

*Poinciana*  
*Community Development District*

*Agenda Package*

*May 18, 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

May 11, 2022

**Board of Supervisors  
Poinciana Community  
Development District**

Dear Board Members:

The Board of Supervisors of Poinciana Community Development District will meet **Wednesday, May 18, 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 Public Hearing July 20, 2022
8. Consideration of Resolution 2022-07 Authorizing Setting Public Hearing July 20, 2022 to Amend and Restate Tunnel Rules
9. Discussion of Stormwater System Maintenance
10. Consideration of Resolution 2022-08 Approving the Proposed Fiscal Year 2023 Budget and Setting a Public Hearing
11. Review and Acceptance of Draft Stormwater Needs Analysis Report
12. Staff Reports

- A. Attorney
- B. Engineer
- C. District Manager
  - i. Action Items List
  - ii. Approval of Check Register
  - iii. Balance Sheet and Income Statement
  - iv. Notice of Qualifying Period: Noon, June 13, 2022 to Noon, June 17, 2022
- D. Field Manager
  - i. Field Manager's Report
  - ii. Customer Complaint Log
  - iii. Consideration of Estimate for Drainage Improvements and Bank Repairs
- 13. Supervisor's Requests
- 14. Other Business
- 15. General Audience Comments
- 16. Next Meeting Date – June 15<sup>th</sup>, 2022
- 17. Adjournment

Sincerely,

*Tricia L. Adams*

Tricia L. 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 18th day of May, 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.

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|---|
| 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. |
|---|

**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**

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| 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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[www.graucpa.com](http://www.graucpa.com)

## 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<br>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<br>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<br>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)<br>Revenue and<br>Changes in Net<br>Position |
|----------------------------------|------------------|-------------------------|--|----------------------------|--|
|                                  | Expenses         | Charges for<br>Services | Operating<br>Grants and<br>Contributions | Governmental<br>Activities |  |
| Primary government:              |                  |                         |  |                            |  |
| Governmental activities:         |                  |                         |  |                            |  |
| General government               | \$ 166,269       | \$ 166,269              | \$ -                                     | \$ -                       | -  |
| Maintenance and operations       | 790,785          | 535,529                 | -  | (255,256)                  | (255,256)  |
| Interest on long-term debt       | 655,331          | 1,650,960               | 81                                       | 995,710                    | 995,710  |
| Total governmental activities    | 1,612,385        | 2,352,758               | 81                                       | 740,454                    | 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</u><br><u>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 |
|-----------------------------------|----|-----------|

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> |
|---|----|------------------|

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<br>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<br>Balance | Additions    | Reductions | Ending<br>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<br>Balance | Additions | Reductions   | Ending Balance | Due Within<br>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<br>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<br>Amounts |                   | Variance with<br>Final Budget -<br>Positive<br>(Negative) |
|--|---------------------|-------------------|---|
|  | Original &<br>Final | Actual<br>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<br>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

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Boca Raton, Florida 33431  
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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 18th of May, 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**

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: \_\_\_\_\_

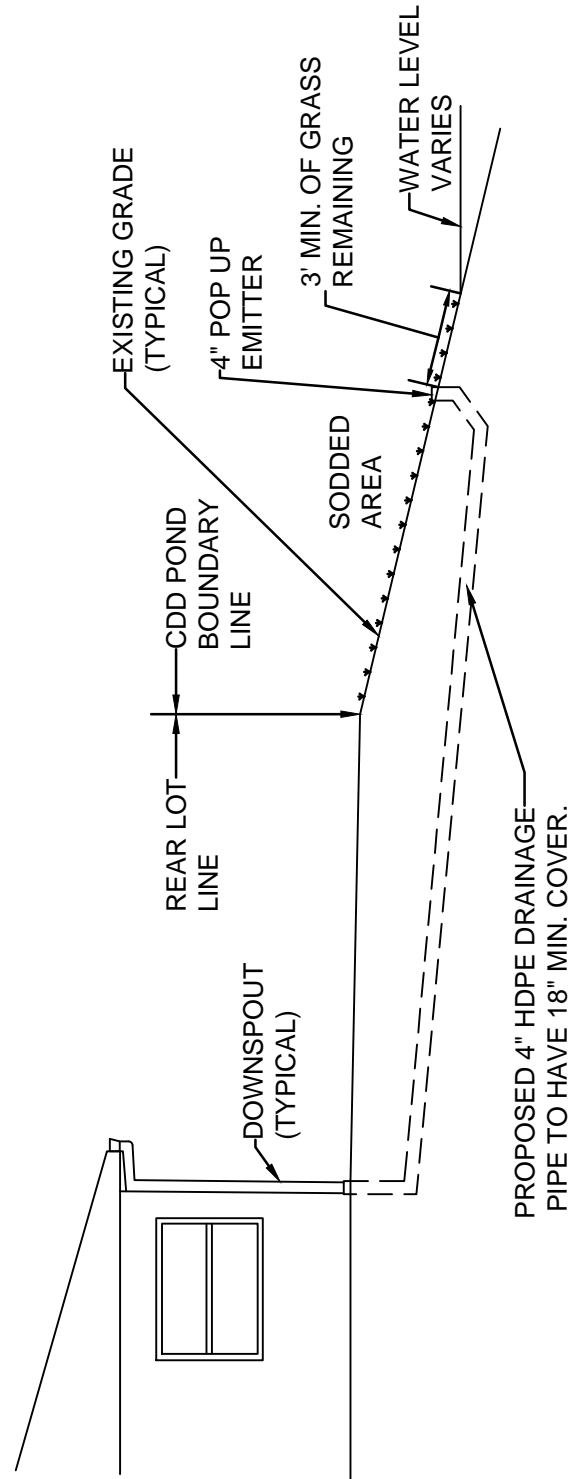
My Commission No.: \_\_\_\_\_

**Exhibit A**

**License Area and Proposed Improvements**


*[See attached]*

**Attachment B**  
**SKETCH**



TYPICAL LAKE SECTION  
WITH DRAIN PIPE DETAIL  
SCALE: 1"=10'

## TYPICAL DRAIN PIPE DETAIL

| REVISIONS |              | POINCIANA<br>CDD | <br><b>gai consultants</b><br><small>EB 9951</small><br><small>618 SOUTH ST. SUITE 700<br/>ORLANDO, FLORIDA 32801<br/>PHONE: (407) 423-8398</small> | DATE:        | 2022-05-10 |
|-----------|--------------|------------------|--|--------------|------------|
| DATE:     | DESCRIPTIONS |                  |  | DRAWN BY:    | CDA        |
|           |              |                  |  | APPROVED BY: | KSL        |
|           |              |                  |  | SCALE:       | AS SHOWN   |
|           |              |                  |  | PROJECT NO.: | A171208.00 |
|           |              |                  |  | SHEET NO.    | EX-1       |

## SECTION VIII

**RESOLUTION 2022-07**

**A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE POINCIANA COMMUNITY DEVELOPMENT DISTRICT TO DESIGNATE THE DATE, TIME AND PLACE OF A PUBLIC HEARING AND AUTHORIZATION TO PUBLISH NOTICE OF SUCH HEARING FOR THE PURPOSE OF ADOPTING RULES RELATING TO USE OF DISTRICT TUNNELS.**

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

**WHEREAS**, the Board of Supervisors of the District (“Board”) is authorized by Sections 190.011(5) and 190.035, *Florida Statutes*, to adopt rules, orders, rates, fees and charges pursuant to Chapter 120, *Florida Statutes*.

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

**SECTION 1.** The Board intends to adopt *Rules Relating to Use of District Tunnels* (“Policy”), a proposed copy of which is attached hereto as **Exhibit A**. The District will hold a public hearing on such policies at a meeting of the Board to be held on July 20, 2022 at 11 a.m. at Starlite Ballroom, 384 Village Drive, Poinciana, FL.

**SECTION 2.** The District Secretary is directed to publish notice of the hearing in accordance with Section 120.54, *Florida Statutes*.

**SECTION 3.** This Resolution shall become effective immediately upon its adoption.

**PASSED AND ADOPTED THIS 18<sup>th</sup> DAY OF MAY, 2022.**

ATTEST:

**POINCIANA COMMUNITY  
DEVELOPMENT DISTRICT**

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

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

**EXHIBIT A:** Rules Relating Use of District Tunnels

**EXHIBIT A:** Rules Relating to Use Of District Tunnels

**POINCIANA COMMUNITY DEVELOPMENT DISTRICT**  
**AMENDED AND RESTATED RULE RELATING TO USE OF DISTRICT TUNNELS**

**SECTION 1. INTRODUCTION.** This rule (the “Rule”) prohibits the operation of certain Motor Vehicles, as that term is defined by section 320.01, *Florida Statutes*, within Tunnels owned by the Poinciana Community Development District (the “District”).

**SECTION 2. DEFINITIONS.**

- A. *Golf Cart.* A Motor Vehicle designed and manufactured for operation on a golf course for sporting or recreational purposes which is not capable of exceeding speeds of twenty (20) miles per hour and which does not exceed seventy-eight (78”) inches in height. For purposes of this Rule, the definition of Golf Cart includes neighborhood electric vehicles and **Low Speed Vehicles (LSVs) as defined in Section 320.01(41), Florida Statutes** which are not capable of speeds exceeding twenty-five (25) miles per hour and which do not exceed seventy-eight (78”) inches in height.
- B. *Tunnels.* Two (2) tunnels owned by the District commonly referred to as the “Bella Viana tunnel” and “Venezia tunnel,” which are intended for primary use by Golf Carts, the location of which are as more particularly identified in the attached **Exhibit A**.

**SECTION 3. PROHIBITION OF THE OPERATION OF CERTAIN VEHICLES WITHIN THE TUNNELS.** The Board of Supervisors (the “Board”) of the District hereby prohibits the operation of the following vehicles within the Tunnels:

- a) Motor Vehicles licensed for use on public roadways or manufactured to be utilized on public roadways, with the exception of Golf Carts; and
- b) Motor Vehicles with hinged doors, with the exception of Golf Carts; and
- c) Three-Wheeled Vehicles; and
- d) Two-Wheeled Vehicles, such as Mopeds and Motorcycles.

**SECTION 4. MAINTENANCE MOTOR VEHICLES.** Notwithstanding the foregoing, Motor Vehicles used for maintenance of the golf course, common areas and areas owned by the District are permitted to operate within the Tunnels if approved in advance in writing by the District Manager.

**SECTION 5. SPEED LIMIT WITHIN THE TUNNELS.** No permitted vehicle shall operate within the Tunnels at a speed exceeding ten (10) miles per hour.

**SECTION 6. COMPLIANCE WITH FLORIDA LAW.** Golf Carts utilizing the Tunnels must otherwise remain compliant with the provisions of the Solivita Golf Cart Rules as amended from time to time, and Florida law relating to the operation of Golf Carts, including but not limited to the provisions set forth in Chapter 316, *Florida Statutes*.

Specific Authority: §§ 120.54, 190.011(5), and 190.041, *Fla. Stat.*

Effective date: June 8, 2016

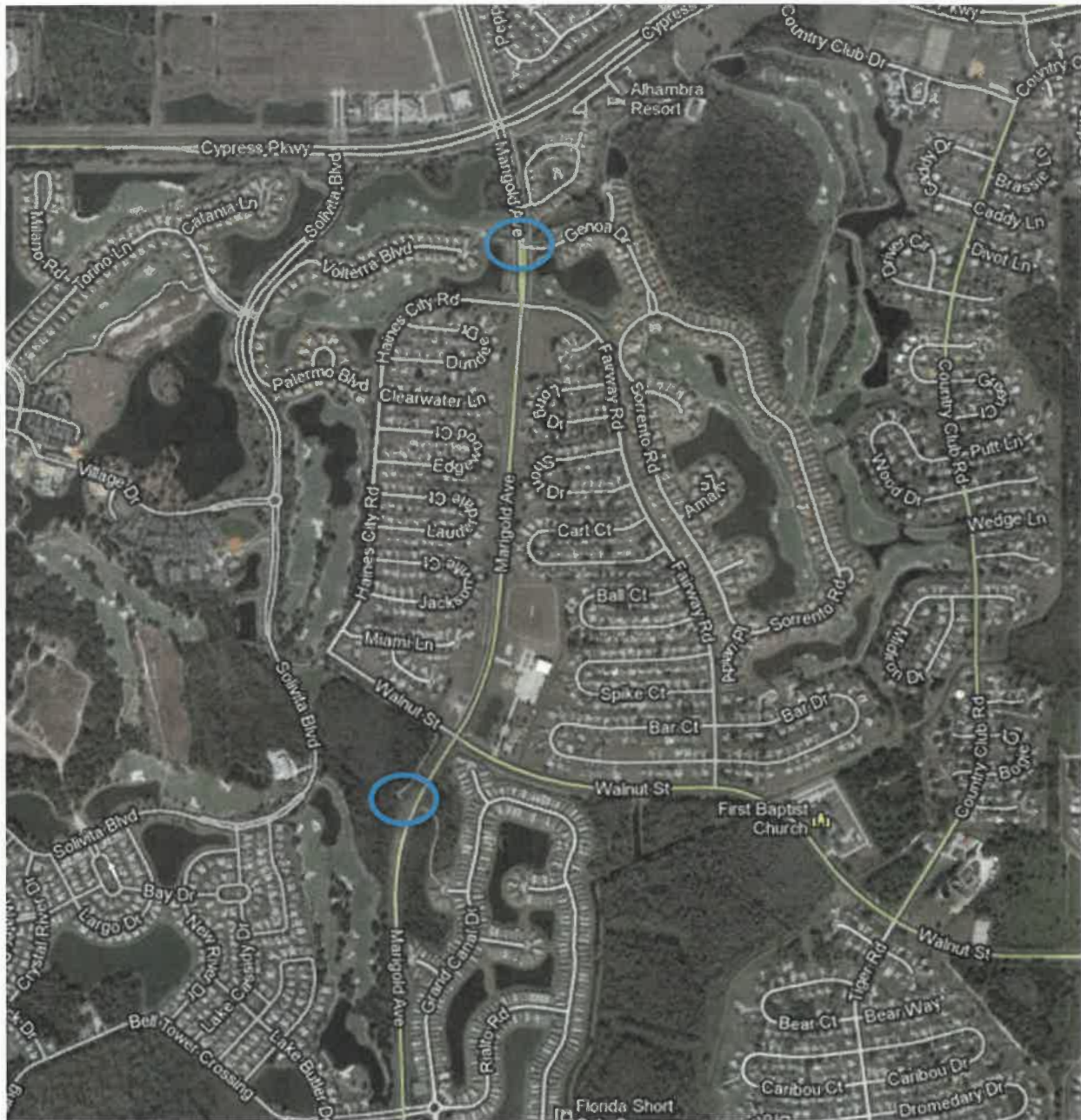
**Amended and Restated July 20, 2022**



## **Exhibit A**

### **Map of Location of Tunnels**

Specific Authority: §§ 120.54, 190.011(5), and 190.041, *Fla. Stat.*  
Effective date: June 8, 2016



Map of Poinciana Community Development District (Solivita) North and South Tunnels

## SECTION IX

**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:

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/<br/>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 X

## RESOLUTION 2022-08

**A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE POINCIANA COMMUNITY DEVELOPMENT DISTRICT APPROVING A PROPOSED BUDGET FOR FISCAL YEAR 2022/2023 AND SETTING A PUBLIC HEARING THEREON PURSUANT TO FLORIDA LAW; ADDRESSING TRANSMITTAL, POSTING AND PUBLICATION REQUIREMENTS; ADDRESSING SEVERABILITY; AND PROVIDING AN EFFECTIVE DATE.**

**WHEREAS**, the District Manager has heretofore prepared and submitted to the Board of Supervisors (“**Board**”) of the Poinciana Community Development District (“**District**”) prior to June 15, 2022, a proposed budget (“**Proposed Budget**”) for the fiscal year beginning October 1, 2022 and ending September 30, 2023 (“**Fiscal Year 2022/2023**”); and

**WHEREAS**, the Board has considered the Proposed Budget and desires to set the required public hearing thereon.

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

1. **PROPOSED BUDGET APPROVED.** The Proposed Budget prepared by the District Manager for Fiscal Year 2022/2023 attached hereto as **Exhibit A** is hereby approved as the basis for conducting a public hearing to adopt said Proposed Budget.

2. **SETTING A PUBLIC HEARING.** A public hearing on said approved Proposed Budget is hereby declared and set for the following date, hour and location:

|           |  |
|-----------|--|
| DATE:     | July 20, 2022  |
| HOURL:    | 11:00 a.m.   |
| LOCATION: | Starlite Ballroom<br>384 Village Drive<br>Poinciana, Florida 34759 |

3. **TRANSMITTAL OF PROPOSED BUDGET TO LOCAL GENERAL PURPOSE GOVERNMENT.** The District Manager is hereby directed to submit a copy of the Proposed Budget to Polk County at least 60 days prior to the hearing set above.

4. **POSTING OF PROPOSED BUDGET.** In accordance with Section 189.016, *Florida Statutes*, the District’s Secretary is further directed to post the approved Proposed Budget on the District’s website at least two days before the budget hearing date as set forth in Section 2, and shall remain on the website for at least 45 days.

5. **PUBLICATION OF NOTICE.** Notice of this public hearing shall be published in the manner prescribed in Florida law.

6. **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.

7. **EFFECTIVE DATE.** This Resolution shall take effect immediately upon adoption.

**PASSED AND ADOPTED THIS 18<sup>th</sup> DAY OF MAY, 2022.**

ATTEST:

**POINCIANA COMMUNITY  
DEVELOPMENT DISTRICT**

\_\_\_\_\_  
Secretary

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

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

***Proposed Budget***  
***FY2023***



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**Poinciana**  
**Community Development District**  
**Proposed Budget**  
**General Fund**

|  | Adopted<br>Budget<br>FY2022 | Actuals<br>Thru<br>4/30/22 | Projected<br>Next<br>5 Months | Total<br>Projected<br>9/30/22 | Proposed<br>Budget<br>FY2023 |
|--|-----------------------------|----------------------------|-------------------------------|-------------------------------|------------------------------|
|--|-----------------------------|----------------------------|-------------------------------|-------------------------------|------------------------------|

**Revenues**

|                       |            |            |           |            |            |
|-----------------------|------------|------------|-----------|------------|------------|
| Special Assessments   | \$ 695,752 | \$ 660,588 | \$ 35,164 | \$ 695,752 | \$ 695,752 |
| Interest              | \$ 2,000   | \$ 84      | \$ 60     | \$ 144     | \$ 2,000   |
| Miscellaneous Revenue | \$ -       | \$ 7,250   | \$ -      | \$ 7,250   | \$ -       |
| Carry Forward Surplus | \$ -       | \$ -       | \$ -      | \$ -       | \$ 31,146  |

|                       |                   |                   |                  |                   |                   |
|-----------------------|-------------------|-------------------|------------------|-------------------|-------------------|
| <b>Total Revenues</b> | <b>\$ 697,752</b> | <b>\$ 667,922</b> | <b>\$ 35,224</b> | <b>\$ 703,146</b> | <b>\$ 728,898</b> |
|-----------------------|-------------------|-------------------|------------------|-------------------|-------------------|

**Expenditures**

**Administrative**

|                                |           |           |           |           |           |
|--------------------------------|-----------|-----------|-----------|-----------|-----------|
| Supervisors Fees               | \$ 12,000 | \$ 4,400  | \$ 5,000  | \$ 9,400  | \$ 12,000 |
| FICA Expense                   | \$ 918    | \$ 337    | \$ 383    | \$ 719    | \$ 918    |
| Engineering                    | \$ 20,000 | \$ 12,439 | \$ 7,561  | \$ 20,000 | \$ 20,000 |
| Attorney                       | \$ 30,000 | \$ 19,464 | \$ 10,536 | \$ 30,000 | \$ 30,000 |
| Arbitrage                      | \$ 450    | \$ -      | \$ 450    | \$ 450    | \$ 450    |
| Dissemination                  | \$ 5,500  | \$ 3,117  | \$ 2,083  | \$ 5,200  | \$ 3,500  |
| Annual Audit                   | \$ 3,400  | \$ 3,400  | \$ -      | \$ 3,400  | \$ 3,500  |
| Trustee Fees                   | \$ 7,033  | \$ -      | \$ 7,033  | \$ 7,033  | \$ 4,000  |
| Assessment Administration      | \$ 5,000  | \$ 5,000  | \$ -      | \$ 5,000  | \$ 5,000  |
| Management Fees                | \$ 46,350 | \$ 27,038 | \$ 19,313 | \$ 46,350 | \$ 42,000 |
| Information Technology         | \$ 1,125  | \$ 656    | \$ 469    | \$ 1,125  | \$ 1,500  |
| Website Maintenance            | \$ 750    | \$ 438    | \$ 313    | \$ 750    | \$ 1,200  |
| Telephone                      | \$ 100    | \$ -      | \$ 42     | \$ 42     | \$ 100    |
| Postage                        | \$ 2,600  | \$ 1,223  | \$ 1,083  | \$ 2,306  | \$ 2,600  |
| Printing & Binding             | \$ 2,000  | \$ 545    | \$ 833    | \$ 1,378  | \$ 2,000  |
| Insurance                      | \$ 7,000  | \$ 6,521  | \$ -      | \$ 6,521  | \$ 7,825  |
| Legal Advertising              | \$ 5,500  | \$ 3,157  | \$ 2,000  | \$ 5,157  | \$ 5,500  |
| Other Current Charges          | \$ 2,400  | \$ 2,433  | \$ 1,000  | \$ 3,433  | \$ 2,400  |
| Office Supplies                | \$ 400    | \$ 93     | \$ 167    | \$ 259    | \$ 400    |
| Property Appraiser             | \$ 7,000  | \$ -      | \$ 7,000  | \$ 7,000  | \$ 7,000  |
| Dues, Licenses & Subscriptions | \$ 175    | \$ 175    | \$ -      | \$ 175    | \$ 175    |

|                             |                   |                  |                  |                   |                   |
|-----------------------------|-------------------|------------------|------------------|-------------------|-------------------|
| <b>Total Administrative</b> | <b>\$ 159,701</b> | <b>\$ 90,433</b> | <b>\$ 65,265</b> | <b>\$ 155,698</b> | <b>\$ 152,068</b> |
|-----------------------------|-------------------|------------------|------------------|-------------------|-------------------|



**Poinciana**  
**Community Development District**  
**Proposed Budget**  
**General Fund**

|  | Adopted<br>Budget<br>FY2022 | Actuals<br>Thru<br>4/30/22 | Projected<br>Next<br>5 Months | Total<br>Projected<br>9/30/22 | Proposed<br>Budget<br>FY2023 |
|--|-----------------------------|----------------------------|-------------------------------|-------------------------------|------------------------------|
| <i>Operations &amp; Maintenance</i>              |                             |                            |                               |                               |                              |
| Field Services                                   | \$ 10,300                   | \$ 6,008                   | \$ 4,292                      | \$ 10,300                     | \$ 10,300                    |
| Property Insurance                               | \$ 8,500                    | \$ 7,948                   | \$ -                          | \$ 7,948                      | \$ 10,038                    |
| Electric   | \$ 2,000                    | \$ 1,228                   | \$ 1,000                      | \$ 2,228                      | \$ 2,640                     |
| Landscape Maintenance                            | \$ 160,115                  | \$ 86,307                  | \$ 61,648                     | \$ 147,954                    | \$ 170,352                   |
| Aquatic Control Maintenance                      | \$ 117,760                  | \$ 63,096                  | \$ 45,604                     | \$ 108,700                    | \$ 127,403                   |
| Aquatic Midge Management                         | \$ 160,000                  | \$ 89,845                  | \$ 64,175                     | \$ 154,020                    | \$ 176,721                   |
| R&M - Mulch                                      | \$ 3,500                    | \$ -                       | \$ 3,500                      | \$ 3,500                      | \$ 3,500                     |
| R&M - Plant Replacement                          | \$ 3,500                    | \$ -                       | \$ 3,500                      | \$ 3,500                      | \$ 3,500                     |
| R&M - Aerators                                   | \$ 3,500                    | \$ -                       | \$ 3,500                      | \$ 3,500                      | \$ 3,500                     |
| Storm Structure Repairs                          | \$ 50,000                   | \$ 10,931                  | \$ 20,833                     | \$ 31,764                     | \$ 50,000                    |
| Contingency                                      | \$ 18,876                   | \$ 11,297                  | \$ 7,865                      | \$ 19,162                     | \$ 18,876                    |
| <b><i>Total Operations &amp; Maintenance</i></b> | <b>\$ 538,051</b>           | <b>\$ 276,660</b>          | <b>\$ 215,917</b>             | <b>\$ 492,577</b>             | <b>\$ 576,830</b>            |
| <b>Total Expenditures</b>                        | <b>\$ 697,752</b>           | <b>\$ 367,093</b>          | <b>\$ 281,182</b>             | <b>\$ 648,275</b>             | <b>\$ 728,898</b>            |
| <b>Excess Revenues/(Expenditures)</b>            | <b>\$ -</b>                 | <b>\$ 300,829</b>          | <b>\$ (245,958)</b>           | <b>\$ 54,872</b>              | <b>\$ -</b>                  |

|                          |                   |
|--------------------------|-------------------|
| Net Assessments          | \$ 695,752        |
| Collection Cost (6%)     | \$ 44,410         |
| <b>Gross Assessments</b> | <b>\$ 740,162</b> |

| Property Type          | Platted Units  | Per Unit Net | Per Unit Gross | Gross Total      |
|------------------------|----------------|--------------|----------------|------------------|
| Platted Residential    | 3588           | \$173.00     | \$184.04       | \$660,345        |
| Town Center Commercial | 72.15          | \$173.00     | \$184.04       | \$13,279         |
| Unplatted Residential  | 357            | \$173.00     | \$184.04       | \$65,703         |
| Golf Course            | 4.54           | \$173.00     | \$184.04       | \$836            |
|                        | <b>4021.69</b> |              |                | <b>\$740,162</b> |

**Poinciana**  
**Community Development District**  
**General Fund Budget**

**Revenues:**

*Special Assessments – Tax Collector*

The District will levy a non-ad valorem assessment on all the assessable property within the District in order to pay for the operating expenditures during the fiscal year.

*Special Assessments – Direct Billed*

The District will levy a non-ad valorem assessment on all assessable property within the District in order to pay for the operating expenditures during the fiscal year. The District levies these assessments directly to the property owners.

*Interest*

The District earns interest income on their operating accounts and other investments.

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**Expenditures:**

**Administrative:**

*Supervisors Fees*

Chapter 190, Florida Statutes, allows for each Board member to receive \$200 per meeting, not to exceed \$4,800 per year paid to each Supervisor for the time devoted to District business and meetings. The amount is based on 5 supervisors attending 12 meetings during the fiscal year.

*FICA Expense*

Represents the Employer's share of Social Security and Medicare taxes withheld from Board of Supervisor checks.

*Engineering*

The District's engineer, GAI Consultants, Inc., will be providing general engineering services to the District, e.g. attendance and preparation for monthly board meetings, review of invoices and requisitions, preparation and review of contract specifications and bid documents, and various projects assigned as directed by the Board of Supervisors and the District Manager.

*Attorney*

The District's legal counsel, Latham, Luna, Eden & Beaudine, LLP, will be providing general legal services to the District, e.g. attendance and preparation for monthly meetings, preparation and review of agreements and resolutions, and other research assigned as directed by the Board of Supervisors and the District Manager.

# **Poinciana**

## **Community Development District**

### **General Fund Budget**

#### Arbitrage

The District will contract with an independent certified public accountant to annually calculate the District's Arbitrage Rebate Liability on the Series 2022 Special Assessment Refunding Bonds. The District has contracted with AMTEC for this service.

#### Dissemination

The District is required by the Security and Exchange Commission to comply with Rule 15c2-12(b)(5) which relates to additional reporting requirements for unrated bond issues.

#### Annual Audit

The District is required by Florida Statutes to arrange for an independent audit of its financial records on an annual basis.

#### Trustee Fees

The District will pay annual trustee fees for the Series 2022 Special Assessment Refunding Bonds that are deposited with a Trustee at USBank.

#### Assessment Administration

The District has contracted with Governmental Management Services-CF, LLC to levy and administer the collection of non-ad valorem assessment on all assessable property within the District.

#### Management Fees

The District has contracted with Governmental Management Services-Central Florida, LLC to provide Management, Accounting and Recording Secretary Services for the District. The services include, but are not limited to, recording and transcription of board meetings, budget preparation, all financial reporting, annual audit, etc.

#### Information Technology

Represents costs related to the District's information systems, which include but are not limited to video conferencing services, cloud storage services and servers, security, accounting software, etc.

#### Website Maintenance

Represents the costs associated with monitoring and maintaining the District's website created in accordance with Chapter 189, Florida Statutes. These services include site performance assessments, security and firewall maintenance, updates, document uploads, hosting and domain renewals, website backups, etc.

#### Telephone

Telephone and fax machine.

#### Postage

The District incurs charges for mailing of agenda packages, overnight deliveries, checks for vendors and other required correspondence.

# **Poinciana**

## **Community Development District**

### **General Fund Budget**

#### Printing & Binding

Printing and Binding agenda packages for board meetings, printing of computerized checks, stationary, envelopes etc.

#### Insurance

The District's general liability and public officials liability insurance coverage is provided by Public Risk Insurance. Public Risk Insurance specializes in providing insurance coverage to governmental agencies.

#### Legal Advertising

The District is required to advertise various notices for monthly Board meetings, public hearings, etc in a newspaper of general circulation.

#### Other Current Charges

Represents any miscellaneous expenses incurred during the fiscal year such as bank fees, deposit slips, stop payments, etc.

#### Office Supplies

The District incurs charges for office supplies that need to be purchased during the fiscal year.

#### Property Appraiser

Represents a fee charged by Polk County Property Appraiser's office for assessment administration services.

#### Dues, Licenses & Subscriptions

The District is required to pay an annual fee to the Florida Department of Economic Opportunity for \$175. This is the only expense under this category for the District.

#### **Operations & Maintenance:**

##### Field Services

Provide onsite field management of contracts for the District such as landscape and lake maintenance. Services to include onsite inspections, meetings with contractors, monitoring of utility accounts, attend Board meetings and receive and respond to property owner phone calls and emails.

##### Electric

Represents cost of electric services for item lights. District currently has two accounts with Duke Energy.

| <b>Account #</b> | <b>Service Address</b>                 | <b>Monthly</b> | <b>Annual</b>  |
|------------------|--|----------------|----------------|
| 48750 39182      | 1051 Cypress Pky, 9 Tunnel Lights      | \$32           | \$384          |
| 87555 08008      | 1051 Cypress Pky, Lites/Golf Tunnel 33 | \$160          | \$1,920        |
|                  | Contingency                            |                | \$336          |
|                  | <b>Total</b>                           |                | <b>\$2,640</b> |

**Poinciana**  
**Community Development District**  
**General Fund Budget**

Landscape Maintenance

The District will maintain the lake bank maintenance that include mowing of no less than once every 7 days during the months of April 1<sup>st</sup> to October 31<sup>st</sup> and no less than once every 14 days from November 1<sup>st</sup> to March 31<sup>st</sup>. The District has contracted with Floralawn 2, LLC for this service.

| Description           | Monthly  | Annual           |
|-----------------------|----------|------------------|
| Landscape Maintenance | \$12,330 | \$147,954        |
| 5% Increase           |          | \$7,398          |
| Contingency           |          | \$15,000         |
| <b>Total</b>          |          | <b>\$170,352</b> |

Aquatic Control Maintenance

Represents cost for maintenance to the ponds located within the District. Services include, but are not limited to, treatment removal and offsite disposal of nuisance vegetation and algae treatment. The District has contracted with Clarke Aquatic Services, Inc. for these services.

| Description         | Monthly | Annual           |
|---------------------|---------|------------------|
| Aquatic Maintenance | \$8,921 | \$107,050        |
| 5% Increase         |         | \$5,353          |
| Contingency         |         | \$15,000         |
| <b>Total</b>        |         | <b>\$127,403</b> |

Aquatic Midge Management

Represents costs for aquatic midge control (blind mosquitoes, weekly ATV aerosol & monthly aerial larva side.)

| Description           | Monthly  | Annual           |
|-----------------------|----------|------------------|
| Aquatic Midge Control | \$12,835 | \$154,020        |
| 5% Increase           |          | \$7,701          |
| Contingency           |          | \$15,000         |
| <b>Total</b>          |          | <b>\$176,721</b> |

R&M - Drainage

Represents estimated repair and maintenance cost to the drainage structures maintained by the District.

R&M - Mulch

Represents estimated cost for mulch.

**Poinciana**  
**Community Development District**  
**General Fund Budget**

*R&M – Plant Replacement*

Represents estimated cost for the replacement of aquatic plants and tree replacement around the ponds.

*Contingency*

Represents any additional field expense that may not have been provided for in the budget.

# **Poinciana**

## **Community Development District**

### **Projected Fund Balance Analysis**

#### **FY 2021 Projected Ending Fund Balance**

|                                |                          |
|--------------------------------|--------------------------|
| Actual Beginning Fund Balance  | \$ 602,654               |
| Less: cash to balance budget   | \$ -                     |
| Plus: projected excess revenue | <u>\$ 54,872</u>         |
| Projected Ending Fund Balance  | <u><u>\$ 657,526</u></u> |

#### **FY 2022 Estimated Ending Fund Balance**

|                                  |                          |
|----------------------------------|--------------------------|
| Projected Beginning Fund Balance | \$ 657,526               |
| Less: cash to balance budget     | <u>\$ (31,146)</u>       |
| Projected Ending Fund Balance    | <u><u>\$ 626,380</u></u> |

#### **FY 2022 Estimated Reserves (Ending Fund Balance)**

|                              |                          |
|------------------------------|--------------------------|
| Operating Reserve (3 months) | \$ 182,225               |
| Unreserved Fund Balance      | <u>\$ 444,156</u>        |
|                              | <u><u>\$ 626,380</u></u> |

**Poinciana**  
**Community Development District**  
**Proposed Budget**  
**Debt Service Fund**

|  | Adopted<br>Budget<br>FY2022 | Actuals<br>Thru<br>4/30/22 | Projected<br>Next<br>5 Months | Total<br>Projected<br>9/30/22 | Proposed<br>Budget<br>FY2023 |
|--|-----------------------------|----------------------------|-------------------------------|-------------------------------|------------------------------|
|--|-----------------------------|----------------------------|-------------------------------|-------------------------------|------------------------------|

**Revenues**

|                             |              |              |           |              |              |
|-----------------------------|--------------|--------------|-----------|--------------|--------------|
| Assessments - Tax Collector | \$ 1,615,414 | \$ 1,528,383 | \$ 87,031 | \$ 1,615,414 | \$ 1,348,141 |
| Assessments - Prepayments   | \$ -         | \$ 103,546   | \$ -      | \$ 103,546   | \$ -         |
| Interest                    | \$ -         | \$ 39        | \$ -      | \$ 39        | \$ -         |
| Carry Forward Surplus       | \$ 326,745   | \$ 1,207,126 | \$ -      | \$ 1,207,126 | \$ 465,474   |

|                       |                     |                     |                  |                     |                     |
|-----------------------|---------------------|---------------------|------------------|---------------------|---------------------|
| <b>Total Revenues</b> | <b>\$ 1,942,159</b> | <b>\$ 2,839,095</b> | <b>\$ 87,031</b> | <b>\$ 2,926,125</b> | <b>\$ 1,813,615</b> |
|-----------------------|---------------------|---------------------|------------------|---------------------|---------------------|

**Expenditures**

**Administrative**

|                    |           |      |           |           |           |
|--------------------|-----------|------|-----------|-----------|-----------|
| Property Appraiser | \$ 15,500 | \$ - | \$ 15,500 | \$ 15,500 | \$ 15,500 |
|--------------------|-----------|------|-----------|-----------|-----------|

**Series 2012 A-1**

|                     |            |            |      |            |      |
|---------------------|------------|------------|------|------------|------|
| Special Call - 11/1 | \$ -       | \$ 10,000  | \$ - | \$ 10,000  | \$ - |
| Interest - 11/1     | \$ 175,963 | \$ 175,963 | \$ - | \$ 175,963 | \$ - |
| Principal - 5/1     | \$ 665,000 | \$ -       | \$ - | \$ -       | \$ - |
| Interest - 5/1      | \$ 175,963 | \$ -       | \$ - | \$ -       | \$ - |

**Series 2012 A-2**

|                    |            |            |      |            |      |
|--------------------|------------|------------|------|------------|------|
| Special Call -11/1 | \$ -       | \$ 5,000   | \$ - | \$ 5,000   | \$ - |
| Interest - 11/1    | \$ 122,700 | \$ 122,700 | \$ - | \$ 122,700 | \$ - |
| Principal - 5/1    | \$ 310,000 | \$ -       | \$ - | \$ -       | \$ - |
| Interest - 5/1     | \$ 122,700 | \$ -       | \$ - | \$ -       | \$ - |

**Series 2022**

|                               |      |            |           |            |              |
|-------------------------------|------|------------|-----------|------------|--------------|
| Interest - 11/1               | \$ - | \$ -       | \$ -      | \$ -       | \$ 121,844   |
| Principal - 5/1               | \$ - | \$ -       | \$ -      | \$ -       | \$ 1,105,000 |
| Interest - 5/1                | \$ - | \$ -       | \$ 60,245 | \$ 60,245  | \$ 121,844   |
| Cost of Issuance Expenditures | \$ - | \$ 313,788 | \$ -      | \$ 313,788 | \$ -         |

|                           |                     |                   |                  |                   |                     |
|---------------------------|---------------------|-------------------|------------------|-------------------|---------------------|
| <b>Total Expenditures</b> | <b>\$ 1,587,825</b> | <b>\$ 627,450</b> | <b>\$ 75,745</b> | <b>\$ 703,195</b> | <b>\$ 1,364,188</b> |
|---------------------------|---------------------|-------------------|------------------|-------------------|---------------------|

**Other Financing Sources/(Uses)**

|                        |      |                 |      |                 |      |
|------------------------|------|-----------------|------|-----------------|------|
| 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>\$ (1,623,309)</b> | <b>\$ -</b> | <b>\$ (1,623,309)</b> | <b>\$ -</b> |
|---|-------------|-----------------------|-------------|-----------------------|-------------|

|                                       |                   |                   |                  |                   |                   |
|---------------------------------------|-------------------|-------------------|------------------|-------------------|-------------------|
| <b>Excess Revenues/(Expenditures)</b> | <b>\$ 354,334</b> | <b>\$ 588,335</b> | <b>\$ 11,285</b> | <b>\$ 599,621</b> | <b>\$ 449,427</b> |
|---------------------------------------|-------------------|-------------------|------------------|-------------------|-------------------|

**Series 2022**

|                    |            |
|--------------------|------------|
| Interest - 11/1/23 | \$ 112,531 |
|--------------------|------------|

|                      |                     |
|----------------------|---------------------|
| Net Assessments      | \$ 1,348,141        |
| Collection Cost (6%) | \$ 86,052           |
| Gross Assessments    | <b>\$ 1,434,193</b> |

| Property Type                 | Platted Units  | Gross Per Unit | Gross Total        |
|-------------------------------|----------------|----------------|--------------------|
| Commercial                    | 72.15          | \$373.96       | \$26,981           |
| Residential                   | 3763           | \$373.96       | \$1,407,211        |
| Platted Residential - Prepaid | 182            | \$0.00         | \$0                |
|                               | <b>4017.15</b> |                | <b>\$1,434,193</b> |



**Poinciana**  
**Community Development District**  
**Series 2022 Special Assessment Refunding Bonds**  
**Amortization Schedule**

| Date     |    | Balance       | Principal               | Interest               | Total                   |
|----------|----|---------------|-------------------------|------------------------|-------------------------|
| 11/01/22 | \$ | 10,845,000.00 | \$ -                    | \$ 121,844.23          | \$ 121,844.23           |
| 05/01/23 | \$ | 10,845,000.00 | \$ 1,105,000.00         | \$ 121,844.23          |                         |
| 11/01/23 | \$ | 9,740,000.00  | \$ -                    | \$ 112,531.29          | \$ 1,339,375.52         |
| 05/01/24 | \$ | 9,740,000.00  | \$ 1,125,000.00         | \$ 112,531.29          |                         |
| 11/01/24 | \$ | 8,615,000.00  | \$ -                    | \$ 101,635.67          | \$ 1,339,166.96         |
| 05/01/25 | \$ | 8,615,000.00  | \$ 1,150,000.00         | \$ 101,635.67          |                         |
| 11/01/25 | \$ | 7,465,000.00  | \$ -                    | \$ 89,652.67           | \$ 1,341,288.33         |
| 05/01/26 | \$ | 7,465,000.00  | \$ 1,175,000.00         | \$ 89,652.67           |                         |
| 11/01/26 | \$ | 6,290,000.00  | \$ -                    | \$ 76,798.17           | \$ 1,341,450.83         |
| 05/01/27 | \$ | 6,290,000.00  | \$ 1,200,000.00         | \$ 76,798.17           |                         |
| 11/01/27 | \$ | 5,090,000.00  | \$ -                    | \$ 63,098.97           | \$ 1,339,897.13         |
| 05/01/28 | \$ | 5,090,000.00  | \$ 1,225,000.00         | \$ 63,098.97           |                         |
| 11/01/28 | \$ | 3,865,000.00  | \$ -                    | \$ 48,566.18           | \$ 1,336,665.14         |
| 05/01/29 | \$ | 3,865,000.00  | \$ 1,255,000.00         | \$ 48,566.18           |                         |
| 11/01/29 | \$ | 2,610,000.00  | \$ -                    | \$ 33,201.84           | \$ 1,336,768.02         |
| 05/01/30 | \$ | 2,610,000.00  | \$ 1,290,000.00         | \$ 33,201.84           |                         |
| 11/01/30 | \$ | 1,320,000.00  | \$ -                    | \$ 16,991.70           | \$ 1,340,193.54         |
| 05/01/31 | \$ | 1,320,000.00  | \$ 1,320,000.00         | \$ 16,991.70           | \$ 1,336,991.70         |
|          |    |               | <b>\$ 10,845,000.00</b> | <b>\$ 1,328,641.40</b> | <b>\$ 12,173,641.40</b> |

# SECTION XI

**TEMPLATE FOR LOCAL GOVERNMENTS AND SPECIAL DISTRICTS FOR PERFORMING A STORMWATER NEEDS  
ANALYSIS PURSUANT TO SECTION 5 OF SECTION 403.9302, FLORIDA STATUTES**

**INTRODUCTION**

As part of the 2021 regular session, the Legislature recognized the need for a long-term planning process for stormwater and wastewater. Section 403.9302, Florida Statutes, requires a 20-year needs analysis from the local governments providing stormwater services. Because this planning document is forward-looking, it will necessarily include a large number of assumptions about future actions. These assumptions should be based on any available information coupled with best professional judgment of the individuals completing the document. Completing this template by June 30, 2022, will fulfill the statutory requirements for the first round of 20-year needs analyses for stormwater. The template was generated by EDR in cooperation with local governments, Special Districts, the Florida Department of Environmental Protection (DEP), the Water Management Districts, the Florida Stormwater Association, private consultants, and others. Use of this tool will help ensure that information is compiled consistently for the Office of Economic & Demographic Research's (EDR) report to the Legislature.

For the purposes of this document, a stormwater management program and a stormwater management system are as defined in statute (s. 403.031(15) and (16), F.S., respectively; language provided here: <https://www.flsenate.gov/Laws/Statutes/2021/403.031>). Plainly speaking, the "program" is the institutional framework whereby stormwater management activities (MS4 NPDES permit activities, and other regulatory activities, construction, operation and maintenance, etc. ) are carried out by the public authority. The "system" comprises the physical infrastructure that is owned and/or operated by the local government or special district that specifically is intended to control, convey or store stormwater runoff for treatment and flood protection purposes.

For the purposes of this document, the following guiding principles have been adopted:

- Stormwater systems or facilities owned and operated by any of the following are excluded from reporting requirements for local governments and special districts:
  - o Private entities or citizens
  - o Federal government
  - o State government, including the Florida Department of Transportation (FDOT)
  - o Water Management Districts
  - o School districts
  - o State universities or Florida colleges
- Local government expenditures associated with routine operation and maintenance are fully funded prior to commencing new projects and initiatives.
- Local government submissions will include the activities of dependent special districts. Only independent special districts report separately. For a list of all special districts in the state and their type (*i.e.*, dependent or independent), please see the Department of Economic Opportunity's Official List of Special Districts at the following link: <http://specialdistrictreports.floridajobs.org/webreports/alphalist.aspx>.
- With respect to federal and state statutes and rulemaking, current law and current administration prevails throughout the 20-year period. In other words, the state's present legal framework (*i.e.*, the status quo) continues throughout the period.

#### GENERAL INSTRUCTIONS FOR USING THE TEMPLATE

Instructions for submitting the template are still under development. Additional information regarding submission and answers to frequently asked questions will be posted on EDR's website, along with other useful materials, here: <http://edr.state.fl.us/Content/natural-resources/stormwaterwastewater.cfm>

The statutory language forms the titles for each part. This template asks that you group your recent and projected expenditures in prescribed categories. A detailed list of the categories is provided in part 5.0.

The same project should not appear on multiple tables in the jurisdiction's response unless the project's expenditures are allocated between those tables. All expenditures should be reported in \$1,000s (*e.g.*, five hundred thousand dollars should be reported as \$500).

For any jurisdiction that is contracting with another jurisdiction where both could be reporting the same expenditure, please contact EDR for additional guidance. In situations where a reporting jurisdiction contracts with a non-reporting jurisdiction, (*i.e.*, FDOT, the water management districts, the state or federal government), the reporting jurisdiction should include the expenditures.

When reporting cost information, please only include the expenditures that have flowed, are flowing, or will likely flow through your jurisdiction's budget. While necessary to comply with the statute, the concept of "future expenditures" should be viewed as an expression of identified needs.

**These projections are necessarily speculative and do not represent a firm commitment to future budget actions by the jurisdiction.**

This Excel workbook contains three worksheets for data entry. (Along the bottom of the screen, the three tabs are highlighted green.) Empty cells with visible borders are unlocked for data entry. In the first tab, titled "Background through Part 4," the information requested is either text, a dropdown list (*e.g.*, Yes or No), or a checkbox. The next tab, "Part 5 through Part 8," contains tables for expenditure or revenue data as well as some follow-up questions that may have checkboxes, lists, or space for text.

In Part 5 and Part 6, the expenditure tables have space for up to 5 projects. More projects can be listed in the "Additional Projects" tab. This tab contains a table with space for up to 200 additional projects. In order for these additional projects and expenditures to be correctly classified and included in the final totals, each project must be assigned a Project Type and Funding Source Type from the dropdown lists in columns B and C.

#### Links to Template Parts:

[Background Information](#)

[Part 1](#)

[Part 2](#)

[Part 3](#)

[Part 4](#)

[Part 5](#)

[Part 6](#)

[Part 7](#)

[Part 8](#)

[Additional Projects - This table contains additional rows for projects that do not fit into the main tables in Parts 5 and 6](#)

### Background Information

Please provide your contact and location information, then proceed to the template on the next sheet.

|  |   |
|--|---|
| Name of Local Government:                  | Poinciana Community Development District (PCDD) |
| Name of stormwater utility, if applicable: | NA  |
| Contact Person                             |   |
| Name:                                      | Kathy Leo, PE                                   |
| Position/Title:                            | PCDD District Engineer, GAI                     |
| Email Address:                             | k.leo@gaiconsultants.com                        |
| Phone Number:                              | 321.319.3095                                    |

Indicate the Water Management District(s) in which your service area is located.

|                                     |   |
|-------------------------------------|---|
| <input type="checkbox"/>            | Northwest Florida Water Management District (NWFWMMD) |
| <input type="checkbox"/>            | Suwannee River Water Management District (SRWMD)      |
| <input type="checkbox"/>            | St. Johns River Water Management District (SJRWMD)    |
| <input type="checkbox"/>            | Southwest Florida Water Management District (SWFWMD)  |
| <input checked="" type="checkbox"/> | South Florida Water Management District (SFWMD)       |

Indicate the type of local government:

|                                     |                              |
|-------------------------------------|------------------------------|
| <input type="checkbox"/>            | Municipality                 |
| <input type="checkbox"/>            | County                       |
| <input checked="" type="checkbox"/> | Independent Special District |

**Part 1.0 Detailed description of the stormwater management program (Section 403.9302(3)(a), F.S.)**

The stormwater management program, as defined in the Introduction, includes those activities associated with the management, operation and maintenance, and control of stormwater and stormwater management systems, including activities required by state and federal law. The detailed program description is divided into multiple subparts consisting of narrative and data fields.

**Part 1.1 Narrative Description:**

Please provide a brief description of the current institutional strategy for managing stormwater in your jurisdiction. Please include any mission statement, divisions or departments dedicated solely or partly to managing stormwater, dedicated funding sources, and other information that best describes your approach to stormwater:  
PCDD's responsibility is ownership and maintenance of the stormwater system . The PCDD operates with a Board of Supervisors and staff hired to support the PCDD's needs. The PCDD has an annual budget established which consists of General and Administrative items, and Operations & Maintenance. Funding for the budget is an annual assessment to the landowners within the PCDD.

On a scale of 1 to 5, with 5 being the highest, please indicate the importance of each of the following goals for your program:

| 0                        | 1                                   | 2                        | 3                        | 4                        | 5                                   |   |
|--------------------------|-------------------------------------|--------------------------|--------------------------|--------------------------|-------------------------------------|---|
| <input type="checkbox"/> | <input type="checkbox"/>            | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> | Drainage & flood abatement (such as flooding events associated with rainfall and hurricanes)  |
| <input type="checkbox"/> | <input type="checkbox"/>            | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> | Water quality improvement (TMDL Process/BMAPs/other)  |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/>            | Reduce vulnerability to adverse impacts from flooding related to increases in frequency and duration of rainfall events, storm surge and sea level rise |
| <input type="checkbox"/> | <input type="checkbox"/>            | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/>            | Other:  |
| <input type="checkbox"/> | <input type="checkbox"/>            | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/>            |   |
| <input type="checkbox"/> | <input type="checkbox"/>            | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/>            |   |
| <input type="checkbox"/> | <input type="checkbox"/>            | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/>            |   |
| <input type="checkbox"/> | <input type="checkbox"/>            | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/>            |   |

### Part 1.2 Current Stormwater Program Activities:

|   |    |
|---|----|
| Please provide answers to the following questions regarding your stormwater management program.                       |    |
| • Does your jurisdiction have an NPDES Municipal Separate Storm Sewer System (MS4) Permit?                            | No |
| If yes, is your jurisdiction regulated under Phase I or Phase II of the NPDES Program:                                |    |
| • Does your jurisdiction have a dedicated stormwater utility?   | No |
| If no, do you have another funding mechanism?   |    |
| If yes, please describe your funding mechanism.   |    |
| Funding for the budget is an annual assessment to the landowners within the PCDD.                                     |    |
| • Does your jurisdiction have a Stormwater Master Plan or Plans?  | No |
| If Yes:   |    |
| How many years does the plan(s) cover?  |    |
| Are there any unique features or limitations that are necessary to understand what the plan does or does not address? |    |
| Please provide a link to the most recently adopted version of the document (if it is published online):               |    |
| • Does your jurisdiction have an asset management (AM) system for stormwater infrastructure?                          |    |
| If Yes, does it include 100% of your facilities?  |    |
| If your AM includes less than 100% of your facilities, approximately what percent of your facilities are included?    |    |

- |   |     |
|---|-----|
| A construction sediment and erosion control program for new construction (plans review and/or inspection)?                                  | No  |
| An illicit discharge inspection and elimination program?  | No  |
| A public education program?   | Yes |
| A program to involve the public regarding stormwater issues?  | Yes |
| A “housekeeping” program for managing stormwater associated with vehicle maintenance yards, chemical storage, fertilizer management, etc. ? | Yes |
| A stormwater ordinance compliance program ( <i>i.e.</i> , for low phosphorus fertilizer)?   | No  |
| Water quality or stream gage monitoring?  | No  |
| A geospatial data or other mapping system to locate stormwater infrastructure (GIS, etc. )?   | No  |
| A system for managing stormwater complaints?  | Yes |
| Other specific activities?  |     |

|                            |
|----------------------------|
| No new contruction by PCDD |
|----------------------------|

### Part 1.3 Current Stormwater Program Operation and Maintenance Activities

Please provide answers to the following questions regarding the operation and maintenance activities undertaken by your stormwater management program.

- | Does your jurisdiction typically assume maintenance responsibility for stormwater systems associated with new private development (i.e., systems that are dedicated to public ownership and/or operation upon completion)? | Yes |
|--|-----|
|  |     |

Notes or Comments on the above:

The stormwater ponds were created as part of a master stormwater management facility designed and permitted by the Developer of Solivita, Avatar and Taylor Morrison, and subsequently acquired by the PCDD. Approaching build-out.





Please provide answers to the following questions regarding your stormwater system inventory. Enter zero (0) if your system does not include the component.

|   | Number   | Unit of Measurement |
|---|----------|---------------------|
| Estimated feet or miles of buried culvert:  | 6,900.00 | Feet                |
| Estimated feet or miles of open ditches/conveyances (lined and unlined) that are maintained by the stormwater program:                          | 5,500.00 | Feet                |
| Estimated number of storage or treatment basins ( <i>i.e.</i> , wet or dry ponds):  | 69       |                     |
| Estimated number of gross pollutant separators including engineered sediment traps such as baffle boxes, hydrodynamic separators, <i>etc.</i> : | 0        |                     |
| Number of chemical treatment systems ( <i>e.g.</i> , alum or polymer injection):  | 0        |                     |
| Number of stormwater pump stations:   | 0        |                     |
| Number of dynamic water level control structures ( <i>e.g.</i> , operable gates and weirs that control canal water levels):                     | 0        |                     |
| Number of stormwater treatment wetland systems:   | 0        |                     |
| Other:  |          |                     |
|   |          |                     |
|   |          |                     |
|   |          |                     |
|   |          |                     |
|   |          |                     |

Notes or Comments on any of the above:

These are items owned by CDD. HOA owns and maintains the stormwater collection system in street r/w.

Which of the following green infrastructure best management practices do you use to manage water flow and/or improve water quality (answer Yes/No):

| Best Management Practice | Current | Planned |
|--------------------------|---------|---------|
| Tree boxes               | No      | No      |
| Rain gardens             | No      | No      |
| Green roofs              | Yes     | No      |
| Pervious pavement/pavers | No      | No      |
| Littoral zone plantings  | Yes     | Yes     |
| Living shorelines        | No      | No      |

Other Best Management Practices:

|  |  |  |
|--|--|--|
|  |  |  |
|  |  |  |
|  |  |  |
|  |  |  |
|  |  |  |

Please indicate which resources or documents you used when answering these questions (check all that apply).

|                                     |                                    |
|-------------------------------------|------------------------------------|
| <input type="checkbox"/>            | Asset management system            |
| <input type="checkbox"/>            | GIS program                        |
| <input type="checkbox"/>            | MS4 permit application             |
| <input checked="" type="checkbox"/> | Aerial photos                      |
| <input checked="" type="checkbox"/> | Past or ongoing budget investments |
| <input type="checkbox"/>            | Water quality projects             |
| Other(s):                           |                                    |
|                                     |                                    |

**Part 3. The number of current and projected residents served calculated in 5-year increments (Section 403.9302(3)(b), F.S.)**

Counties and municipalities: Instead of requiring separate population projections, EDR will calculate the appropriate population estimates for each municipality or the unincorporated area of the county. If your service area is less than or more than your local government's population, please describe in the first text box provided below for part 4.0.

**Independent Special Districts:**

If an independent special district's boundaries are completely aligned with a county or a municipality, identify that jurisdiction here:

Any independent special district whose boundaries do not coincide with a county or municipality must submit a GIS shapefile with the current and projected service area. EDR will calculate the appropriate population estimates based on that map. Submission of this shapefile also serves to complete Part 4.0 of this template.

**Part 4.0 The current and projected service area for the stormwater management program or stormwater management system (Section 403.9302(3)(c), F.S.)**

Rather than providing detailed legal descriptions or maps, this part of the template is exception-based. In this regard, if the stormwater service area is less than or extends beyond the geographic limits of your jurisdiction, please explain.

Not beyond limits

Similarly, if your service area is expected to change within the 20-year horizon, please describe the changes *e.g.*, the expiration of an interlocal agreement, introduction of an independent special district, *etc.* ).

No change expected

[Proceed to Part 5](#)

**Part 5.0 The current and projected cost of providing services calculated in 5-year increments (Section 403.9302(3)(d), F.S.)**

Given the volume of services, jurisdictions should use the template's service groupings rather than reporting the current and projected cost of each individual service. Therefore, for the purposes of this document, "services" means:

1. Routine operation and maintenance (inclusive of the items listed in Part 1.3 of this document, ongoing administration, and non-structural programs)
2. Expansion (that is, improvement) of a stormwater management system.

Expansion means new work, new projects, retrofitting, and significant upgrades. Within the template, there are four categories of expansion projects

1. Flood protection, addressed in parts 5.2 and 5.3... this includes capital projects intended for flood protection/flood abatement
2. Water quality, addressed in part 5.2 and 5.3... this includes stormwater projects related to water quality improvement, such as BMAPs; projects to benefit natural systems through restoration or enhancement; and stormwater initiatives that are part of aquifer recharge projects
3. Resiliency, addressed in part 5.4... this includes all major stormwater initiatives that are developed specifically to address the effects of climate change, such as sea level rise and increased flood events
4. End of useful life replacement projects, addressed in part 6.0... this includes major expenses associated with the replacement of aging infrastructure

While numbers 3 and 4 have components that would otherwise fit into the first two categories, they are separately treated given their overall importance to the Legislature and other policymakers.

Expansion projects are further characterized as currently having either a committed funding source or no identified funding source. Examples of a committed funding source include the capacity to absorb the project's capital cost within current budget levels or forecasted revenue growth; financing that is underway or anticipated (bond or loan); known state or federal funding (appropriation or grant); special assessment; or dedicated cash reserves for future expenditure.

All answers should be based on local fiscal years (LFY, beginning October 1 and running through September 30). Please use nominal dollars for each year, but include any expected cost increases for inflation or population growth. Please check the EDR website for optional growth rate schedules that may be helpful.

**If you have more than 5 projects in a particular category, please use the "Additional Projects" tab. There, you can use dropdown lists to choose the project category and whether there is a committed funding source, then enter the project name and expenditure amounts.**

**Part 5.1 Routine Operation and Maintenance**

Please complete the table below, indicating the cost of operation and maintenance activities for the current year and subsequent five-year increments throughout the 20-year horizon. Your response to this part should exclude future initiatives associated with resiliency or major expenses associated with the replacement of aging infrastructure; these activities are addressed in subparts 5.4 and 6.0. However, do include non-structural programs like public outreach and education in this category.

If specific cost data is not yet available for the current year, the most recent (2020-21) O&M value can be input into the optional growth rate schedules (available on EDR's website as an Excel workbook). The most recent O&M value can be grown using the provided options for inflation, population growth, or some other metric of your choosing. If the growth in your projected total O&M costs is more than 15% over any five-year increment, please provide a brief explanation of the major drivers.

**Routine Operation and Maintenance**

|   | Expenditures (in \$thousands) |                       |                       |                       |                       |
|---|-------------------------------|-----------------------|-----------------------|-----------------------|-----------------------|
|   | LFY 2021-2022                 | 2022-23 to<br>2026-27 | 2027-28 to<br>2031-32 | 2032-33 to<br>2036-37 | 2037-38 to<br>2041-42 |
| Operation and Maintenance Costs   | 538,051                       | 2,959,281             | 3,255,209             | 3,580,729             | 3,938,802             |
| Brief description of growth greater than 15% over any 5-year period:  |                               |                       |                       |                       |                       |
| Anticipate additional ponds turned over from developer in future years. Dollars allocated when turned over. |                               |                       |                       |                       |                       |

**Part 5.2 Future Expansion (Committed Funding Source)**

Please list expansion projects and their associated costs for the current year and subsequent five-year increments throughout the 20-year planning horizon. In this section, include stormwater system expansion projects or portions of projects with a committed funding source. If you include a portion of a project that is not fully funded, the project's remaining cost must be included in part 5.3, Expansion Projects with No Identified Funding Source.

Though many, if not most, stormwater projects benefit both flood protection and water quality, please use your best judgment to either allocate costs or simply select the primary purpose from the two categories below.

**5.2.1 Flood Protection (Committed Funding Source):** Provide a list of all scheduled new work, retrofitting and upgrades related to flood protection/flood abatement. Include infrastructure such as storage basins, piping and other conveyances, land purchases for stormwater projects, etc. Also include major hardware purchases such as vector/jet trucks.

**5.2.2 Water Quality Projects (Committed Funding Source):** Please provide a list of scheduled water quality projects in your jurisdiction, such as treatment basins, alum injection systems, green infrastructure, water quality retrofits, etc., that have a direct stormwater component. The projected expenditures should reflect only those costs.

- If you are party to an adopted BMAP, please include the capital projects associated with stormwater in this table. Include BMAP project number, cost to your jurisdiction, and year(s) that capital improvement costs are to be incurred. For reference, DEP publishes a complete list of adopted BMAP projects as an appendix in their Annual STAR Report.

**Expansion Projects with a Committed Funding Source**

| Project Name | Expenditures (in \$thousands) |                       |                       |                       |                       |
|--------------|-------------------------------|-----------------------|-----------------------|-----------------------|-----------------------|
|              | LFY 2021-2022                 | 2022-23 to<br>2026-27 | 2027-28 to<br>2031-32 | 2032-33 to<br>2036-37 | 2037-38 to<br>2041-42 |
| None         |                               |                       |                       |                       |                       |
|              |                               |                       |                       |                       |                       |
|              |                               |                       |                       |                       |                       |
|              |                               |                       |                       |                       |                       |
|              |                               |                       |                       |                       |                       |

**5.2.2 Water Quality**

| Project Name (or, if applicable, BMAP Project Number or ProjID) | Expenditures (in \$thousands) |                       |                       |                       |                       |
|---|-------------------------------|-----------------------|-----------------------|-----------------------|-----------------------|
|   | LFY 2021-2022                 | 2022-23 to<br>2026-27 | 2027-28 to<br>2031-32 | 2032-33 to<br>2036-37 | 2037-38 to<br>2041-42 |
| None  |                               |                       |                       |                       |                       |
|   |                               |                       |                       |                       |                       |
|   |                               |                       |                       |                       |                       |
|   |                               |                       |                       |                       |                       |
|   |                               |                       |                       |                       |                       |

**Part 5.3 Future Expansion with No Identified Funding Source**

Please provide a list of known expansion projects or anticipated need(s) without formal funding commitments(s), formal pledges, or obligations. If you included a portion of a project that was partially covered by a committed source in part 5.2 above, list the projects and their remaining costs below.

**5.3.1 Future Flood Protection with No Identified Funding Source:** Please provide a list of future flood protection/flood abatement projects, associated land purchases, or major hardware purchases that are needed in your jurisdiction over the next 20 years. Future needs may be based on Master Plans, Comprehensive Plan Elements, Water Control Plans, areas of frequent flooding, hydrologic and hydraulic modeling, public safety, increased frequency of maintenance, desired level of service, flooding complaints, etc.

**5.3.2 Future Water Quality Projects with no Identified Funding Source:** Please provide a list of future stormwater projects needed in your jurisdiction over the next 20 years that are primarily related to water quality issues. Future needs may be based on proximity to impaired waters or waters with total maximum daily loads (TMDLs), BMAPs, state adopted Restoration Plans, Alternative Restoration Plans, or other local water quality needs.

- If you are party to an adopted BMAP, please list capital projects associated with stormwater. Include BMAP project number, cost to your jurisdiction, and year(s) that capital improvement costs are to be incurred.
- List other future water quality projects, including those in support of local water quality goals as well as those identified in proposed (but not yet adopted) BMAPs.

**Expansion Projects with No Identified Funding Source**

**5.3.1 Flood Protection**

| Project Name | LFY 2021-2022 | Expenditures (in \$thousands) |                       |                       |                       |
|--------------|---------------|-------------------------------|-----------------------|-----------------------|-----------------------|
|              |               | 2022-23 to<br>2026-27         | 2027-28 to<br>2031-32 | 2032-33 to<br>2036-37 | 2037-38 to<br>2041-42 |
| None         |               |                               |                       |                       |                       |
|              |               |                               |                       |                       |                       |
|              |               |                               |                       |                       |                       |
|              |               |                               |                       |                       |                       |
|              |               |                               |                       |                       |                       |

**5.3.2 Water Quality**

| Project Name (or, if applicable, BMAP Project Number or ProjID) | LFY 2021-2022 | Expenditures (in \$thousands) |                       |                       |                       |
|---|---------------|-------------------------------|-----------------------|-----------------------|-----------------------|
|   |               | 2022-23 to<br>2026-27         | 2027-28 to<br>2031-32 | 2032-33 to<br>2036-37 | 2037-38 to<br>2041-42 |
| None  |               |                               |                       |                       |                       |
|   |               |                               |                       |                       |                       |
|   |               |                               |                       |                       |                       |
|   |               |                               |                       |                       |                       |
|   |               |                               |                       |                       |                       |

Please indicate which resources or documents you used to complete table 5.3 (check all that apply).

☐ Stormwater Master Plan

☒ Basin Studies or Engineering Reports

☐ Adopted BMAP

☐ Adopted Total Maximum Daily Load

☐ Regional or Basin-specific Water Quality Improvement Plan or Restoration Plan

Specify:

Other(s):

Part 5.4 Stormwater projects that are part of resiliency initiatives related to climate change

Please list any stormwater infrastructure relocation or modification projects and new capital investments specifically needed due to sea level rise, increased flood events, or other adverse effects of climate change. When aggregating, include O&M costs for these future resiliency projects and investments in this table (not in part 5.1). If your jurisdiction participates in a Local Mitigation Strategy (LMS), also include the expenditures associated with your stormwater management system in this category (for example, costs identified on an LMS project list).

| Resiliency Projects with a Committed Funding Source   |               | Expenditures (in \$thousands) |                    |                    |                    |
|---|---------------|-------------------------------|--------------------|--------------------|--------------------|
| Project Name  | LFY 2021-2022 | 2022-23 to 2026-27            | 2027-28 to 2031-32 | 2032-33 to 2036-37 | 2037-38 to 2041-42 |
| None  |               |                               |                    |                    |                    |
|   |               |                               |                    |                    |                    |
|   |               |                               |                    |                    |                    |
|   |               |                               |                    |                    |                    |
|   |               |                               |                    |                    |                    |
| Resiliency Projects with No Identified Funding Source |               | Expenditures (in \$thousands) |                    |                    |                    |
| Project Name  | LFY 2021-2022 | 2022-23 to 2026-27            | 2027-28 to 2031-32 | 2032-33 to 2036-37 | 2037-38 to 2041-42 |
| None  |               |                               |                    |                    |                    |
|   |               |                               |                    |                    |                    |
|   |               |                               |                    |                    |                    |
|   |               |                               |                    |                    |                    |
|   |               |                               |                    |                    |                    |

- Has a vulnerability assessment been completed for your jurisdiction's storm water system?

If no, how many facilities have been assessed?

No
- Does your jurisdiction have a long-range resiliency plan of 20 years or more?

If yes, please provide a link if available:

If no, is a planning effort currently underway?

No



**Part 6.0 The estimated remaining useful life of each facility or its major components (Section 403.9302(3)(e), F.S.)**

Rather than reporting the exact number of useful years remaining for individual components, this section is constructed to focus on infrastructure components that are targeted for replacement and will be major expenses within the 20-year time horizon. Major replacements include culverts and pipe networks, control structures, pump stations, physical/biological filter media, etc. Further, the costs of retrofitting when used in lieu of replacement (such as slip lining) should be included in this part. Finally, for the purposes of this document, it is assumed that open storage and conveyance systems are maintained (as opposed to replaced) and have an unlimited service life.

In order to distinguish between routine maintenance projects and the replacement projects to be included in this part, only major expenses are included here. A major expense is defined as any single replacement project greater than 5% of the jurisdiction's total O&M expenditures over the most recent five-year period (such as a project in late 2021 costing more than 5% of the O&M expenditures for fiscal years 2016-2017 to 2020-2021).

**If you have more than 5 projects in a particular category, please use the "Additional Projects" tab. There, you can use dropdown lists to choose the project category and whether there is a committed funding source, then enter the project name and expenditure amounts.**

**End of Useful Life Replacement Projects with a Committed Funding Source**

| Project Name | Expenditures (in \$thousands) |                       |                       |                       |                       |
|--------------|-------------------------------|-----------------------|-----------------------|-----------------------|-----------------------|
|              | LFY 2021-2022                 | 2022-23 to<br>2026-27 | 2027-28 to<br>2031-32 | 2032-33 to<br>2036-37 | 2037-38 to<br>2041-42 |
| None         |                               |                       |                       |                       |                       |
|              |                               |                       |                       |                       |                       |
|              |                               |                       |                       |                       |                       |
|              |                               |                       |                       |                       |                       |
|              |                               |                       |                       |                       |                       |

**End of Useful Life Replacement Projects with No Identified Funding Source**

| Project Name | Expenditures (in \$thousands) |                       |                       |                       |                       |
|--------------|-------------------------------|-----------------------|-----------------------|-----------------------|-----------------------|
|              | LFY 2021-2022                 | 2022-23 to<br>2026-27 | 2027-28 to<br>2031-32 | 2032-33 to<br>2036-37 | 2037-38 to<br>2041-42 |
| None         |                               |                       |                       |                       |                       |
|              |                               |                       |                       |                       |                       |
|              |                               |                       |                       |                       |                       |
|              |                               |                       |                       |                       |                       |
|              |                               |                       |                       |                       |                       |

**Part 7.0 The most recent 5-year history of annual contributions to, expenditures from, and balances of any capital account for maintenance or expansion of any facility or its major components. (Section 403.9302(3)(f), F.S.)**

|  |  |
|--|--|
| This part of the template also addresses a portion of s. 403.9302(3)(g), F.S., by including historical expenditures. Many local governments refer to these as "actual" expenditures.   |  |
| Consistent with expenditure projections, the jurisdiction's actual expenditures are categorized into routine O&M, expansion, resiliency projects, and replacement of aging infrastructure. Additionally, the table includes space for reserve accounts. EDR's interpretation of subparagraph 403.9302(3)(f), F.S., is that "capital account" refers to any reserve account developed specifically to cover future expenditures.  |  |
| Note that for this table:  |  |
| <ul style="list-style-type: none"> <li>Expenditures for local fiscal year 2020-21 can be estimated based on the most current information if final data is not yet available.</li> <li>Current Year Revenues include tax and fee collections budgeted for that fiscal year as well as unexpended balances from the prior year (balance forward or carry-over) unless they are earmarked for the rainy day or a dedicated reserve as explained in the following bullets.</li> <li>Bond proceeds should reflect only the amount expended in the given year.</li> <li>A reserve is a dedicated account to accumulate funds for a specific future expenditure.</li> <li>An all-purpose rainy day fund is a type of working capital fund typically used to address costs associated with emergencies or unplanned events.</li> </ul> |  |
| The sum of the values reported in the "Funding Sources for Actual Expenditures" columns should equal the total "Actual Expenditures" amount. The cells in the "Funding Sources for Actual Expenditures" section will be highlighted red if their sum does not equal the "Actual Expenditures" total.   |  |
| If you do not have a formal reserve dedicated to your stormwater system, please enter zero for the final two reserve columns.  |  |

# Routine O&M

|         | Total | Funding Sources for Actual Expenditures |                                 |                                     |  |  | Contributions to Reserve Account | Balance of Reserve Account |
|---------|-------|---|---------------------------------|-------------------------------------|--|--|----------------------------------|----------------------------|
|         |       | Amount Drawn from Current Year Revenues | Amount Drawn from Bond Proceeds | Amount Drawn from Dedicated Reserve | Amount Drawn from All-Purpose Rainy Day Fund |  |                                  |                            |
| 2016-17 |       | 442,721                                 |                                 |                                     |  |  |                                  |                            |
| 2017-18 |       | 436,094                                 |                                 |                                     |  |  |                                  |                            |
| 2018-19 |       | 518,005                                 |                                 |                                     |  |  |                                  |                            |
| 2019-20 |       | 544,958                                 |                                 |                                     |  |  |                                  |                            |
| 2020-21 |       | 544,025                                 |                                 |                                     |  |  |                                  |                            |

# Expansion

|         | Total | Funding Sources for Actual Expenditures |                                 |                                     |  |  | Contributions to Reserve Account | Balance of Reserve Account |
|---------|-------|---|---------------------------------|-------------------------------------|--|--|----------------------------------|----------------------------|
|         |       | Amount Drawn from Current Year Revenues | Amount Drawn from Bond Proceeds | Amount Drawn from Dedicated Reserve | Amount Drawn from All-Purpose Rainy Day Fund |  |                                  |                            |
| 2016-17 | None  |   |                                 |                                     |  |  |                                  |                            |
| 2017-18 | None  |   |                                 |                                     |  |  |                                  |                            |
| 2018-19 | None  |   |                                 |                                     |  |  |                                  |                            |
| 2019-20 | None  |   |                                 |                                     |  |  |                                  |                            |
| 2020-21 | None  |   |                                 |                                     |  |  |                                  |                            |

# Resiliency

|         | Total | Funding Sources for Actual Expenditures |                                 |                                     |  |  | Contributions to Reserve Account | Balance of Reserve Account |
|---------|-------|---|---------------------------------|-------------------------------------|--|--|----------------------------------|----------------------------|
|         |       | Amount Drawn from Current Year Revenues | Amount Drawn from Bond Proceeds | Amount Drawn from Dedicated Reserve | Amount Drawn from All-Purpose Rainy Day Fund |  |                                  |                            |
| 2016-17 | None  |   |                                 |                                     |  |  |                                  |                            |
| 2017-18 | None  |   |                                 |                                     |  |  |                                  |                            |
| 2018-19 | None  |   |                                 |                                     |  |  |                                  |                            |
| 2019-20 | None  |   |                                 |                                     |  |  |                                  |                            |
| 2020-21 | None  |   |                                 |                                     |  |  |                                  |                            |

# Replacement of Aging Infrastructure

|         | Total | Funding Sources for Actual Expenditures |                                 |                                     |  |  | Contributions to Reserve Account | Balance of Reserve Account |
|---------|-------|---|---------------------------------|-------------------------------------|--|--|----------------------------------|----------------------------|
|         |       | Amount Drawn from Current Year Revenues | Amount Drawn from Bond Proceeds | Amount Drawn from Dedicated Reserve | Amount Drawn from All-Purpose Rainy Day Fund |  |                                  |                            |
| 2016-17 | None  |   |                                 |                                     |  |  |                                  |                            |
| 2017-18 | None  |   |                                 |                                     |  |  |                                  |                            |
| 2018-19 | None  |   |                                 |                                     |  |  |                                  |                            |
| 2019-20 | None  |   |                                 |                                     |  |  |                                  |                            |
| 2020-21 | None  |   |                                 |                                     |  |  |                                  |                            |

**Part 8.0 The local government's plan to fund the maintenance or expansion of any facility or its major components. The plan must include historical and estimated future revenues and expenditures with an evaluation of how the local government expects to close any projected funding gap (Section 403.9302(3)(g), F.S.)**

In this template, the historical data deemed necessary to comply with s. 403.9302(3)(g), F.S., was included in part 7.0. This part is forward looking and includes a funding gap calculation. The first two tables will be auto-filled from the data you reported in prior tables. To do this, EDR will rely on this template's working definition of projects with committed funding sources, *i.e.*, EDR assumes that all committed projects have committed revenues. Those projects with no identified funding source are considered to be unfunded. EDR has automated the calculation of projected funding gaps based on these assumptions.

| Committed Funding Source                             | 2022-23 to<br>2026-27 | 2027-28 to<br>2031-32 | 2032-33 to<br>2036-37 | 2037-38 to<br>2041-42 |
|--|-----------------------|-----------------------|-----------------------|-----------------------|
| Maintenance  | 2,959,281             | 3,255,209             | 3,580,729             | 3,938,802             |
| Expansion  | 0                     | 0                     | 0                     | 0                     |
| Resiliency   | 0                     | 0                     | 0                     | 0                     |
| Replacement/Aging Infrastructure                     | 0                     | 0                     | 0                     | 0                     |
| Total Committed Revenues (=Total Committed Projects) | 2,959,281             | 3,255,209             | 3,580,729             | 3,938,802             |

| No Identified Funding Source                       | 2022-23 to<br>2026-27 | 2027-28 to<br>2031-32 | 2032-33 to<br>2036-37 | 2037-38 to<br>2041-42 |
|--|-----------------------|-----------------------|-----------------------|-----------------------|
| Maintenance  | 0                     | 0                     | 0                     | 0                     |
| Expansion  | 0                     | 0                     | 0                     | 0                     |
| Resiliency   | 0                     | 0                     | 0                     | 0                     |
| Replacement/Aging Infrastructure                   | 0                     | 0                     | 0                     | 0                     |
| Projected Funding Gap (=Total Non-Committed Needs) | 0                     | 0                     | 0                     | 0                     |

For any specific strategies that will close or lessen a projected funding gap, please list them in the table below. For each strategy, also include the expected new revenue within the five-year increments.

| Strategies for New Funding Sources | 2022-23 to<br>2026-27 | 2027-28 to<br>2031-32 | 2032-33 to<br>2036-37 | 2037-38 to<br>2041-42 |
|------------------------------------|-----------------------|-----------------------|-----------------------|-----------------------|
| None                               |                       |                       |                       |                       |
|                                    |                       |                       |                       |                       |
|                                    |                       |                       |                       |                       |
|                                    |                       |                       |                       |                       |
|                                    |                       |                       |                       |                       |
| Total                              | 0                     | 0                     | 0                     | 0                     |
| Remaining Unfunded Needs           | 0                     | 0                     | 0                     | 0                     |

### Additional Table Rows

Choose from the drop-down lists for Project Type and Funding Source Type, then fill in the project name and expenditure estimates.

Rows that are highlighted RED are either missing information in a "Project & Type Information" column or have zero expenditures.

[Link to aggregated table to crosscheck category totals and uncategorized projects.](#)

[illegible]











| Project & Type Information                  |  | Expenditures (in \$thousands) |               |                       |                       |                       |                       |
|---|--|-------------------------------|---------------|-----------------------|-----------------------|-----------------------|-----------------------|
| Project Type<br>(Choose from dropdown list) | Funding Source Type<br>(Choose from dropdown list) | Project Name                  | LFY 2021-2022 | 2022-23 to<br>2026-27 | 2027-28 to<br>2031-32 | 2032-33 to<br>2036-37 | 2037-38 to<br>2041-42 |
|   |  |                               |               |                       |                       |                       |                       |
|   |  |                               |               |                       |                       |                       |                       |
|   |  |                               |               |                       |                       |                       |                       |
|   |  |                               |               |                       |                       |                       |                       |
|   |  |                               |               |                       |                       |                       |                       |
|   |  |                               |               |                       |                       |                       |                       |

| Project & Type Information              |                              | Expenditures     |                    |                    |                    |                    |  |
|---|------------------------------|------------------|--------------------|--------------------|--------------------|--------------------|--|
| Project Type                            | Funding Source Type          | LFY 2021-2022    | 2022-23 to 2026-27 | 2027-28 to 2031-32 | 2032-33 to 2036-37 | 2037-38 to 2041-42 |  |
| Expansion Projects, Flood Protection    | Committed Funding Source     | Aggregated Total | 0                  | 0                  | 0                  | 0                  |  |
| Expansion Projects, Water Quality       | Committed Funding Source     | Aggregated Total | 0                  | 0                  | 0                  | 0                  |  |
| Resiliency Projects                     | Committed Funding Source     | Aggregated Total | 0                  | 0                  | 0                  | 0                  |  |
| End of Useful Life Replacement Projects | Committed Funding Source     | Aggregated Total | 0                  | 0                  | 0                  | 0                  |  |
| Expansion Projects, Flood Protection    | No Identified Funding Source | Aggregated Total | 0                  | 0                  | 0                  | 0                  |  |
| Expansion Projects, Water Quality       | No Identified Funding Source | Aggregated Total | 0                  | 0                  | 0                  | 0                  |  |
| Resiliency Projects                     | No Identified Funding Source | Aggregated Total | 0                  | 0                  | 0                  | 0                  |  |
| End of Useful Life Replacement Projects | No Identified Funding Source | Aggregated Total | 0                  | 0                  | 0                  | 0                  |  |

|  |  |          |          |          |          |          |
|--|--|----------|----------|----------|----------|----------|
| <b>Total of Projects without Project Type and/or Funding Source Type</b> |  | <b>0</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>0</b> |
|--|--|----------|----------|----------|----------|----------|

## SECTION XII

# SECTION C

# SECTION 1

Poinciana Community Development District  
Action Items  
May 2022

| Meeting Assigned | Action Item   | Assigned To:  | Date Due                                | Status     | Comments  |
|------------------|---|---|---|------------|---|
| Ongoing          | Parcel Conveyance 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 | BOS to consider setting Public Hearing July 20, 2022  |
| 12/15/21         | Stock Ponds With Gambusia & Grass Shrimp  | Field Manager                                       |   | In Process | Proposal approved 01.19.2022. Gambusia and Grass Shrimp to be added to certain stormwater ponds to deter midges. 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 Public Hearing (July 20, 2022) is required. |

## SECTION 2

# Poinciana

## Community Development District

### Summary of Check Register

February 9, 2022 to May 10, 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               |
|              | 4/14/22                     | 3134-3135   | \$ 9,111.59                |
|              | 4/20/22                     | 3136-3140   | \$ 75,114.65               |
|              | 4/22/22                     | 3141-3142   | \$ 22,617.07               |
|              | 5/6/22                      | 3143-3149   | \$ 74,624.11               |
|              |                             |             | <hr/> \$ 614,232.70        |
| 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>\$ 614,871.50</b> |



| YEAR-TO-DATE ACCOUNTS PAYABLE PREPAID/COMPUTER CHECK REGISTER |       |                                 |          |          |        |     |       |       |          | RUN                       | 5/11/22 | PAGE      | 1                           |
|---|-------|---------------------------------|----------|----------|--------|-----|-------|-------|----------|---------------------------|---------|-----------|-----------------------------|
| *** CHECK DATES 02/09/2022 - 05/10/2022 ***                   |       |                                 |          |          |        |     |       |       |          |                           |         |           |                             |
| POINCIANA - GENERAL FUND                                      |       |                                 |          |          |        |     |       |       |          |                           |         |           |                             |
| BANK A GENERAL FUND   |       |                                 |          |          |        |     |       |       |          |                           |         |           |                             |
| CHECK DATE  | VEND# | .....INVOICE.....               | DATE     | INVOICE  | YRMO   | DPT | ACCT# | SUB   | SUBCLASS | VENDOR NAME               | STATUS  | AMOUNT    | .....CHECK.....<br>AMOUNT # |
| 2/10/22   | 00042 | 202112 310-51300-48000          | 12/31/21 | 4283990  | 202112 | 310 | 51300 | 48000 |          | CA FLORIDA HOLDINGS, LLC  | *       | 593.96    | 593.96 003104               |
| 2/10/22   | 00009 | NOT BOS MEETING 12/8/21         | 2/01/22  | 11344    | 202202 | 320 | 53800 | 47000 |          | AQUATIC MAINT FEB 22      | *       | 8,920.83  | 8,920.83                    |
| 2/10/22   | 00004 | 202202 320-53800-46200          | 2/01/22  | 7601     | 202202 | 320 | 53800 | 46200 |          | LANDSCAPE MAINT FEB 22    | *       | 12,329.53 | 12,329.53 003105            |
| 2/10/22   | 00010 | 7-646-73 202202 310-51300-42000 | 2/01/22  | 1        | 202202 | 310 | 51300 | 42000 |          | DELIVERY 1/24/22          | *       | 45.76     | 45.76                       |
| 2/10/22   | 00040 | 202202 310-51300-32200          | 2/01/22  | 21890    | 202202 | 310 | 51300 | 32200 |          | AUDIT FYE 9/30/21         | *       | 1,400.00  | 1,400.00 003107             |
| 2/10/22   | 00001 | 202202 310-51300-34000          | 2/01/22  | 185      | 202202 | 310 | 51300 | 34000 |          | MANAGEMENT FEES FEB 22    | *       | 3,862.50  | 3,862.50 003108             |
| 2/01/22   | 185   | 202202 310-51300-35200          | 2/01/22  | 185      | 202202 | 310 | 51300 | 35200 |          | WEBSITE ADMIN FEB 22      | *       | 62.50     | 62.50                       |
| 2/01/22   | 185   | 202202 310-51300-35100          | 2/01/22  | 185      | 202202 | 310 | 51300 | 35100 |          | INFORMATION TECH FEB 22   | *       | 93.75     | 93.75                       |
| 2/01/22   | 185   | 202202 310-51300-31300          | 2/01/22  | 185      | 202202 | 310 | 51300 | 31300 |          | DISSEMINATION SVCS FEB 22 | *       | 416.67    | 416.67                      |
| 2/01/22   | 185   | 202202 310-51300-51000          | 2/01/22  | 185      | 202202 | 310 | 51300 | 51000 |          | OFFICE SUPPLIES FEB 22    | *       | 15.48     | 15.48                       |
| 2/01/22   | 185   | 202202 310-51300-42000          | 2/01/22  | 185      | 202202 | 310 | 51300 | 42000 |          | POSTAGE FEB 22            | *       | 39.45     | 39.45                       |
| 2/01/22   | 185   | 202202 310-51300-42500          | 2/01/22  | 185      | 202202 | 310 | 51300 | 42500 |          | COPIES FEB 22             | *       | 168.45    | 168.45                      |
| 2/01/22   | 186   | 202202 320-53800-12000          | 2/01/22  | 186      | 202202 | 320 | 53800 | 12000 |          | FIELD MGMT FEB 22         | *       | 858.33    | 858.33                      |
| 2/23/22   | 00013 | 202202 300-20700-10000          | 2/23/22  | 02232022 | 202202 | 300 | 20700 | 10000 |          | TXFER TAX RCPTS S2012     | *       | 82,924.57 | 82,924.57 003109            |
| 2/24/22   | 00010 | 7-662-27 202202 310-51300-42000 | 2/15/22  | 4        | 202202 | 310 | 51300 | 42000 |          | DELIVERIES 2/10/22        | *       | 125.16    | 125.16 003110               |
|   |       |                                 |          |          |        |     |       |       |          | FEDEX                     |         |           | 125.16 003111               |

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\*\*\* CHECK DATES 02/09/2022 - 05/10/2022 \*\*\* POINCIANA - GENERAL FUND BANK A GENERAL FUND

| CHECK DATE | VEND# | INVOICE DATE | INVOICE  | YRMO   | DPT | ACCT# | SUB   | SUBCLASS | VENDOR NAME                      | STATUS | AMOUNT     | ....CHECK....<br>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             |

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\*\*\* CHECK DATES 02/09/2022 - 05/10/2022 \*\*\* POINCIANA - GENERAL FUND BANK A GENERAL FUND

| CHECK DATE                       | VEND# | INVOICE DATE | INVOICE                   | YRMO   | DPT             | ACCT# | SUB | SUBCLASS | VENDOR NAME | STATUS | AMOUNT    | ....CHECK....<br>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 |       |              |                           |        |                 |       |     |          |             |        |           |                           |
| 3/24/22                          | 00027 | 3/17/22      | 26156                     | 202202 | 310-51300-31500 |       |     |          |             | *      | 3,132.32  | 5,433.84 003130           |
|                                  |       |              | GENERAL COUNSEL FEB 22    |        |                 |       |     |          |             |        |           |                           |
| 3/17/22                          | 26158 | 202202       | 310-51300-31500           |        |                 |       |     |          |             | *      | 1,050.00  |                           |
|                                  |       |              | 2022 CONVEYANCE FEB 22    |        |                 |       |     |          |             |        |           |                           |
| LATHAM, LUNA, EDEN & BEAUDINE    |       |              |                           |        |                 |       |     |          |             |        |           |                           |
| 4/08/22                          | 00009 | 4/01/22      | 00001176                  | 202204 | 320-53800-47000 |       |     |          |             | *      | 8,920.83  | 4,182.32 003131           |
|                                  |       |              | AQUATIC MAINT APR 22      |        |                 |       |     |          |             |        |           |                           |
| CLARKE AQUATIC SERVICES, INC.    |       |              |                           |        |                 |       |     |          |             |        |           |                           |
| 4/08/22                          | 00004 | 4/01/22      | 7838-I                    | 202204 | 320-53800-46200 |       |     |          |             | *      | 12,329.53 | 8,920.83 003132           |
|                                  |       |              | LANDSCAPE MAINT APR 22    |        |                 |       |     |          |             |        |           |                           |
| FLORALAWN 2, LLC                 |       |              |                           |        |                 |       |     |          |             |        |           |                           |
| 4/14/22                          | 00001 | 4/01/22      | 191                       | 202204 | 310-51300-34000 |       |     |          |             | *      | 3,862.50  | 12,329.53 003133          |
|                                  |       |              | MANAGEMENT FEES APR 22    |        |                 |       |     |          |             |        |           |                           |
| 4/01/22                          | 191   | 202204       | 310-51300-35200           |        |                 |       |     |          |             | *      | 62.50     |                           |
|                                  |       |              | WEBSITE ADMIN APR 22      |        |                 |       |     |          |             |        |           |                           |
| 4/01/22                          | 191   | 202204       | 310-51300-35100           |        |                 |       |     |          |             | *      | 93.75     |                           |
|                                  |       |              | INFORMATION TECH APR 22   |        |                 |       |     |          |             |        |           |                           |
| 4/01/22                          | 191   | 202204       | 310-51300-31300           |        |                 |       |     |          |             | *      | 416.67    |                           |
|                                  |       |              | DISSEMINATION SVCS APR 22 |        |                 |       |     |          |             |        |           |                           |
| 4/01/22                          | 191   | 202204       | 310-51300-51000           |        |                 |       |     |          |             | *      | 15.42     |                           |
|                                  |       |              | OFFICE SUPPLIES APR 22    |        |                 |       |     |          |             |        |           |                           |
| 4/01/22                          | 191   | 202204       | 310-51300-42000           |        |                 |       |     |          |             | *      | 7.42      |                           |
|                                  |       |              | POSTAGE APR 22            |        |                 |       |     |          |             |        |           |                           |
| 4/01/22                          | 192   | 202204       | 320-53800-12000           |        |                 |       |     |          |             | *      | 858.33    |                           |
|                                  |       |              | FIELD MANAGEMENT APR 22   |        |                 |       |     |          |             |        |           |                           |
| GOVERNMENTAL MANAGEMENT SERVICES |       |              |                           |        |                 |       |     |          |             |        |           |                           |
|                                  |       |              |                           |        |                 |       |     |          |             |        | 5,316.59  | 003134                    |

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\*\*\* CHECK DATES 02/09/2022 - 05/10/2022 \*\*\* POINCIANA - GENERAL FUND  
BANK A GENERAL FUND

| CHECK<br>DATE | VEND#    | .....INVOICE.....<br>DATE INVOICE | ....EXPENSED TO....<br>YRMO DPT ACCT# SUB | SUBCLASS | VENDOR NAME                   | STATUS | AMOUNT    | ....CHECK....<br>AMOUNT # |
|---------------|----------|-----------------------------------|---|----------|-------------------------------|--------|-----------|---------------------------|
| 4/14/22       | 00017    | 4/06/22                           | 2173205                                   | 202203   | 310-51300-31100               | *      | 2,475.00  |                           |
|               |          |                                   | STORMWATER ANALYSIS                       |          |                               |        |           |                           |
| 4/06/22       | 2173214  | 202203                            | 310-51300-31100                           |          |                               | *      | 1,320.00  |                           |
|               |          |                                   | ENGINEER SERVICES MAR 22                  |          |                               |        |           |                           |
|               |          |                                   |   |          | GAI CONSULTANTS, INC          |        |           | 3,795.00 003135           |
| 4/20/22       | 00050    | 4/05/22                           | 35036                                     | 202204   | 320-53800-49000               | *      | 1,800.00  |                           |
|               |          |                                   | CLEANED UNDERWATER LINES                  |          |                               |        |           |                           |
| 4/20/22       | 00009    | 4/15/22                           | 00001186                                  | 202204   | 320-53800-49000               | *      | 412.50    |                           |
|               |          |                                   | LITTORAL MAINT APR 22                     |          |                               |        |           |                           |
| 4/15/22       | 00001187 | 202204                            | 320-53800-47000                           |          |                               | *      | 200.00    |                           |
|               |          |                                   | DITCH SERVICES APR 22                     |          |                               |        |           |                           |
|               |          |                                   |   |          | CLARKE AQUATIC SERVICES, INC. |        |           | 612.50 003137             |
| 4/20/22       | 00011    | 4/15/22                           | 00102335                                  | 202204   | 320-53800-47100               | *      | 12,835.00 |                           |
|               |          |                                   | MOSQUITO MAINT APR 22                     |          |                               |        |           |                           |
| 4/20/22       | 00027    | 4/13/22                           | 28970                                     | 202203   | 310-51300-31500               | *      | 825.00    |                           |
|               |          |                                   | GENERAL COUNSEL MAR 22                    |          |                               |        |           |                           |
|               |          |                                   |   |          | CLARKE ENVIRONMENTAL MOSQUITO |        |           | 12,835.00 003138          |
| 4/20/22       | 00013    | 4/20/22                           | 04202022                                  | 202204   | 300-20700-10000               | *      | 59,042.15 |                           |
|               |          |                                   | FY22 DS ASSESSMENT S2022R                 |          |                               |        |           |                           |
|               |          |                                   |   |          | LATHAM, LUNA, EDEN & BEAUDINE |        |           | 825.00 003139             |
|               |          |                                   |   |          |                               |        |           |                           |
| 4/22/22       | 00051    | 4/21/22                           | 04212022                                  | 202204   | 300-20700-10100               | *      | 123.79    |                           |
|               |          |                                   | BERRINGER CK#753 REIMBURS                 |          |                               |        |           |                           |
|               |          |                                   |   |          | POINCIANA CDD                 |        |           | 59,042.15 003140          |
| 4/22/22       | 00013    | 4/21/22                           | 04212022                                  | 202204   | 300-20700-10000               | *      | 2,811.66  |                           |
|               |          |                                   | PALMER CK#218 PREPAY                      |          |                               |        |           |                           |
| 4/21/22       |          | 4/21/22                           | 04212022                                  | 202204   | 300-20700-10000               | *      | 2,811.66  |                           |
|               |          |                                   | DIMOND CK#5173 PREPAY                     |          |                               |        |           |                           |
| 4/21/22       |          | 4/21/22                           | 04212022                                  | 202204   | 300-20700-10000               | *      | 2,811.66  |                           |
|               |          |                                   | SVIHULA CK#7035 PREPAY                    |          |                               |        |           |                           |
| 4/21/22       |          | 4/21/22                           | 04212022                                  | 202204   | 300-20700-10000               | *      | 2,811.66  |                           |
|               |          |                                   | SIBLEY CK#206 PREPAY                      |          |                               |        |           |                           |
| 4/21/22       |          | 4/21/22                           | 04212022                                  | 202204   | 300-20700-10000               | *      | 2,811.66  |                           |
|               |          |                                   | SCHAFFNER CK#3045 PREPAY                  |          |                               |        |           |                           |
| 4/21/22       |          | 4/21/22                           | 04212022                                  | 202204   | 300-20700-10000               | *      | 2,811.66  |                           |
|               |          |                                   | MACDONALD CK#5359 PREPAY                  |          |                               |        |           |                           |
| 4/21/22       |          | 4/21/22                           | 04212022                                  | 202204   | 300-20700-10000               | *      | 2,811.66  |                           |
|               |          |                                   | BERRINGER CK#753 PREPAY                   |          |                               |        |           |                           |

POIN POIN CDD KCOSTA

\*\*\* CHECK DATES 02/09/2022 - 05/10/2022 \*\*\* POINCIANA - GENERAL FUND BANK A GENERAL FUND

| CHECK DATE | VEND# | INVOICE DATE | INVOICE                | YRMO   | DPT         | ACCT#       | SUB | SUBCLASS                         | VENDOR NAME | STATUS | AMOUNT     | ....CHECK....<br>AMOUNT |
|------------|-------|--------------|------------------------|--------|-------------|-------------|-----|----------------------------------|-------------|--------|------------|-------------------------|
| 4/21/22    | 00042 | 04212022     | 0004801                | 202204 | 300         | 20700-10000 |     | POINCIANA CDD                    |             | *      | 2,811.66   | 22,493.28 003142        |
|            |       |              | DEE CK#7395966 PREPAY  |        |             |             |     |                                  |             |        |            |                         |
| 3/31/22    |       | 0004801      | 202203                 | 310    | 51300-48000 |             |     | POINCIANA CDD                    |             | *      | 598.75     | 598.75 003143           |
|            |       |              | NOT BOS MEETING 3/4/22 |        |             |             |     |                                  |             |        |            |                         |
| 5/02/22    | 00009 | 00001202     | 202205                 | 320    | 53800-47000 |             |     | CA FLORIDA HOLDINGS, LLC         |             | *      | 8,920.83   | 8,920.83 003144         |
|            |       |              | AQUATIC MAINT MAY 22   |        |             |             |     |                                  |             |        |            |                         |
| 5/01/22    | 00004 | 7984         | 202205                 | 320    | 53800-46200 |             |     | CLARKE AQUATIC SERVICES, INC.    |             | *      | 12,329.53  | 12,329.53 003145        |
|            |       |              | LANDSCAPE MAINT MAY 22 |        |             |             |     |                                  |             |        |            |                         |
| 4/30/22    | 00001 | 195          | 202202                 | 320    | 53800-49000 |             |     | FLORALAWN 2, LLC                 |             | *      | 1,360.00   | 1,360.00 003146         |
|            |       |              | WILDLIFE CAUTION SIGNS |        |             |             |     |                                  |             |        |            |                         |
| 4/30/22    |       | 197          | 202203                 | 320    | 53800-49000 |             |     |                                  |             | *      | 960.00     | 960.00 003147           |
|            |       |              | CLEARED DRAINAGE       |        |             |             |     |                                  |             |        |            |                         |
| 5/02/22    | 00017 | 2174218      | 202204                 | 310    | 51300-31100 |             |     | GOVERNMENTAL MANAGEMENT SERVICES |             | *      | 330.00     | 330.00 003148           |
|            |       |              | STORMWATER ANALYSIS    |        |             |             |     |                                  |             |        |            |                         |
| 5/05/22    | 00013 | 05052022     | 202205                 | 300    | 10100-10200 |             |     | GAI CONSULTANTS, INC             |             | *      | 50,000.00  | 50,000.00 003149        |
|            |       |              | NEW ACCOUNT DEPOSIT    |        |             |             |     |                                  |             |        |            |                         |
| 4/20/22    | 00041 | 1003         | 202204                 | 310    | 51300-49000 |             |     | POINCIANA CDD                    |             | *      | 125.00     | 125.00 003149           |
|            |       |              | BALLROOM CHARGE        |        |             |             |     |                                  |             |        |            |                         |
|            |       |              |                        |        |             |             |     | SOLIVITA CLUB-AVATAR PROPERTIES  |             |        |            |                         |
|            |       |              |                        |        |             |             |     |                                  |             |        |            |                         |
|            |       |              |                        |        |             |             |     | TOTAL FOR BANK A                 |             |        | 614,232.70 | 614,232.70              |
|            |       |              |                        |        |             |             |     | TOTAL FOR REGISTER               |             |        |            |                         |

POIN POIN CDD KCOSTA

## SECTION 3

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

***Unaudited Financial Reporting***  
***April 30, 2022***





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**Poinciana**  
**Community Development District**  
**Combined Balance Sheet**  
**April 30, 2022**

|   | <i>General<br/>Fund</i> | <i>Debt Service<br/>Fund</i> | <i>Totals<br/>Governmental Funds</i> |
|---|-------------------------|------------------------------|--------------------------------------|
| <b>Assets:</b>                              |                         |                              |                                      |
| <u>Cash</u>                                 |                         |                              |                                      |
| Operating - South State                     | \$ 759,373              | \$ -                         | \$ 759,373                           |
| Operating - Hancock Whitney                 | \$ 100,000              | \$ -                         | \$ 100,000                           |
| Money Market - Bank United                  | \$ 53,107               | \$ -                         | \$ 53,107                            |
| <u>Series 2022</u>                          |                         |                              |                                      |
| Reserve                                     | \$ -                    | \$ 134,147                   | \$ 134,147                           |
| Revenue                                     | \$ -                    | \$ 338,161                   | \$ 338,161                           |
| Interest                                    | \$ -                    | \$ 60,245                    | \$ 60,245                            |
| Prepayment                                  | \$ -                    | \$ 44,987                    | \$ 44,987                            |
| Cost of Issuance                            | \$ -                    | \$ 5,172                     | \$ 5,172                             |
| Due from General Fund                       | \$ -                    | \$ 5,623                     | \$ 5,623                             |
| <b>Total Assets</b>                         | <b>\$ 912,481</b>       | <b>\$ 588,335</b>            | <b>\$ 1,500,816</b>                  |
| <b>Liabilities:</b>                         |                         |                              |                                      |
| Accounts Payable                            | \$ 3,374                | \$ -                         | \$ 3,374                             |
| Due to Debt Service                         | \$ 5,623                | \$ -                         | \$ 5,623                             |
| <b>Total Liabilities</b>                    | <b>\$ 8,997</b>         | <b>\$ -</b>                  | <b>\$ 8,997</b>                      |
| <b>Fund Balance:</b>                        |                         |                              |                                      |
| Restricted for:                             |                         |                              |                                      |
| Debt Service                                | \$ -                    | \$ 588,335                   | \$ 588,335                           |
| Unassigned                                  | \$ 903,484              | \$ -                         | \$ 903,484                           |
| <b>Total Fund Balances</b>                  | <b>\$ 903,484</b>       | <b>\$ 588,335</b>            | <b>\$ 1,491,819</b>                  |
| <b>Total Liabilities &amp; Fund Balance</b> | <b>\$ 912,481</b>       | <b>\$ 588,335</b>            | <b>\$ 1,500,816</b>                  |

**Poinciana**  
**Community Development District**  
**General Fund**  
**Statement of Revenues, Expenditures, and Changes in Fund Balance**  
**For The Period Ending April 30, 2022**

|   | Adopted           | Prorated Budget   | Actual            |                   |
|---|-------------------|-------------------|-------------------|-------------------|
|   | Budget            | Thru 04/30/22     | Thru 04/30/22     | Variance          |
| <b><u>Revenues:</u></b>                     |                   |                   |                   |                   |
| Assessments - Tax Roll                      | \$ 634,649        | \$ 630,037        | \$ 630,037        | \$ -              |
| Assessments - Direct Bill                   | \$ 61,103         | \$ 45,827         | \$ 30,552         | \$ (15,276)       |
| Interest                                    | \$ 2,000          | \$ 1,167          | \$ 84             | \$ (1,083)        |
| Miscellaneous Revenue                       | \$ -              | \$ -              | \$ 7,250          | \$ 7,250          |
| <b>Total Revenues</b>                       | <b>\$ 697,752</b> | <b>\$ 677,031</b> | <b>\$ 667,922</b> | <b>\$ (9,108)</b> |
| <b><u>Expenditures:</u></b>                 |                   |                   |                   |                   |
| <b><u>General &amp; Administrative:</u></b> |                   |                   |                   |                   |
| Supervisors Fees                            | \$ 12,000         | \$ 7,000          | \$ 4,400          | \$ 2,600          |
| FICA Expense                                | \$ 918            | \$ 536            | \$ 337            | \$ 199            |
| Engineering                                 | \$ 20,000         | \$ 11,667         | \$ 12,439         | \$ (772)          |
| Attorney                                    | \$ 30,000         | \$ 17,500         | \$ 19,464         | \$ (1,964)        |
| Arbitrage                                   | \$ 450            | \$ -              | \$ -              | \$ -              |
| Dissemination                               | \$ 5,500          | \$ 3,208          | \$ 3,117          | \$ 92             |
| Annual Audit                                | \$ 3,400          | \$ 3,400          | \$ 3,400          | \$ -              |
| Trustee Fees                                | \$ 7,033          | \$ -              | \$ -              | \$ -              |
| Assessment Administration                   | \$ 5,000          | \$ 5,000          | \$ 5,000          | \$ -              |
| Management Fees                             | \$ 46,350         | \$ 27,038         | \$ 27,038         | \$ -              |
| Information Technology                      | \$ 1,125          | \$ 656            | \$ 656            | \$ -              |
| Website Maintenance                         | \$ 750            | \$ 438            | \$ 438            | \$ -              |
| Telephone                                   | \$ 100            | \$ 58             | \$ -              | \$ 58             |
| Postage                                     | \$ 2,600          | \$ 1,517          | \$ 1,223          | \$ 294            |
| Printing & Binding                          | \$ 2,000          | \$ 1,167          | \$ 545            | \$ 622            |
| Insurance                                   | \$ 7,000          | \$ 7,000          | \$ 6,521          | \$ 479            |
| Legal Advertising                           | \$ 5,500          | \$ 3,208          | \$ 3,157          | \$ 52             |
| Other Current Charges                       | \$ 2,400          | \$ 1,400          | \$ 2,433          | \$ (1,033)        |
| Office Supplies                             | \$ 400            | \$ 233            | \$ 93             | \$ 141            |
| Property Appraiser                          | \$ 7,000          | \$ -              | \$ -              | \$ -              |
| Dues, Licenses & Subscriptions              | \$ 175            | \$ 175            | \$ 175            | \$ -              |
| <b>Total General &amp; Administrative:</b>  | <b>\$ 159,701</b> | <b>\$ 91,200</b>  | <b>\$ 90,433</b>  | <b>\$ 767</b>     |

**Poinciana**  
**Community Development District**  
**General Fund**  
**Statement of Revenues, Expenditures, and Changes in Fund Balance**  
**For The Period Ending April 30, 2022**

|  | Adopted           | Prorated Budget   | Actual            |                  |
|--|-------------------|-------------------|-------------------|------------------|
|  | Budget            | Thru 04/30/22     | Thru 04/30/22     | Variance         |
| <b><u>Operations &amp; Maintenance</u></b>               |                   |                   |                   |                  |
| Field Services   | \$ 10,300         | \$ 6,008          | \$ 6,008          | \$ 0             |
| Property Insurance                                       | \$ 8,500          | \$ 8,500          | \$ 7,948          | \$ 552           |
| Electric   | \$ 2,000          | \$ 1,167          | \$ 1,228          | \$ (61)          |
| Landscape Maintenance                                    | \$ 160,115        | \$ 93,400         | \$ 86,307         | \$ 7,094         |
| Aquatic Control Maintenance                              | \$ 117,760        | \$ 68,693         | \$ 63,096         | \$ 5,597         |
| Aquatic Midge Management                                 | \$ 160,000        | \$ 93,333         | \$ 89,845         | \$ 3,488         |
| R&M - Mulch  | \$ 3,500          | \$ 2,042          | \$ -              | \$ 2,042         |
| R&M - Plant Replacement                                  | \$ 3,500          | \$ 2,042          | \$ -              | \$ 2,042         |
| R&M - Aerators   | \$ 3,500          | \$ 2,042          | \$ -              | \$ 2,042         |
| Storm Structure Repairs                                  | \$ 50,000         | \$ 29,167         | \$ 10,931         | \$ 18,236        |
| Contingency  | \$ 18,876         | \$ 11,011         | \$ 11,297         | \$ (286)         |
| <b>Total Operations &amp; Maintenance:</b>               | <b>\$ 538,051</b> | <b>\$ 317,405</b> | <b>\$ 276,660</b> | <b>\$ 40,745</b> |
| <b>Total Expenditures</b>                                | <b>\$ 697,752</b> | <b>\$ 408,605</b> | <b>\$ 367,093</b> | <b>\$ 41,512</b> |
| <b>Excess (Deficiency) of Revenues over Expenditures</b> | <b>\$ -</b>       |                   | <b>\$ 300,829</b> |                  |
| <b>Fund Balance - Beginning</b>                          | <b>\$ -</b>       |                   | <b>\$ 602,654</b> |                  |
| <b>Fund Balance - Ending</b>                             | <b>\$ -</b>       |                   | <b>\$ 903,484</b> |                  |

**Poinciana**  
**Community Development District**  
**Debt Service Fund - Series 2012/2022**  
**Statement of Revenues, Expenditures, and Changes in Fund Balance**  
**For The Period Ending April 30, 2022**

|  | Adopted<br>Budget   | Prorated Budget<br>Thru 04/30/22 | Actual<br>Thru 04/30/22 | Variance              |
|--|---------------------|----------------------------------|-------------------------|-----------------------|
| <b>Revenues:</b>   |                     |                                  |                         |                       |
| Assessments - Tax Roll                                   | \$ 1,461,832        | \$ 1,452,409                     | \$ 1,452,409            | \$ -                  |
| Assessments - Direct Bill                                | \$ 153,582          | \$ 113,961                       | \$ 75,974               | \$ (37,987)           |
| Assessments - Prepayments                                | \$ -                | \$ -                             | \$ 103,546              | \$ 103,546            |
| Interest   | \$ -                | \$ -                             | \$ 39                   | \$ 39                 |
| <b>Total Revenues</b>                                    | <b>\$ 1,615,414</b> | <b>\$ 1,566,370</b>              | <b>\$ 1,631,968.56</b>  | <b>\$ 65,598</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                                | \$ -                | \$ -                             | \$ 313,788              | \$ (313,788)          |
| <b>Total Expenditures</b>                                | <b>\$ 1,587,825</b> | <b>\$ 298,663</b>                | <b>\$ 627,450</b>       | <b>\$ (328,788)</b>   |
| <b>Excess (Deficiency) of Revenues over Expenditures</b> | <b>\$ 27,589</b>    |                                  | <b>\$ 1,004,519</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>\$ (618,791)</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>\$ 588,335</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        | \$ 18,846        | \$ -        | \$ -        | - \$        | - \$        | - \$        | \$ 630,037        |
| Assessments - Direct   | \$ 30,552        | \$ -             | \$ -              | \$ -             | \$ -             | \$ -            | \$ -             | \$ -        | \$ -        | - \$        | - \$        | - \$        | \$ 30,552         |
| Interest               | \$ 9             | \$ 10            | \$ 16             | \$ 14            | \$ 12            | \$ 12           | \$ 11            | \$ -        | \$ -        | - \$        | - \$        | - \$        | \$ 84             |
| 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>\$ 18,857</b> | <b>\$ -</b> | <b>\$ -</b> | <b>- \$</b> | <b>- \$</b> | <b>- \$</b> | <b>\$ 667,922</b> |

**Expenditures:**

**General & Administrative:**

[illegible]

**Poinciana**  
Community Development District  
Month to Month

| Operation and Maintenance                         |             |           |            |            |            |             |             |     |      |      |     |      |            |
|---|-------------|-----------|------------|------------|------------|-------------|-------------|-----|------|------|-----|------|------------|
|   | Oct         | Nov       | Dec        | Jan        | Feb        | March       | April       | May | June | July | Aug | Sept | Total      |
| Field Services                                    | \$ 858      | \$ 858    | \$ 858     | \$ 858     | \$ 858     | \$ 858      | \$ 858      | -   | -    | -    | -   | -    | \$ 6,008   |
| Property Insurance                                | \$ 7,948    | -         | -          | -          | -          | -           | -           | -   | -    | -    | -   | -    | \$ 7,948   |
| Electric  | \$ 251      | \$ 215    | \$ 193     | \$ 176     | \$ 200     | \$ 192      | -           | -   | -    | -    | -   | -    | \$ 1,221   |
| Landscape Maintenance                             | \$ 12,330   | \$ 12,330 | \$ 12,330  | \$ 12,330  | \$ 12,330  | \$ 12,330   | \$ 12,330   | -   | -    | -    | -   | -    | \$ 86,307  |
| Aquatic Control Maintenance                       | \$ 8,746    | \$ 8,746  | \$ 9,121   | \$ 9,121   | \$ 9,121   | \$ 9,121    | \$ 9,121    | -   | -    | -    | -   | -    | \$ 63,096  |
| Aquatic Midge Management                          | \$ 12,835   | \$ 12,835 | \$ 12,835  | \$ 12,835  | \$ 12,835  | \$ 12,835   | \$ 12,835   | -   | -    | -    | -   | -    | \$ 89,845  |
| R&M - Mulch                                       | \$ -        | \$ -      | \$ -       | \$ -       | \$ -       | \$ -        | \$ -        | -   | -    | -    | -   | -    | \$ -       |
| R&M - Plant Replacement                           | \$ -        | \$ -      | \$ -       | \$ -       | \$ -       | \$ -        | \$ -        | -   | -    | -    | -   | -    | \$ -       |
| R&M - Aerators                                    | \$ -        | \$ -      | \$ -       | \$ -       | \$ -       | \$ -        | \$ -        | -   | -    | -    | -   | -    | \$ -       |
| Storm Structure Repairs                           | \$ 10,931   | \$ -      | \$ -       | \$ -       | \$ -       | \$ -        | \$ -        | -   | -    | -    | -   | -    | \$ 10,931  |
| Contingency                                       | \$ 653      | \$ 2,463  | \$ 413     | \$ 2,396   | \$ 1,773   | \$ 1,388    | \$ 2,213    | -   | -    | -    | -   | -    | \$ 11,297  |
| Total Operations & Maintenance:                   | \$ 54,552   | \$ 37,446 | \$ 35,749  | \$ 37,715  | \$ 37,117  | \$ 36,724   | \$ 37,356   | -   | -    | -    | -   | -    | \$ 276,660 |
| Total Expenditures                                |             |           |            |            |            |             |             |     |      |      |     |      |            |
|   | \$ 80,389   | \$ 48,486 | \$ 46,490  | \$ 51,253  | \$ 51,192  | \$ 46,734   | \$ 42,549   | -   | -    | -    | -   | -    | \$ 367,093 |
| Excess (Deficiency) of Revenues over Expenditures | \$ (49,829) | \$ 50,456 | \$ 381,883 | \$ (8,120) | \$ (9,211) | \$ (40,658) | \$ (23,692) | -   | -    | -    | -   | -    | \$ 300,829 |

# 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   |
| 4/19/22                     | ACH          | \$19,239.69          | (\$9.20)              |                       | (\$384.61)       | \$0.00               | \$18,845.88          | \$18,845.88  |
| <b>Total Collected</b>      |              | <b>\$ 667,967.68</b> | <b>\$ (25,073.15)</b> | <b>\$ (12,857.89)</b> | <b>\$ -</b>      | <b>\$ 630,036.64</b> | <b>\$ 630,036.64</b> |              |
| <b>Percentage Collected</b> |              | <b>100%</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       |
| 4/19/22                     | ACH          | \$45,477.18            | (\$21.89)             |                       | (\$909.11)       | \$0.00                 | \$44,546.18            | \$44,546.18       |
| <b>Total Collected</b>      |              | <b>\$ 1,539,304.28</b> | <b>\$ (57,253.96)</b> | <b>\$ (29,641.01)</b> | <b>\$ -</b>      | <b>\$ 1,452,409.31</b> | <b>\$ 1,452,409.31</b> |                   |
| <b>Percentage Collected</b> |              | <b>100%</b>            |                       |                       |                  |                        |                        |                   |

#### DIRECT BILL ASSESSMENTS

| Taylor Morrison<br>2022-01 |             | Net Assessments |                      | \$ 213,050.82        | \$ 61,103.12        | \$ 151,947.70                    |
|----------------------------|-------------|-----------------|----------------------|----------------------|---------------------|----------------------------------|
| Date<br>Received           | Due<br>Date | Check<br>Number | Net<br>Assessed      | Amount<br>Received   | General<br>Fund     | Series 2012 Debt<br>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

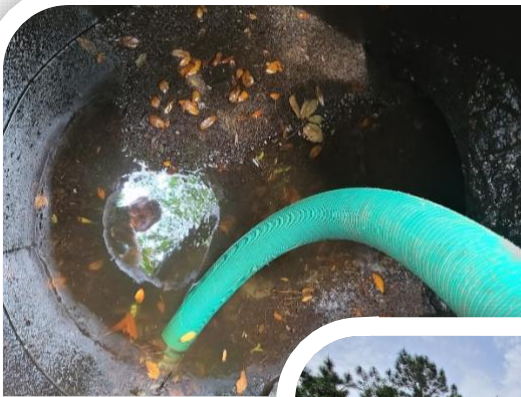
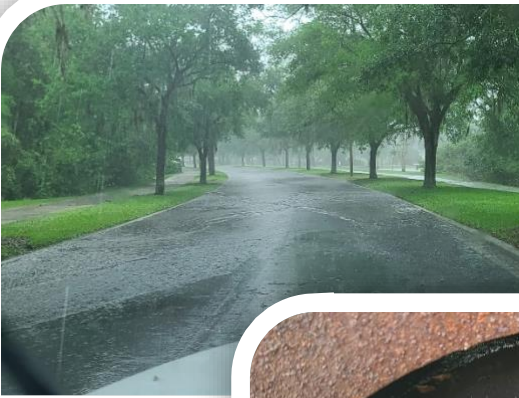
# Poinciana Community Development District



May 18, 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.

# Completed

## 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 completed 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 : 4/01/2022 and 4/30/2022

| Customer Site ID | Treatment Date | Condition/Weeds Treated |
|------------------|----------------|-------------------------|
| A-1              | 4/27/22        | Shoreline Grasses       |
| A-2              | 4/27/22        | Clean                   |
| A-3              | 4/5/22         | Shoreline Grasses       |
| A-4              | 4/5/22         | Shoreline Grasses       |
| A-5              | 4/5/22         | Shoreline Grasses       |
| A-6              | 4/6/22         | Clean                   |
| A-7              | 4/6/22         | Clean                   |
| A-8              | 4/21/22        | Filamentous             |
| A-8              | 4/21/22        | Spike Rush              |
| A-9              | 4/18/22        | Shoreline Grasses       |
| A-10A            | 4/11/22        | Shoreline Grasses       |
| A-10B            | 4/11/22        | Duckweed                |
| A-10B            | 4/11/22        | Shoreline Grasses       |
| A-11             | 4/11/22        | Shoreline Grasses       |
| A-12             | 4/11/22        | Shoreline Grasses       |
| A-13             | 4/28/22        | Clean                   |
| A-20             | 4/27/22        | Clean                   |
| A-21             | 4/28/22        | Clean                   |
| A-22             | 4/28/22        | Clean                   |
| B-1              | 4/28/22        | Clean                   |
| B-5              | 4/18/22        | Shoreline Grasses       |
| B-6              | 4/18/22        | Shoreline Grasses       |
| B-11             | 4/28/22        | Clean                   |
| B-15             | 4/6/22         | Clean                   |
| B-16             | 4/28/22        | Clean                   |
| C-1              | 4/18/22        | Shoreline Grasses       |
| C-2              | 4/28/22        | Clean                   |
| C-3              | 4/28/22        | Clean                   |
| C-6A             | 4/28/22        | Clean                   |
| C-6B             | 4/28/22        | Clean                   |
| C-8              | 4/5/22         | Shoreline Grasses       |
| C-9              | 4/28/22        | Clean                   |
| C-10             | 4/28/22        | Clean                   |
| C-11             | 4/28/22        | Clean                   |
| C-12             | 4/28/22        | Clean                   |
| C-13             | 4/28/22        | Clean                   |
| C-14             | 4/28/22        | Clean                   |
| C-15             | 4/28/22        | Clean                   |
| C-16             | 4/28/22        | Clean                   |
| C-17             | 4/28/22        | Clean                   |
| C-18             | 4/28/22        | Clean                   |
| C-19             | 4/28/22        | Clean                   |
| C-20             | 4/28/22        | Clean                   |
| D-1              | 4/28/22        | Clean                   |
| D-2              | 4/28/22        | Clean                   |

|      |         |                   |
|------|---------|-------------------|
| D-3  | 4/28/22 | Clean             |
| D-4  | 4/12/22 | Shoreline Grasses |
| D-5  | 4/28/22 | Clean             |
| D-6  | 4/28/22 | Clean             |
| D-7  | 4/28/22 | Clean             |
| D-8  | 4/28/22 | Clean             |
| D-9  | 4/28/22 | Clean             |
| D-10 | 4/12/22 | Shoreline Grasses |
| D-11 | 4/28/22 | Clean             |
| E-1  | 4/27/22 | Shoreline Grasses |
| E-2  | 4/27/22 | Clean             |
| E-3  | 4/27/22 | Clean             |
| E-5  | 4/27/22 | Clean             |
| E-6  | 4/27/22 | Clean             |
| E-8  | 4/28/22 | Clean             |
| E-11 | 4/28/22 | Clean             |
| E-18 | 4/28/22 | Clean             |
| E-19 | 4/27/22 | Clean             |
| E-21 | 4/27/22 | Clean             |
| E-31 | 4/27/22 | Clean             |
| F-7  | 4/28/22 | Clean             |



## PCDD All Services By Customer Summary

Page 1 of 1  
Monday, May 2, 2022  
3:08:59 PM

Poinciana Community Development Dist (S07800)

Filter Date between 04/01/2022 and 04/30/2022

| Customer                                 | Work Type      | Service Item                            | Start Date | End Date   | Used<br>Quantity | Unit Of<br>Measure |
|--|----------------|---|------------|------------|------------------|--------------------|
| S07800 - Poinciana Community Development | Comfort Pack   | KIS2911 - Talstar BP Barrier            | 04/07/2022 | 04/07/2022 | 0.31             | mi                 |
| S07800 - Poinciana Community Development | Comfort Pack   | KIS2920 - Bifen I/T Barrier Application | 04/28/2022 | 04/28/2022 | 0.63             | mi                 |
|  |                |   |            |            | <b>0.94</b>      |                    |
| S07800 - Poinciana Community Development | Municipal Back | KIS1818 - Strike Pellets 10lbs/acre     | 04/21/2022 | 04/21/2022 | <b>9.62</b>      | acr                |
| S07800 - Poinciana Community Development | Night Truck    | KIS2827 - Biomist 4+4 Truck ULV         | 04/04/2022 | 04/04/2022 | 10.50            | mi                 |
| S07800 - Poinciana Community Development | Night Truck    | KIS2715 - Biomist 4+4 A TV/ULV          | 04/07/2022 | 04/07/2022 | 4.00             | mi                 |
| S07800 - Poinciana Community Development | Night Truck    | KIS2827 - Biomist 4+4 Truck ULV         | 04/11/2022 | 04/11/2022 | 10.60            | mi                 |
| S07800 - Poinciana Community Development | Night Truck    | KIS2715 - Biomist 4+4 A TV/ULV          | 04/13/2022 | 04/13/2022 | 9.60             | mi                 |
| S07800 - Poinciana Community Development | Night Truck    | KIS2827 - Biomist 4+4 Truck ULV         | 04/18/2022 | 04/18/2022 | 10.60            | mi                 |
| S07800 - Poinciana Community Development | Night Truck    | KIS2715 - Biomist 4+4 A TV/ULV          | 04/20/2022 | 04/20/2022 | 9.50             | mi                 |
| S07800 - Poinciana Community Development | Night Truck    | KIS2827 - Biomist 4+4 Truck ULV         | 04/25/2022 | 04/25/2022 | 10.60            | mi                 |
| S07800 - Poinciana Community Development | Night Truck    | KIS2715 - Biomist 4+4 A TV/ULV          | 04/28/2022 | 04/28/2022 | 9.70             | mi                 |
|  |                |   |            |            | <b>75.10</b>     |                    |

## SECTION 2

Customer Complaint Log Poinciana West CDD

| Date    | Resident            | Address              | Pond | Complaint                   | Assigned To   | Resolution                                    | Date Resolved |
|---------|---------------------|----------------------|------|-----------------------------|---------------|---|---------------|
| 3/14/22 | Mr. Jones           | 975 Ladera Ranch Rd  | p-17 | Alligator in Pond           | FWC           | Resident contacted FWC                        | 3/14/22       |
| 3/30/22 | Jacqueline Smith    | 975 Ladera Ranch Rd  | P-17 | Construction debris in pond | Clayton       | Sent to construction company to address.      | 4/1/22        |
| 4/12/22 | Ronald Blake        | 803 Jasmine Creek Rd | P-15 | Algae                       | Clayton       | Treated, explained treatment plan to resident | 4/20/22       |
| 4/15/22 | Norman Hussmann     | 448 Bel Air Way      | P-21 | Algae/Hydrilla              | Clayton       | Sent to contractor                            | 4/26/22       |
| 5/10/22 | Wayne and Donna Ham | 219 Treviso Dr       | 1F   | vegetation                  | Rudy Bautista | TBD   | TBD           |
| 5/11/22 | Diane Simmons       | 120 Vizcaya Ct       | E-31 | Low water level             | Clayton       | Contacted resident. Levels in normal range    | 5/12/22       |
| 5/11/22 | Kay Manis           | 2807 Palm Tree Dr    | c-2  | Algae                       | Clayton       | treated, contacted resident                   | 5/12/22       |
|         |                     |                      |      |                             |               |   |               |
|         |                     |                      |      |                             |               |   |               |

## SECTION 3



Governmental  
Management Services, LLC  
*Central Florida*

Maintenance Services

Phone: 407-201-1514

Email:

Csmith@gmscfl.com

TO:  
Poinciana CDD

Prepared By:  
Governmental Management Services- CF,  
LLC  
219 E. Livingston Street  
Orlando, FL 32801

Job name and Description

Extend Pool Drain – Behind Shorehaven pool – Pond D-9

This proposal is to extend the pool drainpipe that terminates at the edge of the pond bank out into the pond area. Corrugated piping will be tied into the current drain pipe and trenched out past the water edge. The pipe will then have a pop off installed at the end. The area will be graded back out and sod laid down.

| Qty        | Description  | Unit Price | Line Total |
|------------|--------------|------------|------------|
| 7          | Labor        | \$40.00    | \$280.00   |
| 1          | Mobilization | \$55.00    | \$55.00    |
|            | Equipment    |            | \$25.00    |
|            | Materials    |            | \$140.30   |
|            |              |            |            |
|            |              |            |            |
|            |              |            |            |
| Total Due: |              |            | \$540.30   |

All proposals are valid for 30 days from date of completion.

Thank You!

Client: \_\_\_\_\_