

Poinciana
Community Development District

Agenda Package

February 16, 2022

AGENDA

Poinciana

Community Development District

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

February 9, 2022

**Board of Supervisors
Poinciana Community
Development District**

Dear Board Members:

The Board of Supervisors of Poinciana Community Development District will meet **Wednesday, February 16, 2022 at 11:00am 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. Organizational Matters
 - A. Acceptance of Resignation of Michael Luddy
 - B. Discussion of Process for Filling Board Vacancy
5. Approval of Minutes of the January 19, 2022 Meeting
6. Consideration of Recreational Boating on Stormwater Ponds
7. Discussion Regarding Installation of French Drains on Residential Property Abutting District Property
8. Review and Acceptance of Draft Fiscal Year 2021 Audit Report
9. Staff Reports
 - A. Attorney
 - B. Engineer
 - C. District Manager
 - i. Action Items List
 - ii. Approval of Check Register
 - iii. Balance Sheet and Income Statement
 - D. Field Manager
 - i. Field Manager's Report

ii. Customer Complaint Log

10. Supervisor's Requests

11. Other Business

12. General Audience Comments

13. Next Meeting Date – March 16th, 2022

14. Adjournment

SECTION IV

SECTION A

From: mluddy@poincianacdd.org

Subject: PCDD board

Date: January 31, 2022 at 1:36 PM

To: lepstein@poincianacdd.org, Lita Epstein lita@litaepstein.com, mluddy@poincianacdd.org, mluddy01@outlook.com, Elizabeth Lambrides elambrides@poincianacdd.org, rzimbardi@poincianacdd.org

Cc: Monica Virgen mvirgen@gmscf.com, Rhonda Mossing rhonda.mossing@mbscapitalmarkets.com, Jan Carpenter JCarpenter@lathamluna.com, Kristen Trucco ktrucco@lathamluna.com



As of today I am the new HOA board member for Solivita. I am here by offering my resignation from PCDD board. Lita if you need me to stay until you find my replacement. I am happy to wait until then. Thank you everyone it has been fantastic experience being on the PCDD board. Thank you all.

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, **January 19, 2022** at 11:00 a.m. via Zoom Communication Media Technology and in the Starlite Ballroom, 384 Village Drive, Poinciana, Florida.

Present and constituting a quorum were:

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

Also present were:

Tricia Adams	District Manager
Jan Carpenter	District Counsel
Bob Gang <i>(via Zoom)</i>	Greenberg, Traurig
Kathy Leo <i>(via Zoom)</i>	District Engineer
Clayton Smith	Field Manager
Rhonda Mossing <i>(via Zoom)</i>	MBS Capital Markets
Residents	

The following is a summary of the discussions and actions taken at the January 19, 2022 Poinciana Community Development District's Board of Supervisors Meeting.

FIRST ORDER OF BUSINESS

Roll Call

Ms. Adams called the meeting to order and called the roll at 11:35 a.m. All Supervisors were present with the exception of Ms. Lambrides.

SECOND ORDER OF BUSINESS

Pledge of Allegiance

The Pledge of Allegiance was recited.

THIRD ORDER OF BUSINESS

Public Comment Period on Agenda Items

Ms. Epstein opened up the public comment period for agenda items only. Resident Ken Ryan, Grand Canal Drive suggested when a contract was presented to the Board everything was written out in the contract. If it was an engineer, they should know who the head engineer was, their hourly wages and hours for the work. Hearing no further comments, Ms. Epstein closed the public comment period.

FOURTH ORDER OF BUSINESS

Approval of Minutes of the December 15, 2021 Meeting

Mr. Zimbardi and Mr. Reed provided corrections to the December 15, 2021 minutes, which were incorporated.

On MOTION by Mr. Zimbardi seconded by Mr. Reed with all in favor the Minutes of the December 15, 2021 Meeting were approved as amended.

FIFTH ORDER OF BUSINESS

Consideration of Banking Matters

A. Consideration of Resolution 2022-03 Redesigning the Qualified Public Depository from SouthState Bank to Truist

Ms. Adams recalled that the District currently has a checking account with SouthState Bank, formerly known as CenterState Bank, but due to challenges geographically and customer service issues, staff recommended changing from SouthState to Truist. With Truist, staff could set up electronic payments for Board Members and provide other fraud protection services beneficial to the District. Resolution 2022-03 formerly authorizes the closing of the District's account with SouthState Bank and opening an account with Truist. Mr. Luddy asked why this resolution must be effective on the closing of the bonds. Ms. Adams stated this provision should be removed.

On MOTION by Mr. Luddy seconded by Mr. Reed with all in favor Resolution 2022-03 Redesigning the Qualified Public Depository from SouthState Bank to Truist was adopted.

B. Consideration of Resolution 2022-04 Appointing Authorized Signatories

Ms. Adams stated as a companion resolution to opening the account at Truist, Resolution 2022-04 would recognize the signatories on the account as Secretary, Treasurer and Assistant Treasurer.

On MOTION by Mr. Luddy seconded by Mr. Reed with all in favor Resolution 2022-04 Appointing Authorized Signatories was adopted.

SIXTH ORDER OF BUSINESS**Consideration of Financing Matters
Related to Bond Refinancing**

Ms. Adams recalled that the Board directed staff to research options for refinancing the current bond at a lower interest rate to take advantage of historically low interest rates that are currently being offered. Upon successful completion of the bond refunding, residents will have a lower CDD debt service fee on their tax bill.

A. Approval of Revised Term Sheet with Hancock Whitney Bank

Ms. Mossing of MBS Capital Markets (MBS), the Bond Underwriter, presented the revised Term Sheet, noting the following:

- There would be an increase in the par amount to \$10,845,000, due to the developer not making a True-Up Payment on a number of lots. Assessments will remain the same.
- The District is refunding \$12,170,000 worth of par debt in exchange for the new amount of \$10,845,000.
- The current average interest rate on the existing bonds was 4.976%, which would be reduced with the financing to approximately 2.373%, the lowest that they have ever seen.
- The Assessment Methodology showed significant savings.
- The District would have a deposit relationship with the bank.
- The Reserve Fund would be reduced from 50% of maximum annual debt service to 10|%.
- The bonds were non-callable, meaning they will be outstanding unless a pre-payment was made by a homeowner. Pre-payments could be made at any time

and bonds could be called for extraordinary mandatory redemption but cannot be refunded.

- There were standard reporting requirements for filing annual financial statements with the bank as well as a copy of the yearly budget after adoption.

Ms. Mossing provided the following clarifications to Mr. Zimbardi's questions:

- Non-BQ meant non-bank qualified. In order to be bank qualified, which was a designation that the municipal bond market used, it would have to be less than \$10 million under Federal Tax Law. It did not harm the District in any way and was simply a disclosure.
- The 25BPS under Commitment Fee was the fee for doing the loan. BPS stood for basis points and .25% was less than 1% of the loan amount. This was included in the Cost of Issuance (COI). Mr. Zimbardi asked who the recipient was. Ms. Mossing stated the bank.
- 10% MADS under DS Reserve Amount meant that the Debt Service Reserve Account was reduced from 50% Maximum Annual Debt Service to 10%, based on the development status of the project.
- Ms. Mossing explained under Tax Exempt Status, the loan was deemed to no longer be tax exempt, if the Federal Government decided they would no longer be tax exempt anymore and wanted to collect tax from the bondholders for this debt.

On MOTION by Mr. Luddy seconded by Mr. Reed with all in favor the Revised Term Sheet with Hancock Whitney Bank was approved.

B. Approval of Supplemental Assessment Methodology Report

Ms. Adams presented the Series 2002 Refunding Bonds Supplemental Assessment Methodology Report. Table 1 showed how the debt was apportioned throughout Poinciana with Equivalent Residential Units (ERUs) for commercial and single-family units. Table 2 showed the par amount of bonds, sources and uses, Reserve Fund, COI, an average coupon rate of 2.37% and maturity date of May 31st. Table 3 showed how the debt was assigned for the parcels and the per unit debt reduction. Table 4 showed the allocation of the debt including the new per unit net cost, which was \$347.78 per ERU, for a savings of \$60 to \$78 per unit each year through

maturity. A notice will be sent to residents once the bonds closed. Ms. Epstein requested the notice include the net and gross amounts, as shown on the Tax Bill. Ms. Adams stated Table 5 was the Assessment Roll.

On MOTION by Mr. Luddy seconded by Mr. Reed with all in favor the Supplemental Assessment Methodology Report in substantial form was approved.

C. Consideration of Resolution 2022-01 Bond Award and Delegation Resolution

Mr. Gang presented Resolution 2022-01 the delegation resolution, which approved the form of the new Trust Indenture and Escrow Deposit Agreement and appointed Hancock Whitney Bank as the new Trustee for the refunding bonds. Because the outstanding 2012 bonds could not be redeemed until May 1st, funds would be put aside to pay off the bonds at the closing on February 2nd and held by US Bank until May 1st to pay off the bondholders. The 2012 bonds originally refunded the 2000 bonds that built the infrastructure. In his opinion, the Hancock Whitney Bank proposal that Ms. Mossing described was incredibly low and once the new Trust Indenture was executed on February 2nd, the transaction would be completed.

On MOTION by Mr. Reed seconded by Mr. Zimbardi with all in favor Resolution 2022-01 Delegation Resolution awarding the 2022 bonds was adopted.

D. Consideration of Resolution 2022-02 Adopting, Confirming and Approving the Special Assessment Refunding Bonds

Ms. Carpenter presented Resolution 2022-02 approving the Special Assessment Refunding Bonds and accepting the Allocation Roll, levying the assessments. It becomes effective when the bonds were issued.

On MOTION by Mr. Reed seconded by Mr. Luddy with all in favor Resolution 2022-02 Adopting, Confirming and Approving the Special Assessment Refunding Bonds was adopted.

Ms. Carpenter requested that the Board approve the transfer of funds to Hancock Whitney Bank, as reflected in the Delegation Resolution and for staff to take all steps necessary.

On MOTION by Ms. Epstein seconded by Mr. Luddy with all in favor authorization to transfer the funds to Hancock Whitney Bank was approved.

Mr. Zimbardi questioned the benefit to the District if all residents paid off their bond. Ms. Adams noted no real benefit to the District to encourage residents to pay off bonds. Mr. Luddy explained that it increased the District's bond capacity so they could borrow money in the future.

SEVENTH ORDER OF BUSINESS

Consideration of Proposal for Stocking Pond with Gambusia and Grass Shrimp for Midge Control

Mr. Smith presented a proposal from GMS for stocking Gambusia and Grass Shrimp in 90 acres of ponds for midge control in the amount of \$12,600 with 1,000 Gambusia and 500 Grass Shrimp stocked per acre. The following ponds were proposed; A-9, A-10a and A-10b, A-11, A-12, A-13, B-15, C-2, C-10, C-12, C-20, D-5, D-8, D-9, E-1, E-2, E-3, E-21 and E-31. If the Board wanted to target the ponds that received complaints, the total was \$9,800 for 70 acres of priority ponds. Mr. Luddy wanted to stock the remaining ponds after these ponds and requested a proposal this summer. Ms. Adams stated there were contingency funds of \$19,000 that could be used for this item. Mr. Zimbardi questioned how the fish would survive the winter. Mr. Smith stated these fish did not have any issues thriving through the winter and they would do a visual inspection. The fish could go deeper to survive. There were fish present in ponds that were already stocked. However, there was no way to determine if the shrimp were thriving. They lived in muck at the bottom of the pond to help with algae and deep-water midges.

On MOTION by Mr. Reed seconded by Mr. Zimbardi with all in favor the proposal from GMS for stocking the pond with Gambusia and Grass Shrimp in the amount of \$12,600 to be paid out of the Contingency Fund was approved.

Mr. Luddy requested more detail in the proposal. Mr. Smith would provide a breakdown.

EIGHTH ORDER OF BUSINESS

Consideration of License Agreement with Solivita Community Association for Landscape Maintenance

This item would be discussed after Staff Reports.

NINTH ORDER OF BUSINESS

Staff Reports

A. Attorney

This item would be discussed later in the meeting.

B. Engineer

There being none, the next item followed.

C. District Manager

i. Action Items List

Ms. Adams presented the Action Items List, which was included in the agenda packet and reported on the following:

1. Pond turnover from Taylor Morrison to the CDD: The District recently approved an application process. After publication of the Action Items List, staff received the application from Taylor Morrison for numerous parcels. A deposit fee was received, which would cover billable hours from District Counsel and the District Engineer to review the parcels. Ms. Adams would provide the application to Supervisor Reed.
2. Tunnel Rules: This item will remain on the Action Items List until the rule hearing.
3. Bond refinancing: The pre-closing was scheduled after this meeting and the closing was scheduled on February 2nd. Mr. Zimbardi asked who would be attending the closing. Ms. Adams stated the CDD Chair would attend to sign documents.
4. Pond access point to launch boats: At next month's meeting, the Board will receive a white paper identifying pertinent issues related to recreational boating on stormwater ponds. Ms. Epstein requested that there be discussion at next month's meeting regarding transferring from utility to recreational use before involving the District Engineer. Ms. Adams will place this item on next month's

agenda and will coordinate with the Chair regarding resident notice. Mr. Zimbardi asked if switching from utility to recreation opens it up to the public. Ms. Adams stated the CDD assets were for public use and there must be a provision for public access.

5. Stock Ponds with Gambusia & Grass: This item was discussed. The ponds would be tracked in 20-acre increments.
6. Aerator Removal Experiment: This item would be discussed under the Field Manager's Report.

Mr. Reed requested the following items for the next agenda:

- Update on the Stormwater Needs Analysis. Ms. Leo spoke Mr. Jay Jarvis, the Director of Roads and Drainage with Polk County and the county would be doing the Stormwater Analysis for their systems. It did not include the CDD. Mr. Reed questioned the need to spend \$15,000 and requested that Ms. Adams include this item on the Action Items List.
- Discussion regarding the installation of French drains on residential property abutting District property. Mr. Reed requested homeowners that have French drains pay for their French drain extending into District ponds as the builder in the Poinciana West CDD installed them. Mr. Zimbardi requested a specification on what was required to extend into the ponds. Ms. Leo would work with Mr. Smith on an alternate solution. *After further discussion, this item will be placed on the February agenda and Mr. Smith will prepare a cost estimate based on linear foot and specifications.*

Mr. Zimbardi requested a status update on the alligator awareness signs. Ms. Adams received a response from FWC and they verified that the information was accurate.

- **Consideration of License Agreement with Solivita Community Association for Landscape Maintenance (Item 8)**

Ms. Adams reported that the District was contacted by Taylor Morrison for two parcels that were erroneously conveyed to the CDD but were being maintained to some extent by the HOA. A license agreement would not change the ownership of the parcels but was a way for the HOA to continue to maintain the areas and bring the situation into compliance. As a result, presented for Board consideration was a License Agreement for the HOA to provide maintenance to parcels of land owned by the CDD. District Counsel prepared this agreement and copies were provided to the District Engineer and field staff.

On MOTION by Mr. Luddy seconded by Mr. Zimbardi with all in favor the License Agreement with Solivita Community Association for Landscape Maintenance in substantial final form was approved.

Mr. Smith clarified there would be reduction in cost because the half of the canal that the CDD maintained would now be maintained by the HOA

- **Attorney (Item 9A)**

Ms. Carpenter reported that the only item of significance was turnover of the ponds. She will review all of the details on the legal side and report back at the next meeting.

ii. Approval of Check Register

Ms. Adams presented the Check Register from December 8, 2021 through January 11, 2022 in the amount of \$1,206,036.95. There was a large check of \$831,000 transmitting debt service fees to the Trustee.

On MOTION by Mr. Zimbardi seconded by Mr. Reed with all in favor the December 8, 2021 through January 11, 2022 Check Register in the amount of \$1,206,036.95 was approved.

iii. Balance Sheet and Income Statement

Ms. Adams presented the Unaudited Financial Statements through December 31, 2021.

On MOTION by Mr. Zimbardi seconded by Mr. Luddy with all in favor the Unaudited Financial Statements through December 31, 2021 were accepted.

D. Field Manager

i. Field Manager's Report

Mr. Smith presented the Field Manager Report, which was included in the agenda package. The tunnel received a few coats of yellow paint. It looked a lot better but needed additional coats. The Venezia tunnel was striped as it did not have any striping. Throughout the property, ponds were lower and water sparse, which typically happened during the dry season. Pond B-15 was low, but was now back to a level in line with all of the other ponds. He will continue to monitor the ponds water levels. The Sorrento ditch, which was owned by the CDD, was sprayed. It looks rough, but was being treated. This will be placed on Clarke's next quarterly rotation. Mr. Reed wanted to meet with the South Florida Water Management District (SFWMD) to understand the process, as they were all tied together in the stormwater management system. Mr. Smith will wait until March to stock the ponds with fish, as they must be stocked in phases. They should be fully stocked by May. Mr. Reed asked if the fish were available. Mr. Smith verified that the fish were available. The pond bank alligator awareness signage arrived and he was scheduling the installation before February. Mr. Reed questioned the total number of signs. Mr. Smith believed 30 signs would be installed in the Poinciana CDD.

Regarding the aerators, Mr. Smith was able to speak to a technician. The aerators they use were discontinued six to eight months after installation, so parts were not available except for the pumps, which cost \$200 each. They said there was no compatibility because for the four bubblers, six solar panels were used instead of two and were highly advanced units and it was not feasible to maintain around them, as they must be mounted on a pond bank. They were recommended for smaller ponds. The current system was within the specs that they defined. In order to upgrade those, new units would cost \$35,000. In the long-term, Mr. Smith recommended electric ones, which cost more, but the serviceability was better. At this point, he would maintain them the best that they can, but they will deteriorate with the elements.

Ms. Epstein asked if Pond E-3 was stocked. Mr. Smith recalled that Pond E-3 was stocked in the past with Sunfish and Bluegill. There were plenty of Bass that ate the Bluegill and Sunfish. The issue with the Bluegill and Sunfish was that they get large and as they grow, they

stop eating the midge larvae. He recommended that this pond be stocked with Gambusia. Ms. Epstein recommended removing the aerators as they break down and salvage the parts. *There was Board consensus.* Mr. Reed requested Mr. Smith provide a copy of a preventative maintenance document for the Board’s review. Ms. Epstein reported that stones on the Venezia tunnel were being washed away with every rain. Mr. Smith was considering adding more stones, but the most permanent approach would be to add concrete flares on the sides. Ms. Epstein felt a better use of funds would be to put the missing stones back on. Mr. Luddy stated residents from Venesia requested brighter entrance lights as both sides of the Venesia tunnel were dark at night. Mr. Smith could increase the wattage of the lights, like the Bella Vianna tunnel as well as look into other options. Ms. Epstein requested changing out the lights and seeing if it was sufficient.

ii. Customer Complaint Log

Mr. Smith presented the complaint log and Aquatic Reports, which were included in the agenda package. There was a complaint about some algae, which was treated and grass clippings in the ponds. It turned out to be a pond weed, which was treated.

TENTH ORDER OF BUSINESS

Supervisor’s Requests

There being none, the next item followed.

ELEVENTH ORDER OF BUSINESS

Other Business

There being none, the next item followed.

TWELFTH ORDER OF BUSINESS

General Audience Comments

Resident Ken Ryan of Grand Canal Drive witnessed a smart cart going around the poles at the tunnels and requested a camera to catch the driver instead of the poles, which were an inconvenience to residents. He also requested that Floralawn employees be educated as they were throwing trash into the drainage that goes into the lakes. Floralawn Supervisors should be responsible for ensuring the community was clean.

Resident Steve Mizel of Torino Lane asked if Pond B-1 drained into Lake Polk. Mr. Smith stated all ponds in the area would eventually drain into Lake Polk because it was at the lowest elevation. Pond B-1 was low, but not low enough to be concerned about. It would come

back when it rains. Regarding the License Agreement with the HOA for landscape maintenance, Mr. Mizel asked if the HOA was being reimbursed for maintaining the landscaping for the CDD. Ms. Carpenter stated they were already maintaining it and did not request reimbursement. Mr. Mizel questioned how many people wanted to use boats on the Shorehaven pond versus the cost involved, as he was against opening up the pond to non-residents. Ms. Epstein noted that two people have come forward, which was the reason for the public hearing. A mailing would be sent to residents next month so they understood how critical this decision was.

Mr. Zimbardi asked if the two parcels under the License Agreement were needed for water management. Ms. Leo stated the canal was part of an outfall system used for drainage. Ms. Epstein noted no big difference as all residents would pay for it. Ms. Leo pointed out if there was ever a hurricane, the CDD could access it, if it was conveyed to the CDD.

THIRTEENTH ORDER OF BUSINESS

Next Meeting Date – February 16, 2022

Ms. Adams stated the next meeting was scheduled for February 16, 2022 at 11:00 a.m.

FOURTEENTH ORDER OF BUSINESS

Adjournment

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

Secretary / Assistant Secretary

Chair/Vice Chairman

SECTION VI

**Poinciana Community Development District
Considerations for Boat Ramp Installation at Shorehaven**

Background: PCDD owns and is responsible to operate the stormwater system. The system is designed to control flooding and to improve water quality. PCDD has policies which do not allow recreational boating in the stormwater ponds. Some residents have communicated with PCDD that they would like the policies changed to allow recreational boating. Board members recognize the desire for residents to have recreational opportunities within the PCDD community.

PCDD’s insurance provider has recommended that if recreational boating is allowed, an adequate boat ramp should be installed at a single access point. The most feasible boat ramp location is nearby the amenity center on Shorehaven where existing street parking is available.

Further Board of Supervisors considerations for the boat ramp project:

*Task	Estimated Timeline	Cost
Notification & Gather Resident Feedback	February 16, 2022	TBD
Board Consideration	February 16, 2022	
Feasibility Study	5 months (February to July)	
Water Quality Testing		TBD
Boundary Property Permission/Agreement		TBD
Feasibility of Recreational Administration Agreement		TBD
Feasibility of Enforcement Agreement		TBD
Infrastructure & Construction Proposal		TBD
Landscape Restoration (if any)		TBD
Dock Procurement Cost Proposal		\$80K
Permit		TBD
Signage		TBD
Engineering Expense		TBD
Legal Expense		TBD
Policy Matters		
Update District Stormwater Policies	July 2022	TBD
Recreational Use Policies	July 2022	TBD
Public Access Application/Fee	July 2022	TBD
Administration/Monitoring Agreement	July 2022	TBD
User Application/Fee/Permit	July 2022	TBD
Budget Considerations		
Cost of Feasibility Study (5 months)		TBD
Installation Costs 2022		TBD
Annual Cost for Administration		TBD
Annual Cost for Maintenance		TBD
Annual Cost to Insure Recreational Facilities		TBD

*All information is preliminary and subject to revision

SECTION VIII

**POINCIANA
COMMUNITY DEVELOPMENT DISTRICT
POLK COUNTY, FLORIDA
FINANCIAL REPORT
FOR THE FISCAL YEAR ENDED
SEPTEMBER 30, 2021**

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

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INDEPENDENT AUDITOR'S REPORT

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

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities and each major fund of Poinciana Community Development District, Polk County, Florida ("District") as of and for the fiscal year ended September 30, 2021, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

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

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities and each major fund of the District as of September 30, 2021, and the respective changes in financial position thereof for the fiscal year then ended in accordance with accounting principles generally accepted in the United States of America.

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Other Matters

Required Supplementary Information

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

Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the District's basic financial statements. The information for compliance with FL Statute 218.39 (3) (c) is not a required part of the basic financial statements. The information for compliance with FL Statute 218.39 (3) (c) has not been subjected to the auditing procedures applied in the audit of the basic financial statements, and accordingly, we do not express an opinion or provide any assurance on it.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated Xxxx, 2022, on our consideration of the District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the District's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control over financial reporting and compliance.

Xxxx, 2022

MANAGEMENT'S DISCUSSION AND ANALYSIS

Our discussion and analysis of Poinciana Community Development District, Polk County, Florida ("District") provides a narrative overview of the District's financial activities for the fiscal year ended September 30, 2021. Please read it in conjunction with the District's Independent Auditor's Report, basic financial statements, accompanying notes and supplementary information to the basic financial statements.

FINANCIAL HIGHLIGHTS

- The assets of the District exceeded its liabilities at the close of the most recent fiscal year resulting in a net position balance of \$4,517,840.
- The change in the District's total net position in comparison with the prior fiscal year was \$742,281, an increase. The key components of the District's net position and change in net position are reflected in the table in the government-wide financial analysis section.
- At September 30, 2021, the District's governmental funds reported combined ending fund balances of \$1,809,780, a decrease of \$(264,565) in comparison with the prior fiscal year. The total fund balance is restricted for debt service, non-spendable for prepaid items, assigned for operating reserves, and the remainder is unassigned fund balance which is available for spending at the District's discretion.

OVERVIEW OF FINANCIAL STATEMENTS

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

Government-Wide Financial Statements

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

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

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

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

Fund Financial Statements

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

OVERVIEW OF FINANCIAL STATEMENTS (Continued)

Governmental Funds

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

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

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

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

Notes to the Financial Statements

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

GOVERNMENT-WIDE FINANCIAL ANALYSIS

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

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

	NET POSITION	
	SEPTEMBER 30,	
	2021	2020
Current and other assets	\$ 1,827,194	\$ 2,078,086
Capital assets, net of depreciation	14,933,169	15,283,193
Total assets	16,760,363	17,361,279
Current liabilities	266,299	280,174
Long-term liabilities	11,976,224	13,305,546
Total liabilities	12,242,523	13,585,720
Net position		
Net investment in capital assets	2,956,945	1,977,647
Restricted	958,241	1,307,404
Unrestricted	602,654	490,508
Total net position	\$ 4,517,840	\$ 3,775,559

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

GOVERNMENT-WIDE FINANCIAL ANALYSIS (Continued)

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

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

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

CHANGES IN NET POSITION FOR THE FISCAL YEAR ENDED SEPTEMBER 30,		
	2021	2020
Revenues:		
Program revenues		
Charges for services	\$ 2,352,758	\$ 2,367,393
Operating grants and contributions	81	10,752
General revenues		
Unrestricted investment earnings	1,827	2,816
Total revenues	<u>2,354,666</u>	<u>2,380,961</u>
Expenses:		
General government	166,269	187,675
Maintenance and operations	790,785	779,359
Interest	655,331	707,495
Total expenses	<u>1,612,385</u>	<u>1,674,529</u>
Change in net position	<u>742,281</u>	<u>706,432</u>
Net position - beginning	<u>3,775,559</u>	<u>3,069,127</u>
Net position - ending	<u>\$ 4,517,840</u>	<u>\$ 3,775,559</u>

As noted above and in the statement of activities, the cost of all governmental activities during the fiscal year ended September 30, 2021 was \$1,612,385. The costs of the District's activities were partially funded by program revenues. Program revenues were comprised primarily of assessments. In total, expenses decreased from the prior year mainly as a result of a decrease in interest expense and general government expenses.

GENERAL BUDGETING HIGHLIGHTS

An operating budget was adopted and maintained by the governing board for the District pursuant to the requirements of Florida Statutes. The budget is adopted using the same basis of accounting that is used in preparation of the fund financial statements. The legal level of budgetary control, the level at which expenditures may not exceed budget, is in the aggregate. Any budget amendments that increase the aggregate budgeted appropriations must be approved by the Board of Supervisors. Actual general fund expenditures did not exceed appropriations for the fiscal year ended September 30, 2021.

CAPITAL ASSETS AND DEBT ADMINISTRATION

Capital Assets

At September 30, 2021, the District had \$20,835,519 invested in capital assets for its governmental activities. In the government-wide financial statements depreciation of \$5,902,350 has been taken, which resulted in a net book value of \$14,933,169. More detailed information about the District's capital assets is presented in the notes of the financial statements.

Capital Debt

At September 30, 2021, the District had \$12,185,000 Bonds outstanding for its governmental activities. More detailed information about the District's capital debt is presented in the notes of the financial statements.

ECONOMIC FACTORS AND NEXT YEAR'S BUDGETS AND OTHER EVENTS

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

CONTACTING THE DISTRICT'S FINANCIAL MANAGEMENT

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

**POINCIANA COMMUNITY DEVELOPMENT DISTRICT
POLK COUNTY, FLORIDA
STATEMENT OF NET POSITION
SEPTEMBER 30, 2021**

	Governmental Activities
ASSETS	
Cash	\$ 681,841
Assessments receivable	4,162
Prepays and other assets	5,000
Restricted assets:	
Investments	1,136,191
Capital assets:	
Nondepreciable	10,404,277
Depreciable, net	4,528,892
Total assets	16,760,363
LIABILITIES	
Accounts payable	17,414
Accrued interest payable	248,885
Non-current liabilities:	
Due within one year	975,000
Due in more than one year	11,001,224
Total liabilities	12,242,523
NET POSITION	
Net investment in capital assets	2,956,945
Restricted for debt service	958,241
Unrestricted	602,654
Total net position	\$ 4,517,840

See notes to the financial statements

**POINCIANA COMMUNITY DEVELOPMENT DISTRICT
POLK COUNTY, FLORIDA
STATEMENT OF ACTIVITIES
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2021**

Functions/Programs Primary government:	Program Revenues			Net (Expense) Revenue and Changes in Net Position
	Expenses	Charges for Services	Operating Grants and Contributions	Governmental Activities
Governmental activities:				
General government	\$ 166,269	\$ 166,269	\$ -	\$ -
Maintenance and operations	790,785	535,529	-	(255,256)
Interest on long-term debt	655,331	1,650,960	81	995,710
Total governmental activities	1,612,385	2,352,758	81	740,454
General revenues:				
Unrestricted investment earnings				1,827
Total general revenues				1,827
Change in net position				742,281
Net position - beginning				3,775,559
Net position - ending				\$ 4,517,840

See notes to the financial statements

**POINCIANA COMMUNITY DEVELOPMENT DISTRICT
POLK COUNTY, FLORIDA
BALANCE SHEET
GOVERNMENTAL FUNDS
SEPTEMBER 30, 2021**

	Major Funds		Total Governmental Funds
	General	Debt Service	
ASSETS			
Cash	\$ 610,906	\$ 70,935	\$ 681,841
Investments	-	1,136,191	1,136,191
Assessments receivable	4,162	-	4,162
Prepays and other assets	5,000	-	5,000
Total assets	<u>\$ 620,068</u>	<u>\$ 1,207,126</u>	<u>\$ 1,827,194</u>
LIABILITIES AND FUND BALANCES			
Liabilities:			
Accounts payable	\$ 17,414	\$ -	\$ 17,414
Total liabilities	<u>17,414</u>	<u>-</u>	<u>17,414</u>
Fund balances:			
Nonspendable:			
Prepaid items	5,000	-	5,000
Restricted for:			
Debt service	-	1,207,126	1,207,126
Assigned for:			
Operating reserves	53,077	-	53,077
Unassigned	544,577	-	544,577
Total fund balances	<u>602,654</u>	<u>1,207,126</u>	<u>1,809,780</u>
Total liabilities and fund balances	<u>\$ 620,068</u>	<u>\$ 1,207,126</u>	<u>\$ 1,827,194</u>

See notes to the financial statements

**POINCIANA COMMUNITY DEVELOPMENT DISTRICT
POLK COUNTY, FLORIDA
RECONCILIATION OF THE BALANCE SHEET - GOVERNMENTAL FUNDS
TO THE STATEMENT OF NET POSITION
SEPTEMBER 30, 2021**

Fund balance - governmental funds		\$	1,809,780
Amounts reported for governmental activities in the statement of net position are different because:			
Capital assets used in governmental activities are not financial			
Cost of capital assets	20,835,519		
Accumulated depreciation	<u>(5,902,350)</u>		14,933,169
Liabilities not due and payable from current available resources are not reported as liabilities in the governmental fund statements. All liabilities, both current and long-term, are reported in the government-wide financial statements.			
Accrued interest payable			(248,885)
Bonds payable			<u>(11,976,224)</u>
Net position of governmental activities		\$	<u>4,517,840</u>

See notes to the financial statements

**POINCIANA COMMUNITY DEVELOPMENT DISTRICT
POLK COUNTY, FLORIDA
STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2021**

	Major Funds		Total Governmental Funds
	General	Debt Service	
REVENUES			
Assessments	\$ 701,798	\$ 1,650,960	\$ 2,352,758
Interest	1,827	81	1,908
Total revenues	703,625	1,651,041	2,354,666
EXPENDITURES			
Current:			
General government	150,718	15,551	166,269
Maintenance and operations	440,761	-	440,761
Debt service:			
Principal	-	1,350,000	1,350,000
Interest	-	662,201	662,201
Total expenditures	591,479	2,027,752	2,619,231
Excess (deficiency) of revenues over (under) expenditures	112,146	(376,711)	(264,565)
Fund balances - beginning	490,508	1,583,837	2,074,345
Fund balances - ending	\$ 602,654	\$ 1,207,126	\$ 1,809,780

See notes to the financial statements

**POINCIANA COMMUNITY DEVELOPMENT DISTRICT
POLK COUNTY, FLORIDA
RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCES OF GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2021**

Net change in fund balances - total governmental funds	\$	(264,565)
Amounts reported for governmental activities in the statement of activities are different because:		
Depreciation on capital assets is not recognized in the governmental fund statement but is reported as an expense in the statement of activities.		(350,024)
The change in accrued interest on long-term liabilities between the current and prior fiscal year is recorded in the statement of activities but not in the fund financial statements.		27,548
Amortization of Bond discounts/premiums is not recognized in the governmental fund financial statements, but is reported as an expense in the statement of activities.		(20,678)
Repayment of long-term liabilities are reported as expenditures in the governmental fund statement but such repayments reduce liabilities in the statement of net position and are eliminated in the statement of activities.		1,350,000
Change in net position of governmental activities	\$	742,281

See notes to the financial statements

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

NOTE 1 – NATURE OF ORGANIZATION AND REPORTING ENTITY

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

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

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

The Board has the responsibility for:

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

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

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Government-Wide and Fund Financial Statements

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

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

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

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Measurement Focus, Basis of Accounting and Financial Statement Presentation

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

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

Assessments

Assessments are non-ad valorem assessments on benefited property within the District. Operating and maintenance assessments are based upon the adopted budget and levied annually at a public hearing of the District. Debt service assessments are levied when Bonds are issued and assessed and collected on an annual basis. The District may collect assessments directly or utilize the uniform method of collection under Florida Statutes. Direct collected assessments are due as determined by annual assessment resolution adopted by the Board of Supervisors. Assessments collected under the uniform method are mailed by the County Tax Collector on November 1 and due on or before March 31 of each year. Property owners may prepay a portion or all of the debt service assessments on their property subject to various provisions in the Bond documents.

Assessments and interest associated with the current fiscal period are considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal period. The portion of assessments receivable due within the current fiscal period is considered to be susceptible to accrual as revenue of the current period.

The District reports the following major governmental funds:

General Fund

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

Debt Service Fund

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

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

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

Assets, Liabilities and Net Position or Equity

Restricted Assets

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

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Assets, Liabilities and Net Position or Equity (Continued)

Deposits and Investments

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

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

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

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

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

Prepaid Items

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

Capital Assets

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

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

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

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

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

Unearned Revenue

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

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Assets, Liabilities and Net Position or Equity (Continued)

Long-Term Obligations

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

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

Deferred Outflows/Inflows of Resources

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

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

Fund Equity/Net Position

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

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

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

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

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

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

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Other Disclosures

Use of Estimates

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

NOTE 3 – BUDGETARY INFORMATION

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

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

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

NOTE 4 – DEPOSITS AND INVESTMENTS

Deposits

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

Investments

The District's investments were held as follows at September 30, 2021:

	Amortized Cost	Credit Risk	Maturities
Commercial Paper Sweep	\$ 1,136,191	N/A	N/A
Total Investments	<u>\$ 1,136,191</u>		

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

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

Interest rate risk – The District does not have a formal policy as a part of its compliance with Sec. 218.415(17) F.S., that limits investment maturities as a means of managing exposure to fair value losses

arising from increasing interest rates.

NOTE 4 – DEPOSITS AND INVESTMENTS (Continued)

Investments (Continued)

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

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

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

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

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

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

NOTE 5 – CAPITAL ASSETS

Capital asset activity for the fiscal year ended September 30, 2021 was as follows:

	Beginning Balance	Additions	Reductions	Ending Balance
<u>Governmental activities</u>				
Capital assets, not being depreciated				
Land and improvements	\$ 10,404,277	\$ -	\$ -	\$ 10,404,277
Total capital assets, not being depreciated	10,404,277	-	-	10,404,277
Capital assets, being depreciated				
Infrastructure	10,396,500	-	-	10,396,500
Improvements other than buildings	34,742	-	-	34,742
Total capital assets, being depreciated	10,431,242	-	-	10,431,242
Less accumulated depreciation for:				
Infrastructure	5,544,800	346,550	-	5,891,350
Improvements other than buildings	7,526	3,474	-	11,000
Total accumulated depreciation	5,552,326	350,024	-	5,902,350
Total capital assets, being depreciated, net	4,878,916	(350,024)	-	4,528,892
Governmental activities capital assets	\$ 15,283,193	\$ (350,024)	\$ -	\$ 14,933,169

Depreciation expense was charged to the maintenance and operations function.

NOTE 6 – LONG-TERM LIABILITIES

Series 2012

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

The Series 2012 Bonds are subject to redemption at the option of the District prior to their maturity. The Bonds are subject to extraordinary mandatory redemption prior to their selected maturity in the manner determined by the Bond Registrar if certain events occurred as outlined in the Bond Indenture. This occurred during the current fiscal year as the District collected prepaid assessments and prepaid \$395,000 of the Bonds.

The Bond Indenture established a debt service reserve requirement as well as other restrictions and requirements relating principally to the use of proceeds to pay for the infrastructure improvements and the procedures to be followed by the District on assessments to property owners. The District agrees to levy special assessments in annual amounts adequate to provide payment of debt service and to meet the reserve requirements. The District was in compliance with the requirements at September 30, 2021.

Long-term Debt Activity

Changes in long-term liability activity for the fiscal year ended September 30, 2021 were as follows:

	Beginning Balance	Additions	Reductions	Ending Balance	Due Within One Year
Bonds payable:					
Series 2012	\$ 13,535,000	\$ -	\$ 1,350,000	\$ 12,185,000	\$ 975,000
Less original issue discount	229,454	-	20,678	208,776	-
Total	<u>\$ 13,305,546</u>	<u>\$ -</u>	<u>\$ 1,329,322</u>	<u>\$ 11,976,224</u>	<u>\$ 975,000</u>

At September 30, 2021, the scheduled debt service requirements on the long-term debt were as follows:

Year ending September 30:	Principal	Interest	Total
2021	\$ 975,000	\$ 597,325	\$ 1,572,325
2022	1,015,000	552,956	1,567,956
2023	1,065,000	505,856	1,570,856
2024	1,120,000	454,556	1,574,556
2025	1,175,000	399,544	1,574,544
2026-2031	6,835,000	1,062,550	7,897,550
Total	<u>\$ 12,185,000</u>	<u>\$ 3,572,787</u>	<u>\$ 15,757,787</u>

NOTE 7 – DEVELOPER TRANSACTIONS

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

NOTE 8 – CONCENTRATION

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

NOTE 9 – MANAGEMENT COMPANY

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

NOTE 10 – RISK MANAGEMENT

The District is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; and natural disasters. The District has obtained commercial insurance from independent third parties to mitigate the costs of these risks; coverage may not extend to all situations. There were no settled claims over the past three years.

**POINCIANA COMMUNITY DEVELOPMENT DISTRICT
POLK COUNTY, FLORIDA
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE - BUDGET AND ACTUAL – GENERAL FUND
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2021**

	Budgeted Amounts <u>Original & Final</u>	Actual Amounts	Variance with Final Budget - Positive (Negative)
REVENUES			
Assessments	\$ 694,941	\$ 701,798	\$ 6,857
Interest	2,000	1,827	(173)
Total revenues	<u>696,941</u>	<u>703,625</u>	<u>6,684</u>
EXPENDITURES			
Current:			
General government	151,916	150,718	1,198
Maintenance and operations	545,025	440,761	104,264
Total expenditures	<u>696,941</u>	<u>591,479</u>	<u>105,462</u>
Excess (deficiency) of revenues over (under) expenditures	<u>\$ -</u>	112,146	<u>\$ 112,146</u>
Fund balance - beginning		<u>490,508</u>	
Fund balance - ending		<u>\$ 602,654</u>	

See notes to required supplementary information

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

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

The legal level of budgetary control, the level at which expenditures may not exceed budget, is in the aggregate. Any budget amendments that increase the aggregate budgeted appropriations must be approved by the Board of Supervisors. Actual general fund expenditures did not exceed appropriations for the fiscal year ended September 30, 2021.

**POINCIANA COMMUNITY DEVELOPMENT DISTRICT
POLK COUNTY, FLORIDA
OTHER INFORMATION – DATA ELEMENTS
REQUIRED BY FL STATUTE 218.39(3)(C)
UNAUDITED**

<u>Element</u>	<u>Comments</u>
Number of district employees compensated at 9/30/2021	5
Number of independent contractors compensated in September 2021	8
Employee compensation for FYE 9/30/2021 (paid/accrued)	\$7,000
Independent contractor compensation for FYE 9/30/2021	\$583,942.26
Construction projects to begin on or after October 1; (>\$65K)	Not applicable
Budget variance report	See page XX of annual financial report
Ad Valorem taxes;	Not applicable
Millage rate FYE 9/30/2021	Not applicable
Ad valorem taxes collected FYE 9/30/2021	Not applicable
Non ad valorem special assessments;	
Special assessment rate FYE 9/30/2021	Operations and maintenance - \$184.04
	Debt service - \$438.05, \$457.66
Special assessments collected FYE 9/30/2021	\$2,324,511.52
Outstanding Bonds:	
Series 2012, due May 1, 2031	see Note X for details

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

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

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities and each major fund of Poinciana Community Development District, Polk County, Florida ("District") as of and for the fiscal year ended September 30, 2021, and the related notes to the financial statements, which collectively comprise the District's basic financial statements, and have issued our opinion thereon dated Xxxx, 2022.

Internal Control Over Financial Reporting

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

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

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

Compliance and Other Matters

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

Purpose of this Report

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

Xxxx, 2022

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

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

We have examined Poinciana Community Development District, Polk County, Florida's ("District") compliance with the requirements of Section 218.415, Florida Statutes, in accordance with Rule 10.556(10) of the Auditor General of the State of Florida during the fiscal year ended September 30, 2021. Management is responsible for District's compliance with those requirements. Our responsibility is to express an opinion on District's compliance based on our examination.

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

In our opinion, the District complied, in all material respects, with the aforementioned requirements for the fiscal year ended September 30, 2021.

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

Xxxx, 2022

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

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

Report on the Financial Statements

We have audited the accompanying basic financial statements of Poinciana Community Development District, Polk County, Florida ("District") as of and for the fiscal year ended September 30, 2021, and have issued our report thereon dated Xxxx, 2022.

Auditor's Responsibility

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

Other Reporting Requirements

We have issued our Independent Auditor's Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of the Financial Statements Performed in Accordance with *Government Auditing Standards*; and Independent Auditor's Report on an examination conducted in accordance with *AICPA Professional Standards*, AT-C Section 315, regarding compliance requirements in accordance with Chapter 10.550, Rules of the Auditor General. Disclosures in those reports, which are dated Xxxx, 2022, should be considered in conjunction with this management letter.

Purpose of this Letter

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

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

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

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

Xxxx, 2022

REPORT TO MANAGEMENT

I. CURRENT YEAR FINDINGS AND RECOMMENDATIONS

None

II. PRIOR YEAR FINDINGS AND RECOMMENDATIONS

None

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

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

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

There were no significant findings and recommendations made in the preceding annual financial audit report for the fiscal year ended September 30, 2020.

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

There were no such matters discovered by, or that came to the attention of, the auditor, to be reported for the fiscal year ended September 30, 2021.

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

There were no such matters discovered by, or that came to the attention of, the auditor, to be reported, for the fiscal year ended September 30, 2021.

4. The name or official title and legal authority of the District are disclosed in the notes to the financial statements.

5. The District has not met one or more of the financial emergency conditions described in Section 218.503(1), Florida Statutes.

6. We applied financial condition assessment procedures and no deteriorating financial conditions were noted as of September 30, 2021. It is management's responsibility to monitor financial condition, and our financial condition assessment was based in part on representations made by management and the review of financial information provided by same.

7. Management has provided the specific information required by Section 218.39(3)(c) in the Other Information section of the financial statements on page 23.

SECTION IX

SECTION C

SECTION 1

Poinciana Community Development District

ACTION ITEMS

January 2022

Meeting Assigned	Action Item	Assigned To:	Date Due	Status	Comments
Ongoing	Pond Turnover from TM to CDD	Staff		In Process	Application and fee received 01.11.2022 and is under staff review. Application provided to Supervisor Reed 01.27.2022
9/15/21	Tunnel Rules - update with low speed vehicle definition	District Manager		In Process	Will be added with the next Rule Hearing
10/20/21	Bond Refinancing	Underwriter		Completed	Bond closed 02.02.2022; Electronic mail to residents regarding notification regarding debt service fee pending.
10/20/21	Pond Access Point to Launch Boats	District Engineer/District Manager		In Process	District Engineer provided preliminary information for boat launch at Shorehaven 12.15.2021. Policies regarding Stormwater Pond System scheduled to be discussed 02.16.2022.
12/15/21	Stock Ponds With Gambusia & Grass Shrimp	Field Manager		In Process	Proposal approved 01.19.2022. Gambusia and Grass Shrimp to be added to certain stormwater ponds to deter midges (A9, A10a, A10b, A11, A12, B15, C2, C10, C12, D5, D8, D9, E1, E2, E3, E21, E31) in the spring. Cost: \$12,600
12/15/21	Aerator Removal Experiment	Field Manager		In Process	Determine benefit (if any) of aerators by removing one and evaluating impact.
Ongoing	Monitor Central Florida Expressway - Poinciana Parkway Project: Parkway Connector	Chairman		In Process	CFXWay.com Project #599-233

SECTION 2

Poinciana Community Development District

Summary of Check Register

January 12, 2022 to February 8, 2022

Fund	Date	Check No.'s	Amount
General Fund	1/14/22	3093-3096	\$ 175,060.10
	1/20/22	3097-3099	\$ 14,303.13
	2/3/22	3100-3103	\$ 3,751.96
			\$ 193,115.19
Payroll	<u>January 2022</u>		
	Anthony Reed	50158	\$ 84.70
	Lita Epstein	50159	\$ 184.70
	Michael Luddy	50160	\$ 184.70
	Robert Zimbardi	50161	\$ 184.70
			\$ 638.80
			\$ 193,753.99

POINCIANA - GENERAL FUND
 BANK A GENERAL FUND

CHECK DATE	VEND#	INVOICE DATE	INVOICE YRMO	DPT ACCT#	SUB	SUBCLASS	VENDOR NAME	STATUS	AMOUNT	...CHECK... AMOUNT
1/14/22	00009	1/06/22	11234	202201	320-53800-47000		AQUATIC MAINT JAN 22	*	8,920.83	
1/14/22	00004	1/01/22	7474	202201	320-53800-46200		CLARKE AQUATIC SERVICES, INC.	*	12,329.53	8,920.83 003093
1/14/22	00001	1/01/22	183	202201	310-51300-34000		FLORALAWN 2, LLC	*	3,862.50	12,329.53 003094
1/01/22	183	202201	310-51300-35200				MANAGEMENT FEES JAN 22	*	62.50	
1/01/22	183	202201	310-51300-35100				WEBSITE ADMIN JAN 22	*	93.75	
1/01/22	183	202201	310-51300-31300				INFORMATION TECH JAN 22	*	416.67	
1/01/22	183	202201	310-51300-51000				DISSEMINATION SVCS JAN 22	*	15.30	
1/01/22	183	202201	310-51300-42000				OFFICE SUPPLIES JAN 22	*	49.04	
1/01/22	183	202201	310-51300-42500				POSTAGE JAN 22	*	67.05	
1/01/22	184	202201	320-53800-12000				COPIES JAN 22	*	858.33	
1/01/22	184	202201	320-53800-12000				FIELD MGMT JAN 22	*		

GOVERNMENTAL MANAGEMENT SERVICES
 5,425.14 003095

1/14/22	00013	1/10/22	01102022	202201	300-20700-10000		FY22 DEBT SVC ASSESSMENTS	*	148,384.60	
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POINCIANA CDD C/O USBANK
 148,384.60 003096

1/20/22	00009	1/17/22	00001128	202201	320-53800-49000		LITTORAL MAINT JAN 22	*	412.50	
1/17/22	00001129	202201	320-53800-47000				DITCH SERVICES JAN 22	*	200.00	

CLARKE AQUATIC SERVICES, INC.
 612.50 003097

1/20/22	00011	1/17/22	00102308	202201	320-53800-47100		MOSQUITO MGMT JAN 22	*	12,835.00	
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CLARKE ENVIRONMENTAL MOSQUITO
 12,835.00 003098

1/20/22	00017	1/10/22	2170400	202112	310-51300-31100		GEN ENGINEER SVC DEC 21	*	855.63	
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GAI CONSULTANTS, INC
 855.63 003099

2/03/22	00010	1/18/22	7-633-56	202201	310-51300-42000		5 DELIVERIES 1/13/22	*	225.90	
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FEDEX
 225.90 003100

POIN POIN CDD
 KCOSTA

CHECK DATE	VEND#	INVOICE DATE	INVOICE YRMO	DPT ACCT#	SUB	SUBCLASS	VENDOR NAME	STATUS	AMOUNTCHECK.... AMOUNT
2/03/22	00017	1/31/21	2171150	202201	310-51300-31100	ENGINEER SVCS JAN 22	GAI CONSULTANTS, INC	*	1,326.06	1,326.06 003101
2/03/22	00027	1/27/22	00294	202112	310-51300-31500	GENERAL COUNSEL DEC 21	LATHAM, LUNA, EDEN & BEAUDINE	*	1,950.00	1,950.00 003102
2/03/22	00041	12/15/21	2001	202112	310-51300-49000	BALLROOM CHARGE		*	125.00	125.00 003103
		1/19/22	2002	202201	310-51300-49000	BALLROOM CHARGE		*	125.00	125.00 003103
SOLIVITA CLUB-AVATAR PROPERTIES									250.00	250.00 003103
TOTAL FOR BANK A									193,115.19	193,115.19
TOTAL FOR REGISTER									193,115.19	193,115.19

POIN POIN CDD KCOSTA

SECTION 3

Poinciana
Community Development District

Unaudited Financial Reporting
January 31, 2022



Table of Contents

1	<hr/>	<u>Balance Sheet</u>
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5-6	<hr/>	<u>Month to Month</u>
7	<hr/>	<u>Assessment Receipt Schedule</u>

Poinciana
Community Development District
Combined Balance Sheet
January 31, 2022

	General Fund	Debt Service Fund	Totals Governmental Funds
Assets:			
Cash			
Operating Account	\$ 1,020,743	\$ -	\$ 1,020,743
Money Market Account	\$ 53,095	\$ -	\$ 53,095
Investments			
Series 2012A-1 & A-2			
Reserve A-1	\$ -	\$ 535,748	\$ 535,748
Reserve A-2	\$ -	\$ 322,618	\$ 322,618
Revenue	\$ -	\$ 1,307,052	\$ 1,307,052
Redemption A-1	\$ -	\$ 3,803	\$ 3,803
Redemption A-2	\$ -	\$ 5,629	\$ 5,629
General Redemption	\$ -	\$ 55,873	\$ 55,873
Due from General Fund	\$ -	\$ 82,925	\$ 82,925
Total Assets	\$ 1,073,838	\$ 2,313,647	\$ 3,387,485
Liabilities:			
Accounts Payable	\$ 3,752	\$ -	\$ 3,752
Due to Debt Service	\$ 82,925	\$ -	\$ 82,925
Total Liabilities	\$ 86,677	\$ -	\$ 86,677
Fund Balance:			
Restricted for:			
Debt Service	\$ -	\$ 2,313,647	\$ 2,313,647
Unassigned	\$ 987,161	\$ -	\$ 987,161
Total Fund Balances	\$ 987,161	\$ 2,313,647	\$ 3,300,809
Total Liabilities & Fund Balance	\$ 1,073,838	\$ 2,313,647	\$ 3,387,485

Poinciana
Community Development District
General Fund
Statement of Revenues, Expenditures, and Changes in Fund Balance
For The Period Ending January 31, 2022

	Adopted Budget	Prorated Budget Thru 01/31/22	Actual Thru 01/31/22	Variance
Revenues:				
Assessments - Tax Roll	\$ 634,649	\$ 563,159	\$ 563,159	\$ -
Assessments - Direct Bill	\$ 61,103	\$ 30,552	\$ 30,552	\$ -
Interest	\$ 2,000	\$ 667	\$ 49	\$ (618)
Total Revenues	\$ 697,752	\$ 594,377	\$ 596,259	\$ 1,882
Expenditures:				
General & Administrative:				
Supervisors Fees	\$ 12,000	\$ 4,000	\$ 3,600	\$ 400
FICA Expense	\$ 918	\$ 306	\$ 275	\$ 31
Engineering	\$ 20,000	\$ 6,667	\$ 6,442	\$ 224
Attorney	\$ 30,000	\$ 10,000	\$ 10,267	\$ (267)
Arbitrage	\$ 450	\$ -	\$ -	\$ -
Dissemination	\$ 5,500	\$ 1,833	\$ 1,867	\$ (33)
Annual Audit	\$ 3,400	\$ 2,000	\$ 2,000	\$ -
Trustee Fees	\$ 7,033	\$ -	\$ -	\$ -
Assessment Administration	\$ 5,000	\$ 5,000	\$ 5,000	\$ -
Management Fees	\$ 46,350	\$ 15,450	\$ 15,450	\$ -
Information Technology	\$ 1,125	\$ 375	\$ 375	\$ -
Website Maintenance	\$ 750	\$ 250	\$ 250	\$ -
Telephone	\$ 100	\$ 33	\$ -	\$ 33
Postage	\$ 2,600	\$ 867	\$ 984	\$ (117)
Printing & Binding	\$ 2,000	\$ 667	\$ 274	\$ 393
Insurance	\$ 7,000	\$ 7,000	\$ 6,521	\$ 479
Legal Advertising	\$ 5,500	\$ 1,833	\$ 1,365	\$ 468
Other Current Charges	\$ 2,400	\$ 800	\$ 1,466	\$ (666)
Office Supplies	\$ 400	\$ 133	\$ 61	\$ 72
Property Appraiser	\$ 7,000	\$ -	\$ -	\$ -
Dues, Licenses & Subscriptions	\$ 175	\$ 175	\$ 175	\$ -
Total General & Administrative:	\$ 159,701	\$ 57,389	\$ 56,372	\$ 1,017

Poinciana

Community Development District

General Fund

Statement of Revenues, Expenditures, and Changes in Fund Balance

For The Period Ending January 31, 2022

	Adopted Budget	Prorated Budget Thru 01/31/22	Actual Thru 01/31/22	Variance
<i>Operations & Maintenance</i>				
Field Services	\$ 10,300	\$ 3,433	\$ 3,433	\$ 0
Property Insurance	\$ 8,500	\$ 8,500	\$ 7,948	\$ 552
Electric	\$ 2,000	\$ 667	\$ 836	\$ (169)
Landscape Maintenance	\$ 160,115	\$ 53,372	\$ 49,318	\$ 4,054
Aquatic Control Maintenance	\$ 117,760	\$ 39,253	\$ 35,733	\$ 3,520
Aquatic Midge Management	\$ 160,000	\$ 53,333	\$ 51,340	\$ 1,993
R&M - Mulch	\$ 3,500	\$ 1,167	\$ -	\$ 1,167
R&M - Plant Replacement	\$ 3,500	\$ 1,167	\$ -	\$ 1,167
R&M - Aerators	\$ 3,500	\$ 1,167	\$ -	\$ 1,167
Storm Structure Repairs	\$ 50,000	\$ 16,667	\$ 2,831	\$ 13,836
Contingency	\$ 18,876	\$ 6,292	\$ 3,940	\$ 2,352
Total Operations & Maintenance:	\$ 538,051	\$ 185,017	\$ 155,380	\$ 29,637
Total Expenditures	\$ 697,752	\$ 242,406	\$ 211,752	\$ 30,654
Excess (Deficiency) of Revenues over Expenditures	\$ -		\$ 384,507	
Fund Balance - Beginning	\$ -		\$ 602,654	
Fund Balance - Ending	\$ -		\$ 987,161	

Poinciana
Community Development District
Debt Service Fund - Series 2012A-1 & 2012 A-2
Statement of Revenues, Expenditures, and Changes in Fund Balance
For The Period Ending January 31, 2022

	Adopted Budget	Prorated Budget Thru 01/31/22	Actual Thru 01/31/22	Variance
Revenues:				
Assessments - Tax Roll	\$ 1,461,832	\$ 1,291,254	\$ 1,291,254	\$ -
Assessments - Direct Bill	\$ 153,582	\$ 75,974	\$ 75,974	\$ -
Assessments - Prepayments	\$ -	\$ -	\$ 52,937	\$ 52,937
Interest	\$ -	\$ -	\$ 19	\$ 19
Total Revenues	\$ 1,615,414	\$ 1,367,228	\$ 1,420,183	\$ 52,955
Expenditures:				
Property Appraiser	\$ 15,500	\$ -	\$ -	\$ -
Series 2012A-1				
Interest - 11/1	\$ 175,963	\$ 175,963	\$ 175,963	\$ (0)
Special Call - 11/1	\$ -	\$ -	\$ 10,000	\$ (10,000)
Principal - 5/1	\$ 665,000	\$ -	\$ -	\$ -
Interest - 5/1	\$ 175,963	\$ -	\$ -	\$ -
Series 2012A-2				
Interest - 11/1	\$ 122,700	\$ 122,700	\$ 122,700	\$ -
Special Call - 11/1	\$ -	\$ -	\$ 5,000	\$ (5,000)
Principal - 5/1	\$ 310,000	\$ -	\$ -	\$ -
Interest - 5/1	\$ 122,700	\$ -	\$ -	\$ -
Total Expenditures	\$ 1,587,825	\$ 298,663	\$ 313,663	\$ (15,000)
Excess (Deficiency) of Revenues over Expenditures	\$ 27,589		\$ 1,106,521	
Fund Balance - Beginning	\$ 326,745		\$ 1,207,126	
Fund Balance - Ending	\$ 354,334		\$ 2,313,647	

Poinciana
Community Development District
Month to Month

	Oct	Nov	Dec	Jan	Feb	March	April	May	June	July	Aug	Sept	Total
Revenues:													
Assessments - Tax Roll	\$ -	\$ 98,932	\$ 426,357	\$ 35,870	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 563,159
Assessments - Direct	\$ 30,552	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 30,552
Interest	\$ 9	\$ 10	\$ 16	\$ 14	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 49
Total Revenues	\$ 30,561	\$ 98,942	\$ 426,373	\$ 35,883	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 596,259
Expenditures:													
General & Administrative:													
Supervisors Fees	\$ 800	\$ -	\$ 2,000	\$ 800	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,600
FICA Expense	\$ 61	\$ -	\$ 153	\$ 61	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 275
Engineering	\$ 2,130	\$ 2,130	\$ 856	\$ 1,326	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 6,442
Attorney	\$ 5,012	\$ 3,505	\$ 1,950	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 10,267
Arbitrage	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Dissemination	\$ 617	\$ 417	\$ 417	\$ 417	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,867
Annual Audit	\$ -	\$ -	\$ -	\$ 2,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,000
Trustee Fees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Assessment Administration	\$ 5,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,000
Management Fees	\$ 3,863	\$ 3,863	\$ 3,863	\$ 3,863	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 15,450
Information Technology	\$ 94	\$ 94	\$ 94	\$ 94	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 375
Website Maintenance	\$ 63	\$ 63	\$ 63	\$ 63	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 250
Telephone	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Postage	\$ 223	\$ 216	\$ 270	\$ 275	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 984
Printing & Binding	\$ 82	\$ 69	\$ 56	\$ 67	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 274
Insurance	\$ 6,521	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 6,521
Legal Advertising	\$ 762	\$ 604	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,365
Other Current Charges	\$ 421	\$ 265	\$ 412	\$ 368	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,466
Office Supplies	\$ 15	\$ 15	\$ 15	\$ 15	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 61
Property Appraiser	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Dues, Licenses & Subscriptions	\$ 175	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 175
Total General & Administrative:	\$ 25,838	\$ 11,040	\$ 10,147	\$ 9,348	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 56,372

Poinciana
Community Development District
Month to Month

	Oct	Nov	Dec	Jan	Feb	March	April	May	June	July	Aug	Sept	Total
Operation and Maintenance													
Field Services	\$ 858	\$ 858	\$ 858	\$ 858	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,433
Property Insurance	\$ 7,948	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 7,948
Electric	\$ 251	\$ 215	\$ 193	\$ 176	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 856
Landscape Maintenance	\$ 12,330	\$ 12,330	\$ 12,330	\$ 12,330	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 49,318
Aquatic-Control Maintenance	\$ 8,746	\$ 8,746	\$ 9,121	\$ 9,121	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 35,733
Aquatic-Midge Management	\$ 12,835	\$ 12,835	\$ 12,835	\$ 12,835	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 51,340
R&M - Mulch	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
R&M - Plant Replacement	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
R&M - Aerators	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Storm Structure Repairs	\$ 2,831	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,831
Contingency	\$ 653	\$ 2,463	\$ 413	\$ 413	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,940
Total Operations & Maintenance:	\$ 46,452	\$ 37,446	\$ 35,749	\$ 35,732	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 155,380
Total Expenditures	\$ 72,289	\$ 48,486	\$ 45,896	\$ 45,080	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 211,732
Excess (Deficiency) of Revenues over Expenditures	\$ (41,729)	\$ 50,456	\$ 382,477	\$ (6,697)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 384,507

Poinciana
Community Development District
Special Assessment Receipts
Fiscal Year 2022

MAINTENANCE ASSESSMENTS

Gross Assessments \$ 674,421.94
 Certified Net Assessments \$ 627,212.40

100.00%

Date	Check Number	Gross Assessments				Net Assessments	
		Received	Discounts/Penalties	Commissions Paid	Interest Income	Received	General Fund
11/18/21	ACH	\$1,104.24	(\$44.16)	(\$21.20)	\$0.00	\$1,038.88	\$1,038.88
11/19/21	ACH	\$42,881.32	(\$1,714.88)	(\$823.33)	\$0.00	\$40,343.11	\$40,343.11
11/24/21	ACH	\$10,690.47	(\$553.39)	(\$202.74)	\$0.00	\$9,934.34	\$9,934.34
11/30/21	ACH	\$50,611.00	(\$2,024.00)	(\$971.74)	\$0.00	\$47,615.26	\$47,615.26
12/14/21	ACH	\$140,606.56	(\$5,623.04)	(\$2,699.67)	\$0.00	\$132,283.85	\$132,283.85
12/17/21	ACH	\$246,245.52	(\$9,847.68)	(\$4,727.96)	\$0.00	\$231,669.88	\$231,669.88
12/31/21	ACH	\$68,353.31	(\$2,635.32)	(\$1,314.36)	\$0.00	\$64,403.63	\$64,403.63
1/18/22	ACH	\$37,746.25	(\$1,144.58)	(\$732.03)	\$0.00	\$35,869.64	\$35,869.64
Total Collected		\$ 598,238.67	\$ (23,587.05)	\$ (11,493.03)	\$ -	\$ 563,158.59	\$ 563,158.59
Percentage Collected							90%

DEBT SERVICE ASSESSMENTS

Gross Assessments \$ 1,554,265.77
 Certified Net Assessments \$ 1,445,467.17

100%

Date	Check Number	Gross Assessments				Net Assessments	
		Received	Discounts/Penalties	Commissions Paid	Interest Income	Received	Debt Service Fund
11/18/21	ACH	\$2,209.86	(\$88.39)	(\$42.43)	\$0.00	\$2,079.04	\$2,079.04
11/19/21	ACH	\$97,214.23	(\$3,888.36)	(\$1,866.52)	\$0.00	\$91,459.35	\$91,459.35
11/24/21	ACH	\$25,274.81	(\$1,308.20)	(\$479.33)	\$0.00	\$23,487.28	\$23,487.28
11/30/21	ACH	\$118,221.02	(\$4,728.59)	(\$2,269.85)	\$0.00	\$111,222.58	\$111,222.58
12/14/21	ACH	\$316,997.39	(\$12,679.21)	(\$6,086.36)	\$0.00	\$298,231.82	\$298,231.82
12/17/21	ACH	\$567,031.96	(\$22,679.79)	(\$10,887.04)	\$0.00	\$533,465.13	\$533,465.13
12/31/21	ACH	\$157,480.88	(\$6,068.02)	(\$3,028.26)	\$0.00	\$148,384.60	\$148,384.60
1/18/22	ACH	\$87,260.01	(\$2,643.10)	(\$1,692.34)	\$0.00	\$82,924.57	\$82,924.57
Total Collected		\$ 1,371,690.16	\$ (54,083.66)	\$ (26,352.13)	\$ -	\$ 1,291,254.37	\$ 1,291,254.37
Percentage Collected							89%

DIRECT BILL ASSESSMENTS

Taylor Morrison 2022-01		Net Assessments				
Date Received	Due Date	Check Number	Net Assessed	Amount Received	General Fund	Series 2012 Debt Service Fund
10/22/21	11/1/21	16000-00076272	\$106,525.41	\$106,525.41	\$30,551.56	\$75,973.85
	2/1/22		\$53,262.71			
	5/1/22		\$53,262.71			
			\$ 213,050.83	\$ 106,525.41	\$ 30,551.56	\$ 75,973.85

SECTION D

SECTION 1

Poinciana Community Development District



February 16th, 2022
Clayton Smith - Field Services Manager
GMS

Completed

Pond Awareness Signage



- ✚ All awareness signage was mounted along the designated pond banks.
- ✚ Both signs were mounted on each post and placed at the location chosen by the insurance company.
- ✚ The signs were set at the waters edge to prevent maintenance barriers and enhance visibility.

In Progress

Site Wide Fish Stocking Plan

- ✦ Coordinating with vendor for incremental installation of fish and shrimp.
- ✦ Approximately 20 acres will be done at a time starting in March/April.



Tunnel Lighting



- ✦ In the Process of upgrading all tunnel lighting to brighter LED bulbs.
- ✦ Both the Bella Vianna and Venezia Tunnel will be completed.
- ✦ Bulbs have been ordered, scheduling work.

Other

Aerator Upgrade



- ✚ Consolidating aerators
- ✚ Only a few remain operable at this time.
- ✚ Will continue to consolidate and/or remove as time goes on.
- ✚ Fish stocking will be coming in March/April for additional midge management.

Conclusion

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

Respectfully,
Clayton Smith



PCDD Monthly Treatment Report

Date between : 1/01/2022 and 1/31/2022

Customer Site ID	Treatment Date	Condition/Weeds Treated
A-1	1/4/22	Clean
A-2	1/4/22	Clean
A-3	1/4/22	Clean
A-4	1/4/22	Clean
A-5	1/4/22	Clean
A-6	1/4/22	Clean
A-7	1/4/22	Shoreline Grasses
A-8	1/31/22	Clean
A-9	1/31/22	Clean
A-10A	1/31/22	Clean
A-10B	1/31/22	Clean
A-11	1/31/22	Clean
A-12	1/31/22	Clean
A-13	1/31/22	Clean
A-20	1/31/22	Clean
A-21	1/20/22	Shoreline Grasses
A-22	1/20/22	Shoreline Grasses
B-1	1/31/22	Clean
B-5	1/20/22	Shoreline Grasses
B-6	1/20/22	Shoreline Grasses
B-11	1/31/22	Clean
B-15	1/4/22	Shoreline Grasses
B-16	1/4/22	Clean
C-1	1/31/22	Clean
C-2	1/31/22	Clean
C-3	1/4/22	Clean
C-6A	1/31/22	Clean
C-6B	1/31/22	Clean
C-8	1/4/22	Clean
C-9	1/31/22	Clean
C-10	1/31/22	Clean
C-11	1/31/22	Clean
C-12	1/31/22	Clean
C-13	1/31/22	Clean
C-14	1/4/22	Clean
C-15	1/4/22	Clean
C-16	1/31/22	Clean
C-17	1/31/22	Clean
C-18	1/4/22	Clean
C-19	1/31/22	Clean
C-20	1/31/22	Clean
D-1	1/4/22	Clean
D-2	1/31/22	Clean
D-3	1/4/22	Clean
D-4	1/31/22	Clean

D-5	1/31/22	Clean
D-6	1/31/22	Clean
D-7	1/31/22	Clean
D-8	1/31/22	Clean
D-9	1/31/22	Clean
D-10	1/4/22	Clean
D-11	1/31/22	Clean
E-1	1/19/22	Clean
E-2	1/19/22	Clean
E-3	1/31/22	Clean
E-5	1/19/22	Shoreline Grasses
E-6	1/19/22	Shoreline Grasses
E-8	1/31/22	Clean
E-11	1/31/22	Clean
E-18	1/19/22	Shoreline Grasses
E-19	1/19/22	Shoreline Grasses
E-21	1/19/22	Shoreline Grasses
E-31	1/19/22	Shoreline Grasses
F-7	1/31/22	Clean



Run By: cchallacombe

All Services By Customer Summary

Page 1 of 1
Monday, February 07, 2022
1:32:09 PM

Poinciana Community Development Dist
(S07800)

Filter Date between 01/01/2022 and 01/31/2022

Customer	Work Type	Service Item	Service Item Description	Start Date	End Date	Used Quantity	Unit Of Measure
S07800 - Poinciana Community Development Dist	Municipal Back Pack	KIS1818 - Strike Pellets 10lbs/acre		01/20/2022	01/20/2022	43.29	acr
S07800 - Poinciana Community Development Dist	Night Truck	KIS2715 - Biomist 4+4 ATV/LULV		01/06/2022	01/06/2022	9.30	mi

SECTION 2

