

Poinciana
Community Development District

Agenda Package

October 20, 2021

AGENDA

Poinciana

Community Development District

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

October 13, 2021

**Board of Supervisors
Poinciana Community
Development District**

Dear Board Members:

The Board of Supervisors of Poinciana Community Development District will meet **Wednesday, October 20, 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 September 15, 2021 Meeting
5. Consideration of Targeted Harvest Area Permit with Florida Fish and Wildlife Conservation Commission's Statewide Nuisance Alligator Program (SNAP)
6. Consideration of Agreement with Grau & Associates to Provide Auditing Services for the Fiscal Year 2021
7. Consideration of Pond Policy for Stormwater System and Infrastructure
8. Staff Reports
 - A. Attorney
 - i. Presentation of Memorandum on Wastewater Services and Stormwater Management
 - B. Engineer
 - C. District Manager
 - i. Action Items List
 - ii. Approval of Check Register
 - iii. Balance Sheet and Income Statement
 - D. Field Manager
 - i. Field Manager's Report
 - ii. Consideration of Proposal for Maintenance of Sorrento Ditch
 - iii. Customer Complaint Log
9. Supervisor's Requests
10. Other Business
11. General Audience Comments
12. Next Meeting Date - November 17, 2021

13. Adjournment

Agenda Call In Line:

Dial-in Number: (267) 930-4000

Participant Access: 254-161

MINUTES

**MINUTES OF MEETING
POINCIANA
COMMUNITY DEVELOPMENT DISTRICT**

The regular meeting of the Board of Supervisors of the Poinciana Community Development District was held on Wednesday, **September 15, 2021** at 11:00 a.m. in the Starlite Ballroom, 384 Village Drive, Poinciana, Florida.

Present and constituting a quorum were:

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| Lita Epstein | Chair |
| Michael Luddy | Vice Chairman |
| Robert Zimbardi | Assistant Secretary |
| Tony Reed (<i>via Zoom</i>) | Assistant Secretary |
| Elizabeth Lambrides | Assistant Secretary |

Also present were:

| | |
|------------------|------------------------------|
| Tricia Adams | District Manager |
| Kristen Trucco | Latham, Shuker, Eden et. Al. |
| Kathy Leo | District Engineer |
| Clayton Smith | Field Manager |
| Cherrief Jackson | Clarke |
| Residents | |

The following is a summary of the discussions and actions taken at the September 15, 2021 Poinciana Community Development District's Board of Supervisors Meeting.

FIRST ORDER OF BUSINESS

Roll Call

Ms. Adams called the meeting to order and call the roll at 11:00 a.m. All Supervisors were present.

SECOND ORDER OF BUSINESS

Pledge of Allegiance

The Pledge of Allegiance was recited.

THIRD ORDER OF BUSINESS

Public Comment Period on Agenda Items

Residents addressed the following:

- Ms. Marjorie Wealthy, Tivoli Trace Court, requested moving the tunnel bollards onto the Volterra side in Bella Vianna to allow greater turning radius. A resident of Sorrento agreed and requested the lane markers in the tunnel be re-painted.

Mr. Smith explained when the bollards were installed, there was a possibility they would be hit. There were only so many places where they could be installed to prevent vehicle traffic from going through the tunnel. It was placed in the center of the sidewalk close to the tunnel so there was a way to go around it if needed. The Venezia tunnel did not have these issues because it was wider and more accessible. Mr. Smith recommended removing the bollards from the Bella Vianna side. Ms. Epstein proposed placing a bollard on the other side where there were no issues to deter cars. Ms. Leo and Mr. Smith would look at it and come back to the Board with recommendations. Ms. Epstein requested a sign saying there was a bollard on the other side and no cars were permitted as a warning.

- Ms. Rita Grisius, Palm Tree Drive, asked if the District had stormwater ponds. She was having problems obtaining flood insurance because Viereggio was developed 4 feet high. *Ms. Epstein confirmed that the District had stormwater ponds to control flooding as part of the 500-year floodplain and directed residents to contact the HOA, if insurance companies would not provide flood insurance.*
- Mr. Bernie Bekkers, Rancho Mirage Drive questioned why the CDD prohibited non-motorized boats in all ponds with the exception of the one that's governed by HOA. *Ms. Epstein stated this item was on the agenda.*
- Mr. Dennis Glass, Glendora Road, offered to provide a consultation on the ponds at no cost. He owned a landscaping business for 25 years and maintained eight ponds. The way Floralawn was cutting the edge of the ponds was the issue and water collecting on the street going into drains and into the ponds and wind moving the water back and forth was causing the erosion. None of his neighbors had any objection to him boating.

Hearing no other comments, Ms. Epstein closed the public comment period.

FOURTH ORDER OF BUSINESS

Approval of Minutes of the July 21, 2021 Meeting

Ms. Epstein presented the minutes of the July 21, 2021 Meeting. Mr. Reed noted instances where he was confused with Mr. Luddy on Pages 2, 3 and 8.

On MOTION by Ms. Lambrides seconded by Mr. Zimbardi with all in favor the minutes of the July 21, 2021 Meeting were approved as amended.

FIFTH ORDER OF BUSINESS

Discussion Items

A. Rule Regarding Use of Tunnels

Ms. Adams presented the rules regarding the use of the District tunnels, which were included in the agenda packet. The Board received them earlier in the year, but deferred them because the initial policies prohibited vehicle traffic and had speed limit restrictions. It was not the most enforceable policy in terms of identifying golf carts going in excess of 25 miles-per-hour. This item was brought back to the Board to discuss the current policy and make any changes.

Mr. Reed suggested revisiting what vehicles are allowed and which were prohibited, rather than going by the speed limit. Ms. Epstein wanted to be more public about the 10 miles-per-hour speed limit through the tunnels and have it on the signs. Ms. Lambrides proposed removing the provision that vehicles not incapable of speeds in excess of 25 miles-per-hour and leaving the height limit. Ms. Adams explained there was specificity to golf carts, which included neighborhood electric vehicles and low-speed vehicles not exceeding 78 inches in height. To change a rule, there must be a rule hearing, requiring a 28, 29-day legal notice. Ms. Epstein requested this item be placed on the agenda when there was a rule hearing, as the primary concern was the speed limit in the tunnels. When the signs were changed, they should reflect the speed limit of 10 miles-per-hour. Ms. Lambrides agreed. After further discussion, this item was tabled.

B. Pond Policy for Stormwater Ponds and Infrastructure

Ms. Adams presented a policy prohibiting use of CDD infrastructure as recreational facilities, which was included in the agenda packet. The District has two property assets; the

stormwater system and the tunnels. The policy dealt with the stormwater system, which has been in place for at least 10 years. It was revised in 2015 to include a provision that golf carts should not be driving around the ponds. The purpose of the policy was to treat the stormwater system as a utility system, not as a recreational amenity. Ms. Epstein was not in favor of using the ponds as an amenity, due to recent incidents with alligators. In a community of over 150 ponds, asking people to show identification, was asking for trouble. Ms. Trucco advised the CDD would have some liability; however, the Board could have rules or policies for trespassing on private property, recreational use in the ponds and requiring residents to sign a waiver. Ms. Lambrides was open to permitting kayaking and non motorized boats on the ponds with reasonable protections of liability and offered to meet with those interested in boating on CDD ponds and present suggestions to the Board at the next meeting. Ms. Epstein understood The Villages allowed kayaking on CDD ponds and requested a copy of their policy and rules. Ms. Adams would email the policies to Ms. Lambrides and contact the District's insurance provider for their input. *There was Board consensus to schedule a workshop at 9:30 a.m. prior to the October meeting.*

SIXTH ORDER OF BUSINESS

Consideration of Policy for Acquisition and Acceptance of Common Area Property from Developers

Ms. Trucco stated that Ms. Carpenter wanted to incorporate a policy with the same guidelines and requirements as the initial Acquisition Agreement for the upcoming bond conveyances. There was a requirement that the developer provide title, survey and environmental work as requested by District Council or District Engineer and pay a \$2,500 deposit for costs the District incurs. Attached to the policy was Schedule A, which was the application that the developer completes for acceptance of real property and/or improvements and a form for the District Engineer to certify that the real property improvements were up to the standards of the District. Discussion ensued and the Board addressed the following:

- Mr. Zimbardi asked if the form was per parcel or would be in one format. *Ms. Trucco stated it could be for multiple tracks if they were related improvements.* Mr. Reed preferred per parcel as \$2,500 would not cover much. *Ms. Trucco would add that the amount of the deposit would be at the District's discretion.*

- Ms. Lambrides questioned the hard cost to the District for the transfer. *Ms. Trucco explained there was engineering and legal time to convey the documents and review the plans.*
- Ms. Epstein noted it was hard to set an amount without knowing the actual costs. *Ms. Trucco estimated a couple of days of work, which was close to the \$2,500. Ms. Epstein preferred \$2,500 per parcel.*
- Mr. Luddy noted on Page 7, "*reasonable acceptable*" should be "reasonably acceptable." *Ms. Trucco will make this change.* Mr. Reed requested clarification on "*substantially comply.*" Ms. Leo would provide a Certificate of the District Engineer. *Ms. Trucco stated there was an Owners Affidavit, which the developer was required to sign before the Board's acceptance, certifying that the construction and real property improvements were up to code and providing Certificates of Completion.*
- Mr. Reed asked if the policy was approved in the past or if it was a new policy *Ms. Adams explained that it was a new policy. Moving forward, if the developer wants to convey property, these are the guidelines that the Board want to be considered before accepting the property.*
- Ms. Leo recalled when the District was first created, there were construction acquisition funds to buy the assets. *Ms. Adams confirmed the construction funds were exhausted. Since the developer wanted to convey certain ponds to the District for ownership and maintenance purposes, District Counsel prepared a policy to have in place before the property was conveyed.*

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| <p>On MOTION by Mr. Reed seconded by Mr. Luddy with all in favor the Policy for Acquisition and Acceptance of Common Area Property from the Developer was approved in substantially final form subject to execution by the District Engineer.</p> |
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SEVENTH ORDER OF BUSINESS **Consideration of Maintenance**
Agreements

Ms. Adams stated these were the service agreements for the upcoming fiscal year. Three different service agreements were scheduled for renewal. The current agreements expire on September 30th and the new agreements would start on October 1st.

A. Landscape Maintenance with Floralawn

Ms. Adams presented an extension to the Landscape Maintenance Agreement with Floralawn, which was prepared by District Counsel. Changes include the inclusion of the E-Verify compliance requirements on Page 2 and a 3 percent increase in compensation. The current compensation was \$143,645, the proposed price increase for the annual amount was \$4,309 and the new cost was \$147,954.39, which was in accordance with the budget the Board adopted for the upcoming fiscal year. Mr. Smith was working with the vendor.

Mr. Luddy questioned why the Landscape Maintenance Addendum included a signature for Solivita Community Association, Inc. Ms. Adams stated it did not need to be signed by Solivita and the signature line for the CDD was on Page 4. Mr. Luddy had a problem with the way Floralawn was cutting the lake banks. Floralawn had a deflector for their mowers that prevented grass clippings from going into the ponds, but they were not using it. They also blew clippings off of residents screens, which was unnecessary. Mr. Smith explained that the scope outlined how they were supposed to mow the ponds and what they were supposed to use. They were not supposed to discharge grass into the pond regardless of what mower they were using; however, they had a lot of new people and this specific branch of FloraLawn was huge. Mr. Luddy would inform Mr. Smith of future problems, but it occurred every week and will forward a video to Mr. Smith and direct residents who live on ponds to call or email Mr. Brad Thompson at Floralawn if they see their staff throwing clippings into the pond. Ms. Adams provided a customer complaint line for Solivita.

Mr. Lambrides asked if the District could issue fines if they were damaging the pond. Ms. Adams explained if they were not performing according to standard, they would be formally notified, but ultimately, the Board could cancel the agreement if they were not performing in accordance with the scope of services. Mr. Smith would meet with the Site Manager for FloraLawn to bring this to their attention for training, monitoring and supervising the staff that

are mowing. Ms. Trucco asked Mr. Smith to provide language that she could add to the extension regarding grass clippings and recommended that the Board approve the Maintenance Agreement in substantially final form, subject to District staff incorporating any final revisions they believe are necessary. Ms. Adams noted the Board budgeted \$160,150 for landscaping services, taking into account the 3% increase and a contingency.

On MOTION by Mr. Luddy seconded by Mr. Reed with all in favor the third extension to the Landscape Maintenance Agreement with Floralawn to renew the 12-month term and new E-Verify requirements in the amount of \$147,954.39 was approved in substantial final form subject to staff review.

B. Aquatic Maintenance Services with Clarke

Ms. Adams presented the third extension to the Aquatic Maintenance Services Agreement with Clark, which was included in the agenda packet. The current agreement expires on September 30th and starts on October 1st. It was for an additional 12 months. Exhibit A included a letter dated August 10th proposing a 2% increase. The Board budgeted \$107,049.96, taking into account the 2% increase and \$11,000 contingency.

Ms. Lambrides MOVED to approve the Aquatic Maintenance Services Agreement with Clarke to renew the 12-month term and new E-Verify requirements in the amount of \$107,049.96 in substantial final form subject to staff review and Mr. Luddy seconded the motion.

Mr. Luddy noted on Page 2, Item 7, the end of the first sentence that says, "*Execution of this third extension,*" the word "*This*" was repeated twice. Ms. Trucco would make that change.

On VOICE VOTE with all in favor the Aquatic Maintenance Services Agreement renewal with Clarke to renew the 12-month term and new E-Verify requirements in the amount of \$107,049.96 was approved in substantial final form subject to staff review.

C. Midge Control Services with Clarke

Ms. Adams presented the third extension to the Midge Control Services Agreement with Clarke, which was included in the agenda packet. There were several changes to the scope. The Midge Management Program has been evolving. It contemplates a 12-month agreement starting on October 1st. Exhibit A has the general services for the pond, identifying deep water and adult midge control. The cost for the associated program is \$154,019.99 annually, which was included in the budget for this fiscal year. The Board approved \$160,000 for midge management, which takes into consideration this agreement as well as contingency if there are issues above and beyond the scope

Mr. Zimbardi questioned how 10 miles of backpack barrier treatment was calculated. Ms. Cherrief Jackson of Clarke explained for every site they handle, before they start, their GIS Department maps out the mileage and acreage. There was a rate per mile. Mr. Zimbardi asked what happened if there was an exceptionally bad year and they did more than 10 miles of backpack treatment. Ms. Jackson noted they did that as a courtesy, but going forward, it was included. Midges are extremely hard to control and unpredictable. Clarke could no longer use the product that they were using in the deep pond and found another product that was effective on both types of midges, although it was more expensive. For the granular product for edge midges, they would be moving to RG-30, which was organic and highly effective. It was slightly more expensive, which was the reason for the increase.

On MOTION by Mr. Luddy seconded by Mr. Zimbardi with all in favor the third extension to the Midge Control Services Agreement with Clarke to renew the 12-month term and new E-Verify requirements in the amount of \$154,019.99 was approved in substantial final form subject to staff review.

EIGHTH ORDER OF BUSINESS

Staff Reports

A. Attorney

There being none, the next item followed.

B. Engineer

There being none, the next item followed.

C. District Manager**i. Action Items List**

Ms. Adams reported on the following action items:

1. Pond Turnover from Taylor Morrison: The conveyance policies were reviewed today.
2. Planting Littoral Shelves: Completed. Photos would be distributed to residents as well as information from the University of Florida regarding the benefits and how they enhance the stormwater system. Staff was monitoring the growth of the ponds.
3. The Field Manager was working on punchlist items that were identified as a result of the annual District Engineer's inspection.
4. Communication to Residents Regarding Bond Payoff: At the last meeting, residents expressed confusion over whether they could pay their debt service payment in a lump sum versus annual payments on the Tax Bill. A draft letter of explanation was provided to the Board, identifying the original purpose of the bonds and the amount of the annual debt service payments, which was \$438 to \$458 per unit to be placed on the Tax Bill through 2031 as well as the lump sum payoff information.

Ms. Epstein noted large savings by saving the interest and taxes. Ms. Adams explained the interest rate was not always straightforward and changed throughout the maturity of the bond, but she would look at the bond documents and revise the letter to incorporate the savings on fees assessed by the county. Ms. Epstein believed that people would be more interested in a payoff if they realized how much they could save. Ms. Adams agreed. Ms. Lambrides proposed outlining the cost savings to residents and to the District. Ms. Lambrides requested clarification whether residents would save money on the interest if they paid tomorrow instead of July 31, 2022. Ms. Adams noted the payment amount could vary, but the lump sum amount would be the same amount, \$3,000, until July 31st. Ms. Epstein directed that it be sent out now. Ms. Lambrides requested a better explanation on the cost savings to the individual.

Ms. Adams would add the Tunnel Rules and pond policy to the Action Items List. Mr. Reed requested an open item to see the documents for the turnover of the ponds to educate

himself. Documentation for one pond was all that he needed. Ms. Epstein requested Mr. Reed send an email to the District Engineer regarding his request.

ii. Approval of Check Register

Ms. Adams presented the Check Register from July 14, 2021 through September 6, 2021 in the amount of \$183,371.84.

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| On MOTION by Mr. Zimbardi seconded by Mr. Luddy with all in favor the July 14, 2021 through September 6, 2021 Check Register in the amount of \$183,371.84 was approved. |
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iii. Balance Sheet and Income Statement

Ms. Adams presented the Unaudited Financial Statements through July 31, 2021. No action was required. The District was fully collected on their assessments.

D. Field Manager

i. Field Manager's Report

Mr. Smith presented the Field Manager's Report, a copy of which was included in the agenda packet. The tunnel bollards were installed, but they would work on issues with the bollards, specifically on the west side of the Bella Vianna tunnel. The E-1 and E-3 golf course lake bank repairs were scheduled for the end of September and hopefully, would be completed by the next meeting. The plantings on Ponds A-12 and C-20 were completed and would be on a year-long monitoring and maintenance program through Clarke. Some plants were establishing. Up to 80% of the plantings under the contract could be replaced throughout the monitoring period in the first year. The pond conveyance was discussed. The aerators continue to be a maintenance issue. They need some additional repairs and general maintenance, but the warranty periods for the pumps expired. The vendor provided 14 pumps for free. There was now a budget line item for general maintenance. The monthly Pond Treatment and Midge Treatment Reports were provided to the Board for review.

Mr. Luddy requested a list of open or planned tasks noting when they were completed. Mr. Smith would provide at the next meeting. All of the drains in Poinciana were being repaired. Ms. Lambrides questioned the life expectancy of the pumps. Mr. Smith stated five to six years.

Ms. Epstein wondered if they should look at proactively replacing the pumps before they start failing, since they were no longer under warranty and there was newer technology. Mr. Smith agreed that it may be more beneficial to look into replacing some of the units with the upgraded technology and would look into the cost. Mr. Luddy requested feedback on the survival of the small fish for the midges. Mr. Smith stated the gambusia were placed in B-1 and as of this morning, they were still in the pond. Mr. Luddy asked if they needed to add more gambusia to all of the ponds. Mr. Smith recommended 1000 gambusia per acre and 500 ghost shrimp per acre at a cost of \$140 per acre to get the fish delivered and stocked. At the Board's request, he would provide a breakdown at the next meeting for lakes that were a priority and a five year plan.

ii. Customer Complaint Log

Mr. Smith presented the Customer Complaint Report, a copy of which was included in the agenda packet. There was grass in Pond E-18. They were still working on the details and hopefully would come to a resolution on who was going to be taking care of that as well as the berm landscape replacement. Mr. Luddy asked if the berm landscape replacement was addressed. Ms. Adams stated that staff does not typically make any landscape design changes and Floralawn maintained the existing landscaping. Plants that were at the end of their useful life are usually replaced

NINTH ORDER OF BUSINESS

Supervisor's Requests

There being none, the next item followed.

TENTH ORDER OF BUSINESS

Other Business

There being none, the next item followed.

ELEVENTH ORDER OF BUSINESS**General Audience Comments**

Mr. Steve Mizel of Torino Lane requested replacement of the Fakahatchee grass behind his property, as it blocked his view of the pond. Mr. Smith evaluated the area and there was Fakahatchee, which was an ornamental grass that was supposed to be pruned once a year between fall and early winter. It would be cut back to about 18 inches and then would grow 3 to 4 feet tall the remainder of the year. One solution was to allow Florallawn continue to trim them; however, this led to the current situation where the Fakahatchee was dead because they were trimmed so many times. It was not designed to be constantly hedged. The Fakahatchee in the area behind the other homes, have some spider mites, which was an ongoing issue with Fakahatchee grass. All the plant life looked old. Mr. Mizel asked if any other home had their entire view blocked. Mr. Smith stated the vision blocking varied. If the grasses were left to grow to 4 or 5 feet, Mr. Mizel would not be able to see the pond. Ms. Lambrides asked whether they could clear out some of his bushes so it was not so solid. Mr. Smith stated they could easily pull out the Fakahatchee and put in some lower ground covered plants. Ms. Lambrides asked if it would hurt the pond. Mr. Mizel pointed out it was not even close to the pond. Ms. Adams suggested a mulch bed with Palms. *There was Board consensus for staff to remove the Fakahatchee.*

A lengthy discussion ensued regarding alligators in ponds and the following residents voiced concerns:

- Ms. April Smith, Bell Tower, reported while her husband was walking their two dogs, a pit bull and lab, on a leash down Bell Tower past the Late Butler pond, a 10.4 foot long alligator pulled her husband and both dogs 51 feet across the pond. The pit bull died. She requested that the Board protect residents of Solivita and not judge her or her husband. There was no education or signs.
- Mr. Gordon Rae, Palm Tree Drive requested that the Board reach out to the Florida Fish and Wildlife Conservation Commission (FWC) and the Community Association Manager (CAM) to request that alligators 7 feet or greater when identified and verified by FWC, be relocated outside of the community. According to www.myfwc.com, an alligator was deemed a nuisance if it was 4 feet and posed a threat to people's pets or property. Residents reported people are illegally feeding alligators.

Ms. Adams noted the CDD cannot enforce traffic laws or any other laws, it could not enforce laws related to wildlife. FWC was responsible to enforce laws in the State of Florida related to fish and wildlife. Residents could report someone feeding wildlife to FWC through an 800 wildlife alert. The more that residents call and report wildlife violations to FWC, the more of a response they would get. The State of Florida runs a program through FWC, the Statewide Nuisance Alligator Program or SNAP. As far as alligator removal, FWC's SNAP staff confirm with the CAM, Mr. Rudy Bautista that they have permission to come on the property and then assign nuisance alligators to a trapper. The trapper is not an employee of FWC. They were contracted for the removal of the alligator. The trappers make every effort not to destroy them onsite in the visibility of others, but if they deem that alligator is too dangerous to transport, they could make a decision to destroy it onsite. FWC does not compensate the trappers. They must apply for a license. Their financial incentive is what they do with the alligator to generate income.

Ms. Lambrides asked if the Board could make an agreement for large alligators. Ms. Adams stated the Board could enter into an agreement with FWC giving permission to trappers to remove nuisance alligators. Ms. Epstein noted that once they gave carte blanche, the trappers could come in at any time and grab any alligator that was 4 feet or larger. Ms. Adams would provide information regarding alligator removal permits to the Board at the next meeting. Ms. Trucco advised that there was a Florida Statute, Section 479.409, making it illegal to intentionally kill, injure, possess or capture an alligator or their eggs. It also finds potential criminal penalties as well for violating that law. Ms. Epstein requested placing this item be placed on the next agenda for further discussion and having a public hearing to take resident input. Ms. Adams would ask FWC to attend to answer Board member questions. The Club Manager stated earlier that they were making efforts to better educate residents regarding the danger of the alligators. Everyone was sorry about what happened to Ms. Smith's dog.

- Mr. and Mrs. Dolsay, Lazio Loop, addressed alligators in pools and posting *Beware – Do Not Feed Alligator* signs at every pond.
- Ms. Yvette Studdard, Russ Pond Drive, considered alligators to be predators that were unpredictable and extremely dangerous and requested the Board take steps to educate residents and post signs about feeding the alligators and fining violators \$500.

Ms. Lambrides requested District Council report back to the Board regarding the District's ability of putting up signs and what can be included on the signs. Ms. Epstein encouraged residents to call the 1-800 number for FWC when they see an alligator more than 4 feet. She asked the Amenity Manager to put this information in an e-blast and in the newsletter. Mr. Luddy requested Mr. Bautista and the Club Manager attend the next meeting.

- Mr. George Vassilakis, Grand Canal Drive, emphasized that nothing was going to get resolved immediately and wanted everyone to be aware there was a hazard.
- Mr. Lonnie Martin, San Joaquin Road, felt the Chairperson was passing the buck. In the second to last pond on the right-hand side of the west gate, there was an 8-to-10-foot alligator. He wanted the Board to be proactive.
- Ms. Geraldine Butters, Cape Florida Drive, had to use a scooter to walk her two dogs because she was handicapped and requested a handicapped ramp on the corner of Crystal River and Hamrick Drive. *Ms. Lambrides was sympathetic to the situation, but the CDD did not have control over handicap ramps. It was an HOA matter.*

TWELFTH ORDER OF BUSINESS

Next Meeting Date – October 20, 2021

Ms. Adams reported that the ballroom was not available at the next meeting, which was scheduled for October 20, 2021 at 11:00 a.m. Therefore, the workshop and the Board Meeting would be held at Mosaics. Board Members noted this was unacceptable, due to the size of the room since it was a public hearing. Staff was aware that the CDD meetings were held the third Wednesday of every month. Ms. Epstein proposed meeting in November. Ms. Adams noted if there were no urgent items, the October meeting would be canceled and all items, including discussion on the alligators would be deferred to November. The only agenda item for the workshop was the policy on the ponds and boating. At the next scheduled meeting, the Board would be reviewing the permit from FWC regarding nuisance alligator removal, as well as any information from District Counsel or the Field Manager on signage. Mr. Luddy did not want to meet unless the CAM, Club Manager and FWC were in attendance. Ms. Epstein agreed there should be full representation if they going to have a public hearing.

Ms. Lambrides suggested meeting at The Palms or moving the meeting. Ms. Epstein suggested contacting the Club Manager to determine what days the room was available versus

postponing the meeting. Ms. Lambrides agreed since the November meeting was right before Thanksgiving and people would be traveling. Ms. Adams contacted the Club Manager to discuss a location that would accommodate a large crowd, starting at 9:30 a.m. in October. Discussion ensued regarding other alternative dates and locations.

The meeting was recessed for 5 minutes

The meeting was reconvened.

The Club Manager confirmed that the ballroom was available on October 20, 2021 from 9:30 a.m. to 11:00 a.m. for the public hearing.

THIRTEENTH ORDER OF BUSINESS

Adjournment

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

Secretary / Assistant Secretary

Chair/Vice Chairman

SECTION V

From: Tricia Adams tadams@gmscfl.com
Subject: Fwd: FWC Targeted Harvest Area permit for management of nuisance alligators
Date: October 13, 2021 at 2:05 PM
To: Monica Virgen mvirgen@gmscfl.com



From: SNAP - Statewide Nuisance Alligator Program <snap@MyFWC.com>
Subject: FWC Targeted Harvest Area permit for management of nuisance alligators
Date: October 7, 2021 at 10:25:09 AM EDT
To: "tadams@gmscfl.com" <tadams@gmscfl.com>
Cc: SNAP - Statewide Nuisance Alligator Program <snap@MyFWC.com>

Tricia,

The Florida Fish and Wildlife Conservation Commission's Statewide Nuisance Alligator Program (SNAP) has quite a bit of flexibility built into the Program and since there is a need to have greater control over how nuisance alligators are handled for managed properties, the best fit is a proactive solution we refer to as Targeted Harvest Areas (THA).

We will need the following information if you wish to consider designating the property as a Targeted Harvest Area:

- A written request may be e-mailed to snap@myfwc.com from the property owner or managing authority, including the contact information of the owner or manager.
- The request must state that you seek properties designated as a Targeted Harvest Area for dealing with nuisance alligators only; giving reason why the alligators are a nuisance.
- The request must also state that the owner or manager has the authority to control access to the specific areas where the nuisance alligators are located.
- The request must identify who the complainant and point(s) of contact will be listed on the permit with contact information (i.e. phone numbers and e-mail).
- Any specific instructions or limitations regarding the proposed Targeted Harvest Area (such as size or quantity limits, boundary limits, or specific personnel who may request alligator removal).
- A map showing the general location of the property or areas to be designated (in relation to the nearest city or town, major highways, or other landmarks), the specific property boundaries, and the proposed Targeted Harvest Area boundaries (if different from the property boundaries).

For each Targeted Harvest Area established, SNAP will issue a permit to the local Nuisance Alligator Trapper(s) to remove nuisance alligators from the designated property. This will allow the owner or manager (or his/ her designees) to contact

any one of the trappers directly to initiate and control the removal of nuisance alligators.

Additional information regarding the Nuisance Alligator Program may be found on our website at <https://myfwc.com/wildlifehabitats/wildlife/alligator/snap/>

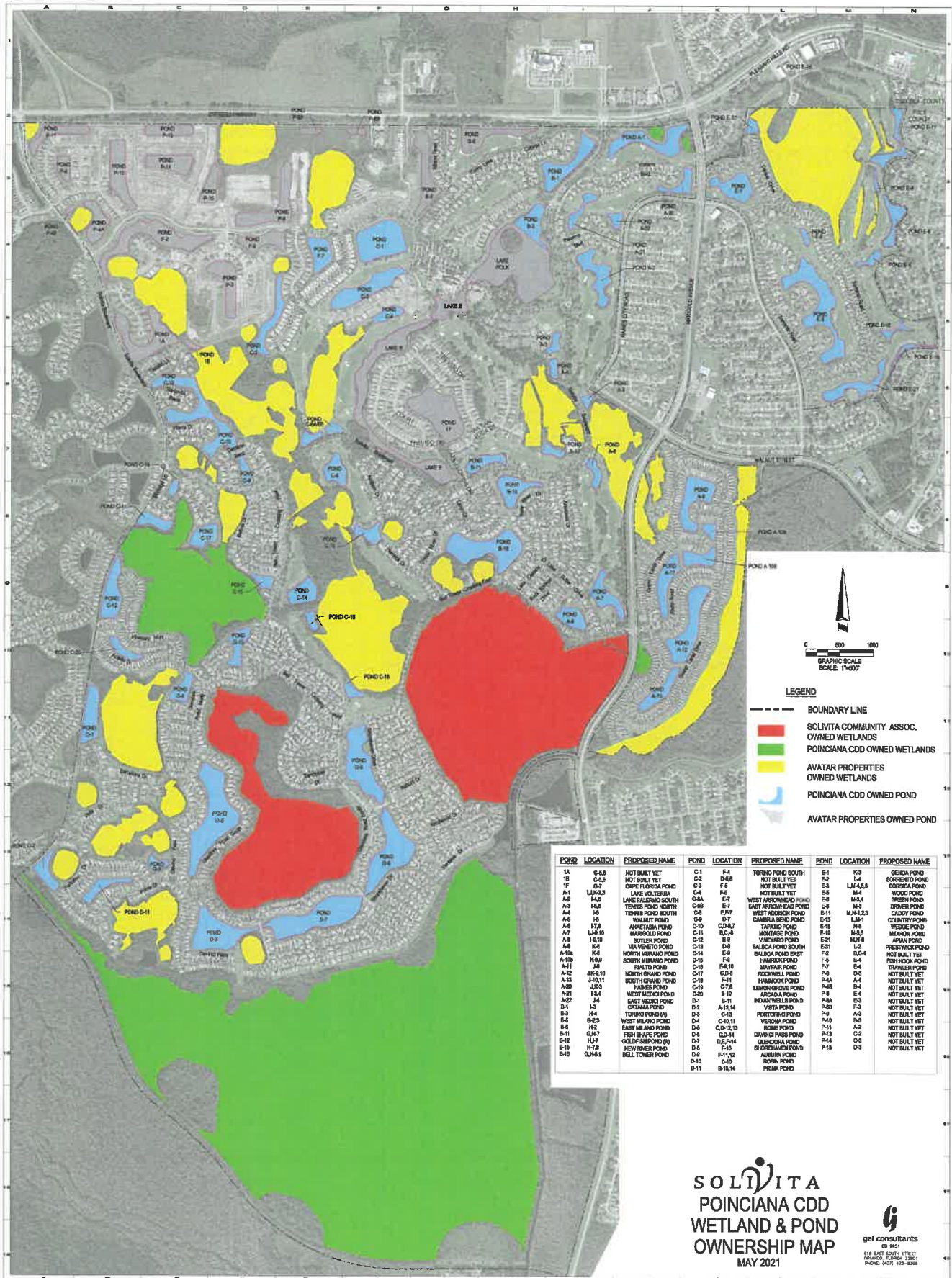
We look forward to working closely with you regarding nuisance alligator management. Please do not hesitate to contact the SNAP Hotline at 866-392-4286 (ask to speak with Administration) or snap@myfwc.com if you have any questions or need additional information.

Thank you,

Haley Moore

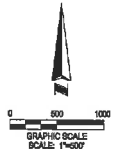
SNAP Call Center Supervisor/Operations Analyst II
Statewide Nuisance Alligator Program

To report a nuisance alligator:
1-866-FWC-GATOR (1-866-392-4286)
Visit our website:
www.MyFWC.com/alligator



LEGEND

- BOUNDARY LINE
- SOLVITA COMMUNITY ASSOC. OWNED WETLANDS
- POINCIANA CDD OWNED WETLANDS
- AVATAR PROPERTIES OWNED WETLANDS
- POINCIANA CDD OWNED POND
- AVATAR PROPERTIES OWNED POND



| POND | LOCATION | PROPOSED NAME | POND | LOCATION | PROPOSED NAME | POND | LOCATION | PROPOSED NAME |
|------|----------|---------------------|------|------------|---------------------|------|----------|---------------|
| 1A | C-6 | NOT BUILT YET | C-1 | F-4 | TORINO POND SOUTH | D-1 | K-3 | GENIA POND |
| 1B | C-6 | NOT BUILT YET | C-2 | D-8 | NOT BUILT YET | D-2 | L-4 | SORRENTO POND |
| 1F | C-7 | CAPE FLORIDA POND | C-3 | F-5 | NOT BUILT YET | D-3 | L-4, L-5 | CORSICA POND |
| A-1 | L-6A,B | LAKE FALESDER | C-4 | F-6 | NOT BUILT YET | D-4 | M-4 | WOOD POND |
| A-2 | L-6 | LAKE FALESDER SOUTH | C-5 | F-7 | NOT BUILT YET | D-5 | M-4 | GREEN POND |
| A-3 | L-6 | LAKE FALESDER NORTH | C-6 | E-1 | WEST ARCHBROOK POND | D-6 | M-3 | DRIER POND |
| A-4 | L-6 | TERRA POND SOUTH | C-7 | E-2 | WEST ARCHBROOK POND | D-7 | M-3,3 | CICOT POND |
| A-5 | L-6 | WALKLEY POND | C-8 | D-7 | CAMBRIA BEND POND | D-8 | L-3 | COUNTRY POND |
| A-6 | L-7 | AVANTAGE POND | C-9 | D-8 | TARANTO POND | D-9 | M-5 | WEDGE POND |
| A-7 | L-8,10 | MARSH POND | C-10 | D-9 | MONTAGE POND | D-10 | M-5 | MEDION POND |
| A-8 | L-8 | AVANTAGE POND | C-11 | B-C-4 | VERANO POND | D-11 | M-6 | APWA POND |
| A-9 | L-8 | VIA VENETO POND | C-12 | D-9 | BALDCA POND EAST | D-12 | L-2 | NOT BUILT YET |
| A-10 | L-8 | NORTH MIRAMON POND | C-13 | D-9 | HAWKCKE POND | D-13 | L-2 | FISHHOOK POND |
| A-11 | L-8 | VIA VENETO POND | C-14 | E-9 | MAYFAIR POND | D-14 | F-4 | TRAWLER POND |
| A-12 | J-10,11 | WALTON POND | C-15 | F-4 | REDWELL POND | D-15 | D-3 | NOT BUILT YET |
| A-13 | J-10,11 | SOUTH GRAND POND | C-16 | D-9 | HAWKCKE POND | D-16 | A-4 | NOT BUILT YET |
| A-20 | J-10,11 | HAINES POND | C-17 | D-9 | LEMAN GROVE POND | D-17 | B-4 | NOT BUILT YET |
| A-21 | L-5 | WEST MEDIC POND | C-18 | D-9 | ARCADIA POND | D-18 | E-4 | NOT BUILT YET |
| A-22 | J-4 | EAST MEDIC POND | D-1 | B-11 | INDIAN WELLS POND | D-19 | E-3 | NOT BUILT YET |
| D-1 | L-3 | CAYMAN POND | D-2 | A-10,14 | VITA POND | D-20 | F-3 | NOT BUILT YET |
| D-3 | H-4 | TORINO POND (A) | D-3 | C-13 | PORTOFINO POND | D-21 | A-3 | NOT BUILT YET |
| D-4 | G-2 | WEST MILANO POND | D-4 | C-10,11 | VERONA POND | D-22 | P-10 | NOT BUILT YET |
| D-5 | H-2 | EAST MILANO POND | D-5 | C-10,11,13 | ROME POND | D-23 | A-2 | NOT BUILT YET |
| D-6 | G-2 | WEST MILANO POND | D-6 | D-14 | DAVINCI PASS POND | D-24 | C-2 | NOT BUILT YET |
| D-7 | G-2 | FISH RAPE POND | D-7 | D-15,16 | GLORIOUS POND | D-25 | C-2 | NOT BUILT YET |
| D-8 | H-2 | NEW RIVER POND | D-8 | F-13 | BROOKHAVEN POND | D-26 | D-3 | NOT BUILT YET |
| D-9 | G-2 | BELL TOWER POND | D-9 | F-11,12 | AUBURN POND | | | |
| | | | D-10 | D-10 | ROBIN POND | | | |
| | | | D-11 | B-13,14 | PRIMA POND | | | |

SOLVITA
POINCIANA CDD
WETLAND & POND
OWNERSHIP MAP
 MAY 2021



SECTION VI



Grau & Associates
CERTIFIED PUBLIC ACCOUNTANTS

951 Yamato Road • Suite 280
Boca Raton, Florida 33431
(561) 994-9299 • (800) 299-4728
Fax (561) 994-5823
www.graucpa.com

September 22, 2021

Board of Supervisors
Poinciana Community Development District
c/o GMS - CFL, LLC
219 E. Livingston Street
Orlando, FL 32801

We are pleased to confirm our understanding of the services we are to provide Poinciana Community Development District, Polk County, Florida ("the District") for the fiscal year ended September 30, 2021. We will audit the financial statements of the governmental activities and each major fund, including the related notes to the financial statements, which collectively comprise the basic financial statements of Poinciana Community Development District as of and for the fiscal year ended September 30, 2021. In addition, we will examine the District's compliance with the requirements of Section 218.415 Florida Statutes. This letter serves to renew our agreement and establish the terms and fee for the 2021 audit.

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

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

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

Audit Objectives

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

We will also provide a report (that does not include an opinion) on internal control related to the financial statements and compliance with the provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a material effect on the financial statements as required by *Government Auditing Standards*. The report on internal control and on compliance and other matters will include a paragraph that states (1) that the purpose of the report is solely to describe the scope of testing of internal control and compliance, and the results of that testing, and not to provide an opinion on the effectiveness of the District's internal control on compliance, and (2) that the report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control and compliance. The paragraph will also state that the report is not suitable for any other purpose. If during our audit we become aware that the District is subject to an audit requirement that is not encompassed in the terms of this engagement, we will communicate to management and those charged with governance that an audit in accordance with U.S. generally accepted auditing standards

and the standards for financial audits contained in *Government Auditing Standards* may not satisfy the relevant legal, regulatory, or contractual requirements.

Examination Objective

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

Other Services

We will assist in preparing the financial statements and related notes of the District in conformity with U.S. generally accepted accounting principles based on information provided by you. These non-audit services do not constitute an audit under *Government Auditing Standards* and such services will not be conducted in accordance with *Government Auditing Standards*. The other services are limited to the financial statement services previously defined. We, in our sole professional judgment, reserve the right to refuse to perform any procedure or take any action that could be construed as assuming management responsibilities.

Management Responsibilities

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

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

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

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

You are responsible for the design and implementation of programs and controls to prevent and detect fraud, and for informing us about all known or suspected fraud affecting the government involving (1) management, (2) employees who have significant roles in internal control, and (3) others where the fraud could have a material effect on the financial statements. Your responsibilities include informing us of your knowledge of any allegations of fraud or suspected fraud affecting the government received in communications from employees, former employees, grantors, regulators, or others. In addition, you

are responsible for identifying and ensuring that the government complies with applicable laws, regulations, contracts, agreements, and grants and for taking timely and appropriate steps to remedy fraud and noncompliance with provisions of laws, regulations, contracts or grant agreements, or abuse that we report.

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

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

Audit Procedures—General

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

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

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

Audit Procedures—Internal Control

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

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

Audit Procedures—Compliance

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

Engagement Administration, Fees, and Other

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

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

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

IF GRAU & ASSOCIATES HAS QUESTIONS REGARDING THE APPLICATION OF CHAPTER 119, FLORIDA STATUTES, TO ITS DUTY TO PROVIDE PUBLIC RECORDS RELATING TO THIS AGREEMENT, CONTACT THE PUBLIC RECORDS CUSTODIAN AT C/O GOVERNMENTAL MANAGEMENT SERVICES – CENTRAL FLORIDA, LLC, 219 EAST LIVINGSTON STREET ORLANDO, FLORIDA 32801, OR RECORDREQUEST@GMSFCFL.COM, PH: (407) 841-5524.

Our fee for these services will not exceed \$3,400 for the September 30, 2021 audit. The fee for each annual renewal will be agreed upon separately.

This agreement provides for a contract period of one year. This agreement may be renewed for three additional one-year terms subject to the mutual agreement by both parties to all terms and fees. The fee for each annual renewal will be agreed upon separately. If the District agrees to subsequent renewals, the fees for fiscal year 2022, 2023 and 2024 will not exceed \$3,500, \$3,600 and \$3,700, respectively, unless there is a change in activity by the District which results in additional audit work or if additional Bonds are issued.

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

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

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

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

We will provide you with a copy of our most recent external peer review report and any letter of comment, and any subsequent peer review reports and letters of comment received during the period of the contract. Our 2019 peer review report accompanies this letter.

We appreciate the opportunity to be of service to Poinciana Community Development District and believe this letter accurately summarizes the significant terms of our engagement. If you have any questions, please let us know. If you agree with the terms of our engagement as described in this letter, please sign the enclosed copy and return it to us.

Very truly yours,

Grau & Associates



Antonio J. Grau

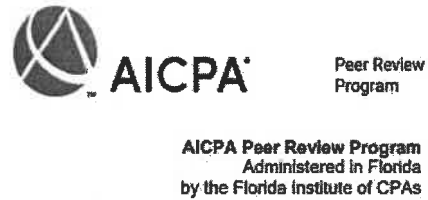
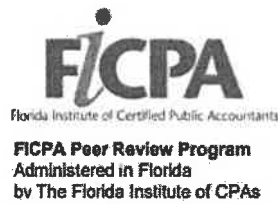
RESPONSE:

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

By: _____

Title: _____

Date: _____



February 20, 2020

Antonio Grau
Grau & Associates
951 Yamato Rd Ste 280
Boca Raton, FL 33431-1809

Dear Antonio Grau:

It is my pleasure to notify you that on February 20, 2020, the Florida Peer Review Committee accepted the report on the most recent System Review of your firm. The due date for your next review is December 31, 2022. This is the date by which all review documents should be completed and submitted to the administering entity.

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

Thank you for your cooperation.

Sincerely,
FICPA Peer Review Committee

Peer Review Team
FICPA Peer Review Committee
paul@ficpa.org
800-342-3197 ext. 251

Florida Institute of CPAs

cc: Daniel Hevia, Racquel McIntosh

Firm Number: 900004390114

Review Number: 571202

SECTION VII

Policy Regarding Prohibited Uses of Poinciana CDD Infrastructure

Poinciana Community Development District (the "District") owns certain infrastructure consisting of the following for the sole purpose of water management and storm water attenuation:

- Ponds;
- Canals;
- Culverts; and
- Pond banks and landscaped buffer areas adjacent to such pond banks, as indicated on the relevant plats for the community.

The District also owns the "Bella Viana" and "Venezia" golf cart tunnels.

Any use of said infrastructure for a purpose other than its intended purpose is prohibited unless an additional use is specifically approved by the Board of Supervisors of the District (the "Board"). The only exception to this policy is for use by the District or its contractors and vendors that are authorized to be performing a maintenance function or undertaking work specifically approved by the Board.

The following additional uses have been **SPECIFICALLY** considered by the Board:

1. Boating on any pond, canal, or culvert for any purpose other than maintenance or repair - **PROHIBITED.**
2. Use of golf carts on any pond bank or adjacent landscape buffer, or on any District property that is otherwise adjacent to any pond bank, canal or culvert, for any purpose other than maintenance or repair - **PROHIBITED.**

Date of Adoption: May 20, 2015

SECTION VIII

SECTION A

SECTION 1



LATHAM, LUNA,
EDEN & BEAUDINE, ^{LLP}
— Celebrating 25 Years —
ATTORNEYS AT LAW

MEMORANDUM

To: District Manager, District Engineer

From: District Counsel – Jan A. Carpenter, Esq.
Kristen E. Trucco, Esq.

Date: October 2021

Subject: New Statutory Requirement
Wastewater Services and Stormwater Management Needs Analysis
(Chapter 2021-194, Laws of Florida/HB53)

A new law went into effect on July 1, 2021, which impacts most community development districts (and other governments) in the state. The law is the result of the legislature's determination that there is a need for long-term planning for the state's wastewater and stormwater systems. The law requires governments that either own or operate stormwater management systems and/or wastewater systems to create a 20-year "needs analysis" of such system(s). The requirements relating to wastewater systems are found in Section 4 of Chapter 2021-194, Laws of Florida, which creates a new statutory Section 403.9301, *Florida Statutes*, and the requirements relating to stormwater management programs and systems are found in Section 5 of Chapter 2021-194, Laws of Florida, which creates a new statutory Section 403.9302, *Florida Statutes* (the law is attached for reference).

A brief summary of the new law and its requirements is set forth below. Please feel free to contact us with any questions.

Summary of the Law

The new law establishes a requirement that each special district prepare a rather detailed 20-year needs analysis, for its wastewater and stormwater systems. The Office of Economic and Demographic Research ("OEDR") is expected to promulgate additional details about the requirements of the needs analysis. A basic template for the report has been provided by OEDR, but instructions for completing the template are not yet available.

October 12, 2021

Page 2

For wastewater services, the needs analysis for a special district must include:

- a) A detailed description of the facilities used to provide wastewater services.
- b) The number of current and projected connections and residents served calculated in 5-year increments.
- c) The current and projected service area for wastewater services.
- d) The current and projected cost of providing wastewater services calculated in 5-year increments.
- e) The estimated remaining useful life of each facility or its major components.
- f) The most recent 5-year history of annual contributions to, expenditures from, and balances of any capital account for maintenance or expansion of any facility or its major components.
- g) The local government's plan to fund the maintenance or expansion of any facility or its major components. The plan must include historical and estimated future revenues and expenditures with an evaluation of how the local government expects to close any projected funding gap.

For stormwater management programs and stormwater management systems, the needs analysis must include:

- a) A detailed description of the stormwater management program or stormwater management system and its facilities and projects.
- b) The number of current and projected residents served calculated in 5-year increments.
- c) The current and projected service area for the stormwater management program or stormwater management system.
- d) The current and projected cost of providing services calculated in 5-year increments.
- e) The estimated remaining useful life of each facility or its major components.
- f) The most recent 5-year history of annual contributions to, expenditures from, and balances of any capital account for maintenance or expansion of any facility or its major components.
- g) The local government's plan to fund the maintenance or expansion of any facility or its major components. The plan must include historical and estimated future revenues and expenditures with an evaluation of how the local government expects to close any projected funding gap.

Timing for Reports

For both wastewater and stormwater systems, the first needs analysis must be developed by **June 30, 2022**, with a new or updated analysis due every five (5) years thereafter. The needs analysis, along with

October 12, 2021

Page 3

the methodology and any supporting data necessary to interpret the results, must be submitted to the county in which the largest portion of the wastewater service area or stormwater system is located. The county then compiles all the reports and submits a compiled document to the OEDR by July 31, 2022.

Recommendation

The District Engineer and District Manager should review the new statutes and the OEDR Stormwater Template (and the accompanying Stormwater Template Overview) to evaluate the data that will need to be collected about the system(s).

By the next CDD meeting (or no later than a January meeting), the District Engineer should submit a proposal to the Board of Supervisors for creating the needs analysis report. The District Manager may also need to submit a cost proposal to assist the District Engineer with the required financing and budgeting data. The District Engineer should alert the Board of Supervisors if outside consulting work will be necessary. The deadline for the District's submission is only 8 months away, so this process needs to be started fairly quickly. The District Engineer and District Manager may have questions for the Board along the way due to funding and replacement reserve issues. There is no allowance for late reporting, so it is important not to miss the June 30, 2022 filing deadline.

CHAPTER 2021-194

Committee Substitute for Committee Substitute for
Committee Substitute for House Bill No. 53

An act relating to public works; amending s. 255.0991, F.S.; revising a prohibition relating to any solicitation for construction services paid for with state appropriated funds; amending s. 255.0992, F.S.; revising the definition of the term "public works project"; prohibiting the state or any political subdivision that contracts for a public works project from taking specified action against certain persons that are engaged in a public works project or have submitted a bid for such a project; providing applicability; amending s. 403.928, F.S.; requiring the Office of Economic and Demographic Research to include an analysis of certain expenditures in its annual assessment; creating s. 403.9301, F.S.; providing definitions; requiring counties, municipalities, and special districts that provide wastewater services to develop a needs analysis that includes certain information by a specified date; requiring municipalities and special districts to submit such analyses to a certain county; requiring the county to file a compiled document with the coordinator of the Office of Economic and Demographic Research by a specified date; requiring the office to evaluate the document and include an analysis in its annual assessment; providing applicability; creating s. 403.9302, F.S.; providing definitions; requiring counties, municipalities, and special districts that provide stormwater management to develop a needs analysis that includes certain information by a specified date; requiring municipalities and special districts to submit such analyses to a certain county; requiring the county to file a compiled document with the Secretary of Environmental Protection and the coordinator of the Office of Economic and Demographic Research by a specified date; requiring the office to evaluate the document and include an analysis in its annual assessment; providing applicability; providing a determination and declaration of important state interest; providing an effective date.

Be It Enacted by the Legislature of the State of Florida:

Section 1. Subsection (2) of section 255.0991, Florida Statutes, is amended to read:

255.0991 Contracts for construction services; prohibited local government preferences.—

(2) For any a competitive solicitation for construction services paid for with any in which 50 percent or more of the cost will be paid from state-appropriated funds which have been appropriated at the time of the competitive solicitation, a state college, county, municipality, school district, or other political subdivision of the state may not use a local ordinance or regulation to prevent a certified, licensed, or registered contractor.

~~subcontractor, or material supplier or carrier, from participating in the bidding process that provides a preference based upon:~~

- (a) ~~The contractor's~~ Maintaining an office or place of business within a particular local jurisdiction;
- (b) ~~The contractor's~~ Hiring employees or subcontractors from within a particular local jurisdiction; or
- (c) ~~The contractor's~~ Prior payment of local taxes, assessments, or duties within a particular local jurisdiction.

Section 2. Paragraph (b) of subsection (1) and subsections (2) and (3) of section 255.0992, Florida Statutes, are amended to read:

255.0992 Public works projects; prohibited governmental actions.—

(1) As used in this section, the term:

(b) "Public works project" means an activity exceeding \$1 million in value that is of which 50 percent or more of the cost will be paid for with any from state-appropriated funds that were appropriated at the time of the competitive solicitation and which consists of the construction, maintenance, repair, renovation, remodeling, or improvement of a building, road, street, sewer, storm drain, water system, site development, irrigation system, reclamation project, gas or electrical distribution system, gas or electrical substation, or other facility, project, or portion thereof that is owned in whole or in part by any political subdivision.

(2)(a) Except as required by federal or state law, the state or any political subdivision that contracts for a public works project may not take the following actions:

(a) Prevent a certified, licensed, or registered contractor, subcontractor, or material supplier or carrier, from participating in the bidding process based on the geographic location of the company headquarters or offices of the contractor, subcontractor, or material supplier or carrier submitting a bid on a public works project or the residences of employees of such contractor, subcontractor, or material supplier or carrier.

(b) Require that a contractor, subcontractor, or material supplier or carrier engaged in a public works such project:

1. Pay employees a predetermined amount of wages or prescribe any wage rate;
2. Provide employees a specified type, amount, or rate of employee benefits;
3. Control, limit, or expand staffing; or

4. Recruit, train, or hire employees from a designated, restricted, or single source.

~~(c)(b) The state or any political subdivision that contracts for a public works project may not~~ Prohibit any contractor, subcontractor, or material supplier or carrier able to perform such work that who is qualified, licensed, or certified as required by state or local law to perform such work from receiving information about public works opportunities or from submitting a bid on the public works project. This paragraph does not apply to vendors listed under ss. 287.133 and 287.134.

(3) This section does not apply to the following:

(a) Contracts executed under chapter 337.

(b) A use authorized by s. 212.055(1) which is approved by a majority vote of the electorate of the county or by a charter amendment approved by a majority vote of the electorate of the county.

Section 3. Paragraph (e) is added to subsection (1) of section 403.928, Florida Statutes, to read:

403.928 Assessment of water resources and conservation lands.—The Office of Economic and Demographic Research shall conduct an annual assessment of Florida's water resources and conservation lands.

(1) WATER RESOURCES.—The assessment must include all of the following:

(e) Beginning with the assessment due January 1, 2022, an analysis of the expenditures necessary to repair, replace, and expand water-related infrastructure. As part of this analysis, the office shall periodically survey public and private utilities.

Section 4. Section 403.9301, Florida Statutes, is created to read:

403.9301 Wastewater services projections.—

(1) The Legislature intends for each county, municipality, or special district providing wastewater services to create a 20-year needs analysis.

(2) As used in this section, the term:

(a) "Domestic wastewater" has the same meaning as provided in s. 367.021.

(b) "Facility" means any equipment, structure, or other property, including sewerage systems and treatment works, used to provide wastewater services.

(c) "Treatment works" has the same meaning as provided in s. 403.031(11).

(d) "Wastewater services" means service to a sewerage system, as defined in s. 403.031(9), or service to domestic wastewater treatment works.

(3) By June 30, 2022, and every 5 years thereafter, each county, municipality, or special district providing wastewater services shall develop a needs analysis for its jurisdiction over the subsequent 20 years. In projecting such needs, each local government shall include the following:

(a) A detailed description of the facilities used to provide wastewater services.

(b) The number of current and projected connections and residents served calculated in 5-year increments.

(c) The current and projected service area for wastewater services.

(d) The current and projected cost of providing wastewater services calculated in 5-year increments.

(e) The estimated remaining useful life of each facility or its major components.

(f) The most recent 5-year history of annual contributions to, expenditures from, and balances of any capital account for maintenance or expansion of any facility or its major components.

(g) The local government's plan to fund the maintenance or expansion of any facility or its major components. The plan must include historical and estimated future revenues and expenditures with an evaluation of how the local government expects to close any projected funding gap.

(4) Upon completing the requirements of subsection (3), each municipality or special district shall submit its needs analysis, as well as the methodology and any supporting data necessary to interpret the results, to the county within which the largest portion of its service area is located. Each county shall compile all analyses submitted to it under this subsection into a single document and include its own analysis in the document. The county shall file the compiled document with the coordinator of the Office of Economic and Demographic Research no later than July 31, 2022, and every 5 years thereafter.

(5) The Office of Economic and Demographic Research shall evaluate the compiled documents from the counties for the purpose of developing a statewide analysis for inclusion in the assessment due January 1, 2023, pursuant to s. 403.928.

(6) This section applies to a rural area of opportunity as defined in s. 288.0656 unless the requirements of this section would create an undue economic hardship for the county, municipality, or special district in the rural area of opportunity.

Section 5. Section 403.9302, Florida Statutes, is created to read:

403.9302 Stormwater management projections.—

(1) The Legislature intends for each county, municipality, or special district providing a stormwater management program or stormwater management system to create a 20-year needs analysis.

(2) As used in this section, the term:

(a) "Facility" means any equipment, structure, or other property, including conveyance systems, used or useful in connection with providing a stormwater management program or stormwater management system.

(b) "Stormwater management program" has the same meaning as provided in s. 403.031(15).

(c) "Stormwater management system" has the same meaning as provided in s. 403.031(16).

(3) By June 30, 2022, and every 5 years thereafter, each county, municipality, or special district providing a stormwater management program or stormwater management system shall develop a needs analysis for its jurisdiction over the subsequent 20 years. In projecting such needs, each local government shall include the following:

(a) A detailed description of the stormwater management program or stormwater management system and its facilities and projects.

(b) The number of current and projected residents served calculated in 5-year increments.

(c) The current and projected service area for the stormwater management program or stormwater management system.

(d) The current and projected cost of providing services calculated in 5-year increments.

(e) The estimated remaining useful life of each facility or its major components.

(f) The most recent 5-year history of annual contributions to expenditures from, and balances of any capital account for maintenance or expansion of any facility or its major components.

(g) The local government's plan to fund the maintenance or expansion of any facility or its major components. The plan must include historical and estimated future revenues and expenditures with an evaluation of how the local government expects to close any projected funding gap.

(4) Upon completing the requirements of subsection (3), each municipality or special district shall submit its needs analysis, as well as the

methodology and any supporting data necessary to interpret the results, to the county within which the largest portion of its stormwater management program or stormwater management system is located. Each county shall compile all analyses submitted to it under this subsection into a single document and include its own analysis in the document. The county shall file the compiled document with the Secretary of Environmental Protection and the coordinator of the Office of Economic and Demographic Research no later than July 31, 2022, and every 5 years thereafter.

(5) The Office of Economic and Demographic Research shall evaluate the compiled documents from the counties for the purpose of developing a statewide analysis for inclusion in the assessment due January 1, 2023, pursuant to s. 403.928.

(6) This section applies to a rural area of opportunity as defined in s. 288.0656 unless the requirements of this section would create an undue economic hardship for the county, municipality, or special district in the rural area of opportunity.

Section 6. The Legislature determines and declares that this act fulfills an important state interest.

Section 7. This act shall take effect July 1, 2021.

Approved by the Governor June 29, 2021.

Filed in Office Secretary of State June 29, 2021.

SECTION C

SECTION 1

Poinciana Community Development District

ACTION ITEMS

October 2021

| Meeting Assigned | Action Item | Assigned To: | Date Due | Status | Comments |
|------------------|--|---------------------------------|----------|-------------------|--|
| Ongoing | Pond Turnover from TM to CDD | District Engineer | | In Process | District Engineer and Field Manager meeting with Taylor Morrison regarding pond maintenance required before turnover; Supervisor Reed participating. Required pond maintenance still in process. District Counsel provided policy regarding pond turnover which was reviewed and approved at BOS meeting 09.15.2021. |
| 3/17/21 | Planting Littoral Shelves | District Engineer/Field Manager | | Completed | District Engineer and Field Manager to identify 2 ponds that would most benefit from littoral shelf planting, provide estimate for upcoming agenda to include photo renderings and maintenance cost. BOS approved Clarke proposal 05.19.2021. Littoral shelves were planted in June and are being monitored. Communication to residents pending. |
| 5/19/21 | Stormwater System Maintenance | Field Manager | | In Process | District Engineer distributed annual inspection report 05.19.2021. The Field Manager reviewed and provided proposal for repairs at the 07.21.2021 BOS meeting which were approved. Approved work is not yet complete and Clayton will provide an update at the 09.15.2021 BOS meeting. |
| 7/21/21 | Communication to Residents Regarding PCDD Bond Debt Payoff | District Manager | | Completed | Letter provided for e mail blast 09.27.2021. |
| 9/15/21 | Tunnel Rules - update with low speed vehicle definition | District Manager | | In Process | Will be added with the next Rule Hearing |

SECTION 2

Poinciana Community Development District

Summary of Check Register

September 7, 2021 to October 12, 2021

| Fund | Date | Check No.'s | Amount |
|--------------|-----------------------|-------------|--------------|
| General Fund | 9/9/21 | 3043-3044 | \$ 12,995.83 |
| | 9/16/21 | 3045-3047 | \$ 25,868.30 |
| | 9/24/21 | 3048-3054 | \$ 20,586.78 |
| | 10/11/21 | 3055-3057 | \$ 27,134.63 |
| | | | \$ 86,585.54 |
| Payroll | <u>September 2021</u> | | |
| | Anthony Reed | 50139 | \$ 84.70 |
| | Elizabeth Lambrides | 50140 | \$ 184.70 |
| | Lita Epstein | 50141 | \$ 184.70 |
| | Michael Luddy | 50142 | \$ 184.70 |
| | Robert Zimbardi | 50143 | \$ 184.70 |
| | | | \$ 823.50 |
| | | | \$ 87,409.04 |

| CHECK DATE | VEND# | INVOICE DATE | INVOICE YRMO | DPT ACCT# | SUB | SUBCLASS | VENDOR NAME | STATUS | AMOUNT |CHECK.... AMOUNT |
|------------|-------|--------------|-----------------|-----------|-----------------|----------|-------------------------------------|--------|-----------|----------------------|
| 9/09/21 | 00009 | 8/16/21 | 10392 | 202108 | 320-53800-49000 | | LITTORAL MAINT AUG 21 | * | 412.50 | 412.50 003043 |
| 9/09/21 | 00011 | 8/16/21 | 1017869 | 202108 | 320-53800-47100 | | CLARKE AQUATIC SERVICES, INC. | * | 12,583.33 | 12,583.33 003044 |
| 9/16/21 | 00009 | 9/01/21 | 10481 | 202109 | 320-53800-47000 | | CLARKE ENVIRONMENTAL MOSQUITO | * | 8,745.91 | 8,745.91 003045 |
| 9/16/21 | 00004 | 9/01/21 | 6952 | 202109 | 320-53800-46200 | | CLARKE AQUATIC SERVICES, INC. | * | 11,970.42 | 11,970.42 003046 |
| 9/16/21 | 00001 | 9/01/21 | 170 | 202109 | 310-51300-34000 | | FLORALAWN 2, LLC | * | 3,750.00 | 3,750.00 |
| 9/01/21 | 170 | 202109 | 310-51300-35200 | | | | MANAGEMENT FEES SEPT 21 | * | 125.00 | 125.00 |
| 9/01/21 | 170 | 202109 | 310-51300-31300 | | | | INFORMATION TECH SEPT 21 | * | 416.67 | 416.67 |
| 9/01/21 | 170 | 202109 | 310-51300-51000 | | | | DISSEMINATION SVC SEPT 21 | * | .33 | .33 |
| 9/01/21 | 170 | 202109 | 310-51300-42000 | | | | OFFICE SUPPLIES SEPT 21 | * | 26.64 | 26.64 |
| 9/01/21 | 171 | 202109 | 320-53800-12000 | | | | POSTAGE SEPT 21 | * | 833.33 | 833.33 |
| 9/01/21 | 171 | 202109 | 320-53800-12000 | | | | FIELD MANAGEMENT SEPT 21 | * | 5,151.97 | 5,151.97 003047 |
| 9/24/21 | 00042 | 8/31/21 | 4040216 | 202108 | 310-51300-48000 | | GOVERNMENTAL MANAGEMENT SERVICES-CF | * | 574.80 | 574.80 003048 |
| 9/24/21 | 00009 | 9/15/21 | 10583 | 202109 | 320-53800-49000 | | CA FLORIDA HOLDINGS, LLC | * | 412.50 | 412.50 003049 |
| 9/24/21 | 00011 | 9/15/21 | 1018458 | 202109 | 320-53800-47100 | | CLARKE AQUATIC SERVICES, INC. | * | 12,583.33 | 12,583.33 003050 |
| 9/24/21 | 00010 | 9/14/21 | 7-499-59 | 202109 | 310-51300-42000 | | CLARKE ENVIRONMENTAL MOSQUITO | * | 203.65 | 203.65 003051 |
| | | | 5 DELIVERIES | 9/9/21 | | | FEDEX | | | |

POIN POIN CDD KCOSTA

| CHECK DATE | VEND# | INVOICE DATE | YRMO | DPT | ACCT# | SUB | SUBCLASS | VENDOR NAME | STATUS | AMOUNT |CHECK..... AMOUNT |
|------------|-------|--------------|----------|--------|-----------------|-----|----------|---|--------|-----------|--------------------------|
| 9/24/21 | 00001 | 9/17/21 | 172 | 202109 | 300-15500-10000 | | | ASSESSMENT ROLL FY22 | * | 5,000.00 | |
| 9/24/21 | 00027 | 9/16/21 | 99220 | 202108 | 310-51300-31500 | | | GOVERNMENTAL MANAGEMENT SERVICES-CF GENERAL COUNSEL AUG 21 | * | 1,687.50 | 5,000.00 003052 |
| 9/24/21 | 00041 | 9/15/21 | 09152021 | 202109 | 310-51300-49000 | | | LATHAM, LUNA, EDEN & BEAUDINE BALLROOM CHARGE | * | 125.00 | 1,687.50 003053 |
| 10/11/21 | 00034 | 9/10/21 | 14270 | 202110 | 310-51300-45000 | | | SOLIVITA CLUB-AVATAR PROPERTIES FY22 GEN LIAB/PUBLIC OFFC | * | 6,521.00 | 125.00 003054 |
| 10/11/21 | 00004 | 10/01/21 | 7070 | 202110 | 320-53800-46200 | | | EGIS INSURANCE & RISK ADVISORS LANDSCAPE MAINT OCT 21 | * | 12,329.53 | 7,948.00 |
| 10/11/21 | 00016 | 8/18/21 | 08182021 | 202108 | 310-51300-42000 | | | FLORALAWN 2, LLC TAX BILL POSTAGE 202 | * | 336.10 | 14,469.00 003055 |

TOTAL FOR BANK A 86,585.54
 TOTAL FOR REGISTER 86,585.54

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SECTION 3

Poinciana
Community Development District

Unaudited Financial Reporting
September 30, 2021



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| 4 | <hr/> | <u>Month to Month</u> |
| 5 | <hr/> | <u>FY21 Assessment Receipt Schedule</u> |

Poinciana
Community Development District
Combined Balance Sheet
September 30, 2021

| | <i>General Fund</i> | <i>Debt Service Fund</i> | <i>Totals Governmental Funds</i> |
|---|-------------------------|------------------------------|--------------------------------------|
| Assets: | | | |
| Cash | | | |
| Operating - Suntrust | \$ 542,278 | \$ - | \$ 542,278 |
| Money Market Account | \$ 53,077 | \$ - | \$ 53,077 |
| Prepaid Expense | \$ 5,000 | \$ - | \$ 5,000 |
| Due from Debt Service | \$ 15,551 | \$ - | \$ 15,551 |
| Investments | | | |
| Series 2012A-1 & A-2 | | | |
| Reserve A-1 | \$ - | \$ 535,748 | \$ 535,748 |
| Reserve A-2 | \$ - | \$ 322,618 | \$ 322,618 |
| Revenue | \$ - | \$ 336,958 | \$ 336,958 |
| Redemption A-1 | \$ - | \$ 1,217 | \$ 1,217 |
| Redemption A-2 | \$ - | \$ 4,269 | \$ 4,269 |
| General Redemption | \$ - | \$ 21,867 | \$ 21,867 |
| Total Assets | \$ 615,906 | \$ 1,222,678 | \$ 1,838,583 |
| Liabilities: | | | |
| Accounts Payable | \$ 336 | \$ (0) | \$ 336 |
| Due to General Fund | \$ - | \$ 15,551 | \$ 15,551 |
| FICA Payable | \$ 153 | \$ - | \$ 153 |
| Federal Withholding Payable | \$ 100 | \$ - | \$ 100 |
| Total Liabilities | \$ 589 | \$ 15,551 | \$ 16,140 |
| Fund Balances: | | | |
| Unassigned | \$ 615,317 | \$ - | \$ 615,317 |
| Assigned for Debt Service | \$ - | \$ 1,207,126 | \$ 1,207,126 |
| Assigned for Capital Projects | \$ - | \$ - | \$ - |
| Total Fund Balances | \$ 615,317 | \$ 1,207,126 | \$ 1,822,443 |
| Total Liabilities & Fund Balance | \$ 615,906 | \$ 1,222,678 | \$ 1,838,583 |

Poinciana

Community Development District

General Fund

Statement of Revenues, Expenditures, and Changes in Fund Balance

For The Period Ending September 30, 2021

| | Adopted Budget | Prorated Budget Thru 09/30/21 | Actual Thru 09/30/21 | Variance |
|---|-------------------|----------------------------------|-------------------------|-------------------|
| Revenues | | | | |
| Assessments - Tax Collector | \$ 629,547 | \$ 629,547 | \$ 632,242 | \$ 2,695 |
| Assessments - Direct Billed | \$ 65,394 | \$ 65,394 | \$ 65,394 | \$ - |
| Interest | \$ 2,000 | \$ 2,000 | \$ 1,827 | \$ (173) |
| Total Revenues | \$ 696,941 | \$ 696,941 | \$ 699,462 | \$ 2,521 |
| Expenditures: | | | | |
| <u>General & Administrative:</u> | | | | |
| Supervisors Fees | \$ 12,000 | \$ 12,000 | \$ 7,000 | \$ 5,000 |
| Fica Expense | \$ 918 | \$ 918 | \$ 536 | \$ 383 |
| Engineering | \$ 18,000 | \$ 18,000 | \$ 19,299 | \$ (1,299) |
| Attorney | \$ 30,000 | \$ 30,000 | \$ 15,572 | \$ 14,428 |
| Arbitrage | \$ 450 | \$ 450 | \$ 900 | \$ (450) |
| Dissemination | \$ 5,500 | \$ 5,500 | \$ 5,800 | \$ (300) |
| Annual Audit | \$ 3,590 | \$ 3,590 | \$ 3,300 | \$ 290 |
| Trustee Fees | \$ 7,033 | \$ 7,033 | \$ 7,020 | \$ 13 |
| Assessment Administration | \$ 5,000 | \$ 5,000 | \$ 5,000 | \$ - |
| Management Fees | \$ 45,000 | \$ 45,000 | \$ 45,000 | \$ - |
| Information Technology | \$ 1,500 | \$ 1,500 | \$ 1,500 | \$ - |
| Telephone | \$ 100 | \$ 100 | \$ 27 | \$ 73 |
| Postage | \$ 2,600 | \$ 2,600 | \$ 1,866 | \$ 734 |
| Printing & Binding | \$ 2,000 | \$ 2,000 | \$ 278 | \$ 1,722 |
| Insurance | \$ 6,600 | \$ 6,600 | \$ 6,301 | \$ 299 |
| Legal Advertising | \$ 3,500 | \$ 3,500 | \$ 9,065 | \$ (5,565) |
| Other Current Charges | \$ 550 | \$ 550 | \$ 625 | \$ (75) |
| Office Supplies | \$ 400 | \$ 400 | \$ 84 | \$ 316 |
| Property Appraiser | \$ 7,000 | \$ 7,000 | \$ 6,744 | \$ 256 |
| Dues, Licenses & Subscriptions | \$ 175 | \$ 175 | \$ 175 | \$ - |
| Total General & Administrative: | \$ 151,916 | \$ 151,916 | \$ 136,091 | \$ 15,825 |
| <u>Operations and Maintenance Expenses</u> | | | | |
| Field Services | \$ 10,000 | \$ 10,000 | \$ 10,000 | \$ 0 |
| Property Insurance | \$ 7,700 | \$ 7,700 | \$ 7,680 | \$ 20 |
| Electric | \$ 2,000 | \$ 2,000 | \$ 1,099 | \$ 901 |
| Landscape Maintenance | \$ 158,100 | \$ 158,100 | \$ 143,645 | \$ 14,455 |
| Aquatic Control Maintenance | \$ 116,725 | \$ 116,725 | \$ 109,700 | \$ 7,025 |
| Aquatic Midge Management | \$ 160,000 | \$ 160,000 | \$ 151,000 | \$ 9,000 |
| R&M - Mulch | \$ 3,500 | \$ 3,500 | \$ - | \$ 3,500 |
| R&M - Plant Replacement | \$ 3,500 | \$ 3,500 | \$ - | \$ 3,500 |
| R&M - Aerators | \$ 3,500 | \$ 3,500 | \$ 1,039 | \$ 2,461 |
| Storm Structure Repairs | \$ 50,000 | \$ 50,000 | \$ - | \$ 50,000 |
| Contingency | \$ 30,000 | \$ 30,000 | \$ 14,399 | \$ 15,601 |
| Total Operations and Maintenance Expenses | \$ 545,025 | \$ 545,025 | \$ 438,562 | \$ 106,463 |
| Total Expenditures | \$ 696,941 | \$ 696,941 | \$ 574,653 | \$ 122,288 |
| Excess Revenues (Expenditures) | \$ - | \$ - | \$ 124,809 | \$ - |
| Fund Balance - Beginning | \$ - | \$ - | \$ 490,507 | \$ - |
| Fund Balance - Ending | \$ - | \$ - | \$ 615,317 | \$ - |

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 September 30, 2021

| | Adopted Budget | Prorated Budget Thru 09/30/21 | Actual Thru 09/30/21 | Variance |
|---------------------------------------|---------------------|----------------------------------|-------------------------|---------------------|
| Revenues | | | | |
| Special Assessments - Tax Collector | \$ 1,455,270 | \$ 1,455,270 | \$ 1,461,828 | \$ 6,558 |
| Special Assessments - Direct Billed | \$ 160,886 | \$ 160,886 | \$ 160,886 | \$ (0) |
| Special Assessments - Prepayments | \$ - | \$ - | \$ 28,246 | \$ 28,246 |
| Interest Income | \$ 2,500 | \$ 2,500 | \$ 82 | \$ (2,418) |
| Total Revenues | \$ 1,618,656 | \$ 1,618,656 | \$ 1,651,042 | \$ 32,386 |
| Expenditures: | | | | |
| General & Administrative: | | | | |
| Property Appraiser | \$ 15,500 | \$ 15,500 | \$ 15,551 | \$ (51) |
| 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 | \$ 640,000 | \$ 640,000 | \$ - |
| Special Call - 5/1 | \$ - | \$ - | \$ 5,000 | \$ (5,000) |
| Interest - 5/1 | \$ 188,622 | \$ 188,622 | \$ 188,075 | \$ 547 |
| 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 | \$ 315,000 | \$ 315,000 | \$ - |
| Special Call - 5/1 | \$ - | \$ - | \$ 365,000 | \$ (365,000) |
| Interest - 5/1 | \$ 143,156 | \$ 143,156 | \$ 142,706 | \$ 450 |
| Total Expenditures | \$ 1,649,056 | \$ 1,649,056 | \$ 2,027,751 | \$ (378,695) |
| Excess Revenues (Expenditures) | \$ (30,400) | | \$ (376,710) | |
| Fund Balance - Beginning | \$ 722,316 | | \$ 1,583,836 | |
| Fund Balance - Ending | \$ 691,916 | | \$ 1,207,126 | |

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 | \$ 7,246 | \$ 14,117 | \$ 1,550 | \$ 6,227 | \$ - | \$ - | \$ - | \$ 632,242 |
| Assessments - Direct Billed | \$ - | \$ - | \$ - | \$ 49,046 | \$ - | \$ - | \$ - | \$ - | \$ 16,349 | \$ - | \$ - | \$ - | \$ 65,394 |
| Interest | \$ 94 | \$ 99 | \$ 271 | \$ 357 | \$ 357 | \$ 192 | \$ 187 | \$ 176 | \$ 37 | \$ 37 | \$ 10 | \$ 9 | \$ 1,827 |
| Total Revenues | \$ 94 | \$ 65,828 | \$ 439,921 | \$ 134,914 | \$ 12,570 | \$ 7,438 | \$ 14,304 | \$ 1,726 | \$ 22,612 | \$ 37 | \$ 10 | \$ 9 | \$ 699,462 |
| Expenditures: | | | | | | | | | | | | | |
| General & Administrative: | | | | | | | | | | | | | |
| Supervisors Fees | \$ 1,000 | \$ - | \$ - | \$ - | \$ 1,000 | \$ 1,000 | \$ 1,000 | \$ - | \$ 1,000 | \$ 1,000 | \$ - | \$ 1,000 | \$ 7,000 |
| Rica Expense | \$ 77 | \$ - | \$ - | \$ - | \$ 77 | \$ 77 | \$ 77 | \$ - | \$ 77 | \$ 77 | \$ - | \$ 77 | \$ 536 |
| Engineering | \$ 885 | \$ 248 | \$ 295 | \$ 148 | \$ 4,564 | \$ 3,405 | \$ 2,270 | \$ 6,027 | \$ 135 | \$ 1,323 | \$ - | \$ - | \$ 19,299 |
| Attorney | \$ - | \$ 1,125 | \$ 648 | \$ 788 | \$ - | \$ 3,422 | \$ 10 | \$ 3,464 | \$ 723 | \$ 3,705 | \$ 1,688 | \$ - | \$ 15,572 |
| Arbitrage | \$ - | \$ - | \$ - | \$ - | \$ 450 | \$ - | \$ - | \$ 450 | \$ - | \$ - | \$ - | \$ - | \$ 900 |
| Dissemination | \$ 617 | \$ 417 | \$ 417 | \$ 417 | \$ 417 | \$ 417 | \$ 1,017 | \$ 417 | \$ 417 | \$ 417 | \$ 417 | \$ 417 | \$ 5,800 |
| Annual Audit | \$ - | \$ - | \$ 500 | \$ - | \$ 500 | \$ 2,300 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 3,300 |
| Trustee Fees | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 7,020 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 7,020 |
| Assessment Administration | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 5,000 |
| Management Fees | \$ 3,750 | \$ 3,750 | \$ 3,750 | \$ 3,750 | \$ 3,750 | \$ 3,750 | \$ 3,750 | \$ 3,750 | \$ 3,750 | \$ 3,750 | \$ 3,750 | \$ 3,750 | \$ 45,000 |
| Information Technology | \$ 125 | \$ 125 | \$ 125 | \$ 125 | \$ 125 | \$ 125 | \$ 125 | \$ 125 | \$ 125 | \$ 125 | \$ 125 | \$ 125 | \$ 1,500 |
| Telephone | \$ 16 | \$ 10 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 27 |
| Postage | \$ 185 | \$ 63 | \$ 75 | \$ 3 | \$ 234 | \$ 255 | \$ 208 | \$ 213 | \$ 38 | \$ 208 | \$ 353 | \$ 230 | \$ 1,866 |
| Printing & Binding | \$ 23 | \$ - | \$ - | \$ 2 | \$ 0 | \$ 63 | \$ 50 | \$ 0 | \$ 52 | \$ 3 | \$ 86 | \$ - | \$ 278 |
| Insurance | \$ 6,201 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 6,301 |
| Legal Advertising | \$ 1,472 | \$ - | \$ - | \$ - | \$ 580 | \$ 1,094 | \$ 600 | \$ 590 | \$ 2,073 | \$ 2,082 | \$ 575 | \$ - | \$ 9,065 |
| Other Current Charges | \$ - | \$ - | \$ - | \$ - | \$ 125 | \$ 125 | \$ - | \$ 125 | \$ - | \$ 125 | \$ - | \$ - | \$ 625 |
| Office Supplies | \$ 0 | \$ 15 | \$ 0 | \$ 0 | \$ 0 | \$ 16 | \$ 15 | \$ 0 | \$ 16 | \$ 5 | \$ 15 | \$ 0 | \$ 84 |
| Property Appraiser | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 6,744 | \$ - | \$ 6,744 |
| Dues, Licenses & Subscriptions | \$ 175 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 175 |
| Total General & Administrative: | \$ 19,626 | \$ 5,742 | \$ 5,821 | \$ 5,231 | \$ 11,822 | \$ 16,048 | \$ 15,942 | \$ 15,162 | \$ 8,404 | \$ 12,818 | \$ 13,752 | \$ 5,724 | \$ 136,091 |
| Operations and Maintenance Expenses | | | | | | | | | | | | | |
| Field Services | \$ 833 | \$ 833 | \$ 833 | \$ 833 | \$ 833 | \$ 833 | \$ 833 | \$ 833 | \$ 833 | \$ 833 | \$ 833 | \$ 833 | \$ 10,000 |
| Property Insurance | \$ 7,680 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 7,680 |
| Electric | \$ 77 | \$ 73 | \$ 97 | \$ 111 | \$ 101 | \$ 100 | \$ 91 | \$ 92 | \$ 91 | \$ 86 | \$ 87 | \$ 93 | \$ 1,099 |
| Landscape Maintenance | \$ 11,970 | \$ 11,970 | \$ 11,970 | \$ 11,970 | \$ 11,970 | \$ 11,970 | \$ 11,970 | \$ 11,970 | \$ 11,970 | \$ 11,970 | \$ 11,970 | \$ 11,970 | \$ 143,645 |
| Aquatic Control Maintenance | \$ 8,617 | \$ 8,617 | \$ 8,616 | \$ 9,134 | \$ 8,746 | \$ 8,746 | \$ 8,746 | \$ 8,746 | \$ 13,496 | \$ 8,746 | \$ 8,746 | \$ 8,746 | \$ 109,700 |
| Aquatic Midge Management | \$ 12,583 | \$ 12,583 | \$ 12,583 | \$ 12,583 | \$ 12,583 | \$ 12,583 | \$ 12,583 | \$ 12,583 | \$ 12,583 | \$ 12,583 | \$ 12,583 | \$ 12,583 | \$ 151,000 |
| R&M - Mulch | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| R&M - Plant Replacement | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| R&M - Aerators | \$ 506 | \$ - | \$ - | \$ 533 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 1,039 |
| Storm Structure Repairs | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Contingency | \$ - | \$ - | \$ - | \$ - | \$ 1,536 | \$ - | \$ - | \$ 2,250 | \$ 9,375 | \$ 413 | \$ 413 | \$ 413 | \$ 14,399 |
| Total Operations and Maintenance Expenses | \$ 42,267 | \$ 34,077 | \$ 34,100 | \$ 35,165 | \$ 35,770 | \$ 34,233 | \$ 34,224 | \$ 36,475 | \$ 40,349 | \$ 34,631 | \$ 34,633 | \$ 34,638 | \$ 438,562 |
| Total Expenditures | \$ 61,893 | \$ 39,819 | \$ 39,920 | \$ 40,395 | \$ 47,592 | \$ 50,282 | \$ 50,166 | \$ 51,637 | \$ 56,753 | \$ 47,449 | \$ 49,385 | \$ 40,362 | \$ 574,653 |
| Excess Revenues (Expenditures) | \$ (61,799) | \$ 26,009 | \$ 400,001 | \$ 94,518 | \$ (35,022) | \$ (42,844) | \$ (35,862) | \$ (49,911) | \$ (34,140) | \$ (47,413) | \$ (48,375) | \$ (40,353) | \$ 124,809 |

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 | |
| 03/15/21 | ACH | \$7,472.63 | (\$79.12) | (\$147.87) | \$0.00 | \$7,245.64 | \$7,245.64 | |
| 04/15/21 | ACH | \$14,406.66 | (\$3.68) | (\$288.06) | \$0.00 | \$14,114.92 | \$14,114.92 | |
| 04/30/21 | ACH | \$0.00 | \$0.00 | \$0.00 | \$2.24 | \$2.24 | \$2.24 | |
| 05/14/21 | ACH | \$1,535.34 | \$46.05 | (\$31.63) | \$0.00 | \$1,549.76 | \$1,549.76 | |
| 06/15/21 | ACH | \$2,760.60 | \$82.80 | (\$56.87) | \$0.00 | \$2,786.53 | \$2,786.53 | |
| 06/21/21 | ACH | \$3,359.21 | \$151.13 | (\$70.21) | \$0.00 | \$3,440.13 | \$3,440.13 | |
| Total Collected | | \$ 669,537.52 | \$ (24,370.03) | \$ (12,967.90) | \$ 42.10 | \$ 632,241.69 | \$ 632,241.69 | |
| Percentage Collected | | | | | | | 102% | |

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 | |
| 03/15/21 | ACH | \$17,544.31 | (\$186.94) | (\$347.15) | \$0.00 | \$17,010.22 | \$17,010.22 | |
| 04/15/21 | ACH | \$33,469.77 | (\$8.76) | (\$669.22) | \$0.00 | \$32,791.79 | \$32,791.79 | |
| 04/30/21 | ACH | \$0.00 | \$0.00 | \$0.00 | \$5.28 | \$5.28 | \$5.28 | |
| 05/14/21 | ACH | \$3,654.41 | \$109.62 | (\$75.28) | \$0.00 | \$3,688.75 | \$3,688.75 | |
| 06/15/21 | ACH | \$6,609.97 | \$198.28 | (\$136.17) | \$0.00 | \$6,672.08 | \$6,672.08 | |
| 06/21/21 | ACH | \$7,596.73 | \$341.83 | (\$158.77) | \$0.00 | \$7,779.79 | \$7,779.79 | |
| Total Collected | | \$ 1,547,701.65 | \$ (56,205.65) | \$ (29,765.40) | \$ 97.19 | \$ 1,461,827.79 | \$ 1,461,827.79 | |
| Percentage Collected | | | | | | | 102% | |

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 | | |
| 6/8/21 | 5/1/21 | 16000-00072791 | \$56,569.95 | \$56,569.95 | \$16,348.50 | \$40,221.45 | | |
| | | | \$ 226,279.80 | \$ 226,279.80 | \$ 65,394.00 | \$ 160,885.80 | | |

SECTION D

SECTION 1

Poinciana Community Development District



Oct 20, 2021

Clayton Smith - Field Services Manager

GMS

Completed

Tunnel – Vehicle Prevention



- ✚ Rocks were added to help with safety for any carts wider than the sidewalk at Venezia tunnel.
- ✚ A single bollard was removed at Bella Vianna Tunnel.
- ✚ Tunnel situation appears stable at this point.

Action Item: A-5 Corrugated Pipes

- ✚ Repaired and extended 2 corrugated drain pipes at the lake bank.
- ✚ This prevents drains from causing washout.



Complete

Action item: B-11 Secure MES

- ✚ Some erosion around the back of the MES.
- ✚ Rip rap was added and the back of the MES was secured.
- ✚ Will aid in preventing further erosion.



Action item: B-11 Secure MES



- ✚ A corrugated drainpipe was dug out and buried deeper.
- ✚ The pipe was then extended out into the pond further.
- ✚ Pipe was buried.

Completed

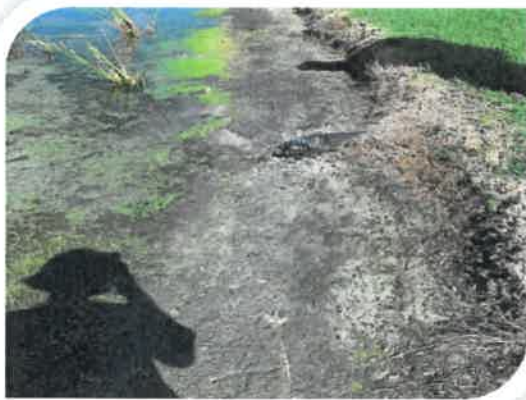
Action item: A-11 Underdrain

- ✚ A drain from the pool deck was causing washout on the bank.
- ✚ An underdrain was added and the area was graded and compacted.
- ✚ Extra fill was brought in.



Action item: A-9 Corrugated pipes

- ✚ Corrugated drainpipes were extended into the pond to prevent erosion.
- ✚ Existing pipes were above grade, however added pipe was partially buried.



Completed

Action item: E-1 Bank Restore

- ✚ E-1 had erosion starting to creep up to the golf course tee box.
- ✚ Erosion was worsening.
- ✚ Dredgesox were applied to prevent and repair erosion.
- ✚ Sod was added.



Action item: E-3 Bank Restore

- ✚ E-3 had a section of bad erosion encroaching on the golf course.
- ✚ Erosion was worsening after monitoring.
- ✚ Dredgesox were applied to prevent and repair erosion.
- ✚ Sod was added.



In Progress

Pond Edge Planting

- ✚ Plantings of Pond A-12 and C-20 completed.
- ✚ Plantings will take some time to establish.
- ✚ The plants are under a full year of monitoring.
- ✚ Some plants are establishing but still a long way to go.



Other

Aerator Maintenance



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

Conclusion

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

Respectfully,
Clayton Smith



PCDD Monthly Treatment Report

Date between : 9/01/2021 and 9/30/2021

| Customer Site ID | Treatment Date | Condition/Weeds Treated |
|------------------|----------------|-------------------------|
| A-1 | 9/29/21 | Clean |
| A-2 | 9/15/21 | Filamentous |
| A-3 | 9/20/21 | Baby Tears |
| A-3 | 9/20/21 | Duckweed |
| A-3 | 9/20/21 | Filamentous |
| A-4 | 9/29/21 | Clean |
| A-5 | 9/1/21 | Clean |
| A-6 | 9/29/21 | Clean |
| A-7 | 9/9/21 | Filamentous |
| A-8 | 9/8/21 | Filamentous |
| A-8 | 9/8/21 | Spike Rush |
| A-9 | 9/20/21 | Baby Tears |
| A-9 | 9/20/21 | Filamentous |
| A-10A | 9/20/21 | Baby Tears |
| A-10A | 9/20/21 | Filamentous |
| A-10B | 9/20/21 | Filamentous |
| A-10B | 9/20/21 | Water Hyacinth |
| A-11 | 9/29/21 | Clean |
| A-12 | 9/20/21 | Baby Tears |
| A-12 | 9/20/21 | Filamentous |
| A-13 | 9/8/21 | Baby Tears |
| A-13 | 9/20/21 | Baby Tears |
| A-13 | 9/8/21 | Crested Floating Heart |
| A-13 | 9/20/21 | Filamentous |
| A-13 | 9/8/21 | Spike Rush |
| A-20 | 9/15/21 | Filamentous |
| A-21 | 9/15/21 | Filamentous |
| A-22 | 9/15/21 | Filamentous |
| B-1 | 9/15/21 | Filamentous |
| B-5 | 9/15/21 | Filamentous |
| B-6 | 9/15/21 | Filamentous |
| B-11 | 9/9/21 | Filamentous |
| B-15 | 9/20/21 | Shoreline Grasses |
| B-16 | 9/29/21 | Clean |
| C-1 | 9/29/21 | Clean |
| C-2 | 9/29/21 | Clean |
| C-3 | 9/29/21 | Clean |
| C-6A | 9/9/21 | Filamentous |
| C-6B | 9/9/21 | Filamentous |
| C-8 | 9/1/21 | Clean |
| C-9 | 9/9/21 | Filamentous |
| C-10 | 9/9/21 | Filamentous |
| C-10 | 9/16/21 | Shoreline Grasses |
| C-11 | 9/9/21 | Filamentous |
| C-11 | 9/9/21 | Hydrilla |

| | | |
|------|---------|----------------|
| C-12 | 9/29/21 | Clean |
| C-13 | 9/29/21 | Clean |
| C-14 | 9/1/21 | Clean |
| C-15 | 9/9/21 | Filamentous |
| C-16 | 9/1/21 | Clean |
| C-17 | 9/29/21 | Clean |
| C-18 | 9/1/21 | Clean |
| C-19 | 9/9/21 | Filamentous |
| C-20 | 9/1/21 | Clean |
| D-1 | 9/1/21 | Clean |
| D-2 | 9/1/21 | Clean |
| D-3 | 9/1/21 | Clean |
| D-4 | 9/1/21 | Clean |
| D-5 | 9/30/21 | Clean |
| D-6 | 9/30/21 | Alligator Weed |
| D-6 | 9/30/21 | Baby Tears |
| D-6 | 9/30/21 | Filamentous |
| D-7 | 9/30/21 | Baby Tears |
| D-7 | 9/30/21 | Filamentous |
| D-8 | 9/30/21 | Baby Tears |
| D-8 | 9/30/21 | Filamentous |
| D-9 | 9/30/21 | Baby Tears |
| D-9 | 9/30/21 | Filamentous |
| D-10 | 9/29/21 | Clean |
| D-11 | 9/1/21 | Clean |
| E-1 | 9/29/21 | Clean |
| E-2 | 9/29/21 | Clean |
| E-3 | 9/29/21 | Clean |
| E-5 | 9/29/21 | Clean |
| E-6 | 9/29/21 | Clean |
| E-8 | 9/2/21 | Clean |
| E-11 | 9/29/21 | Clean |
| E-18 | 9/29/21 | Clean |
| E-19 | 9/29/21 | Clean |
| E-21 | 9/29/21 | Clean |
| E-31 | 9/2/21 | Clean |
| F-7 | 9/15/21 | Filamentous |



PCDD All Services By Customer Summary

Run By: cchallacombe

Poinciana Community Development Dist (S07800)

Filter Date between 09/01/2021 and 09/30/2021

| Customer | Work Type | Service Item | Start Date | End Date | Used Quantity | Unit Of Measure |
|--|----------------|---|------------|------------|---------------|-----------------|
| S07800 - Poinciana Community Development | Comfort Pack | KIS2911 - Talstar BP Barrier | 09/02/2021 | 09/02/2021 | 0.31 | mi |
| S07800 - Poinciana Community Development | Comfort Pack | KIS2911 - Talstar BP Barrier | 09/09/2021 | 09/09/2021 | 0.31 | mi |
| S07800 - Poinciana Community Development | Comfort Pack | KIS2911 - Talstar BP Barrier | 09/23/2021 | 09/23/2021 | 0.31 | mi |
| S07800 - Poinciana Community Development | Comfort Pack | KIS2920 - Bifen I/T Barrier Application | 09/29/2021 | 09/29/2021 | 0.63 | mi |
| | | | | | 1.56 | |
| S07800 - Poinciana Community Development | Municipal Back | KIS1769 - Midge BP Abate Pellets | 09/23/2021 | 09/23/2021 | 1.25 | acr |
| S07800 - Poinciana Community Development | Night Truck | KIS2715 - Biomist 4+4 ATV/ULV | 09/02/2021 | 09/02/2021 | 9.50 | mi |
| S07800 - Poinciana Community Development | Night Truck | KIS2715 - Biomist 4+4 ATV/ULV | 09/09/2021 | 09/09/2021 | 7.50 | mi |
| S07800 - Poinciana Community Development | Night Truck | KIS2715 - Biomist 4+4 ATV/ULV | 09/16/2021 | 09/16/2021 | 9.50 | mi |
| S07800 - Poinciana Community Development | Night Truck | KIS2715 - Biomist 4+4 ATV/ULV | 09/23/2021 | 09/23/2021 | 9.40 | mi |
| S07800 - Poinciana Community Development | Night Truck | KIS2715 - Biomist 4+4 ATV/ULV | 09/30/2021 | 09/30/2021 | 9.30 | mi |
| | | | | | 45.20 | |
| S07800 - Poinciana Community Development | Night Truck | KIS2827 - Biomist 4+4 Truck ULV | 09/07/2021 | 09/07/2021 | 10.40 | mi |
| S07800 - Poinciana Community Development | Night Truck | KIS2827 - Biomist 4+4 Truck ULV | 09/12/2021 | 09/12/2021 | 10.40 | mi |
| S07800 - Poinciana Community Development | Night Truck | KIS2827 - Biomist 4+4 Truck ULV | 09/21/2021 | 09/21/2021 | 10.40 | mi |
| S07800 - Poinciana Community Development | Night Truck | KIS2827 - Biomist 4+4 Truck ULV | 09/27/2021 | 09/27/2021 | 10.50 | mi |
| | | | | | 41.70 | |

SECTION 2

October 10th, 2021

Clayton Smith
Field Manager
GMS - Central Florida
219 E. Livingston St
Orlando, Florida 32801

RE: OE-18B DITCH VEGETATION CONTROL PROGRAM

Dear Clayton,

I recently inspected the OE-18B ditch and confirmed invasive primrose thick within it.

I offer two service options for your consideration: we recommend a kill and leave-in-place service program. This program includes spot spraying for the primrose with initial treatment with a one-month follow-up. We also recommend a quarterly maintenance program to keep things in check.

Option A: Initial service treatment and one 30 day follow up..... \$1,690.00

Option B: Initial service treatment with 30 days follow-up plus quarterly maintenance program. First month \$1,690.00, \$200.00 per month thereafter. First years cost \$3,890.00, second years cost \$2,400.00.

Please let me know if you have any questions. With your approval, I will see the details of implementing the service.

Best regards,



Tim Gardner
Control Consultant
Clarke Aquatic Services
Central Florida

SECTION 3

