

*Poinciana*  
*Community Development District*

*Agenda Package*

*April 20, 2022*

# AGENDA

# *Poinciana*

## *Community Development District*

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219 E. Livingston Street, Orlando, Florida 32801

Phone: 407-841-5524 – Fax: 407-839-1526

April 13, 2022

**Board of Supervisors  
Poinciana Community  
Development District**

Dear Board Members:

The Board of Supervisors of Poinciana Community Development District will meet **Wednesday, April 20, 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. Review of Letters of Interest
  - B. Appointment of Individual to Fulfill Board Vacancy in Seat #2
  - C. Administration of Oath of Office
  - D. Consideration of Resolution 2022-05 Electing Officers
5. Approval of Minutes of the February 16, 2022 Meeting
6. Review and Acceptance of Fiscal Year 2021 Audit Report
7. Consideration of Resolution 2022-06 Authorizing Residential Drain Pipe Application and License Process and Setting Rule Hearing for July 20, 2022
8. Discussion of Stormwater System Maintenance
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

A. Discussion of Stormwater Needs Analysis Report (Requested by Supervisor Reed)

11. Other Business

12. General Audience Comments

13. Next Meeting Date – May 18<sup>th</sup>, 2022

14. Adjournment

Sincerely,

*Tricia Adams*

Tricia Adams

District Manager

## SECTION IV

# SECTION A



# Anita Nelson

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March 17, 2022

Tricia L Adams  
District Manager  
Governmental Management  
Services

219 E. Livingston St  
Orlando, FL 32801

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## Dear Tricia and Board Members,

I am putting my name up for appointment to the Poinciana Community Development District to fill the position vacated by Michael Luddy.

I have followed the activities of the PCDD since 2009 when I first moved to Solivita with my husband, Lt. Col (retired) Keith Nelson. I was first introduced to the PCDD when the front of my house was attacked by midges. I went to the administration office, and they told me that I needed to present my case to the PCDD board, which I did, and they were very helpful in having the Shorehaven Lake (that's what I call it) treated and we have not had a problem since then.

I look forward to assisting the board in any way that I can to make sure that Solivita remains the wonderful, beautiful place that we all love.

Sincerely,  
Anita L. Nelson



567 Shorehaven Drive  
Poinciana, FL 34759



(863) 224-0747



Anita.nelson@outlook.com



# SECTION D



**RESOLUTION 2022-05**

**A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE  
POINCIANA COMMUNITY DEVELOPMENT DISTRICT  
ELECTING THE OFFICERS OF THE DISTRICT AND  
PROVIDING FOR AN EFFECTIVE DATE**

**WHEREAS**, the Poinciana Community Development District (the “District”) is a local unit of special purpose government created and existing pursuant to Chapter 190, Florida Statutes; and

**WHEREAS**, the Board of Supervisors of the District (“Board”) desires to elect the Officers of the District.

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

**Section 1.** \_\_\_\_\_ is elected Chairperson.

**Section 2.** \_\_\_\_\_ is elected Vice-Chairperson.

**Section 3.** \_\_\_\_\_ is elected Secretary.

**Section 4.** \_\_\_\_\_ is elected Assistant Secretary.  
\_\_\_\_\_ is elected Assistant Secretary.  
\_\_\_\_\_ is elected Assistant Secretary.  
\_\_\_\_\_ is elected Assistant Secretary.

**Section 5.** \_\_\_\_\_ is elected Treasurer.

**Section 6.** \_\_\_\_\_ is elected Assistant Treasurer.

**Section 7.** This Resolution shall become effective immediately upon its adoption.

**PASSED AND ADOPTED** this 20th day of April, 2022.

**ATTEST:**

**POINCIANA COMMUNITY  
DEVELOPMENT DISTRICT**

\_\_\_\_\_  
Secretary/Assistant Secretary

\_\_\_\_\_  
Chairperson/Vice-Chairperson

# MINUTES

**MINUTES OF MEETING  
POINCIANA  
COMMUNITY DEVELOPMENT DISTRICT**

The regular meeting of the Board of Supervisors of the Poinciana Community Development District was held on Wednesday, **February 16, 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
Robert Zimbardi	Assistant Secretary
Tony Reed	Assistant Secretary
Elizabeth Lambrides	Assistant Secretary

Also present were:

Tricia Adams	District Manager
Jan Carpenter	District Counsel
Kathy Leo	District Engineer
Clayton Smith	Field Manager
Residents – Present & Via Zoom	

*The following is a summary of the discussions and actions taken at the February 16, 2022 Poinciana Community Development District's Board of Supervisors Meeting.*

**FIRST ORDER OF BUSINESS**

**Roll Call**

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

**SECOND ORDER OF BUSINESS**

**Pledge of Allegiance**

The Pledge of Allegiance was recited.

- **Consideration of Recreational Boating on Stormwater Ponds** (*Item 6*)

Ms. Adams received emails, phone calls and text messages in advance of today's meeting regarding recreational boats on the Shorehaven pond, which the Board was considering today. This item was requested by residents who wanted to row or paddle boats on the Shorehaven pond. Information was requested from the District's insurance provider for preliminary input and they recommended one single access point by the Amenity Center on Shorehaven Drive. The District Engineer estimated an access point and boat dock would cost \$80,000. Input was solicited from direct mail which was sent to the residents who live adjacent to Shorehaven pond. An electronic mail blast soliciting feedback was also sent through Evergreen to Solivita residents. Based on the opinion of 225 residents who provided feedback, one resident supported non-motorized boating only and the remaining 224 residents were opposed to the project. Since yesterday, Ms. Adams received nine additional emails. Ms. Lambrides wanted to rescind her motion from the December meeting to no longer investigate the possibility of a boat access for Shorehaven pond.

### **THIRD ORDER OF BUSINESS**

#### **Public Comment Period on Agenda Items**

Ms. Adams opened the public comment period for agenda items only. Since most residents were present for the recreational boating matter, 90 seconds were allotted to each resident. The following residents spoke:

- Alan Mazza of 272 Solivita Boulevard was opposed, due to outside residents using the boat ramp, which would affect the resident's quality of life and traffic.
- Greg Coach of 716 Shorehaven Drive was opposed as it would invite outside boaters, which no one would enforce.
- Steve Adler of 503 Catania Lane was opposed as outside residents would use it.

Ms. Lambrides pointed out that allowing outside residents was never considered. Kayaks owned by residents of Solivita that were licensed were envisioned. Ms. Carpenter noted as a Governmental entity, they must allow public access and could not restrict it.

- Ron Cortagli of 705 Coronado Drive was opposed as people who want to boat could move up the street to a community that had boats in their backyard.
- Andrew Green of 825 Bella Viana Road was opposed, because once people come in from the outside, they would walk behind people's houses and it would be out of control. The \$80,000 for the boat ramp should be spent on another restaurant.

- Collin MacDonald of 795 San Raphael Street was opposed as it would open up pandoras box, there must be an Environmental Study, which was expensive and they must enforce fishing licenses due to public fishing.
- Claudia Peterson of 614 Shorehaven Drive was opposed as having boaters on the pond created a lot of problems and disturbed their peace and quiet.
- Stan Levine of Gondola Drive was opposed as their security was inadequate to handle the break-ins and thefts that having a public boat dock would attract.
- Carol Rosado was opposed, due to security, cost and privacy concerns.
- Tommie Midgley of 1244 Cambria Bend was opposed as she would lose the freedom to walk down the sidewalk.
- Lee Nguyen of 909 Glendora Road was opposed as she would lose the privacy and quiet of the community. She hoped that the Board considered the goodwill of residents.
- Timothy Colton of 536 Glendora Road was a kayaker and thanked the Board for their allowing residents to provide input.
- Chris Monske of 770 Shorehaven Drive was against putting the boat dock by the Shorehaven pool as it would disturb her peace and her dogs. There were plenty of places on Shorehaven and Glendora between Audubon Ridge and Bell Haven where there were no homes.
- Mike Goodwin of 626 Davinci Pass noted, according to the Community Association documents of Solivita, gas powered boats, jet skis, sailboats no longer than 12 feet were prohibited, but canoes and kayaks were permitted in water bodies within common areas and no docks were permitted without written approval.

Ms. Carpenter advised that the HOA documents only control the large lake and not the CDD's stormwater ponds.

- Walt Arian of 404 Via Abruzzi Street was opposed because he wanted to keep the great quality of life and questioned the impact on the HOA.
- Gary Beasley of 429 Pacific Ridge Road was opposed as there would be no one to monitor everyone coming and going 24 hours per day and it would damage the ecosystem.

- Meldon Elgersmit of 734 Shorehaven Drive was opposed as the boats, kayaks and canoes would disturb the wildlife.
- Bruce LaFramboise of 173 Bell Tower Crossing was opposed as no one would ensure the District if there was a boat dock.
- Donald Berakis of 405 Via Abruzzi Street was opposed to turning their ponds into recreational ponds for any reason.
- Esperanza Acevedo of 614 DaVinci Pass was opposed as the disadvantages were much greater than the advantages.
- Rosemary Faludi of 372 Grand Canal was opposed as it would ruin their slice of heaven by having noise on the water.
- Jon Cameron of 698 Portofino Drive was opposed as he was concerned about the cost, ongoing maintenance, security and wildlife issues. More studies should've been done.
- Gary Nass of 582 San Joaquin Road was opposed. As soon as Ms. Lambrides rescinded her prior motion, it was a dead issue.
- LaPaglia Family was opposed as the CDD owned no recreational facilities and this would be the first, which required public access. They questioned how this project got on the agenda and who had the authority to make ultimate decision.

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

#### **FOURTH ORDER OF BUSINESS**

#### **Organizational Matters**

##### **A. Acceptance of Resignation of Michael Luddy**

##### **B. Discussion of Process for Filling Board Vacancy**

Ms. Adams presented a letter of resignation from Mr. Mike Luddy who moved on to other endeavors. To fill a Board vacancy, Board Members were elected through the General Election process to serve a four-year term; however, in this case, the Board had an opportunity to make an appointment to the Board. That individual would then fill the existing term until it expired in November of 2022. The Board could alternatively choose to function as a four-member Board until the next General Election. To find interested candidates, there was a solicitation for letters of interest or resumes, which were provided to the Board in an upcoming agenda package. Interested candidates must be a US citizen at least 18 years old and registered to vote with a Poinciana CDD address.

Ms. Epstein supported having a five-member Board as there could be a tie when voting, going through a solicitation process and making a decision at the March meeting. Staff will coordinate with the electronic mail distribution system to send out a notice for the submission of resumes and letters of interest to be reviewed at the March meeting. Mr. Reed was interested in residents who have a background to assist the Board with running and managing the Solivita property. Mr. Zimbardi clarified that Solivita owned the ponds and tunnels. Mr. Reed was looking for someone who could provide technical support. Mr. Zimbardi asked if the Board needed to appoint a Vice Chairman since Mr. Luddy served as Vice Chairman. Ms. Adams stated there would be an election of officers after the replacement Board Member was appointed. Ms. Epstein requested that the appointment be made at the next meeting.

**FIFTH ORDER OF BUSINESS****Approval of Minutes of the January 19, 2022 Meeting**

Mr. Zimbardi and Mr. Reed provided corrections to the January 19, 2022 minutes, which would be incorporated.

On MOTION by Mr. Zimbardi seconded by Mr. Reed with all in favor the Minutes of the January 19, 2022 Meeting were approved, subject to Mr. Reed's written corrections.

**SIXTH ORDER OF BUSINESS****Consideration of Recreational Boating on Stormwater Ponds**

Based on resident comments, Ms. Lambrides requested the consideration for recreational boating on stormwater ponds be denied and the motion she made at a prior meeting be rescinded. Ms. Carpenter recalled that no Board action was taken and requested a motion to reconfirm the policy adopted on May 20, 2015 prohibiting any boating in any pond, canal or culvert for any purpose other than maintenance and repair.

On MOTION by Mr. Zimbardi seconded by Mr. Reed with all in favor reconfirming the policy regarding prohibited uses of Poinciana CDD infrastructure adopted on May 20, 2015 was approved.

Ms. Adams stated although the policy was revised in 2015, it has been the existing policy for many years. The stormwater ponds were treated like a utility, they were not used as a recreational facility. There was an impression by residents that the policy changed, but they were relatively the same form for more than 10 years.

#### **SEVENTH ORDER OF BUSINESS**

##### **Discussion Regarding Installation of French Drains on Residential Property Abutting District Property**

Ms. Adams stated currently, some residential drains terminate on CDD property near stormwater ponds potentially causing erosion. Staff would like direction to coordinate with the HOA on where the drain terminated and an application process for residents to apply for the installation of a drain on their property. If the Board wanted to have these drains extended to terminate at the stormwater ponds to avoid erosion, there would be a cost associated for the CDD to review and inspect the work that has been completed and questioned whether the cost would be borne by the applicant.

Ms. Lambrides noted that the way that the houses were built, water flows into the center drain and it was the HOA's responsibility to drain the water from between the houses by installing French drains into the stormwater system. Ms. Adams noted that they needed to start with the HOA because the CDD did not have any way for residents to apply for this type of drainage and would rely on the HOA to determine if the drain was going to terminate at CDD property. Once the information was gathered, Ms. Carpenter would coordinate with the District Manager to see if the HOA could handle this matter under their existing process or if there was any need for an agreement between the District and the HOA. Mr. Zimbardi requested that the Board receive copies of any documentation from the HOA regarding this process. Mr. Reed stated that he was working on this issue with the HOA because homeowners were installing the French drains, but were not extending it into stormwater ponds, creating a financial problem for the CDD. *After further discussion, there was Board consensus for the District Manager to confer with HOA regarding the application process and bring back information to the March meeting.*

#### **EIGHTH ORDER OF BUSINESS**

##### **Review and Acceptance of Draft Fiscal Year 2020 Audit Report**

Ms. Adams stated in October, the Board approved an engagement letter with Grau & Associates (Grau) to perform the annual audit, as required by Florida Statute. This audit was for



the financial records for Fiscal Year 2021. The draft audit that was provided to the Board, was reviewed by District management and accounting staff as well as by District Counsel. According to Pages 26 through 28, the Letter to Management identifies that the District complied with all of the requirements of the Florida Statutes and was considered a clean audit with no findings. Mr. Zimbardi thanked GMS for doing a great job.

On MOTION by Mr. Zimbardi seconded by Ms. Lambrides with all in favor acceptance of the Fiscal Year 2021 Audit Report and authorization to transmit to the State of Florida was approved in draft form, subject to staff finalizing it.

## **NINTH ORDER OF BUSINESS**

### **Staff Reports**

#### **A. Attorney**

Ms. Carpenter reported that the refinancing closed on February 2, 2022 under the terms that the Board approved. There was a new coupon rate of 2.37% resulting in a \$60 to \$78 reduction in their annual debt service per year.

#### **B. Engineer**

Ms. Epstein questioned the status of the pond turnover from Taylor Morrison (TM). Ms. Leo was still reviewing the documentation. Ms. Epstein recalled a posting on Nextdoor regarding the engineering and design for Marigold. Ms. Leo stated that it would be a preliminary design and will check with the County.

#### **C. District Manager**

Ms. Adams asked if the Board wanted to receive electronic agenda packages on iPads versus hard copies. The CDd would save on copy and shipping expenses by using electronic agendas. *There was Board consensus to receive agenda packages electronically.*

##### **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 TM to CDD: This was an ongoing project. District Counsel, the District Engineer and field services staff were reviewing documents. Ms.

Carpenter received a list of parcels with the application. Last week, they received title commitments for all parcels and were reviewing those. Once they were satisfied with the legal review, the District Engineer will proceed and sign a certification that the ponds and lands were in substantial compliance with the plans.

Ms. Epstein requested a map of the ponds when it was presented to the Board. The Board voiced concerns about the conveyance affecting the budget for this fiscal year, tracking legal and engineering costs and warranty issues after the ponds were conveyed. Ms. Carpenter confirmed that it would impact the budget, but TM agreed to pay the maintenance costs for the remainder of the year. Any costs above and beyond what TM identified, they would seek reimbursement for. Mr. Reed wanted the project done right, planned to perform inspections and walk-throughs and recommended that TM have reserve funding for repairs. Ms. Carpenter understood the Board's concerns and recommended that the District Engineer review the plans and note anything significant that could be forthcoming. In her opinion, the process was would ensure there were adequate check and balances. The ponds were built based on Water Management District permits and the District Engineer was going above and beyond by performing inspections and addressing Board concerns.

2. Tunnel Rules: This item will remain on the Action Items List until there was a formal rule hearing.
3. Bond Refinancing: As reported by District Counsel, the bonds successfully closed, but one pending item was an electronic mail message to residents notifying them of the lower debt service fee and education on paying off in a lump sum. Ms. Lambrides voiced concern about residents coming up with \$3,500 and meeting the deadline of July 31<sup>st</sup>. Ms. Adams stated that the notice would be sent before the next meeting. Ms. Epstein requested the notice be posted on the CDD website for residents who did not have electronic mail.
4. Pond Access Point to Launch Boats: Completed. Will be removed from Action Items List.
5. Stock Ponds with Gambusia & Grass Shrimp: Discussed under the Field Manager's Report.
6. Aerator Removal Experiment: Discussed under the Field Manager's Report.

7. Monitor Central Florida Expressway: Relates to the Poinciana Parkway Project. CFX was preparing to answer questions raised by residents and would attend an upcoming CDD meeting. Ms. Epstein preferred to discuss at a regular meeting as a public hearing.
8. Stormwater Needs Analysis Report: A proposal was approved by the Board at the December meeting and this item will be on the Action Items List for tracking purposes. A draft will be presented at the May meeting and would be filed by the June 2022 deadline.

Mr. Reed rescinded his motion at the December meeting to approve the proposal for GAI Consultants to prepare the Stormwater Needs Analysis Report in the amount of \$15,000 due to the following:

- The Board was misled and made the motion under duress.
- Polk County was unaware that CDDs were involved and felt that the Board was being “railroaded” by having to pay \$15,000 for something that was not necessary.
- The report was completely financial and only required a contact person, not a professional engineer to prepare and sign it.
- The District was being taken advantage of and he had the right to make his own decision to represent the community.
- The transfer of ponds was the primary responsibility of the District Engineer, not to prepare this report.

Mr. Reed requested that the Board allow him to prepare the report to minimize costs and requested that Polk County meet with all CDDs in Polk County to provide the guidance and leadership necessary to complete this report. Ms. Carpenter advised that the District had an approved contract with the District Engineer who has been working on the Stormwater Needs Analysis Report since December. It was a State Law that all CDDs must abide by. Performing an engineering task was outside of the role of a Board Member and was not covered by insurance. In her opinion, the cost was at the lower end of proposals they have seen. Polk County had the responsibility under the law to compile the data from all governments within Polk County and submit to the State. The District was responsible to comply with the law in the best way possible, which was through the District Engineer who would have the records and design drawings to

support the information should a question arise. The primary obligation of the Board was to ensure that the law was complied with to the best ability of the District.

Ms. Epstein questioned how much time the District Engineer spent preparing the report and what was accomplished. Ms. Leo estimated that she was 20% to 30% completed, having set up the framework for the report and performed some data collection. The Board was not misled or under duress as there was a State Law to provide this report. Every CDD was required to comply with this law per the template set by the State. Due to the fact that the District Engineer performed 30% of the work, Ms. Epstein felt it was a mistake to have a Board Member do something that was the responsibility of the District Engineer. Ms. Leo pointed out that she a registered professional engineer in the State of Florida, represented this District since inception and did not want to continue to represent this District if documents were not prepared in a professional manner.

Mr. Zimbardi appreciated Mr. Reed's efforts and his fiduciary responsibility to the residents and wanted to hear Mr. Reed's presentation, but not at this meeting. At this point time, he preferred to proceed with the District Engineer completing the Stormwater Needs Analysis Report since the contract was issued and some costs were incurred. Ms. Epstein agreed and wanted to proceed to the next item on the agenda. Ms. Lambrides asked if they should suspend any further work on this report until they heard Mr. Reed's report. Ms. Epstein noted they did not have the time as the report was due by June. The contract was awarded, the work started and the District has done a good job for the District for many years. It was unfair to stop work in the middle of the job that the Board already voted on. Ms. Lambrides wanted to ensure that they were spending the resident's money wisely.

**ii. Approval of Check Register**

Ms. Adams presented the Check Register from January 12, 2022 through February 8, 2022 in the amount of \$193,753.99. There were some large transfers to the debt service accounts managed by the Trustee, which was customary after receiving tax revenues.

On MOTION by Mr. Zimbardi seconded by Ms. Lambrides with all in favor the January 12, 2022 through February 8, 2022 in the amount of \$193,753.99 was approved.
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**iii. Balance Sheet and Income Statement**

Ms. Adams presented the Unaudited Financial Statements through January 31, 2022.

On MOTION by Mr. Zimbardi seconded by Ms. Epstein with all in favor the Unaudited Financial Statements through January 31, 2022 were accepted.

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

Mr. Smith presented the Field Manager Report, which was included in the agenda package. All alligator awareness signs were posted throughout the community on pond banks. They were placed in the most visible locations based on the direction and recommendations from the insurance company. The fish stocking was underway and he was coordinating with the vendor. They will do approximately 20 acres at a time through March and April. They were in the process of upgrading all tunnel lighting and a few minor repairs. The bulbs were ordered, which will brighten up the tunnel two and a half times based off of the lumens. A crew was being scheduled to dismantle the aerators that were not working. They will continue to try to keep as many of them running as they possibly can as long as they can. A pond treatment list was provided. Overall, the ponds are doing well with just some minor shore grasses. Water levels are a bit low but will start to come back up with the approaching rainy season.

**ii. Customer Complaint Log**

Mr. Smith presented the complaint log, which was included in the agenda package. There was a complaint about pond weed in the Shorehaven pond, which was hard to manage and was working with Clarke. The shoreline grass reported a few meetings ago was sprayed. It was now dead. The landscape vendor was mowing it down to clean it up somewhat. Now that it is being treated on a regular basis, it should no longer be an issue. Mr. Zimbardi noticed water seepage in the tunnels. Mr. Smith stated the Venezia tunnel did not have an issue with water seepage. There were several locations in the Bella Vianna tunnel that had water intrusion, but there were no structural issues. Ms. Leo performed a bi-annual structural inspection, which noted no issues.

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

Mr. Reed requested a copy of a preventative maintenance document for review, which Mr. Smith provided.

**ELEVENTH ORDER OF BUSINESS****Other Business**

There being none, the next item followed.

**TWELFTH ORDER OF BUSINESS****General Audience Comments**

Resident Chris Monske of 770 Shorehaven Drive noted that every time Floralawn does their mowing, they leave grass clippings all over the pond. Last week, her neighbor used a rake to get grass clippings off of the pond. Ms. Epstein stated that they were not supposed to. Mr. Zimbardi questioned the procedure as he took photos and sent to Floralawn. Ms. Adams requested photos be sent to her to forward to the Field Manager as Mr. Smith meets with Floralawn on a regular basis. Ms. Peterson noted outside of her fence, there were tall stalks growing on the hard land. It was dangerous as an alligator could hide in there. Mr. Smith noted the last couple of times, there was pond weed in the pond. It floats in the water and were easily interpreted as grass. Ms. Adams noted 12 attendees on Zoom, but no one wished to speak.

**THIRTEENTH ORDER OF BUSINESS****Next Meeting Date – March 16, 2022**

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

**FOURTEENTH ORDER OF BUSINESS****Adjournment**

On MOTION by Mr. Zimbardi seconded by Mr. Reed with all in favor the meeting was adjourned.
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Secretary / Assistant Secretary

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Chair/Vice Chairman

## SECTION VI

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



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

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# Grau & Associates

CERTIFIED PUBLIC ACCOUNTANTS

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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.

## **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 March 1, 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.

March 1, 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,			
Revenues:	2021		2020
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	2,354,666		2,380,961
Expenses:			
General government	166,269		187,675
Maintenance and operations	790,785		779,359
Interest	655,331		707,495
Total expenses	1,612,385		1,674,529
Change in net position	742,281		706,432
Net position - beginning	3,775,559		3,069,127
Net position - ending	\$ 4,517,840	\$	3,775,559

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	<u>16,760,363</u>
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	<u>12,242,523</u>
NET POSITION	
Net investment in capital assets	2,956,945
Restricted for debt service	958,241
Unrestricted	602,654
Total net position	<u>\$ 4,517,840</u>

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	Program Revenues			Net (Expense)
	Expenses	Charges for	Operating	Revenue and
		Services	Grants and	Changes in Net
			Contributions	Position
				Governmental
				Activities
Primary government:				
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**

	<u>Major Funds</u>		<u>Total</u>
	<u>General</u>	<u>Debt Service</u>	<u>Governmental Funds</u>
<b>ASSETS</b>			
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>
<b>LIABILITIES AND FUND BALANCES</b>			
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
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Amounts reported for governmental activities in the statement of net position are different because:

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

Cost of capital assets	20,835,519	
Accumulated depreciation	<u>(5,902,350)</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>
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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**

	<u>Major Funds</u>		<u>Total</u>
	<u>General</u>	<u>Debt Service</u>	<u>Governmental</u>
			<u>Funds</u>
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	<u>\$ 742,281</u>

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, the Series 2012 Bonds, 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 Series 2012 Bonds were issued to currently refund and redeem the District's then 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	\$ 13,305,546	\$ -	\$ 1,329,322	\$ 11,976,224	\$ 975,000

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	\$ 12,185,000	\$ 3,572,787	\$ 15,757,787

## 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 and undeveloped lands 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		Variance with Final Budget - Positive (Negative)
	Original & Final	Actual Amounts	
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 21 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 6 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, March 1, 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.

March 1, 2022



**Grau & Associates**  
CERTIFIED PUBLIC ACCOUNTANTS

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

March 1, 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 March 1, 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 March 1, 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.

March 1, 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 VII

## **RESOLUTION 2022-06**

### **A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE POINCIANA COMMUNITY DEVELOPMENT DISTRICT AUTHORIZING DRAIN PIPE APPLICATION AND LICENSE PROCESS; AUTHORIZING EXECUTION AND RECORDING OF LICENSE; AUTHORIZING DISTRICT STAFF TO NOTICE RULE DEVELOPMENT AND RULEMAKING FOR A PROPOSED RULE ADDRESSING DRAIN PIPE APPLICATION FEE; AND PROVIDING FOR SEVERABILITY AND AN EFFECTIVE DATE.**

**WHEREAS**, the Poinciana Community Development District (“**District**”) is a unit of special-purpose government established pursuant to the Uniform Community Development District Act of 1980, as codified in Chapter 190, Florida Statutes (“**Act**”), by the Florida Land and Water Adjudicatory Commission (“**FLWAC**”) by Rule 42AA-1 and is expanded by Polk County Ordinance No. 2006-052; and

**WHEREAS**, pursuant to the Act, the District is authorized to construct, acquire, and maintain infrastructure improvements and services including, but not limited to, roadway systems and related improvements, including stormwater ponds (“**Drainage Facility**”); and

**WHEREAS**, certain District property owners (“**Owners**”) desire to construct drainage improvements consisting of drainage pipe connecting from the gutter attached to the residential unit on residential lots within the District to the nearest Drainage Facility (the “**Improvements**”), which Improvements will run through and encroach (the “**Encroachment**”) into the Drainage Facility; and

**WHEREAS**, the District’s Board of Supervisors (the “**Board**”) desire to allow such Encroachment, subject to certain process and procedures outlined herein; and

**WHEREAS**, the Act authorizes the Board to adopt rules setting rates, fees, and charges pursuant to Chapter 120, *Florida Statutes*.

**WHEREAS**, the District may desire to undertake rule development and rulemaking in order to establish a rule for setting a fee to cover the District’s cost associated with processing the Encroachment requests.

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

1. **RECITALS.** The recitals as stated above are true and correct and by this reference are incorporated into and form a material part of this Resolution.

2. **FORM OF APPLICATION AND LICENSE; AUTHORIZATION TO DISTRICT STAFF.** The Board hereby approves in substantial form the application, attached hereto as **Exhibit A** and incorporated herein (the “**Application**”), and form of license, attached hereto as **Exhibit B** and incorporated herein (the “**License**”), including approval of the application and approval process outlined in the Application for use in facilitating Owner’s request for the Encroachment of Improvements into the District’s Drainage Facility, with authorization to District staff to finalize. All Applications shall be submitted by an Owner to the District Manager, who shall have authority to approve or deny such Application in accordance with the procedures outlined in the Application. Additionally, upon installation the District Engineer shall inspect all Improvements have been properly installed per the specifications provided in the Application, as determined in the District Engineer’s sole discretion.

3. **AUTHORITY TO EXECUTE LICENSE.** Upon approval of the Application and License by District staff, the Chair is hereby authorized to execute the License and District staff is

authorized to record such executed License. In the Chair's absence, the Vice Chair is authorized to execute such License.

**4. AUTHORIZATION FOR RULE DEVELOPMENT AND RULEMAKING.** District Staff is hereby directed to undertake rule development and rulemaking pursuant to the provisions of Chapters 190 and 120, *Florida Statutes*, to adopt a rule setting a fee of up to \$500 for the District's cost associated with processing the Encroachment requests ("Encroachment Fee"). A public hearing on such Encroachment Fee will be held on July 20, 2022, at 11:00 a.m., at \_\_\_\_\_.

**5. SEVERABILITY.** The invalidity or unenforceability of any one or more provisions of this Resolution shall not affect the validity or enforceability of the remaining portions of this Resolution, or any part thereof.

**6. EFFECTIVE DATE.** This Resolution shall become effective upon its passage.

**PASSED AND ADOPTED** this 20th of April, 2022.

ATTEST:

**POINCIANA COMMUNITY  
DEVELOPMENT DISTRICT**

\_\_\_\_\_  
Secretary / Assistant Secretary

By: \_\_\_\_\_  
Its: \_\_\_\_\_

**EXHIBIT A:** Application  
**EXHIBIT B:** Form of License



**POINCIANA COMMUNITY DEVELOPMENT DISTRICT**

219 E. Livingston St., Orlando, FL 32801

ATTN: District Manager

**DRAINAGE IMPROVEMENT INSTALLATION APPLICATION**

The undersigned ("**Owner**") represents that they are the owners of record for the property described below ("**Property**"). The Owner desires to install drainage improvements consisting of drainage pipe ("**Drainage Improvements**") connecting from the gutter attached to the residential unit on the Property to the stormwater pond located adjacent to the Property owned and maintained by the Poinciana Community Development District ("**CDD**") and is submitting this Drainage Improvement Installation Application ("**Application**") for that approval.

Owner(s) Name(s) \_\_\_\_\_

Lot/Street Address \_\_\_\_\_

City, State and Zip Code \_\_\_\_\_

Phone Number \_\_\_\_\_

Lot Tax Folio Number \_\_\_\_\_

**If using a Contractor for the installation of the Drainage Improvements, please identify:**

Contractor Name: \_\_\_\_\_

License Number \_\_\_\_\_

Contractor Phone Number: \_\_\_\_\_

**(Attach Certificate of Insurance from Contractor)**

Expected Start Date: \_\_\_\_\_ Expected Completion Date: \_\_\_\_\_

**OWNERS' ACKNOWLEDGEMENT**

In signing below and submitting this Application, Owner(s) acknowledge and agree as follows:

- i. The Application and the Non-Exclusive License Agreement (*Installation of Drainage Improvements*) ("**License**") attached as **Attachment A** hereto, have been signed by all parties named as grantee or transferee in the most recent deed or other conveyance instrument recorded in the Official Records of Polk County for the Property.
- ii. Owner(s) agree to abide by the terms of the License.
- iii. Owner(s) have received the Drain Pipe Detail Sketch, attached hereto as **Attachment B** ("**Sketch**"), which details the minimum standards and guidelines for installation of the Drainage Improvement
- iv. All Drainage Improvements must be installed per the minimum standard and guidelines provided in the Sketch, which shall be determined in the sole discretion of the District Engineer.
- v. Until such time as the District adopts an applicable rate, Owner(s) shall be responsible for the District's costs ("**Costs**") associated with processing this Application, License (review and recording), and inspection of the Drainage Improvements by District Engineer (including any re-inspections). Currently, the District estimates such Costs to be \$ \_\_\_\_\_. District Manager will invoice Owner(s) for direct Costs, which Owner(s) shall remit payment for to the District.

Owner Signature: \_\_\_\_\_ Date: \_\_\_\_\_

Co-Owner Signature: \_\_\_\_\_ Date: \_\_\_\_\_

**District Management -- For Office Use Only**

RECEIVED BY & DATE: \_\_\_\_\_

APPROVED \_\_\_\_\_ DISAPPROVED \_\_\_\_\_

Explanation for Disapproval (if applicable): \_\_\_\_\_

**PRIVACY NOTICE:** Under Florida's Public Records Law, Chapter 119, Florida Statutes, the information you submit on this form may become part of a public record. This means that, if a citizen makes a public records request, we may be required to disclose the information you submit to us. Under certain circumstances, we may only be required to disclose part of the information submitted to us. If you believe that your records may qualify for an exemption under Chapter 119, Florida Statutes, please notify the District Manager.

**Attachments: License (Attachment A); Sketch (Attachment B)**

**Attachment A**  
**LICENSE AGREEMENT**

**Attachment B**  
**SKETCH**

This instrument was prepared by and upon recording should be returned to:

(This space reserved for Clerk)

Jan Albanese Carpenter, Esq.  
Latham, Luna, Eden & Beaudine, LLP  
201 S. Orange Avenue, Suite 1400  
Orlando, Florida 32801

[Space above for recording purposes]

Parcel ID for Property: \_\_\_\_\_

**NON-EXCLUSIVE LICENSE AGREEMENT  
(INSTALLATION OF DRAINAGE IMPROVEMENT)**

THIS LICENSE AGREEMENT (“**Agreement**”) is made and entered into this \_\_\_\_\_ day of \_\_\_\_\_, 20\_\_\_\_, by and between:

**POINCIANA COMMUNITY DEVELOPMENT DISTRICT**, a local unit of special-purpose government established pursuant to Chapter 190, *Florida Statutes*, whose mailing address is 219 E. Livingston St., Orlando, FL 32801 (hereinafter, the “**District**”); and

\_\_\_\_\_, and \_\_\_\_\_, (together, “**Owner**”), the fee simple owners of the “**Property**” identified as:

Lot \_\_\_, Block \_\_\_, as per the plat identified as \_\_\_\_\_  
[insert plat name] (“**Plat**”) recorded in Plat Book \_\_\_, Pages \_\_\_ et. seq., of the Official Records of Polk County, Florida.

**WITNESSETH**

**WHEREAS**, Owner owns the Property located within the District, which Property is located adjacent to District-owned stormwater pond(s) identified as Parcel I.D. \_\_\_\_\_ (the “**Drainage Facility**”); and

**WHEREAS**, Owner desires to construct drainage improvements consisting of drainage pipe connecting from the gutter attached to the residential unit on the Property to the nearest Drainage Facility consistent with the minimum standards and guidelines attached hereto as **Exhibit A** and incorporated herein (the “**Improvements**”), which Improvements will run through and encroach (the “**Encroachment**”) into that portion of the Drainage Facility located adjacent to the Property (the “**License Area**”); and

**WHEREAS**, Owner requested that the District authorize such Encroachment into the License Area in order to facilitate construction of the Improvements; and

**WHEREAS**, the District has agreed to consent to the installation of the Improvements within the License Area, subject to the terms and conditions set forth in this Agreement.

**NOW, THEREFORE**, for and in consideration of the mutual covenants and agreements provided herein, and for other valuable and good consideration, the receipt and sufficiency of which are hereby acknowledged by the parties, the District and Owner agree as follows:

**1. RECITALS.** The recitals stated above are true and correct and by this reference are incorporated herein and form a material part of this Agreement.

**2. LICENSE FOR INSTALLATION & MAINTENANCE OF DRAINAGE IMPROVEMENT; LIMITATION.** Subject to the terms of this Agreement, the District hereby grants to Owner a non-exclusive, revocable license for the sole purpose of installing and maintaining the Improvements within the License Area. Owner acknowledges that this Agreement authorizes only installation and maintenance of the Improvements for purposes of the Encroachment into the License Area and does not authorize any other encroachment.

**3. OWNER'S RESPONSIBILITIES.** Owner shall have the following responsibilities as a condition of the District's authorization of Owner's License rights granted herein for the installation, operation and maintenance of the Improvements in the License Area. Specifically, Owner shall:

(a) be fully responsible for the installation, operation and maintenance of the Improvements;

(b) obtain any and all applicable permits and approvals relating to Improvements including, but not limited to, any approvals by the applicable homeowners' association pursuant to its declaration of covenants, conditions and restrictions, as well as any other necessary legal interests and approvals. The District does not represent that the District has authority to provide all necessary approvals for the installation of Improvements;

(c) ensure that the installation, operation and maintenance of the Improvements are conducted in compliance with all applicable laws, including but not limited to, building codes, set-back requirements and other applicable laws, rules, ordinances and codes;

(d) ensure that the installation, operation and maintenance of the Improvements does not damage any property of the District, or any third party's property, and, in the event of any such damage, Owner shall immediately repair the damage or compensate the District for such repairs to District property, at the District's option;

(e) ensure that Owner's exercise of privilege granted hereunder does not interfere with the District's rights to maintain the Drainage Facility and/or negatively impact the District's stormwater system, as determined in the District Engineer's sole discretion. Further, the Improvements shall be installed in such a manner as to not interfere with or damage any culvert pipes utilities that may be located within the Drainage Facility. Owner shall be responsible for locating and identifying any such stormwater improvements and/or utilities, if any;

(f) ensure that the District has free access to and from the stormwater management system, including allowing access to the Improvements, for the District to operate, maintain and repair the same, as needed;

(g) upon completion of the installation, continue to operate, maintain and repair the Improvements, in good and working condition; and

(h) keep the License Area free from any materialmen's or mechanic's liens and claims or notices with respect to such liens and claims, which arise by reason of the Owner's exercise of rights under this Agreement, and Owner shall immediately discharge any such claim or lien.

**4. REMOVAL AND/OR REPLACEMENT OF IMPROVEMENTS.** The privilege and permission granted herein is given to Owner as an accommodation and is revocable at any time. Owner acknowledges the legal interest of the District in the Drainage Facility described above and agrees never to deny such interest or to interfere in any way with the District's use of the same. Owner shall exercise the privilege granted herein at Owner's risk, and agrees that Owner shall never claim any damages against the District for any injuries or damages suffered on account of the exercise of such privilege, regardless of the fault or negligence of the District. Owner further acknowledges that, with adequate written notice, the District may remove all, or any portion of the Improvements, at Owner's expense, in order to repair or maintain the District's stormwater management facilities, and that the District is not obligated to re-install the Improvements to its original location and specification and is not responsible for any loss or damage to the Improvements, or its supporting structure as a result of such removal.

**5. INDEMNIFICATION.** Owner hereby agrees to defend, indemnify, and hold harmless the District and its officers, agents, employees, successors, assigns, members, affiliates, or representatives from any and all liability, claims, actions, suits, liens, demands, costs, interest, expenses, damages, penalties, fines, judgments against the District, or loss or damage, whether monetary or otherwise, arising out of, wholly or in part by, or in connection with this Agreement, including litigation, mediation, arbitration, appellate, or settlement proceedings with respect thereto. Additionally, nothing in this Agreement requires Owner to indemnify the District for the District's percentage of fault if the District is adjudged to be more than 50% at fault for any claims against the District and Owner as jointly liable parties; however, Owner shall indemnify the District for any and all percentage of fault attributable to Owner for claims against the District, regardless of whether the District is adjudged to be more or less than 50% at fault. Owner further agrees that nothing herein shall constitute or be construed as a waiver of the District's limitations on liability contained in section 768.28, *Florida Statutes*, or other statute.

Obligations under this Section shall include the payment of all settlements, judgments, damages, liquidated damages, penalties, forfeitures, back pay awards, court costs, arbitration and/or mediation costs, litigation expenses, attorneys' fees, paralegal fees (incurred in court, out of court, on appeal, or in bankruptcy proceedings), any interest, expenses, damages, penalties, fines, or judgments against the District, all as actually incurred.

**6. ASSIGNMENT; TERMINATION.** Upon the sale of the Property, the Owner shall advise any successor(s) in interest and/or assign(s) of any portions of the Property ("Successor Owner") of the terms and conditions of this Agreement and Owner shall have the right to assign

this Agreement to any such Successor Owner. Whenever the word "Owner" is used within this Agreement, it shall be deemed to collectively mean and refer to the current fee simple record owners of the Property and its successors in interests and assigns. Notwithstanding anything else provided herein, the District, in its sole discretion, shall have the right to revoke the License and/or terminate this Agreement without cause at any time. The District may, at its option, record this Agreement in the public records of Polk County.

7. **AMENDMENTS.** Except as may be otherwise set forth herein, this Agreement may not be amended or modified in whole or in part except by an instrument in writing executed by the affected parties, and recorded in the Official Records of Polk County, Florida.

8. **SOVEREIGN IMMUNITY.** Nothing in this Agreement shall be deemed as a waiver of immunity or limits of liability of the District beyond any statutory limited waiver of immunity or limits of liability which may have been adopted by the Florida Legislature in section 768.28, *Florida Statutes*, or other statute, and nothing in this Agreement shall inure to the benefit of any third party for the purpose of allowing any claim which would otherwise be barred under the doctrine of sovereign immunity or by operation of law.

9. **ENFORCEMENT.** In the event of any litigation pertaining to this Agreement, the permission herein granted, the rights, duties, obligations or liabilities of the parties hereto, and the enforcement of any rights hereunder or the interpretation of any provision hereof, the substantially prevailing party in such litigation shall be entitled to recover its reasonable attorneys' fees, paralegal fees, court costs, and associated expenses from the other party, whether incurred before, during, or after trial, appellate proceedings, settlement, mediation, or negotiations.

10. **APPLICABLE LAW; VENUE.** This Agreement and the provisions contained herein shall be construed, interpreted and controlled according to the laws of the State of Florida. Each party consents that the exclusive venue for any litigation arising out of or related to this Agreement shall be in a court of appropriate jurisdiction, in and for Polk County, Florida.

11. **COUNTERPARTS.** This Agreement may be executed in any number of counterparts, each of which when executed and delivered shall be an original; however, all such counterparts together shall constitute but one and the same instrument.

*[Signatures on the following pages]*

IN WITNESS WHEREOF, this Agreement has been executed by the parties on the date and year first written above:

Signed, sealed and delivered  
in the presence of:

**POINCIANA COMMUNITY  
DEVELOPMENT DISTRICT**

Witness:

By: \_\_\_\_\_

\_\_\_\_\_  
Chairperson, Board of Supervisors

Witness:

By: \_\_\_\_\_

STATE OF FLORIDA  
COUNTY OF \_\_\_\_\_

The foregoing agreement was acknowledged before me by means of \_\_\_\_ physical presence or \_\_\_\_ online notarization, this \_\_\_\_ day of April, 2022, by \_\_\_\_\_, as Chairperson of the Poinciana Community Development District, who \_\_\_\_ is personally known to me or \_\_\_\_ produced \_\_\_\_\_ as identification.

\_\_\_\_\_  
Notary Public, State of Florida  
Print Name: \_\_\_\_\_  
My Commission Expires: \_\_\_\_\_  
My Commission No.: \_\_\_\_\_



*[Signature page of License Agreement (Installation of Drainage Improvements)]*

Signed, sealed and delivered  
in the presence of:

Witness:

**Owner**

By: \_\_\_\_\_

By: \_\_\_\_\_

Witness:

By: \_\_\_\_\_

STATE OF FLORIDA

COUNTY OF \_\_\_\_\_

The foregoing agreement was acknowledged before me by means of \_\_\_\_ physical presence  
or \_\_\_\_ online notarization, this \_\_\_\_ day of April, 2022, by \_\_\_\_\_, as  
\_\_\_\_\_, who \_\_\_\_\_ is personally known to me or \_\_\_\_ produced  
\_\_\_\_\_ as identification.

\_\_\_\_\_  
Notary Public, State of Florida

Print Name: \_\_\_\_\_

My Commission Expires: \_\_\_\_\_

My Commission No.: \_\_\_\_\_

[Signature page of License Agreement (Installation of Drainage Improvements)]

Signed, sealed and delivered  
in the presence of:

Witness:

**Owner**

By: \_\_\_\_\_

By: \_\_\_\_\_

Witness:

By: \_\_\_\_\_

STATE OF FLORIDA

COUNTY OF \_\_\_\_\_

The foregoing agreement was acknowledged before me by means of \_\_\_\_ physical presence  
or \_\_\_\_ online notarization, this \_\_\_\_ day of April, 2022, by \_\_\_\_\_, as  
\_\_\_\_\_, who \_\_\_\_\_ is personally known to me or \_\_\_\_ produced  
\_\_\_\_\_ as identification.

\_\_\_\_\_  
Notary Public, State of Florida

Print Name: \_\_\_\_\_

My Commission Expires: \_\_\_\_\_

My Commission No.: \_\_\_\_\_

**Exhibit A**

**License Area and Proposed Improvements**

*[See attached]*

## SECTION VIII

**MEMORANDUM OF UNDERSTANDING RELATIVE TO MAINTENANCE, REPAIR  
AND REPLACEMENT OF SOLIVITA STORMWATER MANAGEMENT SYSTEM  
AND THE FUNDING OF THE COST THEREOF**

This Memorandum of Understanding ("MOU") is entered into as of this 28<sup>th</sup> day of July, 2016, by and between the following:

**Poinciana Community Development District**, a local unit of special-purpose government established pursuant to Chapter 190, *Florida Statutes*, and located in Polk County, Florida, whose mailing address is 210 North University Drive, Suite 702, Coral Springs, Florida 33071 ("PCDD"); and

**Poinciana West Community Development District**, a local unit of special-purpose government established pursuant to Chapter 190, *Florida Statutes*, and located in Polk County, Florida, whose mailing address is 210 North University Drive, Suite 702, Coral Springs, Florida 33071 ("PWCDD," and together with PCDD, the "Districts"); and

**Solivita Community Association, Inc.**, a Florida not-for-profit corporation whose mailing address is 10401 Deerwood Park Boulevard, Suite 2130, Jacksonville, Florida 32256 (the "Association").

**RECITALS**

**WHEREAS**, PCDD was created pursuant to Rule 42AA-1 of the Florida Land and Water Adjudicatory Commission for the purpose of financing, acquiring, constructing and maintaining public infrastructure improvements on certain of the lands located within the Solivita residential community in Polk County, Florida (hereinafter, "Solivita"); and

**WHEREAS**, PWCDD was similarly created pursuant to Ordinance 2006-052, as amended by Ordinance 2007-043 and 2016-034, of the Polk County Board of County Commissioners for the purpose of financing, acquiring, constructing and maintaining public infrastructure improvements on certain of the lands located within Solivita; and

**WHEREAS**, the Association is the owner of certain private improvements and real property located within Solivita; and

**WHEREAS**, the stormwater management facilities within Solivita generally consist of roadway curbs, roadway gutters, stormwater management manholes and manhole covers, roadway inlets (including inlet grates and covers), underground inlet boxes, swales/berms on common areas owned by the Association, swales/berms on property owned by the Districts, stormwater management pipes (including pipes from roadways to the Districts' ponds, pipes from manholes to the Districts' ponds, pipes connecting the Districts' ponds, and pipes connecting manholes), and stormwater management ponds (including associated outfalls and mitered end sections) (collectively, the "Stormwater Management System"); and

**WHEREAS**, the operation and maintenance of the Stormwater Management System is included within the scope of the Districts' Capital Improvement Plans, thereby allowing the Districts to operate and maintain components of the Stormwater Management System; and

**WHEREAS**, that certain *Amended and Restated Master Declaration for Solivita*, recorded in the Official Records of Polk County on December 27, 2013 as Instrument No. 2013235692, similarly provides for the ability of the Association to operate and maintain components of the Stormwater Management System; and

**WHEREAS**, it is in the best interest of the residents of Solivita to clearly and logically delineate responsibilities between the Association and the Districts for the maintenance, repair and/or replacement of the components of the Stormwater Management System and funding of the same, and to base such delineation on the most efficient approach for the community; and

**WHEREAS**, the Districts and the Association have determined that the division of responsibilities for the maintenance, repair and replacement of the components of the Stormwater Management System shall be as set forth in the attached **Exhibit A**, which is incorporated herein by this reference, and accordingly desire to enter into this MOU in order to set forth the parties' rights, duties and obligations relative to same.

**NOW, THEREFORE**, based upon good and valuable consideration and the mutual covenants of the parties, the receipt of which and sufficiency of which is hereby acknowledged, the parties agree as follows:

1. **INCORPORATION OF RECITALS.** The Recitals stated above are true and correct and are incorporated herein as a material part of this MOU.
2. **DIVISION OF RESPONSIBILITY RELATIVE TO SOLIVITA STORMWATER MANAGEMENT SYSTEM.**
  - A. **ASSOCIATION.** As the Association is responsible for the maintenance, repair and replacement of the lands that it owns within Solivita, including private roadways and common areas, the Association shall be responsible for the routine repair and/or maintenance, and the extraordinary repair and/or replacement of those components of the Stormwater Management System identified on the attached **Exhibit A** as "Association" (hereinafter, the "Association Components"). The Association shall annually budget and collect assessments for the routine repair and/or maintenance, and the extraordinary repair and/or replacement of the Association Components. The funds budgeted for the extraordinary repair and/or replacement of the Association Components shall only be expended for the extraordinary repair and/or replacement of such improvements.
  - B. **PCDD.** As PCDD is responsible for the maintenance, repair and replacement of the lands that it owns within Solivita, including certain of the stormwater

management ponds, PCDD shall be responsible for the routine repair and/or maintenance, and the extraordinary repair and/or replacement of those components of the Stormwater Management System identified on the attached Exhibit A as "CDD" that are located within its boundary (hereinafter, the "PCDD Components"). PCDD shall annually budget and collect assessments for the routine repair and/or maintenance, and the extraordinary repair and/or replacement of the PCDD Components. The funds budgeted for the extraordinary repair and/or replacement of the PCDD Components shall only be expended for the extraordinary repair and/or replacement of such improvements.

C. **PWCDD.** As PWCDD is responsible for the maintenance, repair and replacement of the lands that it owns within Solivita, including certain of the stormwater management ponds, PCDD shall be responsible for the routine repair and/or maintenance, and the extraordinary repair and/or replacement of those components of the Stormwater Management System identified on the attached Exhibit A as "CDD" that are located within its boundary (hereinafter, the "PWCDD Components," and together with the PCDD Components, the "District Components"). PWCDD shall annually budget and collect assessments for the routine repair and/or maintenance, and the extraordinary repair and/or replacement of the PWCDD Components. The funds budgeted for the extraordinary repair and/or replacement of the PWCDD Components shall only be expended for the extraordinary repair and/or replacement of such improvements.

3. **PROVISION OF STREET SWEEPING ACTIVITIES.** In addition to the obligations set forth herein and in the attached Exhibit A, the Association shall also administer a street sweeping program within Solivita in order to minimize the amount of debris that is accumulated within the Stormwater Management System. The Association shall annually budget and collect assessments for the provision of the street sweeping program.
4. **DISTRICTS' RIGHT TO REPAIR ASSOCIATION COMPONENTS.** Notwithstanding the foregoing, and in order to ensure the preservation of the Stormwater Management System, in the event that the Association shall fail to properly maintain, repair and/or replace any or all of the Association Components, the Districts' shall have the right, but not the obligation, to conduct such maintenance, repair and/or replacement and to charge the Association for the costs of same.
5. **NOTICE OF NON-COMPLIANCE OR TERMINATION.** The parties shall provide a minimum of eighteen (18) months' written notice of its anticipated non-compliance with any of the terms of this MOU, or of its intent to terminate the MOU, to each of the parties hereto.
6. **PUBLIC RECORDS.** The Association understands and agrees that all documents of any kind provided to the Districts or to the Districts' staff in connection with the activities contemplated under this MOU are public records pursuant to Chapter 119, *Florida Statutes*, and are treated as such in accordance with Florida law.

7. **ENFORCEMENT.** In the event that a party is required to enforce this MOU by court proceedings or otherwise, the parties agree that the substantially prevailing party shall be entitled to recover from the defaulting party all fees and costs incurred, including reasonable attorneys' fees, paralegal fees and expert witness fees, and costs for trial, alternative dispute resolution, or appellate proceedings.
8. **AUTHORIZATION.** By execution below, the undersigned represent that they have been duly authorized by the appropriate body or official of their respective entity to execute this MOU, and that each party has complied with all the requirements of law and has full power and authority to comply with the terms and provisions of this instrument.
9. **AMENDMENTS; ASSIGNMENT.** Amendments to and waivers of the provisions contained in this MOU may be made only by an instrument in writing which is executed by all of the parties hereto. None of the parties may assign their rights, duties or obligations under this MOU without the prior written approval of the other parties hereto. Any purported assignment without said written authorization shall be void.
10. **SEVERABILITY.** The invalidity or unenforceability of any one or more provisions of this MOU shall not affect the validity or enforceability of the remaining portions of this MOU, or any part of this MOU not held to be invalid or unenforceable.
11. **EXECUTION IN COUNTERPARTS.** This MOU may be executed in any number of counterparts, each of which when executed and delivered shall be an original; however, all such counterparts together shall constitute but one and the same instrument. Signature and acknowledgment pages, if any, may be detached from the counterparts and attached to a single copy of this document to physically form one document.
12. **FINAL AGREEMENT.** This instrument shall constitute the final and complete expression between PCDD, PWCDD and the Association relating to the subject matter of this MOU.

[SIGNATURES ON NEXT PAGE]



IN WITNESS WHEREOF, the undersigned have executed this MOU effective as of the date set forth above.

ATTEST:

POINCIANA COMMUNITY  
DEVELOPMENT DISTRICT

 Secretary  
 Chairman, Board of Supervisors

ATTEST:

POINCIANA WEST COMMUNITY  
DEVELOPMENT DISTRICT

 Secretary  
 Chairman, Board of Supervisors

WITNESS:

SOLIVITA COMMUNITY ASSOCIATION,  
INC., a Florida not-for-profit corporation

\_\_\_\_\_  
Witness Signature

By: \_\_\_\_\_  
Name: \_\_\_\_\_  
Title: \_\_\_\_\_

**Exhibit A: Designation of Responsibilities Relative to Solivita Stormwater Management System**

IN WITNESS WHEREOF, the undersigned have executed this MOU effective as of the date set forth above.

ATTEST:

POINCIANA COMMUNITY  
DEVELOPMENT DISTRICT

\_\_\_\_\_  
Secretary

\_\_\_\_\_  
Chairman, Board of Supervisors

ATTEST:

POINCIANA WEST COMMUNITY  
DEVELOPMENT DISTRICT

\_\_\_\_\_  
Secretary

\_\_\_\_\_  
Chairman, Board of Supervisors

WITNESS:

SOLIVITA COMMUNITY ASSOCIATION,  
INC., a Florida not-for-profit corporation

  
Witness Signature

By: Gary F. Consorto  
Name: GARY F. CONSORTO  
Title: GENERAL MANAGER

Exhibit A: Designation of Responsibilities Relative to Solivita Stormwater Management System

## Exhibit A

### Designation of Responsibilities Relative to Solivita Stormwater Management System

<u>Facility</u>	<u>Maintenance</u>	<u>Repair</u>	<u>Replacement/ Reconstruction</u>
<b>Roadway Curbs</b>	Association	Association	Association
<b>Roadway Gutters</b>	Association	Association	Association
<b>Manhole Covers for Sanitary Sewer Purposes</b>	Association/TOHO	Association/TOHO	Association/TOHO
<b>Manhole and Manhole Covers for Stormwater Management Purposes</b>	CDD*	CDD*	CDD*
<b>Roadway Inlets, Including Grates and Inlet Covers</b>	Association	Association	Association
<b>Underground Inlet Boxes</b>	CDD	CDD	CDD
<b>Swales/Berms on Association Common Areas</b>	Association	Association	Association
<b>Swales/Berms on Property Owned by CDD</b>	CDD	CDD	CDD
<b>Stormwater Management Pipes Including Pipes from Roadways to CDD Ponds, Pipes from Manholes to Ponds, Pipes Connecting CDD Owned Ponds, and Pipes Connecting Manholes</b>	CDD	CDD	CDD
<b>Ponds Owned by CDD, Including Associated Pond Outfalls and Pond Mitered End Sections</b>	CDD	CDD	CDD

\*The Association will repair any damage to stormwater management manhole covers caused by vehicles/use/repair of roadway.

Key:

Association	=	Solivita Community Association, Inc.
CDD	=	Poinciana CDD or Poinciana West CDD (depending on location of component)
TOHO	=	Tohopekaliga Water Authority

## SECTION IX

# SECTION C

# SECTION 1

Poinciana Community Development District

Action Items

April 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 initial document review by staff completed. Additional documents for Engineer's review have been requested and are pending receipt.
9/15/21	Tunnel Rules - update with low speed vehicle definition	District Manager		In Process	Will be added with the next Rule Hearing
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. Completed as of April 13: A12, A13, B5, B15, B16, C10, C12, C20, E1 (47 acres). Other ponds are pending.
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
12/15/21	Stormwater Needs Analysis Report	District Engineer	Draft Due May 2022/Filing Due June 2022	In Process	Proposal approved 12.15.2021. Draft of report scheduled to be reviewed by BOS May. Deadline to file June 2022.
2/16/22	Coordinate yard drain installation with HOA	District Manager/District Counsel/District Engineer		In Process	HOA is amenable to coordination on process when residential yard drains terminate at CDD property. The goal is to have drains discharge deep enough in the stormwater pond so as to not cause erosion. BOS will have Resolution, Application & License Agreement to consider. A Rule Hearing is required to impose application fee and/or license fee.

## SECTION 2



# Poinciana

## Community Development District

### Summary of Check Register

February 9, 2022 to April 12, 2022

Fund	Date	Check No.'s	Amount
General Fund			
	2/10/22	3104-3109	\$ 28,807.21
	2/23/22	3110	\$ 82,924.57
	2/24/22	3111-3112	\$ 8,225.16
	3/1/22	3113-3117	\$ 129,966.85
	3/10/22	3118-3121	\$ 114,888.04
	3/11/22	3122-3126	\$ 23,040.68
	3/17/22	3127-3130	\$ 19,480.09
	3/24/22	3131	\$ 4,182.32
	4/8/22	3132-1333	\$ 21,250.36
			<hr/>
			\$ 432,765.28
Payroll	<b><u>February 2022</u></b>		
	Anthony Reed	50162	\$ 84.70
	Elizabeth Lambrides	50163	\$ 184.70
	Lita Epstein	50164	\$ 184.70
	Robert Zimbardi	50165	\$ 184.70
			<hr/>
			\$ 638.80
			<hr/>
			<b>\$ 433,404.08</b>



AP300R		YEAR-TO-DATE ACCOUNTS PAYABLE PREPAID/COMPUTER CHECK REGISTER										RUN 4/13/22		PAGE 2	
*** CHECK DATES 02/09/2022 - 04/12/2022 ***		POINCIANA - GENERAL FUND													
		BANK A GENERAL FUND													
CHECK DATE	VEND#	.....INVOICE..... DATE INVOICE	...EXPENSED TO... YRMO DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	.....CHECK..... AMOUNT #								
2/24/22	00044	10/31/21 PI-A0069	202110 320-53800-48300	EROSION REPAIR	*	8,100.00									
				SOLITUDE LAKE MANAGEMENT			8,100.00	003112							
3/01/22	00009	2/15/22 00001140	202202 320-53800-49000	LITTORAL MAINT FEB 22	*	412.50									
		2/15/22 00001140	202202 320-53800-47000	DITCH SERVICES FEB 22	*	200.00									
				CLARKE AQUATIC SERVICES, INC.			612.50	003113							
3/01/22	00011	2/15/22 00102312	202202 320-53800-47100	MOSQUITO MAINT FEB 22	*	12,835.00									
				CLARKE ENVIRONMENTAL MOSQUITO			12,835.00	003114							
3/01/22	00004	3/01/22 7700	202203 320-53800-46200	LANDSCAPE MAINT MAR 22	*	12,329.53									
				FLORALAWN 2, LLC			12,329.53	003115							
3/01/22	00027	2/18/22 03652	202201 310-51300-31500	GENERAL COUNSEL JAN 22	*	2,839.82									
		2/18/22 03655	202201 310-51300-31500	2022 CONVEYANCE JAN 22	*	1,350.00									
				LATHAM, LUNA, EDEN & BEAUDINE			4,189.82	003116							
3/01/22	00013	3/01/22 03012022	202203 300-10100-10300	NEW HANCOCK WHITNEY ACCT	*	100,000.00									
				POINCIANA CDD			100,000.00	003117							
3/10/22	00009	3/01/22 00001145	202203 320-53800-47000	AQUATIC MAINT MAR 22	*	8,920.83									
				CLARKE AQUATIC SERVICES, INC.			8,920.83	003118							
3/10/22	00001	2/28/22 190	202201 320-53800-49000	REPAINTING TUNNEL	*	1,983.27									
				GOVERNMENTAL MANAGEMENT SERVICES			1,983.27	003119							
3/10/22	00017	3/02/22 2172235	202202 310-51300-31100	ENGINEER SERVICE FEB 22	*	1,871.15									
				GAI CONSULTANTS, INC			1,871.15	003120							
3/10/22	00013	3/07/22 03072022	202203 300-20700-10000	FY22 DEBT ASSESSMENT TSFR	*	102,112.79									
				POINCIANA CDD			102,112.79	003121							
3/11/22	00048	3/11/22 03112022	202203 300-20700-10100	COLE CK#1074 REIMBURSE	*	176.03									
				JAMES & AUDREY COLE			176.03	003122							
				POIN POIN CDD											
				KCOSTA											

CHECK DATE	VEND#	.....INVOICE..... DATE INVOICE	...EXPENSED TO... YRMO DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	....CHECK..... AMOUNT #
3/11/22	00046	3/11/22 03112022	202203 300-20700-10100	PEIFFER CK#422 REIMBURSE	*	123.79	
				JOHN & JOAN PEIFFER			123.79 003123
3/11/22	00013	3/11/22 03112022	202203 300-20700-10000	ROTOLO CK#1617 PREPAY	*	2,811.66	
		3/11/22 03112022	202203 300-20700-10000	PEIFFER CK#422 PREPAY	*	2,811.66	
		3/11/22 03112022	202203 300-20700-10000	SOULET CK#169 PREPAY	*	2,811.66	
		3/11/22 03112022	202203 300-20700-10000	GREGG CK#2438 PREPAY	*	2,811.66	
		3/11/22 03112022	202203 300-20700-10000	COLE CK#1074 PREPAY	*	2,811.66	
		3/11/22 03112022	202203 300-20700-10000	DAUTEL CK#2151 PREPAY	*	2,811.66	
		3/11/22 03112022	202203 300-20700-10000	TOTH CK#752 PREPAY	*	2,811.66	
		3/11/22 03112022	202203 300-20700-10000	MONG CK#2558 PREPAY	*	2,811.66	
				POINCIANA CDD			22,493.28 003124
3/11/22	00047	3/11/22 03112022	202203 300-20700-10100	SOULET CK#169 REIMBURSE	*	123.79	
				NOEMI FIGUERA SOULET			123.79 003125
3/11/22	00049	3/11/22 03112022	202203 300-20700-10100	TOTH CK#752 REIMBURSE	*	123.79	
				AUDREY TOTH			123.79 003126
3/17/22	00042	2/28/22 4411895	202202 310-51300-48000	NOT BOS MEETING 2/9/22	*	598.75	
				CA FLORIDA HOLDINGS, LLC			598.75 003127
3/17/22	00009	3/15/22 11512	202203 320-53800-49000	LITTORAL MAINT MAR 22	*	412.50	
		3/15/22 11522	202203 320-53800-47000	DITCH SERVICES MAR 22	*	200.00	
				CLARKE AQUATIC SERVICES, INC.			612.50 003128
3/17/22	00011	3/15/22 1023198	202203 320-53800-47100	MOSQUITO MAINT MAR 22	*	12,835.00	
				CLARKE ENVIRONMENTAL MOSQUITO			12,835.00 003129
3/17/22	00001	3/01/22 188	202203 310-51300-34000	MANAGEMENT FEES MAR 22	*	3,862.50	
				POIN POIN CDD KCOSTA			

CHECK DATE	VEND#	.....INVOICE..... DATE INVOICE	...EXPENSED TO... YRMO DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	....CHECK..... AMOUNT #
		3/01/22 188	202203 310-51300-35200		*	62.50	
		WEBSITE ADMIN MAR 22					
		3/01/22 188	202203 310-51300-35100		*	93.75	
		INFORMATION TECH MAR 22					
		3/01/22 188	202203 310-51300-31300		*	416.67	
		DISSEMINATION SVC MAR 22					
		3/01/22 188	202203 310-51300-51000		*	.63	
		OFFICE SUPPLIES MAR 22					
		3/01/22 188	202203 310-51300-42000		*	21.57	
		POSTAGE MAR 22					
		3/01/22 188	202203 310-51300-42500		*	102.00	
		COPIES MAR 22					
		3/01/22 189	202203 320-53800-12000		*	858.33	
		FIELD MANAGEMENT MAR 22					
		3/01/22 189	202203 320-53800-49000		*	15.89	
		MONTHLY MAINT MATERIALS					
			GOVERNMENTAL MANAGEMENT SERVICES				5,433.84 003130
3/24/22 00027		3/17/22 26156	202202 310-51300-31500		*	3,132.32	
		GENERAL COUNSEL FEB 22					
		3/17/22 26158	202202 310-51300-31500		*	1,050.00	
		2022 CONVEYANCE FEB 22					
			LATHAM, LUNA, EDEN & BEAUDINE				4,182.32 003131
4/08/22 00009		4/01/22 00001176	202204 320-53800-47000		*	8,920.83	
		AQUATIC MAINT APR 22					
			CLARKE AQUATIC SERVICES, INC.				8,920.83 003132
4/08/22 00004		4/01/22 7838-I	202204 320-53800-46200		*	12,329.53	
		LANDSCAPE MAINT APR 22					
			FLORALAWN 2, LLC				12,329.53 003133
				TOTAL FOR BANK A		432,765.28	
				TOTAL FOR REGISTER		432,765.28	

## SECTION 3

***Poinciana***  
***Community Development District***

***Unaudited Financial Reporting***  
***March 31, 2022***



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**Poinciana**  
**Community Development District**  
**Combined Balance Sheet**  
**March 31, 2022**

	<i>General Fund</i>	<i>Debt Service Fund</i>	<i>Totals Governmental Funds</i>
<b>Assets:</b>			
<u>Cash</u>			
Operating - South State	\$ 796,107	\$ -	\$ 796,107
Operating - Hancock Whitney	\$ 100,000	\$ -	\$ 100,000
Money Market - Bank United	\$ 53,103	\$ -	\$ 53,103
<u>Investments</u>			
<u>Series 2022</u>			
Reserve	\$ -	\$ 134,145	\$ 134,145
Revenue	\$ -	\$ 339,361	\$ 339,361
Prepayment	\$ -	\$ 22,493	\$ 22,493
Cost of Issuance	\$ -	\$ 7,672	\$ 7,672
Due from General Fund	\$ -	\$ 14,496	\$ 14,496
<b>Total Assets</b>	<b>\$ 949,210</b>	<b>\$ 518,168</b>	<b>\$ 1,467,378</b>
<b>Liabilities:</b>			
Due to Debt Service	\$ 14,496	\$ -	\$ 14,496
<b>Total Liabilities</b>	<b>\$ 14,496</b>	<b>\$ -</b>	<b>\$ 14,496</b>
<b>Fund Balance:</b>			
Restricted for:			
Debt Service	\$ -	\$ 518,168	\$ 518,168
Unassigned	\$ 934,714	\$ -	\$ 934,714
<b>Total Fund Balances</b>	<b>\$ 934,714</b>	<b>\$ 518,168</b>	<b>\$ 1,452,882</b>
<b>Total Liabilities &amp; Fund Balance</b>	<b>\$ 949,210</b>	<b>\$ 518,168</b>	<b>\$ 1,467,378</b>

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

	Adopted	Prorated Budget	Actual	
	Budget	Thru 03/31/22	Thru 03/31/22	Variance
<b><u>Revenues:</u></b>				
Assessments - Tax Roll	\$ 634,649	\$ 611,191	\$ 611,191	\$ -
Assessments - Direct Bill	\$ 61,103	\$ 45,827	\$ 30,552	\$ (15,276)
Interest	\$ 2,000	\$ 1,000	\$ 73	\$ (927)
Miscellaneous Revenue	\$ -	\$ -	\$ 7,250	\$ 7,250
<b>Total Revenues</b>	<b>\$ 697,752</b>	<b>\$ 658,018</b>	<b>\$ 649,065</b>	<b>\$ (8,953)</b>
<b><u>Expenditures:</u></b>				
<b><u>General &amp; Administrative:</u></b>				
Supervisors Fees	\$ 12,000	\$ 6,000	\$ 4,400	\$ 1,600
FICA Expense	\$ 918	\$ 459	\$ 337	\$ 122
Engineering	\$ 20,000	\$ 10,000	\$ 8,314	\$ 1,686
Attorney	\$ 30,000	\$ 15,000	\$ 18,639	\$ (3,639)
Arbitrage	\$ 450	\$ -	\$ -	\$ -
Dissemination	\$ 5,500	\$ 2,750	\$ 2,700	\$ 50
Annual Audit	\$ 3,400	\$ 3,400	\$ 3,400	\$ -
Trustee Fees	\$ 7,033	\$ -	\$ -	\$ -
Assessment Administration	\$ 5,000	\$ 5,000	\$ 5,000	\$ -
Management Fees	\$ 46,350	\$ 23,175	\$ 23,175	\$ -
Information Technology	\$ 1,125	\$ 563	\$ 563	\$ -
Website Maintenance	\$ 750	\$ 375	\$ 375	\$ -
Telephone	\$ 100	\$ 50	\$ -	\$ 50
Postage	\$ 2,600	\$ 1,300	\$ 1,216	\$ 84
Printing & Binding	\$ 2,000	\$ 1,000	\$ 545	\$ 456
Insurance	\$ 7,000	\$ 7,000	\$ 6,521	\$ 479
Legal Advertising	\$ 5,500	\$ 2,750	\$ 2,558	\$ 192
Other Current Charges	\$ 2,400	\$ 1,200	\$ 2,029	\$ (829)
Office Supplies	\$ 400	\$ 200	\$ 77	\$ 123
Property Appraiser	\$ 7,000	\$ -	\$ -	\$ -
Dues, Licenses & Subscriptions	\$ 175	\$ 175	\$ 175	\$ -
<b>Total General &amp; Administrative:</b>	<b>\$ 159,701</b>	<b>\$ 80,397</b>	<b>\$ 80,022</b>	<b>\$ 375</b>

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

	Adopted	Prorated Budget	Actual	
	Budget	Thru 03/31/22	Thru 03/31/22	Variance
<b><u>Operations &amp; Maintenance</u></b>				
Field Services	\$ 10,300	\$ 5,150	\$ 5,150	\$ 0
Property Insurance	\$ 8,500	\$ 8,500	\$ 7,948	\$ 552
Electric	\$ 2,000	\$ 1,000	\$ 1,228	\$ (228)
Landscape Maintenance	\$ 160,115	\$ 80,058	\$ 73,977	\$ 6,080
Aquatic Control Maintenance	\$ 117,760	\$ 58,880	\$ 53,975	\$ 4,905
Aquatic Midge Management	\$ 160,000	\$ 80,000	\$ 77,010	\$ 2,990
R&M - Mulch	\$ 3,500	\$ 1,750	\$ -	\$ 1,750
R&M - Plant Replacement	\$ 3,500	\$ 1,750	\$ -	\$ 1,750
R&M - Aerators	\$ 3,500	\$ 1,750	\$ -	\$ 1,750
Storm Structure Repairs	\$ 50,000	\$ 25,000	\$ 10,931	\$ 14,069
Contingency	\$ 18,876	\$ 9,438	\$ 6,764	\$ 2,674
<b>Total Operations &amp; Maintenance:</b>	<b>\$ 538,051</b>	<b>\$ 273,276</b>	<b>\$ 236,984</b>	<b>\$ 36,292</b>
<b>Total Expenditures</b>	<b>\$ 697,752</b>	<b>\$ 353,672</b>	<b>\$ 317,005</b>	<b>\$ 36,667</b>
<b>Excess (Deficiency) of Revenues over Expenditures</b>	<b>\$ -</b>		<b>\$ 332,060</b>	
<b>Fund Balance - Beginning</b>	<b>\$ -</b>		<b>\$ 602,654</b>	
<b>Fund Balance - Ending</b>	<b>\$ -</b>		<b>\$ 934,714</b>	

**Poinciana**  
**Community Development District**  
**Debt Service Fund - Series 2012/2022**  
**Statement of Revenues, Expenditures, and Changes in Fund Balance**  
**For The Period Ending March 31, 2022**

	Adopted Budget	Prorated Budget Thru 03/31/22	Actual Thru 03/31/22	Variance
<b>Revenues:</b>				
Assessments - Tax Roll	\$ 1,461,832	\$ 1,407,863	\$ 1,407,863	\$ -
Assessments - Direct Bill	\$ 153,582	\$ 113,961	\$ 75,974	\$ (37,987)
Assessments - Prepayments	\$ -	\$ -	\$ 75,430	\$ 75,430
Interest	\$ -	\$ -	\$ 34	\$ 34
<b>Total Revenues</b>	<b>\$ 1,615,414</b>	<b>\$ 1,521,824</b>	<b>\$ 1,559,300.64</b>	<b>\$ 37,477</b>
<b>Expenditures:</b>				
Property Appraiser	\$ 15,500	\$ -	\$ -	\$ -
<b>Series 2012A-1</b>				
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	\$ -	\$ -	\$ -
<b>Series 2012A-2</b>				
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	\$ -	\$ -	\$ -
<b>Series 2022</b>				
Cost of Issuance Expenses	\$ -	\$ -	\$ 311,288	\$ (311,288)
<b>Total Expenditures</b>	<b>\$ 1,587,825</b>	<b>\$ 298,663</b>	<b>\$ 624,950</b>	<b>\$ (326,288)</b>
<b>Excess (Deficiency) of Revenues over Expenditures</b>	<b>\$ 27,589</b>		<b>\$ 934,351</b>	
<b>Other Financing Sources/(Uses):</b>				
Bond Proceeds	\$ -	\$ -	\$ 10,845,000	\$ 10,845,000
Transfer Out to Escrow	\$ -	\$ -	\$ (12,468,309)	\$ (12,468,309)
<b>Total Other Financing Sources/(Uses)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ (1,623,309)</b>	<b>\$ (1,623,309)</b>
<b>Net Change in Fund Balance</b>	<b>\$ 27,589</b>		<b>\$ (688,959)</b>	
<b>Fund Balance - Beginning</b>	<b>\$ 326,745</b>		<b>\$ 1,207,126</b>	
<b>Fund Balance - Ending</b>	<b>\$ 354,334</b>		<b>\$ 518,168</b>	

**Poinciana**  
Community Development District  
Month to Month

	Oct	Nov	Dec	Jan	Feb	March	April	May	June	July	Aug	Sept	Total
<b>Revenues:</b>													
Assessments - Tax Roll	\$ -	\$ 98,932	\$ 428,357	\$ 35,870	\$ 41,968	\$ 6,064	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 611,191
Assessments - Direct	\$ 30,552	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 30,552
Interest	\$ 9	\$ 10	\$ 16	\$ 14	\$ 12	\$ 12	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 73
Miscellaneous Revenue	\$ -	\$ -	\$ -	\$ 7,250	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 7,250
<b>Total Revenues</b>	<b>\$ 30,561</b>	<b>\$ 98,942</b>	<b>\$ 428,373</b>	<b>\$ 43,133</b>	<b>\$ 41,981</b>	<b>\$ 6,076</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 649,065</b>
<b>Expenditures:</b>													
<b>General &amp; Administrative:</b>													
Supervisors Fees	\$ 800	\$ -	\$ 2,000	\$ 800	\$ 800	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,400
FICA Expense	\$ 61	\$ -	\$ 153	\$ 61	\$ 61	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 337
Engineering	\$ 2,130	\$ 2,130	\$ 856	\$ 1,326	\$ 1,871	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 8,314
Attorney	\$ 5,012	\$ 3,305	\$ 1,950	\$ 4,190	\$ 4,182	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 18,639
Arbitrage	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Dissemination	\$ 617	\$ 417	\$ 417	\$ 417	\$ 417	\$ 417	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,700
Annual Audit	\$ -	\$ -	\$ -	\$ 2,000	\$ 1,400	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,400
Trustee Fees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Assessment Administration	\$ 5,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,000
Management Fees	\$ 3,863	\$ 3,863	\$ 3,863	\$ 3,863	\$ 3,863	\$ 3,863	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 23,175
Information Technology	\$ 94	\$ 94	\$ 94	\$ 94	\$ 94	\$ 94	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 563
Website Maintenance	\$ 63	\$ 63	\$ 63	\$ 63	\$ 63	\$ 63	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 375
Telephone	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Postage	\$ 223	\$ 216	\$ 270	\$ 275	\$ 210	\$ 22	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,216
Printing & Binding	\$ 82	\$ 69	\$ 56	\$ 67	\$ 168	\$ 102	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 545
Insurance	\$ 6,521	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 6,521
Legal Advertising	\$ 762	\$ 604	\$ 594	\$ -	\$ 599	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,558
Other Current Charges	\$ 421	\$ 265	\$ 412	\$ 368	\$ 332	\$ 231	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,029
Office Supplies	\$ 15	\$ 15	\$ 15	\$ 15	\$ 15	\$ 1	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 77
Property Appraiser	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Dues, Licenses & Subscriptions	\$ 175	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 175
<b>Total General &amp; Administrative:</b>	<b>\$ 25,838</b>	<b>\$ 11,040</b>	<b>\$ 10,741</b>	<b>\$ 13,538</b>	<b>\$ 14,075</b>	<b>\$ 4,791</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 80,022</b>

**Poinciana**  
Community Development District  
Month to Month

	Oct	Nov	Dec	Jan	Feb	March	April	May	June	July	Aug	Sept	Total
<b><u>Operation and Maintenance</u></b>													
Field Services	\$ 858	\$ 858	\$ 858	\$ 858	\$ 858	\$ 858	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	5,150
Property Insurance	\$ 7,948	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	7,948
Electric	\$ 251	\$ 215	\$ 193	\$ 176	\$ 200	\$ 192	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	1,228
Landscape Maintenance	\$ 12,330	\$ 12,330	\$ 12,330	\$ 12,330	\$ 12,330	\$ 12,330	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	73,977
Aquatic Control Maintenance	\$ 8,746	\$ 8,746	\$ 9,121	\$ 9,121	\$ 9,121	\$ 9,121	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	53,975
Aquatic Midge Management	\$ 12,835	\$ 12,835	\$ 12,835	\$ 12,835	\$ 12,835	\$ 12,835	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	77,010
R&M - Mulch	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
R&M - Plant Replacement	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
R&M - Aerators	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Storm Structure Repairs	\$ 10,931	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	10,931
Contingency	\$ 653	\$ 2,463	\$ 413	\$ 2,396	\$ 413	\$ 428	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	6,764
<b>Total Operations &amp; Maintenance:</b>	<b>\$ 54,552</b>	<b>\$ 37,446</b>	<b>\$ 35,749</b>	<b>\$ 37,715</b>	<b>\$ 35,757</b>	<b>\$ 35,764</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>236,984</b>
<b>Total Expenditures</b>	<b>\$ 80,389</b>	<b>\$ 48,486</b>	<b>\$ 46,490</b>	<b>\$ 51,253</b>	<b>\$ 49,832</b>	<b>\$ 40,555</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>317,005</b>
<b>Excess (Deficiency) of Revenues over Expenditures</b>	<b>\$ (49,829)</b>	<b>\$ 50,456</b>	<b>\$ 381,883</b>	<b>\$ (8,120)</b>	<b>\$ (7,851)</b>	<b>\$ (34,479)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>332,060</b>

**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			Commissions Paid	Interest Income	Net Assessments	
		Received	Discounts/Penalties				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
2/18/22	ACH	\$44,040.56	(\$1,215.58)		(\$856.50)	\$0.00	\$41,968.48	\$41,968.48
3/16/22	ACH	\$6,448.76	(\$261.32)		(\$123.75)	\$0.00	\$6,063.69	\$6,063.69
<b>Total Collected</b>		<b>\$ 648,727.99</b>	<b>\$ (25,063.95)</b>	<b>\$</b>	<b>(12,473.28)</b>	<b>\$ -</b>	<b>\$ 611,190.76</b>	<b>\$ 611,190.76</b>
<b>Percentage Collected</b>								<b>97%</b>

**DEBT SERVICE ASSESSMENTS**

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

100%

Date	Check Number	Gross Assessments			Commissions Paid	Interest Income	Net Assessments	
		Received	Discounts/Penalties				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
2/18/22	ACH	\$107,164.80	(\$2,968.08)		(\$2,083.93)	\$0.00	\$102,112.79	\$102,112.79
3/16/22	ACH	\$14,972.14	(\$180.33)		(\$295.84)	\$0.00	\$14,495.97	\$14,495.97
<b>Total Collected</b>		<b>\$ 1,493,827.10</b>	<b>\$ (57,232.07)</b>	<b>\$</b>	<b>(28,731.90)</b>	<b>\$ -</b>	<b>\$ 1,407,863.13</b>	<b>\$ 1,407,863.13</b>
<b>Percentage Collected</b>								<b>97%</b>

**DIRECT BILL ASSESSMENTS**

Taylor Morrison 2022-01		Net Assessments		\$ 213,050.82	\$ 61,103.12	\$ 151,947.70
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			
			<b>\$ 213,050.83</b>	<b>\$ 106,525.41</b>	<b>\$ 30,551.56</b>	<b>\$ 75,973.85</b>

# SECTION D



# SECTION 1

# Poinciana Community Development District

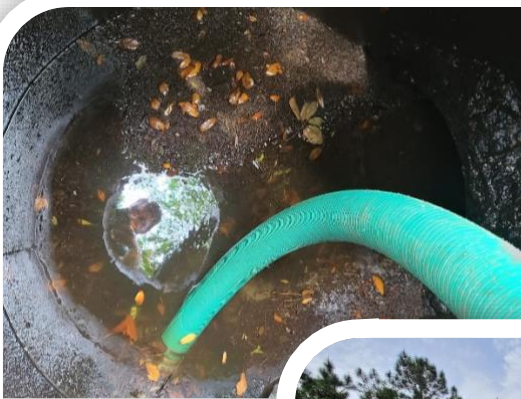
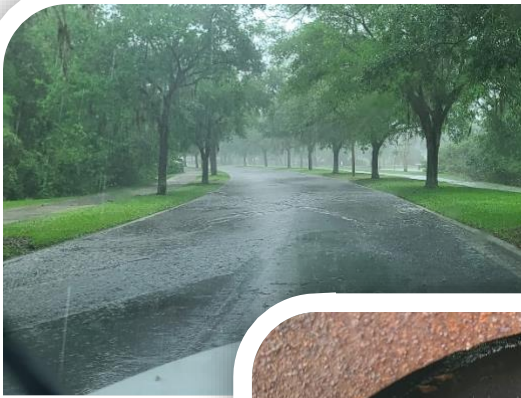


April 20, 2022

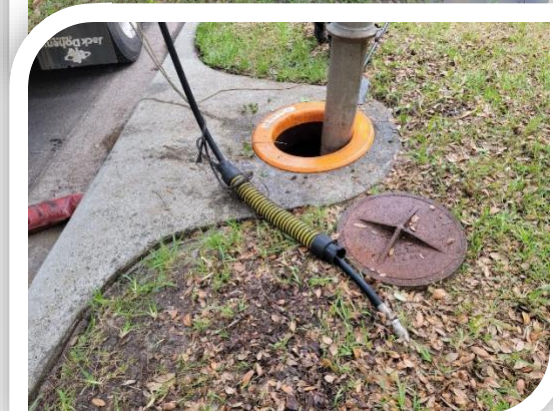
Clayton Smith - Field Services Manager  
GMS

# Completed

## A-5 Road Inlet Issue



- ✚ Due to heavy storms pond A-5 experienced some overflowing into the road.
- ✚ After investigation the issue was determined to be at the street inlets before the pond.
- ✚ Some measures were taken and eventually the inlets were pumped.
- ✚ The drains should be clear at this time.





# Completed

## Tunnel Lighting



- ✚ All tunnel bulbs were upgraded two higher Lumen LED versions.
- ✚ Both the Bella Vianna and Venezia Tunnel were completed.

# In Progress

## Site Wide Fish Stocking Plan

- + Fish Stocking is in progress.
- + So far 47 acres worth have been stocked.
- + This includes ponds: b-5, b-16, b-15, c-12, C-20, c-10, a-12, a-13, e-1.
- + Additional ponds to be stocked in phases.



# 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 is in progress 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](mailto:csmith@gmscfl.com) Thank you.

Respectfully,  
Clayton Smith



## PCDD Monthly Treatment Report

Date between : 3/01/2022 and 3/31/2022

Customer Site ID	Treatment Date	Condition/Weeds Treated
A-1	3/30/22	Clean
A-2	3/30/22	Clean
A-3	3/8/22	Shoreline Grasses
A-4	3/8/22	Shoreline Grasses
A-5	3/8/22	Shoreline Grasses
A-6	3/30/22	Clean
A-7	3/8/22	Shoreline Grasses
A-8	3/9/22	Shoreline Grasses
A-9	3/30/22	Clean
A-10A	3/30/22	Clean
A-10B	3/30/22	Clean
A-11	3/30/22	Clean
A-12	3/30/22	Clean
A-13	3/30/22	Clean
A-20	3/29/22	Shoreline Grasses
A-21	3/30/22	Clean
A-22	3/30/22	Clean
B-1	3/30/22	Shoreline Grasses
B-5	3/30/22	Clean
B-6	3/30/22	Clean
B-11	3/8/22	Shoreline Grasses
B-15	3/8/22	Shoreline Grasses
B-16	3/9/22	Shoreline Grasses
C-1	3/30/22	Clean
C-2	3/30/22	Clean
C-3	3/30/22	Clean
C-6A	3/9/22	Shoreline Grasses
C-6B	3/9/22	Shoreline Grasses
C-8	3/30/22	Clean
C-9	3/30/22	Clean
C-10	3/28/22	Shoreline Grasses
C-11	3/28/22	Shoreline Grasses
C-12	3/30/22	Clean
C-13	3/10/22	Shoreline Grasses
C-14	3/30/22	Clean
C-15	3/9/22	Shoreline Grasses
C-16	3/30/22	Clean
C-17	3/28/22	Shoreline Grasses
C-18	3/10/22	Shoreline Grasses
C-19	3/28/22	Shoreline Grasses
C-20	3/30/22	Clean
D-1	3/30/22	Clean
D-2	3/30/22	Clean
D-3	3/29/22	Clean
D-4	3/30/22	Clean



D-5	3/30/22	Clean
D-6	3/30/22	Clean
D-7	3/30/22	Clean
D-8	3/30/22	Clean
D-9	3/10/22	Alligator Weed
D-9	3/10/22	Shoreline Grasses
D-10	3/30/22	Clean
D-11	3/29/22	Shoreline Grasses
D-11	3/29/22	Water Lettuce
E-1	3/29/22	Shoreline Grasses
E-2	3/29/22	Shoreline Grasses
E-3	3/29/22	Shoreline Grasses
E-5	3/29/22	Clean
E-6	3/29/22	Clean
E-8	3/29/22	Clean
E-11	3/29/22	Clean
E-18	3/30/22	Clean
E-19	3/29/22	Clean
E-21	3/29/22	Clean
E-31	3/29/22	Clean
F-7	3/30/22	Clean



Run By: cchallacombe

## PCDD All Services By Customer Summary

Page 1 of 1  
Friday, April 1, 2022  
3:55:06 PM

Poinciana Community Development Dist (S07800)

Filter Date between 03/01/2022 and 03/31/2022

Customer	Work Type	Service Item	Start Date	End Date	Used Quantity	Unit Of Measure
S07800 - Poinciana Community Development Dist	Comfort Pack	KIS2920 - Bifen I/T Barrier Application	03/02/2022	03/02/2022	0.94	mi
S07800 - Poinciana Community Development Dist	Comfort Pack	KIS2911 - Talstar BP Barrier	03/08/2022	03/08/2022	0.94	mi
S07800 - Poinciana Community Development Dist	Comfort Pack	KIS2911 - Talstar BP Barrier	03/15/2022	03/15/2022	0.94	mi
S07800 - Poinciana Community Development Dist	Comfort Pack	KIS2911 - Talstar BP Barrier	03/22/2022	03/22/2022	0.31	mi
S07800 - Poinciana Community Development Dist	Comfort Pack	KIS2911 - Talstar BP Barrier	03/31/2022	03/31/2022	1.56	mi
					<b>4.69</b>	
S07800 - Poinciana Community Development Dist	Municipal Back Pack	KIS1818 - Strike Pellets 10lbs/acre	03/17/2022	03/17/2022	<b>9.81</b>	acr
S07800 - Poinciana Community Development Dist	Night Truck	KIS2827 - Biomist 4+4 Truck ULV	03/08/2022	03/08/2022	10.20	mi
S07800 - Poinciana Community Development Dist	Night Truck	KIS2827 - Biomist 4+4 Truck ULV	03/14/2022	03/14/2022	10.20	mi
S07800 - Poinciana Community Development Dist	Night Truck	KIS2827 - Biomist 4+4 Truck ULV	03/21/2022	03/21/2022	10.80	mi
S07800 - Poinciana Community Development Dist	Night Truck	KIS2715 - Biomist 4+4 ATV/ULV	03/24/2022	03/24/2022	9.90	mi
S07800 - Poinciana Community Development Dist	Night Truck	KIS2827 - Biomist 4+4 Truck ULV	03/28/2022	03/28/2022	9.80	mi
					<b>50.90</b>	

## SECTION 2

Customer Complaint Log Poinciana CDD

Date	Resident	Address	Pond	Complaint	Assigned To	Resolution	Date Resolved
2/9/22	David Lane	260 Sorrento Road	P-E18	Vegetation	Clayton Smith	TBD	TBD
2/13/22	Lori Griffith	740 Shorehaven Dr	D8	Baby Tears	Clayton Smith	Explained treatment process to resident - may take a few months until under control due to environmental regulations	2/14/22
2/15/22	Ronald Kiefer	250 Acadia Drive	P-C20	Overgrown trees around pond	Clayton Smith	Contacted landscape company & notified resident	2/15/22
3/1/22	James Row	142 Olympus Way	P-9	Algae	Rudy Bautista	Sent to Avatar	3/1/22
3/7/22	Robert Lorrey	500 Santavita Place	C-10	Algae	Clayton Smith	Explained treatment process to resident	3/8/22
3/6/22	Stew Cohen		F-5	Water level low	Clayton Smith	Explained it is dry season and levels should return to normal during rainy season	3/8/22
3/8/22	Carlos Rosselo	131 Los Gatos Place	P-D2	Would like alligator sign installed	Clayton Smith	contacted resident. No plans to install more signs.	3/9/22
3/30/22	Heather Hayes	346 New River Drive	B16	Midges	Clayton Smith	Treated	3/31/22
4/4/22	Tom Reilly	657 Villa Park Rd	C12	Midges	Clayton Smith	Treated	4/5/22
4/4/22	Alice Lehmann	120 Corsica Way	E3	Erosion on pond bank	Clayton Smith	Sent to Floralawn	
4/8/22	Lynn Hammers	3667 Via Monte Napolenone Dr	C-3	Overgrown grass around pond	Clayton Smith	Sent Floralawn	