of that being a method used to control midges.

Mr. Reed asked for clarification if there is or is not wetland maintenance. He asked if they ever have interfaced with the HOA or Taylor Morrison. Mr. Flint noted they do not have standing meetings with either, but can meet on an as needed basis. Mr. Reed asked that meetings be schedule with the CDD, HOA, and Taylor Morrison. Mr. Reed also stated that he believes there should be a CDD Board member on the HOA Board. Ms. Leo suggested appointing an HOA liaison, who would go to the meetings and report back to the CDD Board. Ms. Epstein stated the HOA is not holding meetings, except for an annual meeting to discuss the budget. Mr. Reed stated again that he would like to request a meeting with the HOA, and Mr. Flint asked for a Board vote.

Mr. Reed discussed ponds E-6, E-8, E-11, and E-15. He noted they own those ponds, but they are on the golf course and they are associated with the AV Homes properties that they built before they built Poinciana. He asked the Board members to consider if they should be the ones paying for the maintenance of those ponds, or if Taylor Morrison should. Mr. Reed stated he did not believe they should be paying for the maintenance of those ponds. He acknowledged that the CDD had accepted the ponds, and in that process they accepted responsibility for the maintenance. Mr. d'Adesky noted they would have to look at the stormwater permits and whether the public stormwater from the public facilities feeds into the ponds. Ms. Leo agreed with Mr. d'Adesky that they would have to look at the permits for clarity on the situation.

NINTH ORDER OF BUSINESS

Other Business

There being none, the next item followed.

TENTH ORDER OF BUSINESS

General Audience Comments

Ms. Epstein asked for any public comments or questions. A resident (unidentified) asked if there was a way to charge Floralawn for their fertilization potentially being the cause of the algae bloom. Mr. d'Adesky answered no.

A resident (unidentified) asked about the audit agreement that cost \$3,595 and noted he was surprised it was that much. Mr. d'Adesky stated that price was low. The resident stated that he believes the meetings needed to be streamed on the Internet. The resident stated he hopes that the actual being under and high revenues is taken into account for the next budget. The resident asked how much money was in the reserve account, and what percent is required. Mr. Flint explained that the Statutes provide the process that the Board has to go through in order to hire

an independent auditor. Mr. Flint noted that the cost is based on volume, there are only a handful of firms that do CDD audits. Mr. Flint addressed the livestreaming issue, he noted again that the CDD is a government entity and everything they post on their website must be ADA compliant. He explained that there have recently been a series of lawsuits regarding ADA compliance of websites. If the Board decided to video tape the meetings, they would either have to hire someone to do real time closed captioning or send it to a company to be closed captioned. He explained it is not feasible to have streaming because of the compliance issues. He did note that the HOA had agreed to video tape the meetings and place a link on the community website instead of the CDD website, and by doing that the video is not subject to the ADA laws the CDD is tied to. Mr. Flint noted that CDDs do not have specified reserve requirements. He stated that they make sure they have three months of operating reserve and going forward they are budgeting around \$50,000 per year for stormwater repairs.

ELEVENTH ORDER OF BUSINESS**Next Meeting Date – November 20, 2019**

The next meeting is scheduled to be held on November 20, 2019. Ms. Epstein asked if there was anything on the agenda and if they needed to hold the November meeting. Mr. Flint noted that there was nothing on the radar at the moment, and there was nothing statutory occurring. Ms. Epstein suggested skipping the November meeting since it was close to Thanksgiving and there was no business scheduled. The Board agreed to skip the November meeting if there was no business scheduled, but they would keep the meeting on the books. Mr. Flint stated that ten days before the meeting he would contact staff and Board and see if a meeting was necessary.

TWELTH ORDER OF BUSINESS**Adjournment**

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

Secretary/Assistant Secretary

Chairman/Vice Chairman

SECTION V

**Poinciana
Community Development District
ANNUAL FINANCIAL REPORT
September 30, 2019**

Poinciana Community Development District

ANNUAL FINANCIAL REPORT

September 30, 2019

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REPORT OF INDEPENDENT AUDITORS

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

Report on the Financial Statements

We have audited the accompanying financial statements of Poinciana Community Development District as of and for the year ended September 30, 2019, and the related notes to financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes 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.

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in the *Government Accounting 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 from 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. In making those risk assessments, the auditor considers internal control relevant to the entity'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. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

To the Board of Supervisors
Poinciana Community Development District

Opinion

In our opinion, the basic financial statements referred to above present fairly, in all material respects, the financial position of the governmental activities, and each major fund of Poinciana Community Development District as of September 30, 2019, and the respective changes in financial position and the budgetary comparison for the General Fund for the year then ended in conformity with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the Management's Discussion and Analysis be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued a report dated December XX, 2019 on our consideration of the District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations and contracts.

The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Poinciana Community Development District's internal control over financial reporting and compliance.

Berger, Toombs, Elam, Gaines & Frank
Certified Public Accountants PL
Fort Pierce, Florida

December XX, 2019

**Poinciana Community Development District
MANAGEMENT'S DISCUSSION AND ANALYSIS
For the Year Ended September 30, 2019**

Management's discussion and analysis of Poinciana Community Development District (the "District") financial performance provides an objective and easily readable analysis of the District's financial activities. The analysis provides summary financial information for the District and should be read in conjunction with the District's financial statements.

OVERVIEW OF THE FINANCIAL STATEMENTS

The District's basic financial statements comprise three components; 1) *Government-wide financial statements*, 2) *Fund financial statements*, and 3) *Notes to financial statements*. The *Government-wide financial statements* present an overall picture of the District's financial position and results of operations. The *Fund financial statements* present financial information for the District's major funds. The *Notes to financial statements* provide additional information concerning the District's finances.

The *Government-wide financial statements* are the **statement of net position** and the **statement of activities**. These statements use accounting methods similar to those used by private-sector companies. Emphasis is placed on the net position of governmental activities and the change in net position. Governmental activities are primarily supported by special assessments.

The **statement of net position** presents information on all position and liabilities of the District, with the difference between position and liabilities reported as net position. Net position are reported in three categories; 1) net investment in capital assets, 2) restricted, and 3) unrestricted. Assets, liabilities, and net position are reported for all Governmental activities.

The **statement of activities** presents information on all revenues and expenses of the District and the change in net position. Expenses are reported by major function and program revenues relating to those functions are reported, providing the net cost of all functions provided by the District. To assist in understanding the District's operations, expenses have been reported as governmental activities. Governmental activities financed by the District include general government, physical environment and interest on long term debt.

Fund financial statements present financial information for governmental funds. These statements provide financial information for the major funds of the District. Governmental fund financial statements provide information on the current assets and liabilities of the funds, changes in current financial resources (revenues and expenditures), and current available resources.

**Poinciana Community Development District
MANAGEMENT'S DISCUSSION AND ANALYSIS
For the Year Ended September 30, 2019**

OVERVIEW OF THE FINANCIAL STATEMENTS (CONTINUED)

Fund financial statements include a **balance sheet** and a **statement of revenues, expenditures and changes in fund balances** for all governmental funds. A **statement of revenues, expenditures, and changes in fund balances – budget and actual** is provided for the District's General Fund. *Fund financial statements* provide more detailed information about the District's activities. Individual funds are established by the District to track revenues that are restricted to certain uses or to comply with legal requirements.

The *government-wide financial statements* and the *fund financial statements* provide different pictures of the District. The *government-wide financial statements* provide an overall picture of the District's financial standing. These statements are comparable to private-sector companies and give a good understanding of the District's overall financial health and how the District paid for the various activities, or functions, provided by the District. All assets of the District, including land, infrastructure and improvements are reported in the **statement of net position**. All liabilities, including principal outstanding on bonds are included. The **statement of activities** includes depreciation on all long-lived assets of the District, but transactions between the different functions of the District have been eliminated in order to avoid "doubling up" the revenues and expenses. The *fund financial statements* provide a picture of the major funds of the District. In the case of governmental activities, outlays for long lived assets are reported as expenditures and long-term liabilities, such as general obligation bonds, are not included in the fund financial statements. To provide a link from the *fund financial statements* to the *government-wide financial statements*, a reconciliation is provided from the *fund financial statements* to the *government-wide financial statements*.

Notes to financial statements provide additional detail concerning the financial activities and financial balances of the District. Additional information about the accounting practices of the District, investments of the District, capital assets and long-term debt are some of the items included in the *notes to financial statements*.

Financial Highlights

The following are the highlights of financial activity for the year ended September 30, 2019.

- ◆ The District's total assets exceeded total liabilities by \$3,069,127 (net position). Unrestricted net position for Governmental Activities were \$388,896. Net investment in capital assets was \$2,236,897. Restricted net position was \$443,334.
- ◆ Governmental activities revenues totaled \$2,411,484 while governmental activities expenses totaled \$1,802,092.

**Poinciana Community Development District
MANAGEMENT'S DISCUSSION AND ANALYSIS
For the Year Ended September 30, 2019**

OVERVIEW OF THE FINANCIAL STATEMENTS (CONTINUED)

Financial Analysis of the District

The following schedule provides a summary of the assets, liabilities and net position of the District and is presented by category for comparison purposes.

Net Position

	Governmental Activities	
	2019	2018
Current assets	\$ 477,467	\$ 620,024
Restricted assets	1,593,023	1,479,301
Capital assets, net	15,633,217	15,977,356
Total Assets	17,703,707	18,076,681
Current liabilities	1,299,894	1,379,027
Non-current liabilities	13,334,686	14,237,919
Total Liabilities	14,634,580	15,616,946
Net investment in capital assets	2,236,897	1,707,803
Net position - restricted	443,334	312,378
Net position - unrestricted	388,896	439,554
Total Net Position	\$ 3,069,127	\$ 2,459,735

The decrease in current assets is mainly the result of timing as less funds were due from developer at the end of the year.

The decrease in capital assets is mainly related to depreciation in the current year.

The decrease in current liabilities is related to timing as accounts payable were less in the current year.

The decrease in non-current liabilities and increase in net investment in capital assets is mainly related to principal payments in the current year.

**Poinciana Community Development District
MANAGEMENT'S DISCUSSION AND ANALYSIS
For the Year Ended September 30, 2019**

OVERVIEW OF THE FINANCIAL STATEMENTS (CONTINUED)

Financial Analysis of the District (Continued)

The following schedule provides a summary of the changes in net position of the District and is presented by category for comparison purposes.

Change in Net Position

	Governmental Activities	
	2019	2018
Program Revenues		
Charges for services	\$ 2,304,397	\$ 2,335,764
Operating contributions	96,604	-
General Revenues		
Investment earnings	10,383	6,864
Miscellaneous	100	-
Total Revenues	<u>2,411,484</u>	<u>2,342,628</u>
Expenses		
General government	194,977	239,455
Physical environment	845,524	758,615
Interest on long-term debt	761,591	797,385
Total Expenses	<u>1,802,092</u>	<u>1,795,455</u>
Change in Net Position	609,392	547,173
Net Position - Beginning of Year	<u>2,459,735</u>	<u>1,912,562</u>
Net Position - End of Year	<u>\$ 3,069,127</u>	<u>\$ 2,459,735</u>

The decrease in general government is mostly the result of a decrease in engineering fees.

The increase in physical environment expenses is related to increased storm structure repairs in the current year.

The decrease in interest on long-term debt is related to principal payments reducing the outstanding bond balance.

**Poinciana Community Development District
MANAGEMENT'S DISCUSSION AND ANALYSIS
For the Year Ended September 30, 2019**

OVERVIEW OF THE FINANCIAL STATEMENTS (CONTINUED)

Capital Assets Activity

The following schedule provides a summary of the District's capital assets activity as of September 30, 2019 and 2018:

Description	Governmental Activities	
	2019	2018
Capital assets not being depreciated:		
Land improvements	\$ 10,404,277	\$ 10,404,277
Capital assets being depreciated:		
Infrastructure	10,396,500	10,396,500
Improvements other than buildings	34,742	28,857
Accumulated depreciation	(5,202,302)	(4,852,278)
Total Capital Assets, depreciated	5,228,940	5,573,079
Total Capital Assets	\$ 15,633,217	\$ 15,977,356

During the year, capital asset additions were \$5,885 and depreciation was \$350,024.

General Fund Budgetary Highlights

The budget exceeded governmental expenditures primarily because of lower repairs and maintenance expenditures than were expected.

The budget was amended mainly for increased storm structure repair expenditures.

Debt Management

Governmental Activities debt includes the following:

- ♦ In April 2012, the District issued \$13,285,000 Series 2012A-1 Senior Special Assessment Refunding Bonds and \$8,000,000 Series 2012A-2 Subordinate Special Assessment Refunding Bonds. These bonds were issued to refund and redeem the Series 2000A Special Assessment Bonds. The balance outstanding at September 30, 2019 of the Series 2012A-1 and Series 2012A-2 Bonds were \$14,505,000.

**Poinciana Community Development District
MANAGEMENT'S DISCUSSION AND ANALYSIS
For the Year Ended September 30, 2019**

OVERVIEW OF THE FINANCIAL STATEMENTS (CONTINUED)

Economic Factors and Next Year's Budget

Poinciana Community Development District does not expect any economic factors to have any significant effect on the financial position or results of operations of the District in fiscal year 2020.

Request for Information

The financial report is designed to provide a general overview of Poinciana Community Development District's finances for all those with an interest. Questions concerning any of the information provided in this report or requests for additional information should be addressed to the Poinciana Community Development District, Governmental Management Services, 135 W Central Blvd, Suite 320, Orlando, FL 32801.

Poinciana Community Development District
STATEMENT OF NET POSITION
September 30, 2019

	<u>Governmental Activities</u>
ASSETS	
Current Assets:	
Cash and cash equivalents	\$ 349,578
Investments	109,907
Prepaid expenses	17,982
Total Current Assets	<u>477,467</u>
Non-current Assets:	
Restricted assets:	
Investments	1,593,023
Capital assets not being depreciated:	
Land improvements	10,404,277
Capital assets being depreciated:	
Infrastructure	10,396,500
Improvements other than buildings	34,742
Less: accumulated depreciation	<u>(5,202,302)</u>
Total Non-current Assets	<u>17,226,240</u>
Total Assets	<u>17,703,707</u>
LIABILITIES	
Current Liabilities:	
Accounts payable	86,449
Accrued interest payable	293,445
Bonds payable	920,000
Total Current Liabilities	<u>1,299,894</u>
Non-current liabilities:	
Bonds payable	13,334,686
Total Liabilities	<u>14,634,580</u>
NET POSITION	
Net investment in capital assets	2,236,897
Restricted for debt service	443,334
Unrestricted	388,896
Total Net Position	<u>\$ 3,069,127</u>

See accompanying notes.

**Poinciana Community Development District
STATEMENT OF ACTIVITIES
For the Year Ended September 30, 2019**

<u>Functions/Programs</u>	<u>Expenses</u>	<u>Program Revenues</u>		<u>Net (Expense) Revenues and Changes in Net Position Governmental Activities</u>
		<u>Charges for Services</u>	<u>Operating Grants and Contributions</u>	
Governmental Activities				
General government	\$ (194,977)	\$ 149,853	\$ -	\$ (45,124)
Physical environment	(845,524)	380,825	96,604	(368,095)
Interest on long-term debt	(761,591)	1,773,719	-	1,012,128
Total Governmental Activities	<u>\$ (1,802,092)</u>	<u>\$ 2,304,397</u>	<u>\$ 96,604</u>	<u>598,909</u>
General revenues:				
Investment earnings				10,383
Miscellaneous revenues				100
Total General Revenues				<u>10,483</u>
Change in Net Position				609,392
Net Position - October 1, 2018				2,459,735
Net Position - September 30, 2019				<u>\$ 3,069,127</u>

See accompanying notes.

Poinciana Community Development District
BALANCE SHEET -
GOVERNMENTAL FUNDS
September 30, 2019

	General	Debt Service	Total Governmental Funds
ASSETS			
Cash and cash equivalents	\$ 349,578	\$ -	\$ 349,578
Investments	109,907	-	109,907
Prepaid expenses	17,982	-	17,982
Due from other funds	-	2,122	2,122
Restricted assets - investments at fair value	-	1,593,023	1,593,023
Total Assets	<u>\$ 477,467</u>	<u>\$ 1,595,145</u>	<u>\$ 2,072,612</u>
LIABILITIES AND FUND BALANCES			
LIABILITIES			
Accounts payable	\$ 86,449	\$ -	\$ 86,449
Due to other funds	2,122	-	2,122
Total Liabilities	<u>88,571</u>	<u>-</u>	<u>88,571</u>
FUND BALANCES			
Nonspendable:			
Prepaid expenses	17,982	-	17,982
Restricted:			
Debt service	-	1,595,145	1,595,145
Assigned:			
Operating reserves	155,224	-	155,224
Unreserved and undesignated	215,690	-	215,690
Total Fund Balances	<u>388,896</u>	<u>1,595,145</u>	<u>1,984,041</u>
Total Liabilities and Fund Balances	<u>\$ 477,467</u>	<u>\$ 1,595,145</u>	<u>\$ 2,072,612</u>

See accompanying notes.

**Poinciana Community Development District
RECONCILIATION OF TOTAL GOVERNMENTAL FUND BALANCES
TO NET POSITION OF GOVERNMENTAL ACTIVITIES
September 30, 2019**

Total Governmental Fund Balances	\$ 1,984,041
Amounts reported for governmental activities in the Statement of Net Position are different because:	
Capital assets not being depreciated (land and improvements) used in governmental activities are not current financial resources and are not reported at the fund statement level.	10,404,277
Capital assets being depreciated (infrastructure (\$10,396,500) and improvements other than buildings (\$34,472) net of accumulated depreciation (\$5,202,302)) used in governmental activities are not current financial resources and therefore, are not reported at the fund level.	5,228,940
Long-term liabilities, including bonds payable (\$14,505,000), less net bond discount (\$250,314) are not due and payable in the current period and therefore, are not reported at the fund statement level.	(14,254,686)
Accrued interest expense for long-term debt is not a current financial use and therefore, is not reported at the fund statement level.	<u>(293,445)</u>
Net Position of Governmental Activities	<u>\$ 3,069,127</u>

See accompanying notes.

Poinciana Community Development District
STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES -
GOVERNMENTAL FUNDS
For the Year Ended September 30, 2019

	General	Debt Service	Total Governmental Funds
Revenues			
Special assessments	\$ 530,678	\$ 1,773,719	\$ 2,304,397
Developer contributions	96,604	-	96,604
Investment earnings	3,147	7,236	10,383
Miscellaneous revenues	100	-	100
Total Revenues	<u>630,529</u>	<u>1,780,955</u>	<u>2,411,484</u>
Expenditures			
Current			
General government	194,977	-	194,977
Physical environment	495,500	-	495,500
Capital outlay	5,885	-	5,885
Debt service			
Principal	-	895,000	895,000
Interest	-	740,441	740,441
Other debt service costs	-	14,495	14,495
Total Expenditures	<u>696,362</u>	<u>1,649,936</u>	<u>2,346,298</u>
Net change in fund balances	(65,833)	131,019	65,186
Fund Balances - October 1, 2018	<u>454,729</u>	<u>1,464,126</u>	<u>1,918,855</u>
Fund Balances - September 30, 2019	<u>\$ 388,896</u>	<u>\$ 1,595,145</u>	<u>\$ 1,984,041</u>

See accompanying notes.

Poinciana Community Development District
RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS TO THE
STATEMENT OF ACTIVITIES
For the Year Ended September 30, 2019

Net Change in Fund Balances - Total Governmental Funds	\$	65,186
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Amounts reported for governmental activities in the Statement of Activities are different because:

Governmental funds report capital outlays as expenditures. However, in the Statement of Activities, the cost of those assets is allocated over their estimated useful lives as depreciation. This is the amount of depreciation (\$(350,024)) in excess of capital outlay (\$5,885) in the current period.		(344,139)
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Repayment of long-term liabilities are reported as expenditures in the governmental fund statement, but such repayments reduce liabilities in the Statement of Net Position.		895,000
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Amortization expense of a bond premium/discount does not require the use of current resources and therefore is not reported in the governmental funds. This is the amount of amortization in the current period.		(21,767)
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In the Statement of Activities, interest is accrued on outstanding bonds; whereas in governmental funds, interest expenditures are reported when due. This is the change in accrued interest from the prior year to the current year.		15,112
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Change in Net Position of Governmental Activities	\$	<u>609,392</u>
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See accompanying notes.

Poinciana Community Development District
STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES – BUDGET AND ACTUAL –
GENERAL FUND
For the Year Ended September 30, 2019

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues				
Special assessments	\$ 524,036	\$ 524,036	\$ 530,678	\$ 6,642
Developer contributions	96,604	96,604	96,604	-
Investment earnings	3,500	3,500	3,147	(353)
Miscellaneous revenues	-	-	100	100
Total Revenues	<u>624,140</u>	<u>624,140</u>	<u>630,529</u>	<u>6,389</u>
Expenditures				
Current				
General government	162,808	166,558	194,977	(28,419)
Physical environment	498,005	563,405	495,500	67,905
Capital outlay	20,000	20,000	5,885	14,115
Total Expenditures	<u>680,813</u>	<u>749,963</u>	<u>696,362</u>	<u>53,601</u>
Net change in fund balances	(56,673)	(125,823)	(65,833)	59,990
Fund Balances - October 1, 2018	<u>56,673</u>	<u>125,823</u>	<u>454,729</u>	<u>328,906</u>
Fund Balances - September 30, 2019	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 388,896</u>	<u>\$ 388,896</u>

See accompanying notes.

Poinciana Community Development District
NOTES TO FINANCIAL STATEMENTS
September 30, 2019

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The financial statements of the District have been prepared in conformity with generally accepted accounting principles (GAAP) as applied to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The District's more significant accounting policies are described below.

1. Reporting Entity

The District was established on November 1, 1999, pursuant to the Uniform Community Development District Act of 1980, Chapter 190, Florida Statutes. Chapter 190 provides that a Community Development District with a size of 1,000 acres or more may be established by rule adopted under Chapter 120 by the Florida Land and Water Adjudicatory Commission ("FLWAC"). The District was established by Rule 42AA-1, Florida Administrative Code as amended, adopted by FLWAC. The District consists of approximately 3,240 acres after a 2008 boundary amendment. The District was established for the purposes of financing and managing the acquisition, construction, maintenance and operation of the infrastructure necessary for community development within its jurisdiction. The District is authorized to issue bonds for the purpose, among others, of financing, funding, planning, establishing, acquiring, constructing or re-constructing, enlarging or extending, equipping, operating and maintaining water management, bridges or culverts, district roads, landscaping, street lights and other basic infrastructure projects within or without the boundaries of the Poinciana Community Development District. The District is governed by a five-member Board of Supervisors who are elected on an at-large basis in a general election by qualified electors within the District. The District operates within the criteria established by Chapter 190.

The reporting entity for the District includes all functions of government in which the District's Board exercises oversight responsibility. Oversight responsibility includes, but is not limited to, financial interdependency, designation of management, significant ability to influence operations and accountability for fiscal matters. As required by GAAP, these financial statements present the Poinciana Community Development District (the primary government) as a stand-alone government.

Based upon the application of the above-mentioned criteria as set forth by the Governmental Accounting Standards Board, the District has identified no component units.

2. Measurement Focus and Basis of Accounting

The basic financial statements of the District are composed of the following:

- Government-wide financial statements
- Fund financial statements
- Notes to financial statements

**Poinciana Community Development District
NOTES TO FINANCIAL STATEMENTS
September 30, 2019**

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

2. Measurement Focus and Basis of Accounting (Continued)

a. Government-wide Financial Statements

Government-wide financial statements report all non-fiduciary information about the reporting government as a whole. These statements include all the governmental activities of the primary government. The effect of interfund activity has been removed from these statements.

Governmental activities are supported by special assessments. Program revenues include charges for services and payments made by parties outside of the reporting government's citizenry if that money is restricted to a particular program. Program revenues are netted with program expenses in the Statement of Activities to present the net cost of each program.

Amounts paid to acquire capital assets are capitalized as assets, rather than reported as an expenditure. Proceeds of long-term debt are recorded as liabilities in the government-wide financial statements, rather than as an other financing source.

Amounts paid to reduce long-term indebtedness of the reporting government are reported as a reduction of the related liability, rather than as an expenditure.

b. Fund Financial Statements

The underlying accounting system of the District is organized and operated on the basis of separate funds, each of which is considered to be a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenues and expenditures or expenses, as appropriate. Governmental resources are allocated to and accounted for in individual funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled.

Fund financial statements for the primary government's governmental funds are presented after the government-wide financial statements. These statements display information about major funds individually.

**Poinciana Community Development District
NOTES TO FINANCIAL STATEMENTS
September 30, 2019**

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

2. Measurement Focus and Basis of Accounting (Continued)

b. Fund Financial Statements (Continued)

Governmental Funds

When both restricted and unrestricted resources are combined in a fund, qualified expenses are considered to be paid first from restricted resources, and then from unrestricted resources. Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are considered to be available when they are collected within the current period or soon thereafter to pay liabilities of the current period. For this purpose, the District considers revenues to be available if they are collected within 60 days of the end of the current fiscal period.

Expenditures generally are recorded when a liability is incurred, as under accrual accounting. Interest associated with the current fiscal period is considered to be an accrual item and so has been recognized as revenue of the current fiscal period.

Under the current financial resources measurement focus, only current assets and current liabilities are generally included on the balance sheet. The reported fund balance is considered to be a measure of "available spendable resources". Governmental fund operating statements present increases (revenues and other financing sources) and decreases (expenditures and other financing uses) in net current assets. Accordingly, they are said to present a summary of sources and uses of "available spendable resources" during a period.

Because of their spending measurement focus, expenditure recognition for governmental fund types excludes amounts represented by non-current liabilities. Since they do not affect net current assets, such long-term amounts are not recognized as governmental fund type expenditures or fund liabilities.

Amounts expended to acquire capital assets are recorded as expenditures in the year that resources are expended, rather than as fund assets. The proceeds of long-term debt are recorded as an other financing source rather than as a fund liability.

Debt service expenditures are recorded only when payment is due.

**Poinciana Community Development District
NOTES TO FINANCIAL STATEMENTS
September 30, 2019**

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

3. Basis of Presentation

a. Governmental Major Funds

General Fund – The General Fund is the District's primary operating fund. It accounts for all financial resources of the general government, except those required to be accounted for in another fund.

Debt Service Funds – Accounts for the accumulation of resources for the annual payment of principal and interest on long-term general obligation debt.

b. Non-current Governmental Assets/Liabilities

GASB Statement 34 requires that non-current governmental assets, such as land and buildings, and non-current governmental liabilities, such as general obligation bonds, be reported in the governmental activities column in the government-wide Statement of Net Position.

4. Assets, Liabilities, and Net Position or Equity

a. Cash and Investments

Florida Statutes require state and local governmental units to deposit monies with financial institutions classified as "Qualified Public Depositories," a multiple financial institution pool whereby groups of securities pledged by the various financial institutions provide common collateral from their deposits of public funds. This pool is provided as additional insurance to the federal depository insurance and allows for additional assessments against the member institutions, providing full insurance for public deposits.

The District is authorized to invest in those financial instruments as established by Section 218.415, Florida Statutes. The authorized investments consist of:

1. Direct obligations of the United States Treasury;
2. The Local Government Surplus Funds Trust or any intergovernmental investment pool authorized pursuant to the Florida Interlocal Cooperative Act of 1969;
3. Interest-bearing time deposits or savings accounts in authorized qualified public depositories;
4. Securities and Exchange Commission, registered money market funds with the highest credit quality rating from a nationally recognized rating agency.

Cash equivalents include time deposits, certificates of deposit and all highly liquid debt instruments with original maturities of three months or less.

**Poinciana Community Development District
NOTES TO FINANCIAL STATEMENTS
September 30, 2019**

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

4. Assets, Liabilities, and Net Position or Equity (Continued)

b. Restricted Net Position

Certain net position of the District will be classified as restricted on the statement of net position because their use is limited either by law through constitutional provisions or enabling legislation; or by restrictions imposed externally by creditors. In a fund with both restricted and unrestricted net position, qualified expenses are considered to be paid first from restricted net position and then from unrestricted net position.

c. Capital Assets

Capital assets, which include infrastructure, are reported in governmental activities.

The District defines capital assets as assets with an initial, individual cost of \$5,000 or more and an estimated useful life in excess of two years. The valuation basis for all assets is historical cost.

The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend its useful life are not capitalized.

Depreciation of capital assets is computed and recorded by utilizing the straight-line method. Estimated useful lives of the various classes of depreciable capital assets are as follows:

Infrastructure	30 years
Improvements other than buildings	10 years

d. Bond Discounts

Bond discounts associated with the issuance of bonds are amortized over the life of the bonds using the straight line method of accounting.

e. Budgets

Budgets are prepared and adopted after public hearings for the governmental funds, pursuant to Chapter 190 and Section 200.065, Florida Statutes. The District utilizes the same basis of accounting for budgets as it does for revenues and expenditures in its various funds. Formal budgets are adopted for the general fund. The legal level of budgetary control is at the fund level. As a result, deficits in the budget columns of the accompanying financial statements may occur. All budgeted appropriations lapse at year end.

Poinciana Community Development District
NOTES TO FINANCIAL STATEMENTS
September 30, 2019

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

4. Assets, Liabilities, and Net Position or Equity (Continued)

f. Net Position

Net position represents the difference between assets and liabilities and are reported in three categories. Net investment in capital assets represents capital assets, net of accumulated depreciation and any outstanding debt related to those assets. Net position is reported as restricted when there are legal limitations imposed on their use by legislation, or external restrictions imposed by other governments, creditors, or grantors. Unrestricted net position are assets that do not meet definitions of the classifications previously described.

NOTE B – RECONCILIATION OF GOVERNMENT-WIDE AND FUND FINANCIAL STATEMENTS

1. Explanation of Differences Between the Governmental Fund Balance Sheet and the Government-wide Statement of Net Position

"Total fund balances" of the District's governmental funds (\$1,984,041) differs from "net position" of governmental activities (\$3,069,127) reported in the Statement of Net Position. This difference primarily results from the long-term economic focus of the Statement of Net Position versus the current financial resources focus of the Governmental Fund Balance Sheet. The effect of the differences is illustrated below.

Capital related items

When capital assets (improvements and equipment that are to be used in governmental activities) are purchased or constructed, the cost of those assets is reported as expenditures in governmental funds. However, the Statement of Net Position includes those capital assets among the assets of the District as a whole.

Land improvements	\$ 10,404,277
Infrastructure	10,396,500
Improvements other than buildings	34,742
Accumulated depreciation	<u>(5,202,302)</u>
Total	<u>\$ 15,633,217</u>

**Poinciana Community Development District
NOTES TO FINANCIAL STATEMENTS
September 30, 2019**

**NOTE B – RECONCILIATION OF GOVERNMENT-WIDE AND FUND FINANCIAL
STATEMENTS (CONTINUED)**

**1. Explanation of Differences Between the Governmental Fund Balance Sheet and the
Government-wide Statement of Net Position (Continued)**

Long-term debt transactions

Long-term liabilities applicable to the District's governmental activities are not due and payable in the current period and accordingly are not reported as fund liabilities. All liabilities (both current and long-term) are reported in the Statement of Net Position. Balances at September 30, 2019 were:

Bonds payable	\$ (14,505,000)
Bond discount, net	250,314
Total	<u>\$ (14,254,686)</u>

Accrued interest

Accrued liabilities in the Statement of Net Position differ from the amount reported in governmental funds due to the accrued interest on bonds.

Accrued interest	<u>\$ (293,445)</u>
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**2. Explanation of Differences Between the Governmental Fund Operating Statements
and the Statement of Activities**

The "net change in fund balances" for government funds (\$65,186) differs from the "change in net position" for governmental activities (\$609,392) reported in the Statement of Activities. The differences arise primarily from the long-term economic focus of the Statement of Activities versus the current financial resources focus of the governmental funds. The effect of the differences is illustrated below.

**Poinciana Community Development District
NOTES TO FINANCIAL STATEMENTS
September 30, 2019**

NOTE B – RECONCILIATION OF GOVERNMENT-WIDE AND FUND FINANCIAL STATEMENTS (CONTINUED)

2. Explanation of Differences Between the Governmental Fund Operating Statements and the Statement of Activities (Continued)

Capital related items

When capital assets that are to be used in governmental activities are purchased or constructed, the resources expended for those assets are reported as expenditures in governmental funds. However, in the Statement of Activities, the costs of those assets is allocated over their estimated useful lives and reported as depreciation. As a result, fund balances decrease by the amount of financial resources expended, whereas net position decrease by the amount of depreciation charged for the year.

Depreciation	\$ (350,024)
Capital outlay	5,885
Total	<u>\$ (344,139)</u>

Long-term debt transactions

Some expenses reported in the Statement of Activities do not require the use of current financial resources, therefore, are not reported as expenditures in governmental funds.

Net decrease in accrued interest payable	<u>\$ 15,112</u>
--	------------------

The repayment of long-term liabilities is reported as an expenditure at the fund level, but such repayments reduce long-term liabilities at the government-wide level.

Debt principal payments	<u>\$ 895,000</u>
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Amortization expense of the bond premium/discount does not require the use of current resources and therefore is not reported in the governmental funds.

Amortization of bond premium/discount	<u>\$ (21,767)</u>
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NOTE C – CASH AND INVESTMENTS

All deposits are held in qualified public depositories and are included on the accompanying balance sheet as cash and investments.

Custodial Credit Risk – Deposits

Custodial credit risk is the risk that in the event of a bank failure, the District's deposits may not be returned to it. The District follows the provisions of Chapter 280, Florida Statutes regarding deposits and investments to manage custodial credit risk. The District maintains all deposits in a qualified public depository, so that all deposits are fully insured by Federal Depositors Insurance or collateralized under Chapter 280, Florida Statutes. As of September 30, 2019, the District's bank balance was \$363,653 and the carrying value was \$349,578.

**Poinciana Community Development District
NOTES TO FINANCIAL STATEMENTS
September 30, 2019**

NOTE C – CASH AND DEPOSITS (CONTINUED)Custodial Credit Risk – Deposits (Continued)

As of September 30, 2019, the District had the following investments and maturities:

<u>Investment</u>	<u>Maturities</u>	<u>Fair Value</u>
Commercial Paper	N/A	\$ 1,593,023
Certificate of Deposit	7/6/2020	109,907
Total		<u>\$ 1,702,930</u>

The District categorizes its fair value measurements within the fair value hierarchy recently established by generally accepted accounting principles. The fair value is the price that would be received to sell an asset, or paid to transfer a liability, in an orderly transaction between market participants at the measurement date. The hierarchy is based on the valuation inputs used to measure the fair value of the asset. The District uses a market approach in measuring fair value that uses prices and other relevant information generated by market transactions involving identical or similar assets, liabilities, or groups of assets and liabilities.

Assets or liabilities are classified into one of three levels. Level 1 is the most reliable and is based on quoted price for identical assets, or liabilities, in an active market. Level 2 uses significant other observable inputs when obtaining quoted prices for identical or similar assets, or liabilities, in markets that are not active. Level 3 is the least reliable and uses significant unobservable inputs that uses the best information available under the circumstances, which includes the District's own data in measuring unobservable inputs.

Based on the criteria in the preceding paragraph, the investment in Commercial Paper is a Level 1 asset.

Investments

The District's investment policy allows management to invest funds in investments permitted under Section 218.415, Florida Statutes.

Interest Rate Risk

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

**Poinciana Community Development District
NOTES TO FINANCIAL STATEMENTS
September 30, 2019**

NOTE C – CASH AND DEPOSITS (CONTINUED)

Credit Risk

The District's investments are limited by state statutory requirements and bond compliance. The District has no investment policy that would further limit its investment choices. As of September 30, 2019, the District's investments in Commercial Paper were rated A-1+ by Standard & Poor's.

Concentration of Credit Risk

The District places no limit on the amount it may invest. The investment in Commercial Paper represents 94% of the District's total investments. The investment in Certificates of Deposit represents 6% of the District's total investments.

The types of deposits and investments and their level of risk exposure as of September 30, 2019 were typical of these items during the fiscal year then ended. The District considers any decline in fair value for certain investments to be temporary.

NOTE D – SPECIAL ASSESSMENT REVENUES

Assessments are non-ad valorem assessments on benefitted property within the District. Operating and Maintenance Assessments are based upon adopted budget and levied annually. Debt Service Assessments are levied when bonds are issued and collected annually for the term of the bond. The District may collect assessments directly or utilize the uniform method of collection (Chapter 197.3632, Florida Statutes). Directly collected assessments are due as determined by annual assessment resolution adopted by the Board of Supervisors. Assessments collected under the uniform method are mailed by County Tax Collector on November 1 and due on or before March 31 of each year. Property owners may prepay a portion or all of the Debt Service Assessments on their property subject to various provisions in the bond documents.

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

**Poinciana Community Development District
NOTES TO FINANCIAL STATEMENTS
September 30, 2019**

NOTE E – CAPITAL ASSETS

Capital Asset activity for the year ended September 30, 2019 was as follows:

	Balance 10/1/18	Additions	Deletions	Balance 09/30/19
<u>Governmental Activities:</u>				
Capital assets, not depreciated:				
Land and improvements	\$ 10,404,277	\$ -	\$ -	\$ 10,404,277
Capital assets, being depreciated:				
Infrastructure	10,396,500	-	-	10,396,500
Improvements other than buildings	28,857	5,885	-	34,742
Total Capital Assets Depreciated	10,425,357	5,885	-	10,431,242
Less accumulated depreciation for:				
Infrastructure	(4,851,700)	(346,550)	-	(5,198,250)
Improvements other than buildings	(578)	(3,474)	-	(4,052)
Total accumulated depreciation	(4,852,278)	(350,024)	-	(5,202,302)
Total Capital Assets Depreciated, Net	5,573,079	(344,139)	-	5,228,940
Governmental Activities Capital Assets	<u>\$ 15,977,356</u>	<u>\$ (344,139)</u>	<u>\$ -</u>	<u>\$ 15,633,217</u>

Depreciation of \$350,024 was allocated to physical environment.

NOTE F – LONG-TERM DEBTGovernmental Activities

The following is a summary of activity for long-term debt of the Governmental Activities for the year ended September 30, 2019:

Long-term debt at October 1, 2018	\$ 15,400,000
Principal payments	<u>(895,000)</u>
Long-term debt at September 30, 2019	\$ 14,505,000
Less: bond discount, net	<u>(250,314)</u>
Total long-term debt, September 30, 2019	<u>\$ 14,254,686</u>

Poinciana Community Development District
NOTES TO FINANCIAL STATEMENTS
September 30, 2019

NOTE F – LONG-TERM DEBT (CONTINUED)

Long-term debt for Governmental Activities is comprised of the following:

Special Assessment Refunding Bonds

\$13,285,000 Series 2012A-1 Senior Special Assessment Refunding Bonds due in annual principal installments maturing May 2031. Interest is due semi-annually on May 1 and November 1, at various rates between 1.6% and 4.5%. Current portion is \$600,000.	\$ 9,405,000
\$8,000,000 Series 2012A-2 Subordinate Special Assessment Refunding Bonds due in annual principal installments maturing May 2031. Interest is due semi-annually on May 1 and November 1 at various rates between 5.75% and 6.00%. Current portion is \$290,000.	<u>5,100,000</u>
Bond payable	14,505,000
Bond discount, net	<u>(250,314)</u>
Bonds Payable, Net	<u>\$ 14,254,686</u>

The annual requirements to amortize the principal and interest of bonded debt outstanding as of September 30, 2019 are as follows:

Year Ending September 30,	Principal	Interest	Total
2020	\$ 920,000	\$ 704,269	\$ 1,624,269
2021	960,000	665,319	1,625,319
2022	995,000	622,919	1,617,919
2023	1,050,000	577,350	1,627,350
2024	1,105,000	528,250	1,633,250
2025-2029	6,420,000	1,768,188	8,188,188
2030-2031	3,055,000	233,474	3,288,474
Totals	<u>\$ 14,505,000</u>	<u>\$ 5,099,769</u>	<u>\$ 19,604,769</u>

**Poinciana Community Development District
NOTES TO FINANCIAL STATEMENTS
September 30, 2019**

NOTE F – LONG-TERM DEBT (CONTINUED)Summary of Significant Bond Resolution Terms and Covenants**Special Assessment Refunding Bonds**Significant Bond Provisions

The Series 2012 Senior and Subordinate Bonds are subject to redemption at the option of the District prior to their maturity, in whole or in part, at any time after May 1, 2022 at a redemption price equal to the principal amount of the Series 2012 Senior and Subordinate Bonds to be redeemed, together with accrued interest to the date of redemption. The Series 2012 Senior and Subordinate Bonds are subject to extraordinary mandatory redemption prior to maturity in the manner determined by the Bond Registrar if certain events occurred as outlined in the Trust Indenture.

The Trust Indenture established certain amounts be maintained in a reserve account. In addition, the Trust Indenture has certain restrictions and requirements relating principally to the use of proceeds to pay for the infrastructure improvements and the procedures to be followed by the District on assessments to property owners. The District agrees to levy special assessments in annual amounts adequate to provide payment of debt service and to meet the reserve requirements.

Depository Funds

The bond resolution establishes certain funds and determines the order in which revenues are to be deposited into these funds. A description of the significant funds, including their purposes, is as follows:

Reserve Fund – The Series 2012A-1 and Series 2012A-2 Reserve Accounts were funded from the proceeds of the Series 2012A-1 and Series 2012A-2 Bonds in amounts equal to 50 percent of the maximum annual debt outstanding Series 2012A-1 and Series 2012A-2 Bonds at issuance. Monies held in the reserve accounts will be used only for the purposes established in the Trust Indenture.

The following is a schedule of required reserve deposits as of September 30, 2019:

	<u>Reserve Balance</u>	<u>Reserve Requirement</u>
Senior Special Assessment Refunding Bonds, Series 2012A-1	\$ 535,748	\$ 535,748
Subordinate Special Assessment Refunding Bonds, Series 2012A-2	\$ 322,618	\$ 322,618

**Poinciana Community Development District
NOTES TO FINANCIAL STATEMENTS
September 30, 2019**

NOTE G – RISK MANAGEMENT

The District is exposed to various risks of loss related to torts; theft of, damage to and destruction of assets; errors and omissions; and natural disasters for which the government carries commercial insurance.

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

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

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of Poinciana Community Development District, as of and for the year ended September 30, 2019, and the related notes to the financial statements, and have issued our report thereon dated December XX, 2019.

Internal Control Over Financial Reporting

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

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

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

Board of Supervisors
Poinciana Community Development District

Compliance and Other Matters

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

Purpose of this Report

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

Berger, Toombs, Elam, Gaines & Frank
Certified Public Accountants
Fort Pierce, Florida

December XX, 2019

MANAGEMENT LETTER

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

Report on the Financial Statements

We have audited the financial statements of the Poinciana Community Development District as of and for the year ended September 30, 2019, and have issued our report thereon dated December XX, 2019.

Auditor's Responsibility

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

Other Reporting Requirements

We have issued our Independent Auditor's Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with *Government Auditing Standards* and our Independent Auditor's Report on an examination conducted in accordance with *AICPA Professionals Standards*, AT-C Section 315, regarding compliance requirements in accordance with Chapter 10.550, Rules of the Auditor General. Disclosures in those reports, which are dated December XX, 2019, should be considered in conjunction with this management letter.

Prior Audit Findings

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

Financial Condition and Management

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

To the Board of Supervisors
Poinciana Community Development District

Pursuant to Sections 10.554(1)(i)5.c. and 10.556(8), Rules of the Auditor General, we applied financial condition assessment procedures for Poinciana Community Development District. It is management's responsibility to monitor the Poinciana Community Development District's financial condition; our financial condition assessment was based in part on the representations made by management and the review of the financial information provided by the same as of September 30, 2019.

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

Additional Matters

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

Purpose of this Letter

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

Berger, Toombs, Elam, Gaines & Frank
Certified Public Accountants PL
Fort Pierce, Florida

December XX, 2019

**INDEPENDENT ACCOUNTANT'S REPORT/COMPLIANCE
WITH SECTION 218.415, FLORIDA STATUTES**

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

We have examined Poinciana Community Development District's compliance with Section 218.415, Florida Statutes during the year ended September 30, 2019. Management is responsible for Poinciana Community Development District's compliance with those requirements. Our responsibility is to express an opinion on Poinciana Community Development District's compliance based on our examination.

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants and, accordingly, included examining, on a test basis, evidence about Poinciana Community Development District's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our examination provides a reasonable basis for our opinion. Our examination does not provide a legal determination on Poinciana Community Development District's compliance with the specified requirements.

In our opinion, Poinciana Community Development District complied, in all material respects, with the aforementioned requirements during the year ended September 30, 2019.

Berger, Toombs, Elam, Gaines & Frank
Certified Public Accountants PL
Fort Pierce, Florida

December XX, 2019

SECTION VI

RESOLUTION 2020-01

**A RESOLUTION OF THE BOARD OF SUPERVISORS OF
THE POINCIANA COMMUNITY DEVELOPMENT
DISTRICT APPROVING AN AMENDEDMENT TO THE
GENERAL FUND BUDGET FOR FISCAL YEAR 2019 AND
PROVIDING FOR AN EFFECTIVE DATE.**

WHEREAS, pursuant to Resolution 2018-13 the Poinciana Community Development District Board of Supervisors (the "Board") adopted a General Fund Budget for Fiscal Year 2019; and

WHEREAS, the Board desires to amend the budgeted revenues and expenditures approved for Fiscal Year 2019.

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

1. The General Fund Budget for Fiscal Year 2019 is hereby amended and restated as set forth on the Fiscal Year 2019 Budget attached hereto as **"Exhibit A"**.
2. This Resolution shall take effect immediately upon adoption and be reflected in the monthly and Fiscal Year End 9/30/2019 Financial Statements and Audit Report of the District.

PASSED AND ADOPTED THIS 18th DAY OF DECEMBER, 2019.

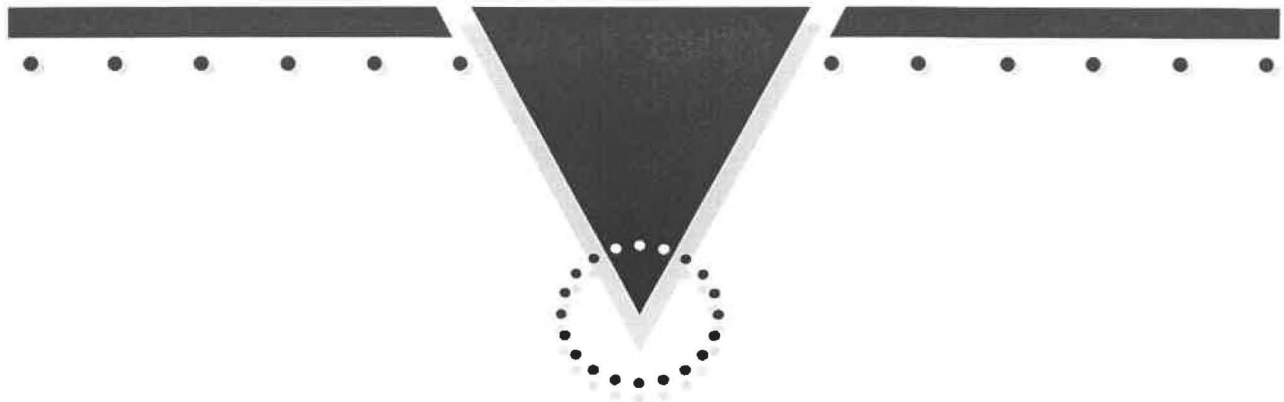
ATTEST:

**BOARD OF SUPERVISORS OF THE
POINCIANA COMMUNITY
DEVELOPMENT DISTRICT**

Secretary

By: _____

Its: _____



Poinciana
Community Development District

Amended Budget
FY 2019



Poinciana
Community Development District

Fiscal Year 2019
General Fund

Description	Adopted Budget FY2019	Increase/ (Decrease)	Amended Budget FY2020	Actuals thru 9/30/19
Revenues				
Special Assessments - Tax Collector	\$469,835	\$6,170	\$476,005	\$476,005
Special Assessments - Direct Billed	\$54,201	\$4,080	\$58,281	\$58,281
Special Assessments - Developer	\$96,604	\$0	\$96,604	\$96,604
Interest	\$3,500	\$0	\$3,500	\$3,144
Miscellaneous	\$0	\$100	\$100	\$100
Total Revenues	\$624,140	\$10,350	\$634,490	\$634,135
Expenditures				
Administrative				
Supervisors Fees	\$12,000	(\$3,000)	\$9,000	\$8,400
FICA Expense	\$918	(\$218)	\$700	\$643
Engineering	\$18,000	\$0	\$18,000	\$15,924
Attorney	\$30,000	\$35,500	\$65,500	\$65,322
Arbitrage	\$450	\$0	\$450	\$450
Dissemination	\$5,000	\$150	\$5,150	\$5,150
Annual Audit	\$3,590	\$0	\$3,590	\$3,590
Trustee Fees	\$7,000	\$20	\$7,020	\$7,020
Assessment Administration	\$5,000	\$0	\$5,000	\$5,000
Management Fees	\$45,000	\$0	\$45,000	\$45,000
Information Technology	\$1,500	\$2,514	\$4,014	\$4,014
Telephone	\$100	\$0	\$100	\$50
Postage	\$2,400	\$634	\$3,034	\$3,034
Printing & Binding	\$2,700	\$0	\$2,700	\$2,292
Insurance	\$15,447	\$0	\$15,447	\$13,811
Legal Advertising	\$3,500	\$3,014	\$6,514	\$6,514
Other Current Charges	\$100	\$374	\$474	\$474
Office Supplies	\$300	\$1,541	\$1,841	\$1,841
Property Appraiser	\$9,628	\$0	\$9,628	\$6,274
Dues, Licenses & Subscriptions	\$175	\$0	\$175	\$175
Administrative Expenses	\$162,808	\$40,529	\$203,337	\$194,976
Operation & Maintenance				
Field Services	\$10,000	\$0	\$10,000	\$10,000
Electric	\$2,000	\$0	\$2,000	\$1,216
Landscape Maintenance	\$143,645	\$0	\$143,645	\$143,645
Aquatic Control Maintenance	\$98,000	\$5,400	\$103,400	\$103,400
Aquatic Midge Management	\$172,800	(\$21,800)	\$151,000	\$151,000
R&M - Drainage	\$3,000	(\$3,000)	\$0	\$0
R&M - Mulch	\$4,500	(\$4,500)	\$0	\$0
R&M Plant Replacement	\$4,060	\$0	\$4,060	\$1,400
Storm Structure Repairs	\$50,000	\$34,640	\$84,640	\$84,640
Contingency	\$10,000	(\$9,500)	\$500	\$199
Capital Outlay	\$20,000	(\$16,000)	\$4,000	\$5,885
Operation & Maintenance Expenses	\$518,005	(\$14,760)	\$503,245	\$501,385
Total Expenditures	\$680,813	\$25,769	\$706,582	\$696,361
Excess Revenues/(Expenditures)	(\$56,673)	(\$15,419)	(\$72,092)	(\$62,226)
Fund Balance - Beginning	\$56,673	\$398,056	\$454,729	\$454,729
Fund Balance - Ending	\$0	\$0	\$382,637	\$392,503

SECTION VII

*This item will be provided under
separate cover*

SECTION VIII



Marsha M. Faux, CFA, ASA
Polk County Property Appraiser
2020 Data Sharing and Usage Agreement

POINCIANA CDD

This Data Sharing and Usage Agreement, hereafter referred to as "Agreement," establishes the terms and conditions under which the **POINCIANA CDD**, hereafter referred to as agency, can acquire and use Polk County Property Appraiser data that is exempt from Public Records disclosure as defined in FS 119.071.

The confidentiality of personal identifying and location information including: names, physical, mailing, and street addresses, parcel ID, legal property description, neighborhood name, lot number, GPS coordinates, or any other descriptive property information that may reveal identity or home address pertaining to parcels owned by individuals that have received exempt / confidential status, hereafter referred to as **confidential information**, will be protected as follows:

1. The agency will not release **confidential information** that may reveal identifying and location information of individuals exempted from Public Records disclosure.
2. The agency will not present the **confidential information** in the results of data analysis (including maps) in any manner that would reveal personal identifying and location information of individuals exempted from Public Records disclosure.
3. The agency shall comply with all state laws and regulations governing the confidentiality of personal identifying and location information that is the subject of this Agreement.
4. The agency shall ensure any employee granted access to **confidential information** is subject to the terms and conditions of this Agreement.
5. The agency shall ensure any third party granted access to **confidential information** is subject to the terms and conditions of this Agreement. Acceptance of these terms must be provided in writing to the agency by the third party before personal identifying and location information is released.

The term of this Agreement shall commence on January 1, 2020 and shall run until December 31, 2020; the date of signature by the parties notwithstanding. This Agreement shall not automatically renew. A new agreement will be provided annually for the following year.

IN WITNESS THEREOF, both the Polk County Property Appraiser, through its duly authorized representative, and the agency, through its duly authorized representative, have hereunto executed this Data Sharing and Usage Agreement for the term of the agreement.

POLK COUNTY PROPERTY APPRAISER

Signature: _____

Marsha Faux

Print: Marsha M. Faux CFA, ASA

Title: Polk County Property Appraiser

Date: December 2, 2019

POINCIANA CDD

Signature: _____

George S. Flierl

Print: _____

George S. Flierl

Title: _____

District Manager

Date: _____

12/4/19

Please email the signed agreement to paraxroll@polk-county.net.

SECTION X

SECTION C

SECTION 1

Poinciana Community Development District

ACTION ITEMS

Updated October 2019

Item #	Meeting Assigned	Action Item	Assigned To:	Date Due	Status	Comments
1	10/16/19	Purchase hearing assistance equipment approved at 10/16/19 PCDD BOS Meeting	George Flint		In Process	Not to exceed \$750; Cost to be shared by PCDD and PWCDD
2	10/16/19	CDD Merger - Reach out to PWCDD regarding joint meeting 12/18/19	George Flint		In Process	
4	10/16/19	Determine feasibility of standing meetings with CDD, HOA, and Taylor Morrison	George Flint		In Process	
5	10/16/19	Determine reasoning for CDD pond ownership on golf course	Kathy Leo		In Process	

SECTION 2

Poinciana

Community Development District

Summary of Check Register

October 9, 2019 to December 10, 2019

Fund	Date	Check No.'s		Amount
General Fund	10/11/19	2831	\$	5,353.18
	10/14/19	2832-2833	\$	27,079.00
	10/21/19	2834-2835	\$	8,808.46
	10/28/19	2836-2838	\$	39,689.94
	11/4/19	2839	\$	11,970.42
	11/13/19	2840	\$	5,355.72
	11/18/19	2841-2842	\$	21,199.99
	12/2/19	2843-2844	\$	12,560.42
	12/3/19	2845	\$	295,511.49
	12/6/19	2846	\$	5,125.00
	12/9/19	2847	\$	23.33
			\$	432,676.95
Payroll	<u>October 2019</u>			
	Anthony Reed	50084	\$	84.70
	Elizabeth Lambrides	50085	\$	184.70
	Lita Epstein	50086	\$	184.70
	Michael Luddy	50087	\$	184.70
	Robert Zimbardi	50088	\$	184.70
			\$	823.50
			\$	433,500.45

*** CHECK DATES 10/09/2019 - 12/10/2019 ***

POINCIANA - GENERAL FUND

BANK A GENERAL FUND

CHECK DATE	VEND#	.....INVOICE..... DATE INVOICE	...EXPENSED TO... YRMO DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	....CHECK..... AMOUNT #
10/11/19	00001	10/01/19 65	201910 310-51300-34000	MANAGEMENT FEES-OCT19	*	3,750.00	
		10/01/19 65	201910 310-51300-35200	INFORMATION TECH-OCT19	*	125.00	
		10/01/19 65	201910 310-51300-31300	DISSEMINATION FEE-OCT19	*	416.67	
		10/01/19 65	201910 310-51300-51000	OFFICE SUPPLIES	*	20.99	
		10/01/19 65	201910 310-51300-42000	POSTAGE	*	44.87	
		10/01/19 65	201910 310-51300-42500	COPIES	*	158.63	
		10/01/19 66	201910 320-53800-12000	FIELD MANAGEMENT-OCT19	*	833.33	
		10/01/19 66	201910 310-51300-51000	STAPLES-MEETING PREP	*	3.69	
							5,353.18 002831
GOVERNMENTAL MANAGEMENT SERVICES-CF							
10/14/19	00014	10/01/19 73759	201910 310-51300-54000	FY20 SPECIAL DISTRICT FEE	*	175.00	
							175.00 002832
DEPARTMENT OF ECONOMIC OPPORTUNITY							
10/14/19	00030	9/26/19 1434	201909 320-53800-48300	FINAL DEP-EROSION REPAIRS	*	26,904.00	
							26,904.00 002833
LAKE & WETLAND MANAGEMENT ORLANDO							
10/21/19	00009	10/15/19 5111	201910 320-53800-47000	AQUATIC SERVICES OCT19	*	8,616.66	
							8,616.66 002834
CLARKE AQUATIC SERVICES, INC.							
10/21/19	00010	10/15/19 6-767-92	201910 310-51300-42000	DELIVERY 10/09/19	*	191.80	
							191.80 002835
FEDEX							
10/28/19	00011	10/15/19 1009404	201910 320-53800-47100	MOSQUITO MGMT SERV OCT19	*	12,583.33	
							12,583.33 002836
CLARKE ENVIRONMENTAL MOSQUITO							
10/28/19	00017	9/28/19 2142957	201908 310-51300-31100	INTERIM.ENG.SERVICES AUG.	*	1,379.70	
		9/28/19 2142957A	201909 310-51300-31100	INTERIM.ENG.SERVICES SEPT	*	3,577.50	
		10/24/19 2143908	201910 310-51300-31100	INTERIM ENG. SERVS OCT19	*	1,822.20	
							6,779.40 002837
GAI CONSULTANTS, INC							
POIN POIN CDD TVISCARRA							

CHECK DATE	VEND#	.....INVOICE..... DATE INVOICE	...EXPENSED TO... YRMO DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	....CHECK..... AMOUNT #
10/28/19	00027	2/22/19 85467	201901 310-51300-31500		*	3,249.18	
		THEATER RES/MTG/AGNDA/CPA					
		4/22/19 85470	201903 310-51300-31500		*	2,042.50	
		BOS MTG/ISSUES/AGENDA					
		5/14/19 85580	201904 310-51300-31500		*	3,051.00	
		CONTRACT AMEND/PLAT/MTG					
		6/19/19 86345	201905 310-51300-31500		*	2,750.85	
		BOS MTG/CONTRACT/FUNDING					
		7/17/19 86627	201906 310-51300-31500		*	2,556.24	
		MTG/REV.CONTRACTS/ISSUES					
		8/20/19 87271	201907 310-51300-31500		*	88.66	
		REVIEW BUDGET RESOLUTION					
		9/20/19 87577	201908 310-51300-31500		*	2,448.00	
		REV.AGNDA/RES.2019-11/MTG					
		10/14/19 87978	201909 310-51300-31500		*	4,140.78	
		MTG/CONVEY/CONTRACT/ADA					
LATHAM, LUNA, EDEN & BEAUDINE						20,327.21	002838
11/04/19	00004	11/01/19 4405	201911 320-53800-46200		*	11,970.42	
		LAWN MAINTENANCE NOV19					
FLORALAWN 2, LLC						11,970.42	002839
11/13/19	00001	11/01/19 68	201911 310-51300-34000		*	3,750.00	
		MANAGEMENT FEES NOV19					
		11/01/19 68	201911 310-51300-35200		*	125.00	
		INFORMATION TECH NOV19					
		11/01/19 68	201911 310-51300-31300		*	416.67	
		DISSEMINATION FEES NOV19					
		11/01/19 68	201911 310-51300-51000		*	21.02	
		OFFICE SUPPLIES NOV19					
		11/01/19 68	201911 310-51300-42000		*	55.74	
		POSTAGE NOV19					
		11/01/19 68	201911 310-51300-42500		*	142.65	
		COPIES NOV19					
		11/01/19 69	201911 320-53800-12000		*	833.33	
		FIELD MANAGEMENT NOV19					
		11/01/19 69	201911 310-51300-42000		*	11.31	
		UPS STORE-MEETING PREP					
GOVERNMENTAL MANAGEMENT SERVICES-CF						5,355.72	002840
11/18/19	00009	11/15/19 5293	201911 320-53800-47000		*	8,616.66	
		AQUATIC SERVICES NOV19					
CLARKE AQUATIC SERVICES, INC.						8,616.66	002841
11/18/19	00011	11/15/19 1009518	201911 320-53800-47100		*	12,583.33	
		MOSQUITO MGMT SERV NOV19					
CLARKE ENVIRONMENTAL MOSQUITO						12,583.33	002842

POIN POIN CDD				TVISCARRA			

*** CHECK DATES 10/09/2019 - 12/10/2019 ***

POINCIANA - GENERAL FUND

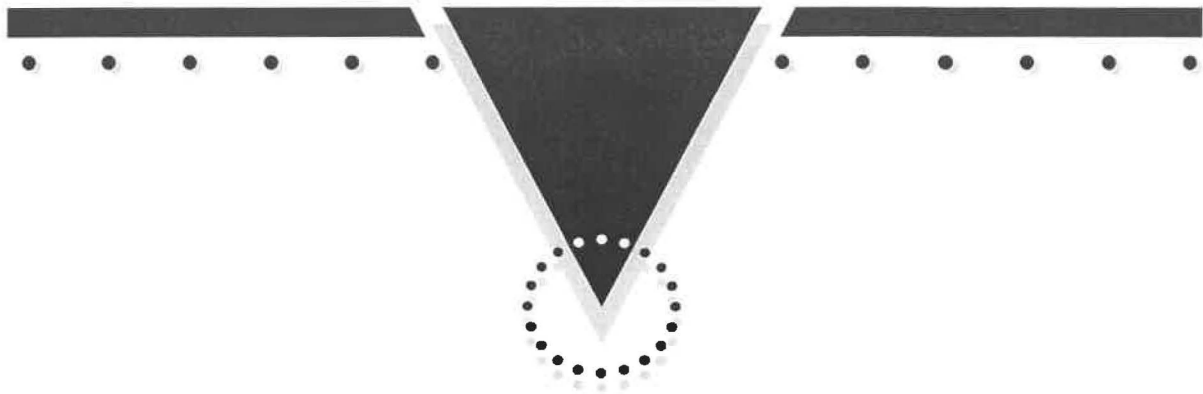
BANK A GENERAL FUND

CHECK DATE	VEND#	.....INVOICE..... DATE INVOICE	...EXPENSED TO... YRMO DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	....CHECK.... AMOUNT #
12/02/19	00004	12/01/19 4477	201912 320-53800-46200 LAWN MAINTENANCE DEC19	FLORALAWN 2, LLC	*	11,970.42	11,970.42 002843
12/02/19	00017	11/26/19 2145333	201910 310-51300-31100 INTERIM ENG. SERVS OCT19		*	442.50	
		11/26/19 2145333A	201911 310-51300-31100 INTERIM ENG. SERVS NOV19	GAI CONSULTANTS, INC	*	147.50	590.00 002844
12/03/19	00013	12/03/19 12032019	201912 300-20700-10000 FY20 DEBT SERVICE SER2012		*	296,997.31	
		12/03/19 12032019	201912 300-13100-10200 FY19 PROP APPR FEE BAL.	POINCIANA CDD C/O USBANK	*	1,485.82-	295,511.49 002845
12/06/19	00001	12/01/19 70	201912 310-51300-34000 MANAGEMENT FEES DEC19		*	3,750.00	
		12/01/19 70	201912 310-51300-35200 INFORMATION TECH DEC19		*	125.00	
		12/01/19 70	201912 310-51300-31300 DISSEMINATION FEES DEC19		*	416.67	
		12/01/19 71	201912 320-53800-12000 FIELD MANAGEMENT DEC19	GOVERNMENTAL MANAGEMENT SERVICES-CF	*	833.33	5,125.00 002846
12/09/19	00001	12/09/19 72	201912 310-51300-51000 OFFICE SUPPLIES DEC19		*	20.18	
		12/09/19 72	201912 310-51300-42000 POSTAGE DEC19		*	3.00	
		12/09/19 72	201912 310-51300-42500 COPIES DEC19	GOVERNMENTAL MANAGEMENT SERVICES-CF	*	.15	23.33 002847
TOTAL FOR BANK A						432,676.95	
TOTAL FOR REGISTER						432,676.95	

POIN POIN CDD

TVISCARRA

SECTION 3



Poinciana
Community Development District

Unaudited Financial Reporting
November 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>FY20 Assessment Receipt Schedule</u>

Poinciana
COMMUNITY DEVELOPMENT DISTRICT
BALANCE SHEET
November 30, 2019

	General Fund	Debt Service Fund	Totals 2020
<u>ASSETS:</u>			
<u>CASH</u>			
OPERATING ACCOUNT - SUNTRUST	\$593,380	---	\$593,380
MONEY MARKET ACCOUNT	\$52,894	---	\$52,894
CERTIFICATE OF DEPOSIT	\$110,091	---	\$110,091
DUE FROM GENERAL FUND	---	\$295,511	\$295,511
<u>INVESTMENTS</u>			
SERIES 2012A-1 & A-2			
RESERVE A-1	---	\$535,748	\$535,748
RESERVE A-2	---	\$322,618	\$322,618
REVENUE	---	\$355,439	\$355,439
REDEMPTION A-1	---	\$3,226	\$3,226
REDEMPTION A-2	---	\$2,497	\$2,497
TOTAL ASSETS	\$756,364	\$1,515,039	\$2,271,403
<u>LIABILITIES:</u>			
ACCOUNTS PAYABLE	\$39,143	---	\$39,143
DUE TO DEBT SERVICE	\$295,511	---	\$295,511
<u>FUND EQUITY:</u>			
FUND BALANCES:			
RESTRICTED FOR DEBT SERVICE 2012A-1 & A-2	---	\$1,515,039	\$1,515,039
OPERATING RESERVE	\$155,224	---	\$155,224
UNASSIGNED	\$266,486	---	\$266,486
TOTAL LIABILITIES & FUND EQUITY	\$756,364	\$1,515,039	\$2,271,403

Poinciana

COMMUNITY DEVELOPMENT DISTRICT

GENERAL FUND

Statement of Revenues & Expenditures

For The Period Ending November 30, 2019

	ADOPTED BUDGET	PRORATED BUDGET THRU 11/30/19	ACTUAL THRU 11/30/19	VARIANCE
REVENUES:				
ASSESSMENTS - TAX COLLECTOR	\$589,757	\$132,725	\$132,725	\$0
ASSESSMENTS - DIRECT BILLED	\$105,184	\$52,592	\$0	(\$52,592)
INTEREST	\$2,000	\$333	\$366	\$32
TOTAL REVENUES	\$696,941	\$185,650	\$133,090	(\$52,560)
EXPENDITURES:				
ADMINISTRATIVE:				
SUPERVISOR FEES	\$12,000	\$2,000	\$1,000	\$1,000
FICA EXPENSE	\$918	\$153	\$77	\$77
ENGINEERING	\$18,000	\$3,000	\$2,412	\$588
ATTORNEY	\$30,000	\$5,000	\$4,578	\$422
ARBITRAGE	\$450	\$0	\$0	\$0
DISSEMINATION	\$5,000	\$833	\$1,033	(\$200)
ANNUAL AUDIT	\$3,590	\$0	\$0	\$0
TRUSTEE FEES	\$7,000	\$0	\$0	\$0
ASSESSMENT ADMINISTRATION	\$5,000	\$5,000	\$5,000	\$0
MANAGEMENT FEES	\$45,000	\$7,500	\$7,500	\$0
INFORMATION TECHNOLOGY	\$2,700	\$450	\$250	\$200
TELEPHONE	\$100	\$17	\$0	\$17
POSTAGE	\$2,600	\$433	\$304	\$130
PRINTING & BINDING	\$2,000	\$333	\$301	\$32
INSURANCE	\$15,422	\$15,422	\$12,982	\$2,440
LEGAL ADVERTISING	\$3,500	\$583	\$0	\$583
OTHER CURRENT CHARGES	\$550	\$92	\$35	\$57
OFFICE SUPPLIES	\$400	\$67	\$46	\$21
PROPERTY APPRAISER	\$7,000	\$0	\$0	\$0
DUES, LICENSES & SUBSCRIPTIONS	\$175	\$175	\$175	\$0
FIELD:				
FIELD MANAGEMENT	\$10,000	\$1,667	\$1,667	\$0
ELECTRIC	\$2,000	\$333	\$183	\$150
LANDSCAPE MAINTENANCE	\$155,000	\$25,833	\$23,941	\$1,892
AQUATIC CONTROL MAINTENANCE	\$115,000	\$19,167	\$17,233	\$1,933
AQUATIC MIDGE MANAGEMENT	\$160,000	\$26,667	\$25,167	\$1,500
R&M DRAINAGE	\$5,000	\$833	\$0	\$833
R&M MULCH	\$6,000	\$1,000	\$0	\$1,000
R&M PLANT REPLACEMENT	\$6,000	\$1,000	\$0	\$1,000
STORM STRUCTURES REPAIRS	\$50,000	\$8,333	\$0	\$8,333
CONTINGENCY	\$10,000	\$1,667	\$0	\$1,667
CAPITAL OUTLAY	\$16,536	\$2,756	\$0	\$2,756
TOTAL EXPENDITURES	\$696,941	\$130,314	\$103,883	\$26,431
EXCESS REVENUES (EXPENDITURES)	\$0		\$29,207	
FUND BALANCE - BEGINNING	\$0		\$392,503	
FUND BALANCE - ENDING	\$0		\$421,710	

Poinciana

COMMUNITY DEVELOPMENT DISTRICT

SERIES 2012A-1 & A-2

DEBT SERVICE FUND

Statement of Revenues & Expenditures

For The Period Ending November 30, 2019

	ADOPTED BUDGET	PRORATED BUDGET THRU 11/30/19	ACTUAL THRU 11/30/19	VARIANCE
REVENUES:				
ASSESSMENTS - TAX COLLECTOR	\$1,361,339	\$296,997	\$296,997	\$0
ASSESSMENTS - DIRECT BILLED	\$258,779	\$129,390	\$0	(\$129,390)
INTEREST	\$0	\$0	\$3,639	\$3,639
TOTAL REVENUES	\$1,620,118	\$426,387	\$300,637	(\$125,750)
EXPENDITURES:				
ADMINISTRATIVE				
PROPERTY APPRAISER	\$15,500	\$0	\$0	\$0
SERIES 2012A-1				
SPECIAL CALL - 11/1	\$5,000	\$5,000	\$15,000	(\$10,000)
INTEREST - 11/1	\$199,909	\$199,909	\$199,909	\$0
PRINCIPAL - 05/1	\$620,000	\$0	\$0	\$0
INTEREST - 05/1	\$199,909	\$0	\$0	\$0
SERIES 2012A-2				
SPECIAL CALL - 11/1	\$10,000	\$10,000	\$10,000	\$0
INTEREST - 11/1	\$152,231	\$152,231	\$152,225	\$6
PRINCIPAL - 05/1	\$300,000	\$0	\$0	\$0
INTEREST - 05/1	\$152,231	\$0	\$0	\$0
TOTAL EXPENDITURES	\$1,654,781	\$367,141	\$377,134	(\$9,994)
EXCESS REVENUES (EXPENDITURES)	(\$34,663)		(\$76,498)	
FUND BALANCE - BEGINNING	\$720,196		\$1,591,537	
FUND BALANCE - ENDING	\$685,533		\$1,515,039	

Poinciana
Community Development District

	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sept	Total
REVENUES:													
ASSESSMENTS - TAX COLLECTOR	\$0	\$132,725	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$132,725
ASSESSMENTS - DIRECT BILLED	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
INTEREST	\$189	\$176	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$366
TOTAL REVENUES	\$189	\$132,901	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$133,090
EXPENDITURES:													
ADMINISTRATIVE:													
SUPERVISOR FEES	\$1,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,000
FICA EXPENSE	\$77	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$77
ENGINEERING	\$2,265	\$148	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,412
ATTORNEY	\$4,390	\$188	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$4,578
ARBITRAGE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
DISSEMINATION	\$617	\$417	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,033
ANNUAL AUDIT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
TRUSTEE FEES	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
ASSESSMENT ADMINISTRATION	\$5,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$5,000
MANAGEMENT FEES	\$3,750	\$3,750	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$7,500
INFORMATION TECHNOLOGY	\$125	\$125	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$250
TELEPHONE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
POSTAGE	\$237	\$67	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$304
PRINTING & BINDING	\$159	\$143	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$301
INSURANCE	\$12,982	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$12,982
LEGAL ADVERTISING	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
OTHER CURRENT CHARGES	\$35	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$35
OFFICE SUPPLIES	\$25	\$21	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$46
PROPERTY APPRAISER	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
DUES, LICENSES & SUBSCRIPTIONS	\$175	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$175
FIELD:													
FIELD MANAGEMENT	\$833	\$833	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,667
ELECTRIC	\$95	\$89	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$183
LANDSCAPE MAINTENANCE	\$11,970	\$11,970	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$23,941
AQUATIC CONTROL MAINTENANCE	\$8,617	\$8,617	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$17,233
AQUATIC MIDGE MANAGEMENT	\$12,583	\$12,583	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$25,167
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	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
STORM STRUCTURES REPAIRS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
CONTINGENCY	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
CAPITAL OUTLAY	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL EXPENDITURES	\$64,933	\$38,950	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$103,883
EXCESS REVENUES/(EXPENDITURES)	(\$64,744)	\$93,951	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$29,207

MAINTENANCE

GROSS ASSESSMENTS	\$	627,392.36
CERTIFIED NET ASSESSMENTS	\$	589,748.82
		100%

[illegible]

DEBT SERVICE

GROSS ASSESSMENTS	\$	1,448,232.55
CERTIFIED NET ASSESSMENTS	\$	1,361,338.60
		100%

	CHECK NO	GROSS ASSESSMENTS RECEIVED	DISCOUNTS	COMMISSIONS PAID	INTEREST INCOME	NET ASSESSMENTS RECEIVED	DEBT SERVICE FUND
11/14/19	ACH	\$ 2,628.30	\$ 105.12	\$ 50.46	\$ -	\$ 2,472.72	\$ 2,472.72
11/18/19	ACH	\$ 24,455.38	\$ 1,262.26	\$ 463.86	\$ -	\$ 22,729.26	\$ 22,729.26
11/22/19	ACH	\$ 45,374.08	\$ 1,814.82	\$ 871.19	\$ -	\$ 42,688.07	\$ 42,688.07
11/29/19	ACH	\$ 243,522.93	\$ 9,740.01	\$ 4,675.66	\$ -	\$ 229,107.26	\$ 229,107.26
		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL COLLECTED		\$ 315,980.69	\$ 12,922.21	\$ 6,061.17	\$ -	\$ 296,997.31	\$ 296,997.31
PERCENTAGE COLLECTED							22%

DIRECT BILLED ASSESSMENTS

TAYLOR MORRISON

\$363,963.27

\$105,184.00

\$258,779.27

DATE RECEIVED	DUE DATE	CHECK NO.	NET ASSESSED	AMOUNT RECEIVED	GENERAL FUND	DEBT SERVICE
	11/1/19		\$ 181,981.64	\$ -	\$ -	\$ -
	2/1/20		\$ 90,990.82	\$ -	\$ -	\$ -
	5/1/20		\$ 90,990.82	\$ -	\$ -	\$ -
			\$ 363,963.28	\$ -	\$ -	\$ -

SECTION D

SECTION 1

Poinciana Community Development District



December 18, 2019
Clayton Smith - Field Services Manager
GMS

Poinciana
Community Development District

Field Management Report

December 18, 2019

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

RE: Poinciana CDD – December 18, 2019

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

Completed

Tunnel lights

- ✚ Several Lights in the Bella Viana Tunnel were replaced.
- ✚ All Lights are operable.



Clearing of B-16 Storm Grate



- ✚ Debris had built up on top of stormwater outfall grates.
- ✚ Grates are only accessible by water.
- ✚ Grates were cleared of debris.

In-Progress

Action Items List

- ✚ Generating List of current action items.
- ✚ Working with engineer to discuss priority of items.
- ✚ Nothing Identified at this moment of urgent concern or priority.
- ✚ Working to obtain pricing for action items worth proceeding with.



Pressure washing Tunnels



- ✚ Currently obtaining pricing for pressure washing tunnels.

Other

Aerator Maintenance



- ✚ General Maintenance performed
- ✚ Cleaning of panels and inspection.
- ✚ A cut diffuser disc was replaced.
- ✚ A control panel that was having issues was replaced with the newer version.
- ✚ A fan assembly was replaced.
- ✚ Resetting and cleaning diffuser discs is in process.
- ✚ All parts under warranty.



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 : 11/1/2019 and 11/30/2019

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

Clarke Monthly Treatment Report

C-15	11/4/19	Shoreline Grasses
C-16	11/4/19	Clean
C-17	11/4/19	Clean
C-18	11/6/19	Clean
C-19	11/5/19	Filamentous
C-19	11/5/19	Spike Rush
C-2	11/7/19	Clean
C-20	11/19/19	Filamentous
C-3	11/7/19	Alligator Weed
C-3	11/7/19	Pennywort
C-3	11/7/19	Shoreline Grasses
C-6	11/5/19	Filamentous
C-6B	11/5/19	Filamentous
C-8	11/4/19	Alligator Weed
C-8	11/4/19	Pennywort
C-8	11/4/19	Shoreline Grasses
C-9	11/5/19	Filamentous
C-9	11/5/19	Hydrilla
C-9	11/5/19	Spike Rush
D-1	11/6/19	Clean
D-10	11/6/19	Alligator Weed
D-10	11/6/19	Pennywort
D-10	11/6/19	Shoreline Grasses
D-11	11/6/19	Clean
D-2	11/6/19	Clean
D-3	11/6/19	Clean
D-4	11/6/19	Alligator Weed
D-4	11/6/19	Pennywort
D-4	11/6/19	Shoreline Grasses
D-5	11/6/19	Alligator Weed
D-5	11/6/19	Pennywort
D-5	11/6/19	Shoreline Grasses
D-6	11/6/19	Alligator Weed
D-6	11/6/19	Pennywort
D-6	11/6/19	Shoreline Grasses
D-7	11/6/19	Alligator Weed
D-7	11/6/19	Pennywort
D-7	11/6/19	Shoreline Grasses
D-8	11/6/19	Clean
D-9	11/6/19	Clean
E-1	11/21/19	Clean
E-11	11/5/19	Clean
E-18	11/5/19	Clean
E-19	11/5/19	Clean
E-2	11/5/19	Clean
E-21	11/5/19	Clean
E-3	11/21/19	Clean
E-31	11/5/19	Clean
E-5	11/5/19	Clean
E-6	11/5/19	Clean
E-8	11/5/19	Clean
F-7	11/7/19	Clean
POND B-5	11/7/19	Duckweed
POND B-5	11/7/19	Filamentous



PCDD Monthly Treatment Report

Date between : 10/1/2019 and 10/31/19

Customer Site ID	Treatment Date	Condition/Weeds Treated
10-A	10/31/19	Alligator Weed
10-A	10/31/19	Pennywort
10-A	10/31/19	Shoreline Grasses
10-B	10/31/19	Alligator Weed
10-B	10/31/19	Pennywort
10-B	10/31/19	Shoreline Grasses
A-1	10/31/19	Clean
A-11	10/31/19	Alligator Weed
A-11	10/31/19	Pennywort
A-11	10/31/19	Shoreline Grasses
A-12	10/31/19	Alligator Weed
A-12	10/31/19	Crested Floating Heart
A-12	10/31/19	Pennywort
A-12	10/31/19	Shoreline Grasses
A-13	10/31/19	Alligator Weed
A-13	10/31/19	Crested Floating Heart
A-13	10/31/19	Pennywort
A-13	10/31/19	Shoreline Grasses
A-2	10/30/19	Clean
A-20	10/30/19	Clean
A-21	10/30/19	Clean
A-22	10/30/19	Clean
A-3	10/3/19	Alligator Weed
A-3	10/3/19	Pennywort
A-3	10/3/19	Shoreline Grasses
A-4	10/3/19	Alligator Weed
A-4	10/3/19	Pennywort
A-4	10/3/19	Shoreline Grasses
A-5	10/3/19	Alligator Weed
A-5	10/3/19	Pennywort
A-5	10/3/19	Shoreline Grasses
A-6	10/3/19	Alligator Weed
A-6	10/3/19	Pennywort
A-6	10/3/19	Shoreline Grasses
A-7	10/3/19	Alligator Weed
A-7	10/3/19	Pennywort
A-7	10/3/19	Shoreline Grasses
A-8	10/3/19	Alligator Weed
A-8	10/3/19	Pennywort
A-8	10/3/19	Shoreline Grasses
A-9	10/31/19	Alligator Weed
A-9	10/31/19	Pennywort
A-9	10/31/19	Shoreline Grasses
B-1	10/30/19	Clean

Clarke Monthly Treatment Report

B-11	10/22/19	Clean
B-15	10/22/19	Clean
B-16	10/22/19	Clean
B-6	10/31/19	Clean
C-1	10/30/19	Clean
C-10	10/3/19	Filamentous
C-10	10/3/19	Hydrilla
C-11	10/21/19	Alligator Weed
C-11	10/21/19	Pennywort
C-11	10/21/19	Shoreline Grasses
C-12	10/30/19	Clean
C-13	10/16/19	Alligator Weed
C-13	10/16/19	Pennywort
C-13	10/16/19	Shoreline Grasses
C-14	10/16/19	Alligator Weed
C-14	10/16/19	Pennywort
C-14	10/16/19	Shoreline Grasses
C-15	10/22/19	Clean
C-16	10/16/19	Alligator Weed
C-16	10/16/19	Pennywort
C-16	10/16/19	Shoreline Grasses
C-17	10/21/19	Alligator Weed
C-17	10/21/19	Pennywort
C-17	10/21/19	Shoreline Grasses
C-18	10/22/19	Alligator Weed
C-18	10/22/19	Pennywort
C-18	10/22/19	Shoreline Grasses
C-19	10/21/19	Alligator Weed
C-19	10/21/19	Pennywort
C-19	10/21/19	Shoreline Grasses
C-2	10/30/19	Clean
C-20	10/31/19	Filamentous
C-3	10/30/19	Clean
C-6	10/21/19	Filamentous
C-6	10/21/19	Planktonic
C-6B	10/21/19	Filamentous
C-6B	10/21/19	Planktonic
C-8	10/21/19	Clean
C-9	10/30/19	Clean
D-1	10/10/19	Alligator Weed
D-1	10/10/19	Cattail
D-1	10/10/19	Pennywort
D-1	10/10/19	Shoreline Grasses
D-10	10/30/19	Clean
D-11	10/10/19	Alligator Weed
D-11	10/10/19	Pennywort
D-11	10/10/19	Shoreline Grasses
D-2	10/10/19	Alligator Weed

Clarke Monthly Treatment Report

D-2	10/10/19	Pennywort
D-2	10/10/19	Shoreline Grasses
D-3	10/10/19	Alligator Weed
D-3	10/10/19	Pennywort
D-3	10/10/19	Shoreline Grasses
D-4	10/30/19	Clean
D-5	10/31/19	Clean
D-6	10/31/19	Clean
D-7	10/31/19	Clean
D-8	10/22/19	Alligator Weed
D-8	10/22/19	Pennywort
D-8	10/22/19	Shoreline Grasses
D-9	10/22/19	Alligator Weed
D-9	10/22/19	Pennywort
D-9	10/22/19	Shoreline Grasses
E-1	10/24/19	Alligator Weed
E-1	10/24/19	Pennywort
E-1	10/24/19	Shoreline Grasses
E-11	10/24/19	Alligator Weed
E-11	10/24/19	Pennywort
E-11	10/24/19	Shoreline Grasses
E-18	10/24/19	Clean
E-19	10/24/19	Alligator Weed
E-19	10/24/19	Pennywort
E-19	10/24/19	Shoreline Grasses
E-2	10/24/19	Alligator Weed
E-2	10/24/19	Pennywort
E-2	10/24/19	Shoreline Grasses
E-21	10/24/19	Alligator Weed
E-21	10/24/19	Pennywort
E-21	10/24/19	Shoreline Grasses
E-3	10/24/19	Alligator Weed
E-3	10/24/19	Pennywort
E-3	10/24/19	Shoreline Grasses
E-31	10/24/19	Clean
E-5	10/24/19	Alligator Weed
E-5	10/24/19	Pennywort
E-5	10/24/19	Shoreline Grasses
E-6	10/24/19	Alligator Weed
E-6	10/24/19	Pennywort
E-6	10/24/19	Shoreline Grasses
E-8	10/24/19	Alligator Weed
E-8	10/24/19	Pennywort
E-8	10/24/19	Shoreline Grasses
F-7	10/30/19	Alligator Weed
F-7	10/30/19	Pennywort
F-7	10/30/19	Shoreline Grasses
POND B-5	10/31/19	Clean



**PCDD Monthly Midge Treatment Report
November 2019**

Customer	Route	Start Date	End Date	Used Quantity	Unit of Measure	Chemical Used Quantity	Unit of Measure
PCDD TRUCK ULV	Venezia	11/4/19	11/4/19	2.4	mi	0.54	gal
PCDD TRUCK ULV	Bella Viana	11/4/19	11/4/19	2	mi	0.44	gal
PCDD TRUCK ULV	Lago Vista	11/4/19	11/4/19	0.4	mi	0.08	gal
PCDD TRUCK ULV	Monte Lena	11/4/19	11/4/19	0.8	mi	0.16	gal
PCDD TRUCK ULV	Rainbow Lakes	11/4/19	11/4/19	0.4	mi	0.07	gal
PCDD TRUCK ULV	Terra/Flora Vista	11/4/19	11/4/19	2.6	mi	0.5	gal
PCDD TRUCK ULV	Capri	11/4/19	11/4/19	0.8	mi	0.16	gal
PCDD TRUCK ULV	Portofino	11/4/19	11/4/19	1.1	mi	0.25	gal
PCDD ATV ULV	ATV-all ponds	11/7/19	11/7/19	9.6	mi	1.4	gal
PCDD TRUCK ULV	Venezia	11/11/19	11/11/19	2.5	mi	0.56	gal
PCDD TRUCK ULV	Bella Viana	11/11/19	11/11/19	2	mi	0.43	gal
PCDD TRUCK ULV	Lago Vista	11/11/19	11/11/19	0.4	mi	0.08	gal
PCDD TRUCK ULV	Monte Lena	11/11/19	11/11/19	0.7	mi	0.15	gal
PCDD TRUCK ULV	Rainbow Lakes	11/11/19	11/11/19	0.4	mi	0.1	gal
PCDD TRUCK ULV	Terra/Flora Vista	11/11/19	11/11/19	2.6	mi	0.57	gal
PCDD TRUCK ULV	Capri	11/11/19	11/11/19	0.7	mi	0.16	gal
PCDD TRUCK ULV	Portofino	11/11/19	11/11/19	1.2	mi	0.27	gal
PCDD ATV ULV	ATV-all ponds	11/14/19	11/14/19	9.2	mi	1.36	gal
PCDD TRUCK ULV	Venezia	11/18/19	11/18/19	2.5	mi	0.56	gal
PCDD TRUCK ULV	Bella Viana	11/18/19	11/18/19	2	mi	0.45	gal
PCDD TRUCK ULV	Lago Vista	11/18/19	11/18/19	0.4	mi	0.08	gal
PCDD TRUCK ULV	Monte Lena	11/18/19	11/18/19	0.8	mi	0.16	gal
PCDD TRUCK ULV	Rainbow Lakes	11/18/19	11/18/19	0.5	mi	0.11	gal
PCDD TRUCK ULV	Terra/Flora Vista	11/18/19	11/18/19	2.6	mi	0.57	gal
PCDD TRUCK ULV	Capri	11/18/19	11/18/19	0.8	mi	0.17	gal
PCDD TRUCK ULV	Portofino	11/18/19	11/18/19	1.2	mi	0.26	gal
PCDD ATV ULV	ATV-all ponds	11/21/19	11/21/19	9.3	mi	1.36	gal
PCDD TRUCK ULV	Venezia	11/25/19	11/25/19	2.8	mi	0.61	gal
PCDD TRUCK ULV	Bella Viana	11/25/19	11/25/19	2	mi	0.43	gal
PCDD TRUCK ULV	Lago Vista	11/25/19	11/25/19	0.4	mi	0.08	gal
PCDD TRUCK ULV	Monte Lena	11/25/19	11/25/19	0.8	mi	0.16	gal
PCDD TRUCK ULV	Rainbow Lakes	11/25/19	11/25/19	0.4	mi	0.11	gal
PCDD TRUCK ULV	Terra/Flora Vista	11/25/19	11/25/19	2.6	mi	0.54	gal
PCDD TRUCK ULV	Capri	11/25/19	11/25/19	0.8	mi	0.16	gal
PCDD TRUCK ULV	Portofino	11/25/19	11/25/19	1.2	mi	0.26	gal
PCDD ATV ULV	ATV-all ponds	11/27/19	11/27/19	8.9	mi	1.36	gal
Total For The Month				79.80	mi	13.09	gal

Abate 5% Pellets Larvicide Ponds	Start Date	End Date	Used Quantity	Unit of Measure	Chemical Used Quantity	Unit of Measure
NONE FOR NOVEMBER				ac		lb
			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
NONE FOR NOVEMBER				ac		oz
			0.00	ac	0.00	oz



**PCDD Monthly Midge Treatment Report
October 2019**

Customer	Route	Start Date	End Date	Used Quantity	Unit of Measure	Chemical Used Quantity	Unit of Measure
PCDD ATV ULV	ATV-all ponds	10/3/2019	10/3/2019	9.7	mi	1.5	gal
PCDD TRUCK ULV	Venezia	10/7/2019	10/7/2019	2.5	mi	0.56	gal
PCDD TRUCK ULV	Bella Viana	10/7/2019	10/7/2019	2	mi	0.44	gal
PCDD TRUCK ULV	Lago Vista	10/7/2019	10/7/2019	0.4	mi	0.08	gal
PCDD TRUCK ULV	Monte Lena	10/7/2019	10/7/2019	0.7	mi	0.16	gal
PCDD TRUCK ULV	Rainbow Lakes	10/7/2019	10/7/2019	0.5	mi	0.11	gal
PCDD TRUCK ULV	Terra/Flora Vista	10/7/2019	10/7/2019	3.6	mi	0.58	gal
PCDD TRUCK ULV	Capri	10/7/2019	10/7/2019	0.8	mi	0.17	gal
PCDD TRUCK ULV	Portofino	10/7/2019	10/7/2019	1.2	mi	0.27	gal
PCDD ATV ULV	ATV-all ponds	10/10/2019	10/10/2019	9.4	mi	1.43	gal
PCDD TRUCK ULV	Venezia	10/14/2019	10/14/2019	2.5	mi	0.56	gal
PCDD TRUCK ULV	Bella Viana	10/14/2019	10/14/2019	2	mi	0.42	gal
PCDD TRUCK ULV	Lago Vista	10/14/2019	10/14/2019	0.4	mi	0.08	gal
PCDD TRUCK ULV	Monte Lena	10/14/2019	10/14/2019	0.8	mi	0.17	gal
PCDD TRUCK ULV	Rainbow Lakes	10/14/2019	10/14/2019	0.4	mi	0.11	gal
PCDD TRUCK ULV	Terra/Flora Vista	10/14/2019	10/14/2019	2.6	mi	0.58	gal
PCDD TRUCK ULV	Capri	10/14/2019	10/14/2019	0.8	mi	0.16	gal
PCDD TRUCK ULV	Portofino	10/14/2019	10/14/2019	1.2	mi	0.27	gal
PCDD ATV ULV	ATV-all ponds	10/17/2019	10/17/2019	10	mi	1.46	gal
PCDD TRUCK ULV	Venezia	10/21/2019	10/21/2019	2.5	mi	0.57	gal
PCDD TRUCK ULV	Bella Viana	10/21/2019	10/21/2019	2	mi	0.44	gal
PCDD TRUCK ULV	Lago Vista	10/21/2019	10/21/2019	0.3	mi	0.08	gal
PCDD TRUCK ULV	Monte Lena	10/21/2019	10/21/2019	0.8	mi	0.17	gal
PCDD TRUCK ULV	Rainbow Lakes	10/21/2019	10/21/2019	0.4	mi	0.11	gal
PCDD TRUCK ULV	Terra/Flora Vista	10/21/2019	10/21/2019	2.6	mi	0.58	gal
PCDD TRUCK ULV	Capri	10/21/2019	10/21/2019	0.8	mi	0.16	gal
PCDD TRUCK ULV	Portofino	10/21/2019	10/21/2019	1.2	mi	0.27	gal
PCDD ATV ULV	ATV-all ponds	10/23/2019	10/23/2019	9.5	mi	1.47	gal
PCDD TRUCK ULV	Venezia	10/28/2019	10/28/2019	2.5	mi	0.55	gal
PCDD TRUCK ULV	Bella Viana	10/28/2019	10/28/2019	2	mi	0.45	gal
PCDD TRUCK ULV	Lago Vista	10/28/2019	10/28/2019	0.4	mi	0.08	gal
PCDD TRUCK ULV	Monte Lena	10/28/2019	10/28/2019	0.8	mi	0.15	gal
PCDD TRUCK ULV	Rainbow Lakes	10/28/2019	10/28/2019	0.4	mi	0.11	gal
PCDD TRUCK ULV	Terra/Flora Vista	10/28/2019	10/28/2019	2.6	mi	0.57	gal
PCDD TRUCK ULV	Capri	10/28/2019	10/28/2019	0.8	mi	0.17	gal
PCDD TRUCK ULV	Portofino	10/28/2019	10/28/2019	1.1	mi	0.25	gal
PCDD ATV ULV	ATV-all ponds	10/31/2019	10/31/2019	9.9	mi	1.45	gal
Total For The Month				82.40	mi	15.24	gal

Abate 5% Pellets Larvicide Ponds	Start Date	End Date	Used Quantity	Unit of Measure	Chemical Used Quantity	Unit of Measure
NONE FOR OCTOBER				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
E3	10/2/2019	10/2/2019	10.68	ac	16	oz
				ac		oz
				ac		oz
Total For The Month			10.68	ac	16.00	oz



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

Night Truck Spray

- 42.8 Miles were sprayed

ATV ULV Spray

- 28.1 Miles were sprayed

Backpack Pellet Larvicide

- 0 Acres were treated

Boat Larvicide Treatments

- 0 Acres were treated



Poinciana Community Development District
Monthly Midge Treatment Report

October 1, 2019-October 31, 2019

Night Truck Spray

- 43.60 Miles were sprayed

ATV ULV Spray

- 48.50 Miles were sprayed

Backpack Pellet Larvicide

- 0 Acres were treated

Boat Larvicide Treatments

- 10.68 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
10/21/19	Bonnie Lyon	793 Grand Canal Drive	P-A 1213	863-852-9005	Debris in pond drain	Clayton Smith	Picked up	10/24/19
11/1/19	Wayne Hamilton	219 Treviso Drive	P-1F	732-239-9803	Midge control	N/A	Avatar pond	11/1/19
11/15/19	Anne Shimel	650 Portofino Drive	P-D2	713-376-0426	Dead Fish	Clayton Smith	Cleared	11/20/19
11/15/19	Ken Gethard	662 Portofino Drive	P-D2	973-432-0976	Dead Fish	Clayton Smith	Cleared	11/20/19
11/19/19	John Borges	577 Grand Canal Drive	P-A 1213	863-496-7272	Dead Fish	Clayton Smith	Cleared	11/20/19
11/19/19	Jose Rosado	669 Grand Canal Drive	P-A 1213	407-927-1257	Dead Fish	Clayton Smith	Cleared	11/20/19
11/20/19	Jim Mazza	322 Acadia Drive	C-20	315-546-3804	Grass clippings in pond	Clayton Smith	Inspected, documented, sent to contractor	11/27/19
11/22/19	Claude Chancey	177 Rialto Road	P-A 1213		Dead fish	Clayton Smith	Cleared	11/20/19
12/2/19	George Leon	495 Barcelona Drive	P D-5	gleon@iudopro.ca	Algae on pond	Clayton Smith	Will be sprayed, oxygen levels too low to treat right now	TBD