

Poinciana
Community Development District

Agenda Package

March 17, 2021

AGENDA

Poinciana

Community Development District

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

March 10, 2021

**Board of Supervisors
Poinciana Community
Development District**

Dear Board Members:

The Board of Supervisors of Poinciana Community Development District will meet **Wednesday, March 17, 2021 at 11:00 at the Starlite Ballroom, 384 Village Drive, Poinciana, Florida.**

Zoom Information for Members of the Public:

Link: <https://zoom.us/j/93704992274>

Dial-in Number: (646) 876-9923

Meeting ID: 937 0499 2274

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 February 17, 2021 Meeting
5. Review and Acceptance of Draft Fiscal Year 2020 Audit Report
6. Ratification of E-Verify Memorandum of Understanding
7. Staff Reports
 - A. Attorney
 - B. Engineer
 - i. Presentation of Costs for Fountain Installation
 - 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
8. Supervisor's Requests
9. Other Business
10. General Audience Comments
11. Next Meeting Date – April 21, 2021
12. Adjournment

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 February 17, 2020 meeting. The minutes are enclosed for your review.

The fifth order of business is the review and acceptance of the Fiscal Year 2020 draft audit report. A copy of the report is enclosed for your review.

The sixth order of business is the ratification of the E-Verify Memorandum of Understanding. A copy of the MOU is enclosed for your review.

The seventh order of business is Staff Reports. Section B is the Engineer's Report. The costs for fountains will be presented at the meeting. 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,

Tricia Adams

Tricia Adams
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, February 17, 2021 at 11:00 a.m. at the Starlite Ballroom, 384 Village Drive, Poinciana, Florida.

Present and constituting a quorum were:

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

Also present were:

Tricia Adams	District Manager
Jan Carpenter	District Counsel
Kathy Leo	District Engineer
Clayton Smith	Field Manager
Matt Cuarta	Taylor Morrison
Doug Gable	Polk County
Robert Julius	AECOM

The following is a summary of the discussions and actions taken at the February 17, 2021 Poinciana Community Development District's Board of Supervisors Meeting.

FIRST ORDER OF BUSINESS

Roll Call

Ms. Adams called the meeting to order at 11:05 a.m. All Board members identified themselves and were present constituting a quorum.

SECOND ORDER OF BUSINESS

Pledge of Allegiance

The Board and staff recited the Pledge of Allegiance.

THIRD ORDER OF BUSINESS

Organizational Matters

A. Administration of Oaths of Office to Newly Elected Board Members

Ms. Adams stated that there had recently been a General Election where Supervisor Epstein and Supervisor Zimbardi were re-elected for four-year terms and sworn in with the oath of office prior to the meeting and stated here for the record.

B. Election of Officers

After a general election there needs to be an election of officers within the Board which followed in the next action item.

C. Consideration of Resolution 2021-01 Electing Officers

Currently the officers sit with Lita Epstein as Chairperson, Michael Luddy serving as Vice Chairman, George Flint from GMS as Secretary, and Tony Reed, Elizabeth Lambrides, and Bob Zimbardi serving as Assistant Secretaries. Additional staff include GMS staff to serve in District Management roles and Treasurer and Assistant Treasurer roles. Ms. Adams asked that George Flint remains as Secretary and herself, Tricia Adams, remains as Assistant Secretary. She added the request that Jill Burns be elected Treasurer and Katie Costa as Assistant Treasurer for purposes of financial records management. This Board decided to elect the slate of officers as stated above.

On MOTION by Ms. Lambrides, seconded by Mr. Reed, with all in favor, Resolution 2021-01 Electing Officers with Ms. Epstein as Chair, Mr. Luddy as Vice Chair, Bob Zimbardi, Mr. Reed, Ms. Lambrides, and Ms. Adams as Assistant Secretaries, Mr. Flint as Secretary, Ms. Burns as Treasurer, and Ms. Costa as Assistant Treasurer, was approved.

FOURTH ORDER OF BUSINESS

Public Comment Period on Agenda Items

There being none, the next item followed.

FIFTH ORDER OF BUSINESS

Approval of Minutes of the October 21, 2020 Meeting

Ms. Adams presented the minutes from the October 21, 2020 meeting and asked for any comments or corrections. Mr. Reed would like the spelling of his name to be corrected on page 3 and stated that he was misquoted under section C “Consideration of Extension to Landscape Maintenance Agreement with Floralawn” and believes it was Supervisor Luddy.

On MOTION by Mr. Luddy, seconded by Mr. Reed, with all in favor, the Minutes from the October 21, 2020 Board of Supervisors Meeting, were approved, as amended.

SIXTH ORDER OF BUSINESS

Presentation of Polk County Regarding Marigold Improvements

Ms. Leo, District Engineer, reported that there are improvements that the County is considering in the preliminary early stage. The County would like to come and present a proposal and process as well as give the Board an opportunity to ask any questions they might have.

The County representative, Doug Gable, along with a consultant, Robert Julius, then presented to the Board about improvements to Marigold Avenue and Cypress Parkway. They are looking at different alternatives to improve the roads and converting them from two-lane roads to four-lane roads. The idea is to minimize impacts on homes, business, and environmental aspects while looking for opportunities to improve the roadways. The presentation included plans for drainage, sidewalks, and bike paths along with impacts to future traffic patterns and other community impacts. The coming steps include receiving input from the communities and boards and then a design phase to have a better handle on the improvements and impacts tying in with utility relocations and roadway construction.

A question was asked about who conducted the traffic study and Mr. Julius answered that it was his group at AECOM and a copy can be provided by the County once it has been published.

A question was asked about sound barriers for the houses along Cypress Parkway and will that be taken into consideration. Mr. Julius reported that houses on the west side of the road may hear some increase, but the traffic won't be moved close enough to the houses to cause a noise problem in their opinion. On Cypress Parkway, the Expressway Authority will come in with an overpass and any excessive traffic noise will be coming from that and he's unsure what they plan to do.

A lengthy conversation continued that consisted of screensharing maps to better explain where the roads will be impacted with specific measurements and locations.

Mr. Cuarta asked if there is any indication a new traffic signal at the secondary entrance along Cypress Parkway and Mr. Julius answered no, he does not believe they are looking at adding any traffic signals along Cypress Parkway.

Ms. Adams noted that because this is a time for Board discussion, they are able to open the floor to audience comments as well and the Board agreed to do so. Resident Amy Labita voiced her concerns about the widening of Marigold right outside her community gate and the integrity of the tunnel that is built over the cart path once the additions are made. Mr. Julius ensured her that they do no plan to impact that path at all and they will likely add a wall that ties into the existing headwalls. He would ask the Board to provide any documents or inspection reports for that structure to help them evaluate them in their endeavor.

The question was asked if this has already been decided and finalized and Mr. Julius said no it is not finalized as of yet, but it is going in that direction. The Board and community members seemed very concerned and would like for the CDD to sponsor an informational meeting for the communities and would like to have the meeting before the design phase for this project is complete. The Chairman will work with District management to arrange date, time, advertisements, and invitations to community officials for a virtual workshop. Mr. Jarvis suggested that they include representatives from the Expressway Authority and stated that they will work with the Board to make a meeting happen as soon as possible.

SEVENTH ORDER OF BUSINESS

Ratification of Agreements with Polk County Property Appraiser

A. Non-Ad Valorem Assessment Administration

Ms. Adams noted that ratification of the agreement with the Property Appraiser is included in the agenda packet. This agreement allows the District to add CDD debt service fees and operations & maintenance fees to the tax bill under the non-ad valorem assessment area. This is presented annually and signed by the Secretary previously, so they are just looking for a motion to ratify.

On MOTION by Mr. Luddy, seconded by Ms. Epstein, with all in favor, Agreement with Polk County Property Appraiser Regarding Non-Ad Valorem Assessment Administration, was ratified.

B. Data Sharing and Usage Agreement

Ms. Adams stated that this agreement with the property appraiser is regarding members of the public qualifying for public records stay private from the public and the District agrees to comply with their requirements. This has already been executed by the Secretary and they would just be seeking a motion to ratify.

On MOTION by Ms. Lambrides, seconded by Mr. Luddy with all in favor, the Agreement with Polk County Property Appraiser Regarding Data Sharing and Usage Agreement, was ratified.

EIGHTH ORDER OF BUSINESS

Consideration of Resolution 2021-02 Ratifying Enrollment in E-Verify System and Execution of the Memorandum of Understanding

Ms. Carpenter, District Counsel, reported on the resolution and explained the E-Verify system to the Board. This system confirms immigration status of all metro government workers and contractors. Florida Legislature passed the bill last July and now requires all Florida governments to comply with the system. This resolution ratifies the District and staff to sign a memorandum of understanding and register with the system.

Mr. Luddy asked if they will need to get documentation that future contractors are in compliance with the system. Ms. Carpenter answered that all new contractors will be made aware of the new qualification. Existing contracts are fine, but any new contracts moving forward must be in compliance.

On MOTION by Mr. Zimbardi, seconded by Mr. Luddy, with all in favor, Resolution 2021-02 Ratifying Enrollment in E-Verify System and Execution of the Memorandum of Understanding, was Approved.

NINTH ORDER OF BUSINESS

Consideration of Resolution 2021-03 Ratifying Approval of Phase 5H Unit 2 Plat Joinder

Ms. Carpenter noted that in order to avoid any delay in the plat filing this has been reviewed by the District staff, Engineer, and District Counsel. It was signed by the Chairman previously and this would be a ratification. These are replats of prior plats. Mr. Luddy asked if there were any changes in the number of units in the replat and the answer was no.

On MOTION by Mr. Luddy, seconded by Mr. Zimbardi, with all in favor, Resolution 2021-03 Ratifying Approval of Phase 5H Unit 2 Plat Joinder, was approved.

TENTH ORDER OF BUSINESS

Consideration of Resolution 2021-04 Approving Phase 5H Unit 3 Plat Joinder

Ms. Carpenter said this is a similar change to the one above and they are small changes. Mr. Luddy did request that in the future the Board be provided with a better copy as this one was almost unreadable.

On MOTION by Ms. Lambrides, seconded by Mr. Luddy, with all in favor, Resolution 2021-04 Approving Phase 5H Unit 3 Plat Joinder, was approved.

ELEVENTH ORDER OF BUSINESS

Staff Reports

A. Attorney

Ms. Carpenter had nothing further to report to the Board.

B. Engineer

Ms. Leo reported for informational purposes that the annual inspection is approaching, and a date will be scheduled in the next month or so. She also added that she appreciates the Board’s patience with the County’s road issue and wants to ensure that the CDDs priority interest is the tunnels, and she will be on top of it with the County from start to finish.

C. District Manager

i. Action Items List

Ms. Adams reported on the following action items:

1. CDD Merger: This has been a longstanding action item with the Board of Supervisors that has been on hold until after the General Election. Staff is seeking direction from the Board. They would like to continue to hold until further notice.
2. Feasibility of Meetings with CDD, HOA & Taylor Morrison: There has been informal communication with Taylor Morrison with good correspondence, but they would like to formally reach out in starting preparations for the next fiscal year budget. Mr. Cuarta reported that the process will be to make sure that the plats get to the CDD for review prior to moving forward for recording. The remaining phases are in process and they are looking at late March or early April in moving forward.
3. CDD Pond Ownership on Golf Course: Mr. Cuarta stated that they have repaired 4 ponds out of the 6 ponds from the list last year and they are coordinating a walk to ensure the ponds meet the standard before turning them over and anticipate

turning them over this year. There will be 2 ponds to be built in the upcoming phases. Taylor Morrison is not maintaining the ponds on the golf course and is paying for the maintenance through Hampton Golf.

- 4. Methodology for Golf Course Assessments: Moving forward, District management staff will be working with District counsel regarding the process for presenting an operations and maintenance assessment to the golf course which will be based on the original engineer’s report. It would require notice to the landowner and it this will all likely coincide with the budgeting process.
- 5. Stocking Ponds with Fish: This will be updated through the field manager’s report.

ii. Approval of Check Register

Ms. Adams reported that the check register is presented from October 1, 2020 through January 1, 2021. The total amount is \$734,423.28 and the detail for the check run is included in the agenda packet.

On MOTION by Mr. Luddy, seconded by Mr. Zimbardi, with all in favor, the Check Register Through January 1, 2021 Totaling \$734,423.28, was approved.

iii. Balance Sheet and Income Statement

The financials were presented to the Board and Ms. Adams reported that under the general administrative expenses are over budget by \$7,381 and actually the insurance that covers the Board members and the District and the real property insurance were actually both noted. Accounting staff is aware that they filed them both under administrative expenses and they will make the correction for the next financial statement.

On MOTION by Mr. Zimbardi, seconded by Mr. Luddy, with all in favor, the Unaudited Financials, were approved.

iv. Presentation of Arbitrage Rebate Calculation Report

Ms. Adams reported that this is tied to the bonds and recordings and calculations are required to ensure that there is no profit being made and that the tax-exempt purposes is serving as intended. The report does show that there are no arbitrage issues.

On MOTION by Ms. Lambrides seconded by Mr. Zimbardi, with all in favor, the Arbitrage Rebate Calculation Report, was approved.

D. Field Manager

i. Field Manager’s Report

Mr. Smith reviewed the Field Manager’s Report, a copy of which was included in the agenda package. Completed items include clearing the walkway at Bella Vianna tunnel. Upcoming projects include fish stocking which has been delayed due to COVID-19 and unexpected fish shortages. The ponds will be stocked in the coming days. Regular maintenance of the pods will be happening in the coming weeks. He presented a pressure washing proposal from the lowest bidder to previously do the pressure washing and moving forward, GMS also has the ability to offer pressure washing services. GMS cost is \$2,325 and the other bidder was \$25,000.

On MOTION by Mr. Luddy, seconded by Ms. Lambrides, with all in favor, the Proposal from GMS for Pressure Washing for \$2,325, was approved.

TWELTH ORDER OF BUSINESS

Supervisor’s Requests

Mr. Luddy reported he has gotten some correspondence from residents of the oxygen quality of the ponds. He would like to suggest that over the course of time, add aerators to the ponds and add vegetation to help with the health and the aesthetic. He would like to get some quotes for fountain for them to be as healthy as possible. Ms. Lambrides said they would need community input to move forward with such a big, expensive project. First, they should check with the Engineer to be sure putting in a fountain is even possible and what the cost might be before any leg work is done. There was also talk about littoral shelf planting to help with improvements of the pond. Mr. Luddy motioned to look into putting fountains into the ponds and putting the work into what the cost would be. Ms. Leo will bring some numbers and proposals back by the next meeting.

On MOTION by Mr. Luddy, seconded by Ms. Lambrides, with all in favor, Research Installation of Fountains with Ponds, was approved.

THIRTEENTH ORDER OF BUSINESS

Other Business

There being none, the next item followed.

FOURTEENTH ORDER OF BUSINESS

General Audience Comments

There being none, the next item followed.

FIFTEENTH ORDER OF BUSINESS

Next Meeting Date – March 17, 2020

Ms. Adams announced the next meeting will be held March 17, 2020.

SIXTEENTH ORDER OF BUSINESS

Adjournment

On MOTION by Mr. Luddy seconded by Ms. Lambrides, with all in favor, the meeting was adjourned.

Secretary/Assistant Secretary

Chairman/Vice Chairman

SECTION V

**POINCIANA
COMMUNITY DEVELOPMENT DISTRICT
POLK COUNTY, FLORIDA
FINANCIAL REPORT
FOR THE FISCAL YEAR ENDED
SEPTEMBER 30, 2020**

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**POINCIANA COMMUNITY DEVELOPMENT DISTRICT
POLK COUNTY, FLORIDA**

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INDEPENDENT AUDITOR'S REPORT

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 the governmental activities and each major fund of Poinciana Community Development District, Polk County, Florida ("District") as of and for the fiscal year ended September 30, 2020, and the related notes to the 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 opinions 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 *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free 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 opinions.

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities and each major fund of the District as of September 30, 2020, and the respective changes in financial position thereof for the fiscal year then ended in accordance with accounting principles generally accepted in the United States of America.

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Other Matters

Required Supplementary Information

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

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated XXXX, 2021, 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, contracts, grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the District's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control over financial reporting and compliance.

XXXX, 2021

MANAGEMENT'S DISCUSSION AND ANALYSIS

Our discussion and analysis of Poinciana Community Development District, Polk County, Florida ("District") provides a narrative overview of the District's financial activities for the fiscal year ended September 30, 2020. Please read it in conjunction with the District's Independent Auditor's Report, basic financial statements, accompanying notes and supplementary information to the basic financial statements.

FINANCIAL HIGHLIGHTS

- The assets of the District exceeded its liabilities at the close of the most recent fiscal year resulting in a net position balance of \$3,775,559.
- The change in the District's total net position in comparison with the prior fiscal year was \$706,432, an increase. The key components of the District's net position and change in net position are reflected in the table in the government-wide financial analysis section.
- At September 30, 2020, the District's governmental funds reported combined ending fund balances of \$2,074,345, an increase of \$90,304 in comparison with the prior fiscal year. The total fund balance is restricted for debt service, non-spendable for prepaid items, assigned for operating reserves, and the remainder is unassigned fund balance which is available for spending at the District's discretion.

OVERVIEW OF FINANCIAL STATEMENTS

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

Government-Wide Financial Statements

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

The statement of net position presents information on all the District's assets, deferred outflows of resources, liabilities, and deferred inflows of resources with the residual amount being reported as net position. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the District is improving or deteriorating.

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

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

Fund Financial Statements

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

OVERVIEW OF FINANCIAL STATEMENTS (Continued)

Governmental Funds

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

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the District's near-term financing decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balances provide a reconciliation to facilitate this comparison between governmental funds and governmental activities.

The District maintains two governmental funds. Information is presented separately in the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balances for the general fund and debt service funds, both of which are considered major funds.

The District adopts an annual appropriated budget for its general fund. A budgetary comparison schedule has been provided for the general fund to demonstrate compliance with the budget.

Notes to the Financial Statements

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

GOVERNMENT-WIDE FINANCIAL ANALYSIS

As noted earlier, net position may serve over time as a useful indicator of an entity's financial position. In the case of the District, assets exceeded liabilities at the close of the fiscal year.

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

	NET POSITION SEPTEMBER 30,	
	2020	2019
Current and other assets	\$ 2,078,086	\$ 2,070,490
Capital assets, net of depreciation	15,283,193	15,633,217
Total assets	17,361,279	17,703,707
Current liabilities	280,174	1,299,894
Long-term liabilities	13,305,546	13,334,686
Total liabilities	13,585,720	14,634,580
Net position		
Net investment in capital assets	1,977,647	2,236,897
Restricted	1,307,404	443,334
Unrestricted	490,508	388,896
Total net position	\$ 3,775,559	\$ 3,069,127

The District's net position reflects its investment in capital assets (e.g. land, land improvements, and infrastructure) less any related debt used to acquire those assets that is still outstanding. These assets are used to provide services to residents; consequently, these assets are not available for future spending. Although the District's investment in capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

GOVERNMENT-WIDE FINANCIAL ANALYSIS (Continued)

The restricted portion of the District's net position represents resources that are subject to external restrictions on how they may be used. The remaining balance of unrestricted net position may be used to meet the District's other obligations.

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

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

CHANGES IN NET POSITION FOR THE FISCAL YEAR ENDED SEPTEMBER 30,		
Revenues:	2020	2019
Program revenues		
Charges for services	\$ 2,367,393	\$ 2,304,397
Operating grants and contributions	10,752	96,604
Capital grants and contributions	-	10,383
General revenues		
Unrestricted investment earnings	2,816	-
Miscellaneous	-	100
Total revenues	<u>2,380,961</u>	<u>2,411,484</u>
Expenses:		
General government	187,675	194,977
Maintenance and operations	779,359	845,524
Interest	707,495	761,591
Total expenses	<u>1,674,529</u>	<u>1,802,092</u>
Change in net position	<u>706,432</u>	<u>609,392</u>
Net position - beginning	<u>3,069,127</u>	<u>2,459,735</u>
Net position - ending	<u>\$ 3,775,559</u>	<u>\$ 3,069,127</u>

As noted above and in the statement of activities, the cost of all governmental activities during the fiscal year ended September 30, 2020 was \$1,674,529. The costs of the District's activities were partially funded by program revenues. Program revenues were comprised primarily of assessments. The decrease in total revenues over the prior year was mainly the result of Developer contributions received in the prior year. In total, expenses decreased from the prior year mainly as a result of a decrease in interest expense and maintenance and operations expenses.

GENERAL BUDGETING HIGHLIGHTS

An operating budget was adopted and maintained by the governing board for the District pursuant to the requirements of Florida Statutes. The budget is adopted using the same basis of accounting that is used in preparation of the fund financial statements. The legal level of budgetary control, the level at which expenditures may not exceed budget, is in the aggregate. Any budget amendments that increase the aggregate budgeted appropriations must be approved by the Board of Supervisors. Actual general fund expenditures did not exceed appropriations for the fiscal year ended September 30, 2020, the current fiscal year.

CAPITAL ASSETS AND DEBT ADMINISTRATION

Capital Assets

At September 30, 2020, the District had \$20,835,519 invested in capital assets for its governmental activities. In the government-wide financial statements depreciation of \$5,552,326 has been taken, which resulted in a net book value of \$15,283,193. More detailed information about the District's capital assets is presented in the notes of the financial statements.

Capital Debt

At September 30, 2020, the District had \$13,535,000 Bonds outstanding for its governmental activities. More detailed information about the District's capital debt is presented in the notes of the financial statements.

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ECONOMIC FACTORS AND NEXT YEAR'S BUDGETS AND OTHER EVENTS

The District does not anticipate any major projects or significant changes to its infrastructure maintenance program for the subsequent fiscal year. In addition, it is anticipated that the general operations of the District will remain fairly constant.

CONTACTING THE DISTRICT'S FINANCIAL MANAGEMENT

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

**POINCIANA COMMUNITY DEVELOPMENT DISTRICT
POLK COUNTY, FLORIDA
STATEMENT OF NET POSITION
SEPTEMBER 30, 2020**

	Governmental Activities
ASSETS	
Cash	\$ 543,589
Assessments receivable	2,614
Prepays and other assets	18,981
Restricted assets:	
Investments	1,512,902
Capital assets:	
Nondepreciable	10,404,277
Depreciable, net	4,878,916
Total assets	17,361,279
 LIABILITIES	
Accounts payable	3,741
Accrued interest payable	276,433
Non-current liabilities:	
Due within one year	955,000
Due in more than one year	12,350,546
Total liabilities	13,585,720
 NET POSITION	
Net investment in capital assets	1,977,647
Restricted for debt service	1,307,404
Unrestricted	490,508
Total net position	\$ 3,775,559

See notes to the financial statements

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**POINCIANA COMMUNITY DEVELOPMENT DISTRICT
POLK COUNTY, FLORIDA
STATEMENT OF ACTIVITIES
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2020**

Functions/Programs Primary government	Program Revenues			Net (Expense) Revenue and Changes in Net Position
	Expenses	Charges for Services	Operating Grants and Contributions	
Governmental activities:				
General government	\$ 187,675	\$ 187,675	-	\$ -
Maintenance and operations	779,359	512,636	-	(266,723)
Interest on long-term debt	707,495	1,667,082	10,752	970,339
Total governmental activities	1,674,529	2,367,393	10,752	703,616
General revenues:				
Unrestricted investment earnings				2,816
Total general revenues				2,816
Change in net position				706,432
Net position - beginning				3,069,127
Net position - ending				\$ 3,775,559

See notes to the financial statements

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**POINCIANA COMMUNITY DEVELOPMENT DISTRICT
POLK COUNTY, FLORIDA
BALANCE SHEET
GOVERNMENTAL FUNDS
SEPTEMBER 30, 2020**

	Major Funds		Total Governmental Funds
	General	Debt Service	
ASSETS			
Cash	\$ 472,654	\$ 70,935	\$ 543,589
Investments	-	1,512,902	1,512,902
Assessments receivable	2,614	-	2,614
Prepays and other assets	18,981	-	18,981
Total assets	<u>\$ 494,249</u>	<u>\$ 1,583,837</u>	<u>\$ 2,078,086</u>
LIABILITIES AND FUND BALANCES			
Liabilities:			
Accounts payable	\$ 3,741	\$ -	\$ 3,741
Total liabilities	<u>3,741</u>	<u>-</u>	<u>3,741</u>
Fund balances:			
Nonspendable:			
Prepaid items	18,981	-	18,981
Restricted for:			
Debt service	-	1,583,837	1,583,837
Assigned for:			
Operating reserves	53,024	-	53,024
Unassigned	418,503	-	418,503
Total fund balances	<u>490,508</u>	<u>1,583,837</u>	<u>2,074,345</u>
Total liabilities and fund balances	<u>\$ 494,249</u>	<u>\$ 1,583,837</u>	<u>\$ 2,078,086</u>

See notes to the financial statements

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**POINCIANA COMMUNITY DEVELOPMENT DISTRICT
POLK COUNTY, FLORIDA
RECONCILIATION OF THE BALANCE SHEET - GOVERNMENTAL FUNDS
TO THE STATEMENT OF NET POSITION
SEPTEMBER 30, 2020**

Fund balance - governmental funds	\$	2,074,345
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Amounts reported for governmental activities in the statement of net position are different because:

Capital assets used in governmental activities are not financial resources and, therefore, are not reported as assets in the governmental funds. The statement of net position includes those capital assets in the net position of the government as a whole.

Cost of capital assets	20,835,519	
Accumulated depreciation	<u>(5,552,326)</u>	15,283,193

Liabilities not due and payable from current available resources are not reported as liabilities in the governmental fund statements. All liabilities, both current and long-term, are reported in the government-wide financial statements.

Accrued interest payable		(276,433)
Bonds payable		<u>(13,305,546)</u>

Net position of governmental activities	\$	<u>3,775,559</u>
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See notes to the financial statements

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**POINCIANA COMMUNITY DEVELOPMENT DISTRICT
POLK COUNTY, FLORIDA
STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2020**

	Major Funds		Total Governmental Funds
	General	Debt Service	
REVENUES			
Assessments	\$ 700,311	\$ 1,667,082	\$ 2,367,393
Interest	2,816	10,752	13,568
Total revenues	<u>703,127</u>	<u>1,677,834</u>	<u>2,380,961</u>
EXPENDITURES			
Current:			
General government	172,180	15,495	187,675
Maintenance and operations	429,335	-	429,335
Debt service:			
Principal	-	970,000	970,000
Interest	-	703,647	703,647
Total expenditures	<u>601,515</u>	<u>1,689,142</u>	<u>2,290,657</u>
Excess (deficiency) of revenues over (under) expenditures	101,612	(11,308)	90,304
Fund balances - beginning	<u>388,896</u>	<u>1,595,145</u>	<u>1,984,041</u>
Fund balances - ending	<u>\$ 490,508</u>	<u>\$ 1,583,837</u>	<u>\$ 2,074,345</u>

See notes to the financial statements

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**POINCIANA COMMUNITY DEVELOPMENT DISTRICT
POLK COUNTY, FLORIDA
RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCES OF GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2020**

Net change in fund balances - total governmental funds	\$	90,304
Amounts reported for governmental activities in the statement of activities are different because:		
Depreciation on capital assets is not recognized in the governmental fund statement but is reported as an expense in the statement of activities.		(350,024)
The change in accrued interest on long-term liabilities between the current and prior fiscal year is recorded in the statement of activities but not in the fund financial statements.		17,012
Amortization of Bond discounts/premiums is not recognized in the governmental fund financial statements, but is reported as an expense in the statement of activities.		(20,860)
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 and are eliminated in the statement of activities.		<u>970,000</u>
Change in net position of governmental activities	\$	<u><u>706,432</u></u>

See notes to the financial statements

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**POINCIANA COMMUNITY DEVELOPMENT DISTRICT
POLK COUNTY, FLORIDA
NOTES TO FINANCIAL STATEMENTS**

NOTE 1 – NATURE OF ORGANIZATION AND REPORTING ENTITY

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

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

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

The Board has the responsibility for:

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

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

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Government-Wide and Fund Financial Statements

The basic financial statements include both government-wide and fund financial statements.

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

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

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NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Measurement Focus, Basis of Accounting and Financial Statement Presentation

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

Governmental fund financial statements are reported using the *current financial resources measurement focus* and the *modified accrual basis of accounting*. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be *available* when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the government considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures are recorded only when payment is due.

Assessments

Assessments are non-ad valorem assessments on benefited property within the District. Operating and maintenance assessments are based upon the adopted budget and levied annually at a public hearing of the District. Debt service assessments are levied when Bonds are issued and assessed and collected on an annual basis. The District may collect assessments directly or utilize the uniform method of collection under Florida Statutes. Direct 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 the 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 considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal period. The portion of assessments receivable due within the current fiscal period is considered to be susceptible to accrual as revenue of the current period.

The District reports the following major governmental funds:

General Fund

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

Debt Service Fund

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

As a general rule, the effect of interfund activity has been eliminated from the government-wide financial statements.

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

Assets, Liabilities and Net Position or Equity

Restricted Assets

These assets represent cash and investments set aside pursuant to Bond covenants or other contractual restrictions.

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Assets, Liabilities and Net Position or Equity (Continued)

Deposits and Investments

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

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

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

Securities listed in paragraph c and d shall be invested to provide sufficient liquidity to pay obligations as they come due. In addition, surplus funds may be deposited into certificates of deposit which are insured and any unspent Bond proceeds are required to be held in investments as specified in the Bond Indenture.

The District records all interest revenue related to investment activities in the respective funds. Investments are measured at amortized cost or reported at fair value as required by generally accepted accounting principles.

Prepaid Items

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

Capital Assets

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

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

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

<u>Asset</u>	<u>Life</u>
Infrastructure	30
Improvements other than buildings	10

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

Unearned Revenue

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

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Assets, Liabilities and Net Position or Equity (Continued)

Long-Term Obligations

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

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

Deferred Outflows/Inflows of Resources

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

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

Fund Equity/Net Position

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

The District can establish limitations on the use of fund balance as follows:

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

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

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

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

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NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Other Disclosures

Use of Estimates

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

NOTE 3 – BUDGETARY INFORMATION

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

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

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

NOTE 4 – DEPOSITS AND INVESTMENTS

Deposits

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

Investments

The District's investments were held as follows at September 30, 2020:

	<u>Amortized Cost</u>	<u>Credit Risk</u>	<u>Maturities</u>
Commercial Paper Sweep	\$ 1,512,902	N/A	N/A
Total Investments	<u>\$ 1,512,902</u>		

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

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

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

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NOTE 4 – DEPOSITS AND INVESTMENTS (Continued)

Investments (Continued)

However, the Bond Indenture limits the type of investments held using unspent proceeds.

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

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

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

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

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

NOTE 5 – CAPITAL ASSETS

Capital asset activity for the fiscal year ended September 30, 2020 was as follows:

	Beginning Balance	Additions	Reductions	Ending Balance
<u>Governmental activities</u>				
Capital assets, not being depreciated				
Land and improvements	\$ 10,404,277	\$ -	\$ -	\$ 10,404,277
Total capital assets, not being depreciated	10,404,277	-	-	10,404,277
Capital assets, being depreciated				
Infrastructure	10,396,500	-	-	10,396,500
Improvements other than buildings	34,742	-	-	34,742
Total capital assets, being depreciated	10,431,242	-	-	10,431,242
Less accumulated depreciation for:				
Infrastructure	5,198,250	346,550	-	5,544,800
Improvements other than buildings	4,052	3,474	-	7,526
Total accumulated depreciation	5,202,302	350,024	-	5,552,326
Total capital assets, being depreciated, net	5,228,940	(350,024)	-	4,878,916
Governmental activities capital assets	\$ 15,633,217	\$ (350,024)	\$ -	\$ 15,283,193

Depreciation expense was charged to the maintenance and operations function.

NOTE 6 – LONG-TERM LIABILITIES

Series 2012

On April 12, 2012, the District issued \$21,285,000 of Special Assessment Refunding Bonds, Series 2012 consisting of multiple term Bonds with due dates ranging from May 1, 2013 to May 1, 2031 and fixed interest rates ranging from 1.60% to 6%. The Bonds were issued currently refund and redeem the District's Outstanding Special Assessments Bonds, Series 2000A. Interest is to be paid semiannually on each May 1 and November 1. Principal on the Bonds is to be paid serially commencing May 1, 2013 through May 1, 2031.

The Series 2012 Bonds are subject to redemption at the option of the District prior to their maturity. The Bonds are subject to extraordinary mandatory redemption prior to their selected maturity in the manner determined by the Bond Registrar if certain events occurred as outlined in the Bond Indenture. This occurred during the current fiscal year as the District collected prepaid assessments and prepaid \$50,000 of the Bonds. In addition, see Note – 12 Subsequent Events for extraordinary redemption amounts subsequent to fiscal year end.

The Bond Indenture established a debt service reserve requirement as well as other 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. The District was in compliance with the requirements at September 30, 2020.

Long-term Debt Activity

Changes in long-term liability activity for the fiscal year ended September 30, 2020 were as follows:

	Beginning Balance	Additions	Reductions	Ending Balance	Due Within One Year
Bonds payable:					
Series 2012	\$ 14,505,000	\$ -	\$ 970,000	\$ 13,535,000	\$ 955,000
Less original issue discount	250,314	-	20,860	229,454	-
Total	\$ 14,254,686	\$ -	\$ 949,140	\$ 13,305,546	\$ 955,000

At September 30, 2020, the scheduled debt service requirements on the long-term debt were as follows:

Year ending September 30:	Principal	Interest	Total
2021	\$ 955,000	\$ 662,838	\$ 1,617,838
2022	1,000,000	620,725	1,620,725
2023	1,045,000	574,856	1,619,856
2024	1,100,000	525,956	1,625,956
2025	1,155,000	472,556	1,627,556
2026-2030	6,720,000	1,442,219	8,162,219
2031	1,560,000	78,825	1,638,825
Total	\$ 13,535,000	\$ 4,377,975	\$ 17,912,975

NOTE 7 – DEVELOPER TRANSACTIONS

The Developer owns a portion of land within the District; therefore, assessment revenues in the general and debt service funds include the assessments levied on those lots owned by the Developer.

NOTE 8 – CONCENTRATION

The District's activity is dependent upon the continued involvement of the Developer the loss of which could have a material adverse effect on the District's operations.

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NOTE 9 – MANAGEMENT COMPANY

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

NOTE 10 – 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. The District has obtained commercial insurance from independent third parties to mitigate the costs of these risks; coverage may not extend to all situations. There were no settled claims over the past three years.

NOTE 11 – SETTLEMENT

During the current fiscal year the District settled litigation with certain residents within the District concerning bond validation fees paid on behalf of the District. Certain residents within the District filed a motion to contest the assessments charged to cover the costs of the bond validation fees. The matter was settled in the current year upon payment of \$34,361 to the residents who filed suit.

NOTE 12 – SUBSEQUENT EVENTS

Subsequent to fiscal year end, the District prepaid a total of \$25,000 of the Series 2012 Bonds. The prepayments were considered extraordinary mandatory redemptions as outlined in the Bond Indenture.

**POINCIANA COMMUNITY DEVELOPMENT DISTRICT
POLK COUNTY, FLORIDA
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE - BUDGET AND ACTUAL – GENERAL FUND
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2020**

	<u>Budgeted Amounts</u>		<u>Variance with Final Budget - Positive (Negative)</u>
	<u>Original & Final</u>	<u>Actual Amounts</u>	<u></u>
REVENUES			
Assessments	\$ 694,941	\$ 700,311	\$ 5,370
Interest	2,000	2,816	816
Total revenues	<u>696,941</u>	<u>703,127</u>	<u>6,186</u>
EXPENDITURES			
Current:			
General government	161,405	172,180	(10,775)
Maintenance and operations	535,536	429,335	106,201
Total expenditures	<u>696,941</u>	<u>601,515</u>	<u>95,426</u>
Excess (deficiency) of revenues over (under) expenditures	<u>\$ -</u>	101,612	<u>\$ 101,612</u>
Fund balance - beginning		<u>388,896</u>	
Fund balance - ending		<u>\$ 490,508</u>	

See notes to required supplementary information

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**POINCIANA COMMUNITY DEVELOPMENT DISTRICT
POLK COUNTY, FLORIDA
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION**

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

The legal level of budgetary control, the level at which expenditures may not exceed budget, is in the aggregate. Any budget amendments that increase the aggregate budgeted appropriations must be approved by the Board of Supervisors. Actual general fund expenditures did not exceed appropriations for the fiscal year ended September 30, 2020, the current fiscal year.

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

To the Board of 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 the governmental activities and each major fund of Poinciana Community Development District, Polk County, Florida ("District") as of and for the fiscal year ended September 30, 2020, and the related notes to the financial statements, which collectively comprise the District's basic financial statements, and have issued our opinion thereon dated XXXX, 2021.

Internal Control Over Financial Reporting

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

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 a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. *A significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

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

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the District's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and 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*.

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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.

XXXX, 2021

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

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

We have examined Poinciana Community Development District, Polk County, Florida's ("District") compliance with the requirements of Section 218.415, Florida Statutes, in accordance with Rule 10.556(10) of the Auditor General of the State of Florida during the fiscal year ended September 30, 2020. Management is responsible for District's compliance with those requirements. Our responsibility is to express an opinion on District's compliance based on our examination.

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

In our opinion, the District complied, in all material respects, with the aforementioned requirements for the fiscal year ended September 30, 2020.

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

XXXX, 2021

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**MANAGEMENT LETTER PURSUANT TO THE RULES OF
THE AUDITOR GENERAL FOR THE STATE OF FLORIDA**

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

Report on the Financial Statements

We have audited the accompanying basic financial statements of Poinciana Community Development District, Polk County, Florida ("District") as of and for the fiscal year ended September 30, 2020, and have issued our report thereon dated XXXX, 2021.

Auditor's Responsibility

We conducted our audit in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and Chapter 10.550, Rules of the 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 the Financial Statements Performed in Accordance with *Government Auditing Standards*; and Independent Auditor's Report on an examination conducted in accordance with *AICPA Professional Standards*, AT-C Section 315, regarding compliance requirements in accordance with Chapter 10.550, Rules of the Auditor General. Disclosures in those reports, which are dated XXXX, 2021, should be considered in conjunction with this management letter.

Purpose of this Letter

The purpose of this letter is to comment on those matters required by Chapter 10.550 of the Rules of the Auditor General for the State of Florida. Accordingly, in connection with our audit of the financial statements of the District, as described in the first paragraph, we report the following:

- I. Current year findings and recommendations.**
- II. Status of prior year findings and recommendations.**
- III. Compliance with the Provisions of the Auditor General of the State of Florida.**

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, as applicable, management, and the Board of Supervisors of Poinciana Community Development District, Polk County, Florida and is not intended to be and should not be used by anyone other than these specified parties.

We wish to thank Poinciana Community Development District, Polk County, Florida and the personnel associated with it, for the opportunity to be of service to them in this endeavor as well as future engagements, and the courtesies extended to us.

XXXX, 2021

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REPORT TO MANAGEMENT

I. CURRENT YEAR FINDINGS AND RECOMMENDATIONS

None

II. PRIOR YEAR FINDINGS AND RECOMMENDATIONS

None

III. COMPLIANCE WITH THE PROVISIONS OF THE AUDITOR GENERAL OF THE STATE OF FLORIDA

Unless otherwise required to be reported in the auditor's report on compliance and internal controls, the management letter shall include, but not be limited to the following:

1. A statement as to whether or not corrective actions have been taken to address findings and recommendations made in the preceding annual financial audit report.

There were no significant findings and recommendations made in the preceding annual financial audit report for the fiscal year ended September 30, 2019.

2. Any recommendations to improve the local governmental entity's financial management.

There were no such matters discovered by, or that came to the attention of, the auditor, to be reported for the fiscal year ended September 30, 2020.

3. Noncompliance with provisions of contracts or grant agreements, or abuse, that have occurred, or are likely to have occurred, that have an effect on the financial statements that is less than material but which warrants the attention of those charged with governance.

There were no such matters discovered by, or that came to the attention of, the auditor, to be reported, for the fiscal year ended September 30, 2020.

4. The name or official title and legal authority of the District are disclosed in the notes to the financial statements.
5. The District has not met one or more of the financial emergency conditions described in Section 218.503(1), Florida Statutes.
6. We applied financial condition assessment procedures and no deteriorating financial conditions were noted as of September 30, 2020. It is management's responsibility to monitor financial condition, and our financial condition assessment was based in part on representations made by management and the review of financial information provided by same.

SECTION VI

**THE E-VERIFY
MEMORANDUM OF UNDERSTANDING
FOR EMPLOYERS**

**ARTICLE I
PURPOSE AND AUTHORITY**

The parties to this agreement are the Department of Homeland Security (DHS) and the Poinciana Community Development District (Employer). The purpose of this agreement is to set forth terms and conditions which the Employer will follow while participating in E-Verify.

E-Verify is a program that electronically confirms an employee's eligibility to work in the United States after completion of Form I-9, Employment Eligibility Verification (Form I-9). This Memorandum of Understanding (MOU) explains certain features of the E-Verify program and describes specific responsibilities of the Employer, the Social Security Administration (SSA), and DHS.

Authority for the E-Verify program is found in Title IV, Subtitle A, of the Illegal Immigration Reform and Immigrant Responsibility Act of 1996 (IIRIRA), Pub. L. 104-208, 110 Stat. 3009, as amended (8 U.S.C. § 1324a note). The Federal Acquisition Regulation (FAR) Subpart 22.18, "Employment Eligibility Verification" and Executive Order 12989, as amended, provide authority for Federal contractors and subcontractors (Federal contractor) to use E-Verify to verify the employment eligibility of certain employees working on Federal contracts.

**ARTICLE II
RESPONSIBILITIES**

A. RESPONSIBILITIES OF THE EMPLOYER

1. The Employer agrees to display the following notices supplied by DHS in a prominent place that is clearly visible to prospective employees and all employees who are to be verified through the system:
 - a. Notice of E-Verify Participation
 - b. Notice of Right to Work
2. The Employer agrees to provide to the SSA and DHS the names, titles, addresses, and telephone numbers of the Employer representatives to be contacted about E-Verify. The Employer also agrees to keep such information current by providing updated information to SSA and DHS whenever the representatives' contact information changes.
3. The Employer agrees to grant E-Verify access only to current employees who need E-Verify access. Employers must promptly terminate an employee's E-Verify access if the employer is separated from the company or no longer needs access to E-Verify.

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4. The Employer agrees to become familiar with and comply with the most recent version of the E-Verify User Manual.
 5. The Employer agrees that any Employer Representative who will create E-Verify cases will complete the E-Verify Tutorial before that individual creates any cases.
 - a. The Employer agrees that all Employer representatives will take the refresher tutorials when prompted by E-Verify in order to continue using E-Verify. Failure to complete a refresher tutorial will prevent the Employer Representative from continued use of E-Verify.
 6. The Employer agrees to comply with current Form I-9 procedures, with two exceptions:
 - a. If an employee presents a "List B" identity document, the Employer agrees to only accept "List B" documents that contain a photo. (List B documents identified in 8 C.F.R. § 274a.2(b)(1)(B)) can be presented during the Form I-9 process to establish identity.) If an employee objects to the photo requirement for religious reasons, the Employer should contact E-Verify at 888-464-4218.
 - b. If an employee presents a DHS Form I-551 (Permanent Resident Card), Form I-766 (Employment Authorization Document), or U.S. Passport or Passport Card to complete Form I-9, the Employer agrees to make a photocopy of the document and to retain the photocopy with the employee's Form I-9. The Employer will use the photocopy to verify the photo and to assist DHS with its review of photo mismatches that employees contest. DHS may in the future designate other documents that activate the photo screening tool.
- Note: Subject only to the exceptions noted previously in this paragraph, employees still retain the right to present any List A, or List B and List C, document(s) to complete the Form I-9.
7. The Employer agrees to record the case verification number on the employee's Form I-9 or to print the screen containing the case verification number and attach it to the employee's Form I-9.
 8. The Employer agrees that, although it participates in E-Verify, the Employer has a responsibility to complete, retain, and make available for inspection Forms I-9 that relate to its employees, or from other requirements of applicable regulations or laws, including the obligation to comply with the antidiscrimination requirements of section 274B of the INA with respect to Form I-9 procedures.
 - a. The following modified requirements are the only exceptions to an Employer's obligation to not employ unauthorized workers and comply with the anti-discrimination provision of the INA: (1) List B identity documents must have photos, as described in paragraph 6 above; (2) When an Employer confirms the identity and employment eligibility of newly hired employee using E-Verify procedures, the Employer establishes a rebuttable presumption that it has not violated section 274A(a)(1)(A) of the Immigration and Nationality Act (INA) with respect to the hiring of that employee; (3) If the Employer receives a final nonconfirmation for an employee, but continues to employ that person, the Employer must notify DHS and the Employer is subject to a civil money penalty between \$550 and \$1,100 for each failure to notify DHS of continued employment following a final nonconfirmation; (4) If the Employer continues to employ an employee after receiving a final nonconfirmation, then the Employer is subject to a rebuttable presumption that it has knowingly

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employed an unauthorized alien in violation of section 274A(a)(1)(A); and (5) no E-Verify participant is civilly or criminally liable under any law for any action taken in good faith based on information provided through the E-Verify.

b. DHS reserves the right to conduct Form I-9 compliance inspections, as well as any other enforcement or compliance activity authorized by law, including site visits, to ensure proper use of E-Verify.

9. The Employer is strictly prohibited from creating an E-Verify case before the employee has been hired, meaning that a firm offer of employment was extended and accepted and Form I-9 was completed. The Employer agrees to create an E-Verify case for new employees within three Employer business days after each employee has been hired (after both Sections 1 and 2 of Form I-9 have been completed), and to complete as many steps of the E-Verify process as are necessary according to the E-Verify User Manual. If E-Verify is temporarily unavailable, the three-day time period will be extended until it is again operational in order to accommodate the Employer's attempting, in good faith, to make inquiries during the period of unavailability.

10. The Employer agrees not to use E-Verify for pre-employment screening of job applicants, in support of any unlawful employment practice, or for any other use that this MOU or the E-Verify User Manual does not authorize.

11. The Employer must use E-Verify for all new employees. The Employer will not verify selectively and will not verify employees hired before the effective date of this MOU. Employers who are Federal contractors may qualify for exceptions to this requirement as described in Article II.B of this MOU.

12. The Employer agrees to follow appropriate procedures (see Article III below) regarding tentative nonconfirmations. The Employer must promptly notify employees in private of the finding and provide them with the notice and letter containing information specific to the employee's E-Verify case. The Employer agrees to provide both the English and the translated notice and letter for employees with limited English proficiency to employees. The Employer agrees to provide written referral instructions to employees and instruct affected employees to bring the English copy of the letter to the SSA. The Employer must allow employees to contest the finding, and not take adverse action against employees if they choose to contest the finding, while their case is still pending. Further, when employees contest a tentative nonconfirmation based upon a photo mismatch, the Employer must take additional steps (see Article III.B. below) to contact DHS with information necessary to resolve the challenge.

13. The Employer agrees not to take any adverse action against an employee based upon the employee's perceived employment eligibility status while SSA or DHS is processing the verification request unless the Employer obtains knowledge (as defined in 8 C.F.R. § 274a.1(l)) that the employee is not work authorized. The Employer understands that an initial inability of the SSA or DHS automated verification system to verify work authorization, a tentative nonconfirmation, a case in continuance (indicating the need for additional time for the government to resolve a case), or the finding of a photo mismatch, does not establish, and should not be interpreted as, evidence that the employee is not work authorized. In any of such cases, the employee must be provided a full and fair opportunity to contest the finding, and if he or she does so, the employee may not be terminated or suffer any adverse employment consequences based upon the employee's perceived employment eligibility status

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(including denying, reducing, or extending work hours, delaying or preventing training, requiring an employee to work in poorer conditions, withholding pay, refusing to assign the employee to a Federal contract or other assignment, or otherwise assuming that he or she is unauthorized to work) until and unless secondary verification by SSA or DHS has been completed and a final nonconfirmation has been issued. If the employee does not choose to contest a tentative nonconfirmation or a photo mismatch or if a secondary verification is completed and a final nonconfirmation is issued, then the Employer can find the employee is not work authorized and terminate the employee's employment. Employers or employees with questions about a final nonconfirmation may call E-Verify at 1-888-464-4218 (customer service) or 1-888-897-7781 (worker hotline).

14. The Employer agrees to comply with Title VII of the Civil Rights Act of 1964 and section 274B of the INA as applicable by not discriminating unlawfully against any individual in hiring, firing, employment eligibility verification, or recruitment or referral practices because of his or her national origin or citizenship status, or by committing discriminatory documentary practices. The Employer understands that such illegal practices can include selective verification or use of E-Verify except as provided in part D below, or discharging or refusing to hire employees because they appear or sound "foreign" or have received tentative nonconfirmations. The Employer further understands that any violation of the immigration-related unfair employment practices provisions in section 274B of the INA could subject the Employer to civil penalties, back pay awards, and other sanctions, and violations of Title VII could subject the Employer to back pay awards, compensatory and punitive damages. Violations of either section 274B of the INA or Title VII may also lead to the termination of its participation in E-Verify. If the Employer has any questions relating to the anti-discrimination provision, it should contact OSC at 1-800-255-8155 or 1-800-237-2515 (TDD).

15. The Employer agrees that it will use the information it receives from E-Verify only to confirm the employment eligibility of employees as authorized by this MOU. The Employer agrees that it will safeguard this information, and means of access to it (such as PINS and passwords), to ensure that it is not used for any other purpose and as necessary to protect its confidentiality, including ensuring that it is not disseminated to any person other than employees of the Employer who are authorized to perform the Employer's responsibilities under this MOU, except for such dissemination as may be authorized in advance by SSA or DHS for legitimate purposes.

16. The Employer agrees to notify DHS immediately in the event of a breach of personal information. Breaches are defined as loss of control or unauthorized access to E-Verify personal data. All suspected or confirmed breaches should be reported by calling 1-888-464-4218 or via email at E-Verify@dhs.gov. Please use "Privacy Incident – Password" in the subject line of your email when sending a breach report to E-Verify.

17. The Employer acknowledges that the information it receives from SSA is governed by the Privacy Act (5 U.S.C. § 552a(i)(1) and (3)) and the Social Security Act (42 U.S.C. 1306(a)). Any person who obtains this information under false pretenses or uses it for any purpose other than as provided for in this MOU may be subject to criminal penalties.

18. The Employer agrees to cooperate with DHS and SSA in their compliance monitoring and evaluation of E-Verify, which includes permitting DHS, SSA, their contractors and other agents, upon

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reasonable notice, to review Forms I-9 and other employment records and to interview it and its employees regarding the Employer's use of E-Verify, and to respond in a prompt and accurate manner to DHS requests for information relating to their participation in E-Verify.

19. The Employer shall not make any false or unauthorized claims or references about its participation in E-Verify on its website, in advertising materials, or other media. The Employer shall not describe its services as federally-approved, federally-certified, or federally-recognized, or use language with a similar intent on its website or other materials provided to the public. Entering into this MOU does not mean that E-Verify endorses or authorizes your E-Verify services and any claim to that effect is false.

20. The Employer shall not state in its website or other public documents that any language used therein has been provided or approved by DHS, USCIS or the Verification Division, without first obtaining the prior written consent of DHS.

21. The Employer agrees that E-Verify trademarks and logos may be used only under license by DHS/USCIS (see [M-795 \(Web\)](#)) and, other than pursuant to the specific terms of such license, may not be used in any manner that might imply that the Employer's services, products, websites, or publications are sponsored by, endorsed by, licensed by, or affiliated with DHS, USCIS, or E-Verify.

22. The Employer understands that if it uses E-Verify procedures for any purpose other than as authorized by this MOU, the Employer may be subject to appropriate legal action and termination of its participation in E-Verify according to this MOU.

B. RESPONSIBILITIES OF FEDERAL CONTRACTORS

1. If the Employer is a Federal contractor with the FAR E-Verify clause subject to the employment verification terms in Subpart 22.18 of the FAR, it will become familiar with and comply with the most current version of the E-Verify User Manual for Federal Contractors as well as the E-Verify Supplemental Guide for Federal Contractors.

2. In addition to the responsibilities of every employer outlined in this MOU, the Employer understands that if it is a Federal contractor subject to the employment verification terms in Subpart 22.18 of the FAR it must verify the employment eligibility of any "employee assigned to the contract" (as defined in FAR 22.1801). Once an employee has been verified through E-Verify by the Employer, the Employer may not create a second case for the employee through E-Verify.

a. An Employer that is not enrolled in E-Verify as a Federal contractor at the time of a contract award must enroll as a Federal contractor in the E-Verify program within 30 calendar days of contract award and, within 90 days of enrollment, begin to verify employment eligibility of new hires using E-Verify. The Employer must verify those employees who are working in the United States, whether or not they are assigned to the contract. Once the Employer begins verifying new hires, such verification of new hires must be initiated within three business days after the hire date. Once enrolled in E-Verify as a Federal contractor, the Employer must begin verification of employees assigned to the contract within 90 calendar days after the date of enrollment or within 30 days of an employee's assignment to the contract, whichever date is later.

b. Employers enrolled in E-Verify as a Federal contractor for 90 days or more at the time of a contract award must use E-Verify to begin verification of employment eligibility for new hires of the Employer who are working in the United States, whether or not assigned to the contract, within three business days after the date of hire. If the Employer is enrolled in E-Verify as a Federal contractor for 90 calendar days or less at the time of contract award, the Employer must, within 90 days of enrollment, begin to use E-Verify to initiate verification of new hires of the contractor who are working in the United States, whether or not assigned to the contract. Such verification of new hires must be initiated within three business days after the date of hire. An Employer enrolled as a Federal contractor in E-Verify must begin verification of each employee assigned to the contract within 90 calendar days after date of contract award or within 30 days after assignment to the contract, whichever is later.

c. Federal contractors that are institutions of higher education (as defined at 20 U.S.C. 1001(a)), state or local governments, governments of Federally recognized Indian tribes, or sureties performing under a takeover agreement entered into with a Federal agency under a performance bond may choose to only verify new and existing employees assigned to the Federal contract. Such Federal contractors may, however, elect to verify all new hires, and/or all existing employees hired after November 6, 1986. Employers in this category must begin verification of employees assigned to the contract within 90 calendar days after the date of enrollment or within 30 days of an employee's assignment to the contract, whichever date is later.

d. Upon enrollment, Employers who are Federal contractors may elect to verify employment eligibility of all existing employees working in the United States who were hired after November 6, 1986, instead of verifying only those employees assigned to a covered Federal contract. After enrollment, Employers must elect to verify existing staff following DHS procedures and begin E-Verify verification of all existing employees within 180 days after the election.

e. The Employer may use a previously completed Form I-9 as the basis for creating an E-Verify case for an employee assigned to a contract as long as:

- i. That Form I-9 is complete (including the SSN) and complies with Article II.A.6,
- ii. The employee's work authorization has not expired, and
- iii. The Employer has reviewed the Form I-9 information either in person or in communications with the employee to ensure that the employee's Section 1, Form I-9 attestation has not changed (including, but not limited to, a lawful permanent resident alien having become a naturalized U.S. citizen).

f. The Employer shall complete a new Form I-9 consistent with Article II.A.6 or update the previous Form I-9 to provide the necessary information if:

- i. The Employer cannot determine that Form I-9 complies with Article II.A.6,
- ii. The employee's basis for work authorization as attested in Section 1 has expired or changed, or
- iii. The Form I-9 contains no SSN or is otherwise incomplete.

Note: If Section 1 of Form I-9 is otherwise valid and up-to-date and the form otherwise complies with

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Article II.C.5, but reflects documentation (such as a U.S. passport or Form I-551) that expired after completing Form I-9, the Employer shall not require the production of additional documentation, or use the photo screening tool described in Article II.A.5, subject to any additional or superseding instructions that may be provided on this subject in the E-Verify User Manual.

g. The Employer agrees not to require a second verification using E-Verify of any assigned employee who has previously been verified as a newly hired employee under this MOU or to authorize verification of any existing employee by any Employer that is not a Federal contractor based on this Article.

3. The Employer understands that if it is a Federal contractor, its compliance with this MOU is a performance requirement under the terms of the Federal contract or subcontract, and the Employer consents to the release of information relating to compliance with its verification responsibilities under this MOU to contracting officers or other officials authorized to review the Employer's compliance with Federal contracting requirements.

C. RESPONSIBILITIES OF SSA

1. SSA agrees to allow DHS to compare data provided by the Employer against SSA's database. SSA sends DHS confirmation that the data sent either matches or does not match the information in SSA's database.

2. SSA agrees to safeguard the information the Employer provides through E-Verify procedures. SSA also agrees to limit access to such information, as is appropriate by law, to individuals responsible for the verification of Social Security numbers or responsible for evaluation of E-Verify or such other persons or entities who may be authorized by SSA as governed by the Privacy Act (5 U.S.C. § 552a), the Social Security Act (42 U.S.C. 1306(a)), and SSA regulations (20 CFR Part 401).

3. SSA agrees to provide case results from its database within three Federal Government work days of the initial inquiry. E-Verify provides the information to the Employer.

4. SSA agrees to update SSA records as necessary if the employee who contests the SSA tentative nonconfirmation visits an SSA field office and provides the required evidence. If the employee visits an SSA field office within the eight Federal Government work days from the date of referral to SSA, SSA agrees to update SSA records, if appropriate, within the eight-day period unless SSA determines that more than eight days may be necessary. In such cases, SSA will provide additional instructions to the employee. If the employee does not visit SSA in the time allowed, E-Verify may provide a final nonconfirmation to the employer.

Note: If an Employer experiences technical problems, or has a policy question, the employer should contact E-Verify at 1-888-464-4218.

D. RESPONSIBILITIES OF DHS

1. DHS agrees to provide the Employer with selected data from DHS databases to enable the Employer to conduct, to the extent authorized by this MOU:

a. Automated verification checks on alien employees by electronic means, and

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- b. Photo verification checks (when available) on employees.
2. DHS agrees to assist the Employer with operational problems associated with the Employer's participation in E-Verify. DHS agrees to provide the Employer names, titles, addresses, and telephone numbers of DHS representatives to be contacted during the E-Verify process.
3. DHS agrees to provide to the Employer with access to E-Verify training materials as well as an E-Verify User Manual that contain instructions on E-Verify policies, procedures, and requirements for both SSA and DHS, including restrictions on the use of E-Verify.
4. DHS agrees to train Employers on all important changes made to E-Verify through the use of mandatory refresher tutorials and updates to the E-Verify User Manual. Even without changes to E-Verify, DHS reserves the right to require employers to take mandatory refresher tutorials.
5. DHS agrees to provide to the Employer a notice, which indicates the Employer's participation in E-Verify. DHS also agrees to provide to the Employer anti-discrimination notices issued by the Office of Special Counsel for Immigration-Related Unfair Employment Practices (OSC), Civil Rights Division, U.S. Department of Justice.
6. DHS agrees to issue each of the Employer's E-Verify users a unique user identification number and password that permits them to log in to E-Verify.
7. DHS agrees to safeguard the information the Employer provides, and to limit access to such information to individuals responsible for the verification process, for evaluation of E-Verify, or to such other persons or entities as may be authorized by applicable law. Information will be used only to verify the accuracy of Social Security numbers and employment eligibility, to enforce the INA and Federal criminal laws, and to administer Federal contracting requirements.
8. DHS agrees to provide a means of automated verification that provides (in conjunction with SSA verification procedures) confirmation or tentative nonconfirmation of employees' employment eligibility within three Federal Government work days of the initial inquiry.
9. DHS agrees to provide a means of secondary verification (including updating DHS records) for employees who contest DHS tentative nonconfirmations and photo mismatch tentative nonconfirmations. This provides final confirmation or nonconfirmation of the employees' employment eligibility within 10 Federal Government work days of the date of referral to DHS, unless DHS determines that more than 10 days may be necessary. In such cases, DHS will provide additional verification instructions.

ARTICLE III

REFERRAL OF INDIVIDUALS TO SSA AND DHS

A. REFERRAL TO SSA

1. If the Employer receives a tentative nonconfirmation issued by SSA, the Employer must print the notice as directed by E-Verify. The Employer must promptly notify employees in private of the finding and provide them with the notice and letter containing information specific to the employee's E-Verify

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case. The Employer also agrees to provide both the English and the translated notice and letter for employees with limited English proficiency to employees. The Employer agrees to provide written referral instructions to employees and instruct affected employees to bring the English copy of the letter to the SSA. The Employer must allow employees to contest the finding, and not take adverse action against employees if they choose to contest the finding, while their case is still pending.

2. The Employer agrees to obtain the employee's response about whether he or she will contest the tentative nonconfirmation as soon as possible after the Employer receives the tentative nonconfirmation. Only the employee may determine whether he or she will contest the tentative nonconfirmation.

3. After a tentative nonconfirmation, the Employer will refer employees to SSA field offices only as directed by E-Verify. The Employer must record the case verification number, review the employee information submitted to E-Verify to identify any errors, and find out whether the employee contests the tentative nonconfirmation. The Employer will transmit the Social Security number, or any other corrected employee information that SSA requests, to SSA for verification again if this review indicates a need to do so.

4. The Employer will instruct the employee to visit an SSA office within eight Federal Government work days. SSA will electronically transmit the result of the referral to the Employer within 10 Federal Government work days of the referral unless it determines that more than 10 days is necessary.

5. While waiting for case results, the Employer agrees to check the E-Verify system regularly for case updates.

6. The Employer agrees not to ask the employee to obtain a printout from the Social Security Administration number database (the Numident) or other written verification of the SSN from the SSA.

B. REFERRAL TO DHS

1. If the Employer receives a tentative nonconfirmation issued by DHS, the Employer must promptly notify employees in private of the finding and provide them with the notice and letter containing information specific to the employee's E-Verify case. The Employer also agrees to provide both the English and the translated notice and letter for employees with limited English proficiency to employees. The Employer must allow employees to contest the finding, and not take adverse action against employees if they choose to contest the finding, while their case is still pending.

2. The Employer agrees to obtain the employee's response about whether he or she will contest the tentative nonconfirmation as soon as possible after the Employer receives the tentative nonconfirmation. Only the employee may determine whether he or she will contest the tentative nonconfirmation.

3. The Employer agrees to refer individuals to DHS only when the employee chooses to contest a tentative nonconfirmation.

4. If the employee contests a tentative nonconfirmation issued by DHS, the Employer will instruct the

Company ID Number: 1634477

employee to contact DHS through its toll-free hotline (as found on the referral letter) within eight Federal Government work days.

5. If the Employer finds a photo mismatch, the Employer must provide the photo mismatch tentative nonconfirmation notice and follow the instructions outlined in paragraph 1 of this section for tentative nonconfirmations, generally.

6. The Employer agrees that if an employee contests a tentative nonconfirmation based upon a photo mismatch, the Employer will send a copy of the employee's Form I-551, Form I-766, U.S. Passport, or passport card to DHS for review by:

- a. Scanning and uploading the document, or
- b. Sending a photocopy of the document by express mail (furnished and paid for by the employer).

7. The Employer understands that if it cannot determine whether there is a photo match/mismatch, the Employer must forward the employee's documentation to DHS as described in the preceding paragraph. The Employer agrees to resolve the case as specified by the DHS representative who will determine the photo match or mismatch.

8. DHS will electronically transmit the result of the referral to the Employer within 10 Federal Government work days of the referral unless it determines that more than 10 days is necessary.

9. While waiting for case results, the Employer agrees to check the E-Verify system regularly for case updates.

ARTICLE IV SERVICE PROVISIONS

A. NO SERVICE FEES

1. SSA and DHS will not charge the Employer for verification services performed under this MOU. The Employer is responsible for providing equipment needed to make inquiries. To access E-Verify, an Employer will need a personal computer with Internet access.

ARTICLE V MODIFICATION AND TERMINATION

A. MODIFICATION

1. This MOU is effective upon the signature of all parties and shall continue in effect for as long as the SSA and DHS operates the E-Verify program unless modified in writing by the mutual consent of all parties.

2. Any and all E-Verify system enhancements by DHS or SSA, including but not limited to E-Verify checking against additional data sources and instituting new verification policies or procedures, will be covered under this MOU and will not cause the need for a supplemental MOU that outlines these changes.

B. TERMINATION

1. The Employer may terminate this MOU and its participation in E-Verify at any time upon 30 days prior written notice to the other parties.
2. Notwithstanding Article V, part A of this MOU, DHS may terminate this MOU, and thereby the Employer's participation in E-Verify, with or without notice at any time if deemed necessary because of the requirements of law or policy, or upon a determination by SSA or DHS that there has been a breach of system integrity or security by the Employer, or a failure on the part of the Employer to comply with established E-Verify procedures and/or legal requirements. The Employer understands that if it is a Federal contractor, termination of this MOU by any party for any reason may negatively affect the performance of its contractual responsibilities. Similarly, the Employer understands that if it is in a state where E-Verify is mandatory, termination of this by any party MOU may negatively affect the Employer's business.
3. An Employer that is a Federal contractor may terminate this MOU when the Federal contract that requires its participation in E-Verify is terminated or completed. In such cases, the Federal contractor must provide written notice to DHS. If an Employer that is a Federal contractor fails to provide such notice, then that Employer will remain an E-Verify participant, will remain bound by the terms of this MOU that apply to non-Federal contractor participants, and will be required to use the E-Verify procedures to verify the employment eligibility of all newly hired employees.
4. The Employer agrees that E-Verify is not liable for any losses, financial or otherwise, if the Employer is terminated from E-Verify.

ARTICLE VI PARTIES

- A. Some or all SSA and DHS responsibilities under this MOU may be performed by contractor(s), and SSA and DHS may adjust verification responsibilities between each other as necessary. By separate agreement with DHS, SSA has agreed to perform its responsibilities as described in this MOU.
- B. Nothing in this MOU is intended, or should be construed, to create any right or benefit, substantive or procedural, enforceable at law by any third party against the United States, its agencies, officers, or employees, or against the Employer, its agents, officers, or employees.
- C. The Employer may not assign, directly or indirectly, whether by operation of law, change of control or merger, all or any part of its rights or obligations under this MOU without the prior written consent of DHS, which consent shall not be unreasonably withheld or delayed. Any attempt to sublicense, assign, or transfer any of the rights, duties, or obligations herein is void.
- D. Each party shall be solely responsible for defending any claim or action against it arising out of or related to E-Verify or this MOU, whether civil or criminal, and for any liability wherefrom, including (but not limited to) any dispute between the Employer and any other person or entity regarding the applicability of Section 403(d) of IIRIRA to any action taken or allegedly taken by the Employer.
- E. The Employer understands that its participation in E-Verify is not confidential information and may be disclosed as authorized or required by law and DHS or SSA policy, including but not limited to,

Company ID Number: 1634477

Congressional oversight, E-Verify publicity and media inquiries, determinations of compliance with Federal contractual requirements, and responses to inquiries under the Freedom of Information Act (FOIA).

F. The individuals whose signatures appear below represent that they are authorized to enter into this MOU on behalf of the Employer and DHS respectively. The Employer understands that any inaccurate statement, representation, data or other information provided to DHS may subject the Employer, its subcontractors, its employees, or its representatives to: (1) prosecution for false statements pursuant to 18 U.S.C. 1001 and/or; (2) immediate termination of its MOU and/or; (3) possible debarment or suspension.

G. The foregoing constitutes the full agreement on this subject between DHS and the Employer.

To be accepted as an E-Verify participant, you should only sign the Employer's Section of the signature page. If you have any questions, contact E-Verify at 1-888-464-4218.

Company ID Number: 1634477

Approved by:

Employer Poinciana Community Development District	
Name (Please Type or Print) Darren De Santis	Title
Signature Electronically Signed	Date 01/27/2021
Department of Homeland Security – Verification Division	
Name (Please Type or Print) USCIS Verification Division	Title
Signature Electronically Signed	Date 01/27/2021

Company ID Number: 1634477

Information Required for the E-Verify Program	
Information relating to your Company:	
Company Name	Poinciana Community Development District
Company Facility Address	219 E. Livingston St Orlando, FL 32801
Company Alternate Address	
County or Parish	ORANGE
Employer Identification Number	650967759
North American Industry Classification Systems Code	925
Parent Company	
Number of Employees	1 to 4
Number of Sites Verified for	1

Company ID Number: 1634477

Are you verifying for more than 1 site? If yes, please provide the number of sites verified for in each State:

FLORIDA 1 site(s)

Company ID Number: 1634477

Information relating to the Program Administrator(s) for your Company on policy questions or operational problems:

Name Kelly Adams
Phone Number (865) 717 - 7700
Fax Number
Email Address kadams@gmstnn.com

Name Darren A De Santis
Phone Number (954) 721 - 8681 ext. 208
Fax Number
Email Address ddesantis@gmssf.com

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SECTION VII

SECTION C

SECTION 1

Poinciana Community Development District

ACTION ITEMS

Updated March 2021

Item #	Meeting Assigned	Action Item	Assigned To:	Date Due	Status	Comments
1	10/16/19	CDD Merger	District Manager / District Counsel		On Hold	On hold until after general election. PWCDD got a response from bond counsel that if a written opinion is required, a fee of \$10,000 would be charged. It has been determined that bondholder consent is likely not feasible as the bonds were traded on the open market and there are numerous bondholders.
2	10/16/19	Determine feasibility of standing meetings with CDD, HOA, and Taylor Morrison	District Manager		On Hold	There has been communication with Taylor Morrison regarding small replats which are included for BOS review at the 02.17.2021 meeting.
3	12/18/19	Review methodology for golf course assessments and how they are factored in to the current budget	District Manager		In Process	The Golf Course currently is not assessed for PCDD Operations and Maintenance Fees. DM staff will review original assessment methodology and ERUs assigned to golf course and incorporate that information into the draft budget for FY2022.
4	5/20/20	Stock fish as approved at August BOS meeting for midge management	Field Manager		Completed	Gambusia stocked February 2021.
5	2/17/20	Schedule PCDD Workshop with Polk County Roads & Drainage	District Manager		In Process	Scheduled March 30 at 10 am.
4	5/20/20	Bring back estimates for fountain installation	District Engineer		In Process	Kathy Leo will update information previously provided to BOS for discussion 03.17.2021.

SECTION 2

Poinciana Community Development District

Summary of Check Register

February 1, 2021 to March 9, 2021

Fund	Date	Check No.'s	Amount
General Fund	2/11/21	2972-2974	\$ 33,299.66
	2/19/21	2975-2979	\$ 6,741.18
	2/24/21	2980	\$ 931,081.66
	3/5/21	2981-2984	\$ 15,614.45
			\$ 986,736.95
Payroll	<u>February 2021</u>		
	Anthony Reed	50114	\$ 84.70
	Elizabeth Lambrides	50115	\$ 184.70
	Lita Epstein	50116	\$ 184.70
	Michael Luddy	50117	\$ 184.70
	Robert Zimbardi	50118	\$ 184.70
			\$ 823.50
			\$ 987,560.45

CHECK DATE	VEND#	INVOICE DATE	EXPENSED TO YRMO	SUBCLASS	DPT ACCT#	SUB	VENDOR NAME	STATUS	AMOUNT	CHECK#
2/11/21	00009	2/01/21 8256	202102	320-53800-47000			CLARKE AQUATIC SERVICES, INC.	*	8,745.91	002972
2/11/21	00011	1/25/21 1014434	202101	320-53800-47100			CLARKE AQUATIC SERVICES, INC.	*	12,583.33	
							MOSQUITO MGMT SERV JAN 21			
2/11/21	00004	2/01/21 6005	202102	320-53800-46200			CLARKE ENVIRONMENTAL MOSQUITO LAWN MAINTENANCE FEB 21	*	11,970.42	
2/19/21	00022	2/05/21 4165-02-ARBITRAGE 2012A-1 & A-2	202102	310-51300-31200			FLORALAWN 2, LLC	*	450.00	002974
2/19/21	00009	1/27/21 8233	202101	320-53800-47000			AMTEC	*	129.25	002975
							MTHLY INCREASE OCT 20			
							MTHLY INCREASE NOV 20			
							MTHLY INCREASE DEC 20			
							MTHLY INCREASE JAN 21			
2/19/21	00040	2/02/21 20484	202102	310-51300-32200			CLARKE AQUATIC SERVICES, INC.	*	500.00	002976
							AUDIT FYE 9/30/20			
2/19/21	00001	2/01/21 154	202102	310-51300-34000			GRAU & ASSOCIATE	*	3,750.00	
							MANAGEMENT FEES FEB 21			
							INFORMATION TECH FEB 21			
							DISSEMINATION SVCS FEB 21			
							OFFICE SUPPLIES FEB 21			
							POSTAGE FEB 21			
							COPIES FEB 21			
							FIELD MANAGEMENT FEB 21			
							GOVERNMENTAL MANAGEMENT SERVICES-CF			
									5,126.68	002978

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CHECK DATE	VEND#	INVOICE DATE	EXPENSED TO...	YRMO	DPT	ACCT#	SUB	SUBCLASS	VENDOR NAME	STATUS	AMOUNT	CHECK AMOUNT
2/19/21	00017	1/29/21	2159315	202101	310	51300	31100		ENGINEER SERVICES JAN 21	*	147.50	147.50 002979
2/24/21	00013	2/24/21	02242021	202102	300	20700	10000		GAI CONSULTANTS, INC	*	810,417.31	
		2/24/21	02242021	202102	300	20700	10000		ASSESSMENT TRANSFER-SER12	*	120,664.35	
									DIRECT ASSESSMENT-SER12	*		
3/05/21	00011	2/15/21	101480	202102	320	53800	47100		POINCIANA CDD C/O USBANK	*	12,583.33	931,081.66 002980
									MOSQUITO MGMT SVC FEB 21	*		
3/05/21	00010	2/16/21	7-278-68	202102	310	51300	42000		CLARKE ENVIRONMENTAL MOSQUITO	*	198.10	12,583.33 002981
									DELIVERY 02/10/21	*		
									FEDEX	*		198.10 002982
3/05/21	00040	3/01/21	20641	202103	310	51300	32200		AUDIT FYE 09/30/2020	*	2,300.00	2,300.00 002983
									GRAU & ASSOCIATE	*		
3/05/21	00001	1/31/21	156	202101	320	53800	48400		TUNNEL MAINTENANCE	*	533.02	2,300.00 002984
									GOVERNMENTAL MANAGEMENT SERVICES-CF	*		533.02 002984

TOTAL FOR BANK A 986,736.95
 TOTAL FOR REGISTER 986,736.95

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SECTION 3

Poinciana
Community Development District

Unaudited Financial Reporting
February 28, 2021



Table of Contents

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Poinciana
Community Development District
Combined Balance Sheet
February 28, 2021

	<i>General Fund</i>	<i>Debt Service Fund</i>	<i>Totals Governmental Funds</i>
Assets:			
Cash			
Operating - Suntrust	\$ 882,759	\$ -	\$ 882,759
Money Market Account	\$ 53,045	\$ -	\$ 53,045
Investments			
Series 2012A-1 & A-2			
Reserve A-1	\$ -	\$ 535,748	\$ 535,748
Reserve A-2	\$ -	\$ 322,618	\$ 322,618
Revenue	\$ -	\$ 1,514,550	\$ 1,514,550
Redemption A-1	\$ -	\$ 11	\$ 11
Redemption A-2	\$ -	\$ 365,877	\$ 365,877
General Redemption	\$ -	\$ 6,379	\$ 6,379
Total Assets	\$ 935,804	\$ 2,745,183	\$ 3,680,987
Liabilities:			
Accounts Payable	\$ 13,439	\$ (0)	\$ 13,439
Total Liabilities	\$ 13,439	\$ (0)	\$ 13,439
Fund Balances:			
Unassigned	\$ 922,365	\$ -	\$ 922,365
Assigned for Debt Service	\$ -	\$ 2,745,183	\$ 2,745,183
Total Fund Balances	\$ 922,365	\$ 2,745,183	\$ 3,667,548
Total Liabilities & Fund Balance	\$ 935,804	\$ 2,745,183	\$ 3,680,987

Poinciana

Community Development District

General Fund

Statement of Revenues, Expenditures, and Changes in Fund Balance

For The Period Ending February 28, 2021

	Adopted Budget	Prorated Budget Thru 02/28/21	Actual Thru 02/28/21	Variance
Revenues				
Assessments - Tax Collector	\$ 629,547	\$ 603,102	\$ 603,102	\$ -
Assessments - Direct Billed	\$ 65,394	\$ 49,046	\$ 49,046	\$ -
Interest	\$ 2,000	\$ 833	\$ 1,178	\$ (833)
Total Revenues	\$ 696,941	\$ 652,981	\$ 653,326	\$ (833)
Expenditures:				
<u>General & Administrative:</u>				
Supervisors Fees	\$ 12,000	\$ 5,000	\$ 2,000	\$ 3,000
Fica Expense	\$ 918	\$ 383	\$ 153	\$ 230
Engineering	\$ 18,000	\$ 7,500	\$ 1,575	\$ 5,925
Attorney	\$ 30,000	\$ 12,500	\$ 1,125	\$ 11,375
Arbitrage	\$ 450	\$ 450	\$ 450	\$ -
Dissemination	\$ 5,500	\$ 2,292	\$ 2,283	\$ 8
Annual Audit	\$ 3,590	\$ 1,496	\$ 1,000	\$ 496
Trustee Fees	\$ 7,033	\$ -	\$ -	\$ -
Assessment Administration	\$ 5,000	\$ 5,000	\$ 5,000	\$ -
Management Fees	\$ 45,000	\$ 18,750	\$ 18,750	\$ -
Information Technology	\$ 1,500	\$ 625	\$ 625	\$ -
Telephone	\$ 100	\$ 42	\$ 27	\$ 15
Postage	\$ 2,600	\$ 1,083	\$ 526	\$ 558
Printing & Binding	\$ 2,000	\$ 833	\$ 25	\$ 808
Insurance	\$ 6,600	\$ 6,600	\$ 6,301	\$ 299
Legal Advertising	\$ 3,500	\$ 1,458	\$ 732	\$ 726
Other Current Charges	\$ 550	\$ 229	\$ 125	\$ 104
Office Supplies	\$ 400	\$ 167	\$ 16	\$ 151
Property Appraiser	\$ 7,000	\$ -	\$ -	\$ -
Dues, Licenses & Subscriptions	\$ 175	\$ 175	\$ 175	\$ -
Total General & Administrative:	\$ 151,916	\$ 64,583	\$ 40,887	\$ 23,695
<u>Operations and Maintenance Expenses</u>				
Field Services	\$ 10,000	\$ 4,167	\$ 4,167	\$ 0
Property Insurance	\$ 7,700	\$ 7,700	\$ 7,680	\$ 20
Electric	\$ 2,000	\$ 833	\$ 459	\$ 375
Landscape Maintenance	\$ 158,100	\$ 65,875	\$ 59,852	\$ 6,023
Aquatic Control Maintenance	\$ 116,725	\$ 48,635	\$ 43,729	\$ 4,907
Aquatic Midge Management	\$ 160,000	\$ 66,667	\$ 62,917	\$ 3,750
R&M - Mulch	\$ 3,500	\$ 1,458	\$ -	\$ 1,458
R&M - Plant Replacement	\$ 3,500	\$ 1,458	\$ -	\$ 1,458
R&M - Aerators	\$ 3,500	\$ 1,458	\$ 1,039	\$ 419
Storm Structure Repairs	\$ 50,000	\$ 20,833	\$ -	\$ 20,833
Contingency	\$ 30,000	\$ 12,500	\$ -	\$ 12,500
Total Operations and Maintenance Expenses	\$ 545,025	\$ 231,585	\$ 179,842	\$ 51,743
Total Expenditures	\$ 696,941	\$ 296,168	\$ 220,729	\$ 75,439
Excess Revenues (Expenditures)	\$ -	\$ -	\$ 432,597	\$ -
Fund Balance - Beginning	\$ -	\$ -	\$ 489,768	\$ -
Fund Balance - Ending	\$ -	\$ -	\$ 922,365	\$ -

Poinciana
Community Development District
Debt Service Fund- Series 2012A-1 & A-2
Statement of Revenues, Expenditures, and Changes in Fund Balance
For The Period Ending February 28, 2021

	Adopted Budget	Prorated Budget Thru 02/28/21	Actual Thru 02/28/21	Variance
Revenues				
Special Assessments - Tax Collector	\$ 1,455,270	\$ 1,393,880	\$ 1,393,880	\$ -
Special Assessments - Direct Billed	\$ 160,886	\$ 120,664	\$ 120,664	\$ -
Interest Income	\$ 2,500	\$ 32	\$ 32	\$ -
Total Revenues	\$ 1,618,656	\$ 1,517,766	\$ 1,517,766	\$ -
Expenditures:				
General & Administrative:				
Property Appraiser	\$ 15,500	\$ -	\$ -	\$ -
Series 2012A-1				
Special Call - 11/1	\$ 10,000	\$ 10,000	\$ 15,000	\$ (5,000)
Interest - 11/1	\$ 188,622	\$ 188,622	\$ 188,413	\$ 209
Principal - 5/1	\$ 640,000	\$ -	\$ -	\$ -
Interest - 5/1	\$ 188,622	\$ -	\$ -	\$ -
Series 2012A-2				
Special Call - 11/1	\$ 5,000	\$ 5,000	\$ 10,000	\$ (5,000)
Interest - 11/1	\$ 143,156	\$ 143,156	\$ 143,006	\$ 150
Principal - 5/1	\$ 315,000	\$ -	\$ -	\$ -
Interest - 5/1	\$ 143,156	\$ -	\$ -	\$ -
Total Expenditures	\$ 1,649,056	\$ 346,778	\$ 356,419	\$ (9,641)
Excess Revenues (Expenditures)	\$ (30,400)		\$ 1,161,347	
Fund Balance - Beginning	\$ 722,316		\$ 1,583,836	
Fund Balance - Ending	\$ 691,916		\$ 2,745,183	

Poinciana
Community Development District
Month to Month

	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Total
Revenues													
Assessments - Tax Collector	\$ -	\$ 65,729	\$ 439,650	\$ 85,511	\$ 12,213	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 608,102
Assessments - Direct Billed	\$ -	\$ -	\$ -	\$ 49,046	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 49,046
Interest	\$ 94	\$ 99	\$ 271	\$ 357	\$ 357	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,178
Total Revenues	\$ 94	\$ 65,828	\$ 439,921	\$ 134,914	\$ 12,570	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 653,326
Expenditures:													
General & Administrative:													
Supervisors Fees	\$ 1,000	\$ -	\$ -	\$ -	\$ 1,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,000
Fica Expense	\$ 77	\$ -	\$ -	\$ -	\$ 77	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 153
Engineering	\$ 885	\$ 248	\$ 295	\$ 148	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,575
Attorney	\$ -	\$ 1,125	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,125
Arbitrage	\$ -	\$ -	\$ -	\$ -	\$ 450	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 450
Dissemination	\$ 617	\$ 417	\$ 417	\$ 417	\$ 417	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,283
Annual Audit	\$ -	\$ -	\$ 500	\$ -	\$ 500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,000
Trustee Fees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Assessment Administration	\$ 5,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,000
Management Fees	\$ 3,750	\$ 3,750	\$ 3,750	\$ 3,750	\$ 3,750	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 18,750
Information Technology	\$ 125	\$ 125	\$ 125	\$ 125	\$ 125	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 625
Telephone	\$ 16	\$ 16	\$ 10	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 27
Postage	\$ 185	\$ 63	\$ 75	\$ 3	\$ 199	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 526
Printing & Binding	\$ 23	\$ -	\$ -	\$ 2	\$ 0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 25
Insurance	\$ 6,301	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 6,301
Legal Advertising	\$ 732	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 732
Other Current Charges	\$ -	\$ -	\$ -	\$ -	\$ 125	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 125
Office Supplies	\$ 0	\$ 15	\$ 0	\$ 0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 16
Property Appraiser	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Dues, Licenses & Subscriptions	\$ 175	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 175
Total General & Administrative	\$ 18,886	\$ 5,742	\$ 5,173	\$ 4,443	\$ 6,643	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 40,887
Operations and Maintenance Expenses													
Field Services	\$ 833	\$ 833	\$ 833	\$ 833	\$ 833	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,167
Property Insurance	\$ 7,680	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 7,680
Blectric	\$ 77	\$ 73	\$ 97	\$ 111	\$ 101	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 459
Landscape Maintenance	\$ 11,970	\$ 11,970	\$ 11,970	\$ 11,970	\$ 11,970	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 59,852
Aquatic Control Maintenance	\$ 8,617	\$ 8,617	\$ 8,616	\$ 9,134	\$ 8,746	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 43,729
Aquatic Widge Management	\$ 12,583	\$ 12,583	\$ 12,583	\$ 12,583	\$ 12,583	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 62,917
R&M - Mulch	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
R&M - Plant Replacement	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
R&M - Aerators	\$ 506	\$ -	\$ -	\$ 533	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,039
Storm Structure Repairs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Contingency	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Operations and Maintenance Expenses	\$ 42,267	\$ 34,077	\$ 34,100	\$ 35,165	\$ 34,234	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 179,842
Total Expenditures	\$ 61,153	\$ 39,819	\$ 39,272	\$ 39,608	\$ 40,877	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 220,729
Excess Revenues (Expenditures)	\$ (61,060)	\$ 26,009	\$ 400,649	\$ 95,306	\$ (28,307)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 432,597

Poinciana
Community Development District
Special Assessment Receipts
Fiscal Year 2021

MAINTENANCE ASSESSMENTS

Gross Assessments \$ 669,721.56
 Certified Net Assessments \$ 622,841.05
 100.00%

Date	Check Number	Gross Assessments				Net Assessments	
		Received	Discounts/Penalties	Commissions Paid	Interest Income	Received	General Fund
11/16/20	ACH	\$2,392.52	(\$95.68)	(\$110.47)	\$0.00	\$2,186.37	\$2,186.37
11/19/20	ACH	\$10,436.33	(\$543.97)	(\$197.85)	\$0.00	\$9,694.51	\$9,694.51
11/23/20	ACH	\$57,236.44	(\$2,288.96)	(\$1,098.95)	\$0.00	\$53,848.53	\$53,848.53
12/01/20	ACH	\$87,326.98	(\$3,490.02)	(\$1,676.74)	\$0.00	\$82,160.22	\$82,160.22
12/11/20	ACH	\$117,898.65	(\$4,705.82)	(\$2,263.86)	\$0.00	\$110,928.97	\$110,928.97
12/18/20	ACH	\$262,072.96	(\$10,480.64)	(\$5,031.85)	\$0.00	\$246,560.47	\$246,560.47
01/15/21	ACH	\$89,966.01	(\$2,710.04)	(\$1,745.12)	\$0.00	\$85,510.85	\$85,510.85
02/01/21	ACH	\$0.00	\$0.00	\$0.00	\$39.86	\$39.86	\$39.86
02/16/21	ACH	\$12,673.19	(\$252.08)	(\$248.42)	\$0.00	\$12,172.69	\$12,172.69
Total Collected		\$ 640,003.08	\$ (24,567.21)	\$ (12,373.26)	\$ 39.86	\$ 603,102.47	\$ 603,102.47
Percentage Collected							97%

DEBT SERVICE ASSESSMENTS

Gross Assessments \$ 1,548,159.31
 Certified Net Assessments \$ 1,439,788.16
 100%

Date	Check Number	Gross Assessments				Net Assessments	
		Received	Discounts/Penalties	Commissions Paid	Interest Income	Received	Debt Service Fund
11/16/20	ACH	\$5,753.48	(\$230.13)	(\$45.94)	\$0.00	\$5,477.41	\$5,477.41
11/19/20	ACH	\$24,614.07	(\$1,282.80)	(\$466.63)	\$0.00	\$22,864.64	\$22,864.64
11/23/20	ACH	\$124,791.77	(\$4,991.33)	(\$2,396.01)	\$0.00	\$117,404.43	\$117,404.43
12/01/20	ACH	\$197,367.49	(\$7,888.53)	(\$3,789.58)	\$0.00	\$185,689.38	\$185,689.38
12/11/20	ACH	\$267,861.86	(\$10,691.75)	(\$5,143.40)	\$0.00	\$252,026.71	\$252,026.71
12/18/20	ACH	\$609,411.78	(\$24,374.55)	(\$11,700.74)	\$0.00	\$573,336.49	\$573,336.49
01/15/21	ACH	\$218,684.93	(\$6,588.06)	(\$4,241.94)	\$0.00	\$207,854.93	\$207,854.93
02/01/21	ACH	\$0.00	\$0.00	\$0.00	\$91.91	\$91.91	\$91.91
02/16/21	ACH	\$30,341.08	(\$612.53)	(\$594.57)	\$0.00	\$29,133.98	\$29,133.98
Total Collected		\$ 1,478,826.46	\$ (56,659.68)	\$ (28,378.81)	\$ 91.91	\$ 1,393,879.88	\$ 1,393,879.88
Percentage Collected							97%

DIRECT BILL ASSESSMENTS

Taylor Morrison 2020-01		Net Assessments	\$	226,279.80	\$	65,394.00	\$	160,885.80
Date Received	Due Date	Check Number	Net Assessed	Amount Received	General Fund	Series 2012 Debt Service Fund		
1/12/21	11/1/20	16000-00069287	\$113,139.90	\$113,139.90	\$32,697.00	\$80,442.90		
1/12/21	2/1/21	16000-00069287	\$56,569.95	\$56,569.95	\$16,348.50	\$40,221.45		
	5/1/21		\$56,569.95	\$0.00	\$0.00	\$0.00		
			\$ 226,279.80	\$ 169,709.85	\$ 49,045.50	\$ 120,664.35		

SECTION D

SECTION 1

Poinciana Community Development District



March 17, 2021

Clayton Smith - Field Services Manager

GMS

Completed

Cleared Walkway at Bella Vianna Tunnel



- ✚ Pond B-1 Stocked with fish and shrimp.
- ✚ 5 acre pond.
- ✚ Gambusia and ghost shrimp used.
- ✚ Stocking was successful with no attrition reported.

In Progress

Pressure Washing of Tunnels

- ✚ Pressure Washing of Tunnels in progress.
- ✚ The caulking at the seam was removed to give the water a safe channel to flow and not flow over the sidewalk. Repair is still holding up.



Pond Conveyance

- ✚ Staff reviewed ponds for turnover with TM.
- ✚ Issues noted and identified.
- ✚ Beginning conveyance process with 4 new ponds.



In Progress

Hydrilla Treatments



- ✚ Treating several ponds for hydrilla. In some cases, as it dies, it tends to cause algae blooms.
- ✚ Contractor has identified ponds due for treatment this year.
- ✚ Some Different techniques and approaches are being used this year due to some failed treatments last year.

Midge Treatment Changes

- ✚ There have been some changes in products available. Therefore, some changes in midge treatments will occur.
- ✚ Working with contractor to create equally effective program.



Upcoming Projects

Tunnel Maintenance – Bella Viana



- ✚ Some Additional work is recommended to tunnels
- ✚ Bella Viana tunnel could benefit from some caulking and paint as well after pressure washing.
- ✚ Pricing after pressure washing complete.
- ✚ No integrity issues.

Tunnel Maintenance – Venezia

- ✚ Some additional work is recommended.
- ✚ Venezia tunnel could benefit from some caulking and paint as well after pressure washing.
- ✚ Pricing after pressure washing is complete.



Other

Aerator Maintenance



- ✚ General Maintenance performed
- ✚ Cleaning of panels and inspection.
- ✚ Aerators in Good Condition

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 : 1/01/2021 and 1/31/2021

Customer Site ID	Treatment Date	Condition/Weeds Treated
A-1	1/28/21	Clean
A-2	1/6/21	Clean
A-3	1/6/21	Clean
A-4	1/6/21	Clean
A-5	1/4/21	Clean
A-6	1/4/21	Clean
A-7	1/4/21	Clean
A-8	1/12/21	Filamentous
A-8	1/12/21	Spike Rush
A-9	1/4/21	Clean
A-10A	1/4/21	Clean
A-10B	1/28/21	Clean
A-11	1/28/21	Clean
A-12	1/28/21	Clean
A-13	1/28/21	Clean
A-20	1/12/21	Clean
A-21	1/12/21	Clean
A-22	1/12/21	Clean
B-1	1/12/21	Filamentous
B-5	1/6/21	Clean
B-6	1/6/21	Clean
B-11	1/4/21	Clean
B-15	1/4/21	Clean
B-16	1/4/21	Clean
C-1	1/6/21	Clean
C-2	1/6/21	Clean
C-3	1/6/21	Clean
C-6A	1/13/21	Clean
C-6B	1/13/21	Clean
C-8	1/4/21	Clean
C-9	1/13/21	Clean
C-10	1/28/21	Filamentous
C-11	1/12/21	Clean
C-12	1/4/21	Clean
C-13	1/6/21	Clean
C-14	1/4/21	Clean
C-15	1/4/21	Clean
C-16	1/4/21	Clean
C-17	1/12/21	Filamentous
C-18	1/4/21	Clean
C-19	1/12/21	Clean
C-20	1/13/21	Filamentous
D-1	1/4/21	Clean
D-2	1/4/21	Clean
D-3	1/4/21	Clean

D-4	1/13/21	Baby Tears
D-4	1/13/21	Spike Rush
D-5	1/4/21	Clean
D-6	1/4/21	Clean
D-7	1/4/21	Clean
D-8	1/4/21	Clean
D-9	1/4/21	Clean
D-10	1/4/21	Clean
D-11	1/4/21	Clean
E-1	1/6/21	Clean
E-2	1/6/21	Clean
E-3	1/12/21	Planktonic
E-5	1/6/21	Clean
E-6	1/6/21	Clean
E-8	1/6/21	Clean
E-11	1/6/21	Clean
E-18	1/6/21	Clean
E-19	1/6/21	Clean
E-21	1/6/21	Clean
E-31	1/6/21	Clean
F-7	1/6/21	Clean



**PCDD Monthly Midge Treatment Report
December 2021**

Customer	Route	Start Date	End Date	Used Quantity	Unit of Measure	Chemical Used Quantity	Unit of Measure
PCDD ATV ULV	ATV-all ponds	2/10/21	2/10/21	8.9	mi	1.96	gal
PCDD TRUCK ULV	Venezia				mi		gal
PCDD TRUCK ULV	Bella Viana				mi		gal
PCDD TRUCK ULV	Lago Vista				mi		gal
PCDD TRUCK ULV	Monte Lena				mi		gal
PCDD TRUCK ULV	Rainbow Lakes				mi		gal
PCDD TRUCK ULV	Terra/Flora Vista				mi		gal
PCDD TRUCK ULV	Capri				mi		gal
PCDD TRUCK ULV	Portofino				mi		gal
PCDD ATV ULV	ATV-all ponds	2/18/21	2/18/21	9.1	mi	2.04	gal
PCDD TRUCK ULV	Venezia				mi		gal
PCDD TRUCK ULV	Bella Viana				mi		gal
PCDD TRUCK ULV	Lago Vista				mi		gal
PCDD TRUCK ULV	Monte Lena				mi		gal
PCDD TRUCK ULV	Rainbow Lakes				mi		gal
PCDD TRUCK ULV	Terra/Flora Vista				mi		gal
PCDD TRUCK ULV	Capri				mi		gal
PCDD TRUCK ULV	Portofino				mi		gal
PCDD TRUCK ULV	Venezia				mi		gal
PCDD TRUCK ULV	Bella Viana				mi		gal
PCDD TRUCK ULV	Lago Vista				mi		gal
PCDD TRUCK ULV	Monte Lena				mi		gal
PCDD TRUCK ULV	Rainbow Lakes				mi		gal
PCDD TRUCK ULV	Terra/Flora Vista				mi		gal
PCDD TRUCK ULV	Capri				mi		gal
PCDD TRUCK ULV	Portofino				mi		gal
PCDD ATV ULV	ATV-all ponds	2/25/21	2/25/21	8.7	mi	1.93	gal
PCDD TRUCK ULV	Venezia				mi		gal
PCDD TRUCK ULV	Bella Viana				mi		gal
PCDD TRUCK ULV	Lago Vista				mi		gal
PCDD TRUCK ULV	Monte Lena				mi		gal
PCDD TRUCK ULV	Rainbow Lakes				mi		gal
PCDD TRUCK ULV	Terra/Flora Vista				mi		gal
PCDD TRUCK ULV	Capri				mi		gal
PCDD TRUCK ULV	Portofino				mi		gal
Total For The Month				26.70	mi	5.93	gal

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



Poinciana Community Development District
Monthly Midge Treatment Report
February 1st , 2021 - February 28th , 2021

Night Truck Spray

- 0 Miles were sprayed

ATV ULV Spray

- 26.7 Miles were sprayed

Backpack Pellet Larvicide

- 0 Acres were treated

Boat Larvicide Treatments

- 0 Acres were treated

SECTION 2

