

Poinciana
Community Development District

Agenda Package

June 15, 2022

AGENDA

Poinciana

Community Development District

219 E. Livingston Street, Orlando, Florida 32801

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

June 8, 2022

**Board of Supervisors
Poinciana Community
Development District**

Dear Board Members:

The Board of Supervisors of Poinciana Community Development District will meet **Wednesday, June 15, 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. Approval of Minutes of the May 18, 2022 Meeting
5. Discussion of Ownership and Operation of Reclaimed Water System
6. 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. Presentation of Arbitrage Rebate Calculation Reports
 - v. Reminder to Board to File Form 1's with the Supervisor of Elections in the County that They Reside by the July 1, 2022 Deadline (mail, e-mail or in person as applicable)
 - D. Field Manager
 - i. Field Manager's Report
 - ii. Customer Complaint Log

iii. Consideration of Estimate for Drainage Improvements and Bank Repairs

7. Supervisor's Requests
8. Other Business
9. General Audience Comments
10. Next Meeting Date - July 20th, 2022
11. Adjournment

Sincerely,

Tricia L. Adams

Tricia L. Adams
District Manager

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, **May 18, 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 <i>joined late via Zoom</i>	Chair
Tony Reed	Vice Chair
Robert Zimbardi	Assistant Secretary
Elizabeth Lambrides	Assistant Secretary
Anita Nelson	Supervisor-Appointment

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 May 18, 2022 Poinciana Community Development District's Board of Supervisors Meeting.

FIRST ORDER OF BUSINESS

Roll Call

Ms. Adams called the meeting to order and called the roll at 11:17 a.m. All Supervisors were present with the exception of Ms. Epstein who was not present at roll call.

SECOND ORDER OF BUSINESS

Pledge of Allegiance

The Pledge of Allegiance was recited.

- **Organizational Matters (Item 4)**

- A. Review of Letters of Interest**

Ms. Adams stated that the Board received a resignation from Mr. Luddy for Seat #2 and a letter of interest was received from Ms. Anita Nelson, which was included in the agenda package.

- B. Appointment of Individual to Fulfill the Board Vacancy in Seat #2**

On MOTION by Ms. Lambrides, seconded by Mr. Reed, with all in favor, the appointment of Ms. Anita Nelson to fill the Board vacancy in Seat #2 was approved.

- C. Administration of Oath of Office**

Mr. Adams, a Notary of the State of Florida and duly authorized, administered the Oath of Office to Ms. Anita Nelson.

- D. Consideration of Resolution 2022-05 Electing Officers**

Ms. Adams stated that each time there was a Board vacancy, the Board was required to consider its officers. Mr. Luddy served as Vice Chairman. Ms. Epstein was currently Chair, the remaining Board Members served as Assistant Secretaries and GMS staff served as Treasurer, Secretary and Assistant Secretaries. Mr. Zimbardi nominated Ms. Epstein as Chair and Mr. Reed volunteering to serve as Vice Chair. Ms. Adams stated that Ms. Elizabeth Lambrides, Bob Zimbardi and Anita Nelson would serve as Assistant Secretaries and GMS staff would remain serving as Treasurer, Assistant Treasurer, Secretary and Assistant Secretary.

On MOTION by Ms. Lambrides seconded by Mr. Reed with all in favor Resolution 2022-05 Electing the Officers as stated was adopted.

THIRD ORDER OF BUSINESS**Public Comment Period on Agenda Items**

There being none, the next item followed.

Ms. Epstein joined the meeting via Zoom.

FOURTH ORDER OF BUSINESS

Organizational Matters

- A. Review of Letters of Interest**
- B. Appointment of Individual to Fulfill the Board Vacancy in Seat #2**
- C. Administration of Oath of Office**
- D. Consideration of Resolution 2022-05 Electing Officers**

These items were discussed. Ms. Epstein and Mr. Reed requested that Ms. Adams run the meeting.

FIFTH ORDER OF BUSINESS

Approval of Minutes of the February 16, 2022 Meeting

On MOTION by Mr. Reed seconded by Ms. Epstein with all in favor the Minutes of the February 16, 2022 Meeting were approved as presented.

SIXTH ORDER OF BUSINESS

Review and Acceptance of Fiscal Year 2021 Audit Report

Ms. Adams stated that each year, all CDDs were required to have an annual independent audit performed. The Board previously met as an Audit Committee and selected Grau & Associates. The auditor found that the fiscal year 2021 accounting was in accordance with government accounting principles, there were no findings or recommendations and the District was not in a state of financial emergency as noted in the Independent Auditor's Report under Section 218.415(1). It was considered to be a clean audit. Mr. Zimbardi thanked GMS for having a clean audit.

On MOTION by Mr. Zimbardi seconded by Mr. Reed with all in favor acceptance of the Fiscal Year 2021 Audit Report and authorization to transmit to the State of Florida was approved.

SEVENTH ORDER OF BUSINESS

Consideration of Resolution 2022-06 Authorizing Residential Drain Pipe Application and License Process and Setting Public Hearing July 20, 2022

Ms. Adams reported that there were residential drains that terminated at the edge of CDD property and caused erosion. District staff was asked to reach out to the HOA regarding their approval procedures for residential yard drains. The HOA President agreed to require anyone

applying for a drain application, to first go to the District for review and approval and once it was approved by the Board, there would be a License Agreement authorizing the installation of the drain. District Counsel prepared the License Agreement and the District Engineer drafted a sketch showing the proper placements for the installation of the drain pipe. Under the License Agreement, the owner would install the drain pipe on the CDD property. Ms. Leo proposed that a pop-up emitter is installed at the end of the system and sod to prevent ruts at the side of the bank.

Ms. Epstein questioned how many homes were affected and why it was important that the CDD Board approve each License Agreement. Mr. Reed stated that hundreds or thousands of homes were affected. Ms. Adams explained that it impacted District property and the District was giving permission under the License Agreement for the resident to access District property. For the first couple of License Agreements, Ms. Adams suggested that District staff work with the Board, but once criteria was established, if wanted, staff would approve the applications and bring the License Agreements to the Board for approval or ratification. Ms. Carpenter suggested that the Board consider setting a fee for District Counsel and District Engineer review. Ms. Epstein questioned the average review costs. Ms. Adams indicated other CDDs set between \$300 to \$500. Mr. Zimbardi preferred to pass the cost for review of the application to residents who wanted to drain their property and setting a minimal amount. Ms. Carpenter pointed out that GMS offered to absorb any field costs and suggested a \$75 fee to cover any costs if Ms. Leo had to go out into the field to look at it. Ms. Lambrides preferred a higher fee and then lowering it after the public hearing. Mr. Zimbardi favored establishing a \$25 application fee. Ms. Epstein asked what happened to the money collected by the homeowner if it was not used. Ms. Adams stated it would be offsetting revenue for expenses associated with the operation of the District. Ms. Carpenter proposed that the Board set the fee at \$100 for the purpose of setting the public hearing.

Ms. Lambrides MOVED to adopt Resolution 2022-06 Authorizing Residential Drain Pipe Application and License Process and Setting the Public Hearing for July 20, 2022 at 11:00 a.m., at this location and setting the fee at \$100 and Mr. Zimbardi seconded the motion.
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Mr. Reed opposed the solution because they never tested it. Ms. Epstein asked if Mr. Reed was opposed to what was being proposed by the District Engineer because it was not a viable solution. Mr. Reed voiced concern that Ms. Leo's solution was more expensive. Ms. Leo and Mr. Smith confirmed that the cost incurred by the resident for extending the drain line into the pond was borne by the homeowner, not the CDD. The Board requested additional information between now and the public hearing on the emitters, the costs and long-term damage and requested that Ms. Leo provide an alternative.

On VOICE VOTE with Ms. Nelson, Mr. Reed, Mr. Zimbardi and Ms. Lambrides in favor and Ms. Epstein dissenting, Resolution 2022-06 Authorizing Residential Drain Pipe Application and License Process and Setting the Public Hearing for July 20, 2022 at 11:00 a.m., at this location was adopted. (Motion Passed 4-1)

Ms. Epstein preferred sending an email to residents versus having the public hearing, due to the cost. Ms. Adams stated that the motion passed and the public hearing was set for July 20th. Ms. Lambrides and Ms. Epstein would attend the public hearing by phone. Ms. Nelson, Mr. Reed and Mr. Zimbardi confirmed that they would be present in person.

EIGHTH ORDER OF BUSINESS

Consideration of Resolution 2022-07 Authorizing Setting Public Hearing July 20, 2022 to Amend and Restate Tunnel Rules

Ms. Adams recalled that at the prior meeting, the Board discussed refining the definition of low-speed vehicles in the rules for the tunnels and rather than going through the expense of setting another public hearing, it would be discussed at the July 20th public hearing.

On MOTION by Mr. Zimbardi seconded by Mr. Reed with all in favor Resolution 2022-07 Authorizing Setting the Public Hearing for July 20, 2022 to Amend and Restate Tunnel Rules was adopted.

NINTH ORDER OF BUSINESS

Discussion of Stormwater System Maintenance

Mr. Smith reported that due to heavy storms, Pond A-5 experienced some overflowing onto the road. With Ms. Leo's assistance, they pulled the plans for two inlets that flow into Pond A-5 and it was determined that the southern inlet was the problem. The stormwater pipe between the road and the pump was full of leaves. They had a vacuum truck come out to vacuum and blow out the stormwater pipe that went to the pond, which alleviated the issue.

Ms. Lambrides questioned whether the stormwater drain had ever been pumped or vacuumed before. Ms. Leo explained that the pond has been in existence next to the road for 20 years and when it was vacuumed, there was an accumulation of years and years of debris that clogged the pipe. Ms. Lambrides voiced concern that in the next 20 years, other ones would clog and did not want to create a situation during a hurricane where emergency vehicles could not get in and out. Ms. Leo suggested that residents identify areas that were holding more water than usual and not recovering as quickly and that the District consider a preventative maintenance program and spend money in small increments. Ms. Lambrides suggested scoping out areas where there was ponding on major thoroughfares such as Solvita Boulevard and Bell Tower Crossing and requested that Ms. Leo identify the areas on the map that had the most problems. *After further discussion, there was Board consensus for Ms. Adams to inform security and the HOA management company to bring any issues regarding slow drainage to the District's attention immediately.*

Mr. Zimbardi asked if the HOA budgeted for street sweeping, which was included in the Memorandum of Understanding (MOU). Ms. Adams would contact the HOA to ask for records on street sweeping. Mr. Reed suggested that a vacuum truck do street sweeping a couple of times per year and questioned the overall cost. Ms. Adams would obtain the records from the HOA and report back to the Board.

TENTH ORDER OF BUSINESS

Consideration of Resolution 2022-08 Approving the Proposed Fiscal Year 2023 Budget and Setting a Public Hearing

Ms. Adams stated that all Districts were required by Statute to approve a Proposed Budget by June 15th and transmit to the County and post the budget in accordance with Florida Statutes. Resolution 2022-08 approves the Proposed Budget for Fiscal Year 2023, starting on October 1, 2022 and running through September 30, 2023 sets the public hearing for July 20, 2021 at 11:00 a.m. at this location. Ms. Adams highlighted the following:

- *Management Fees* decreased by \$4,150 from \$46,350 to \$42,000 based on the current meeting schedule.
- *Dissemination Agreement* decreased by \$2,000 from \$5,500 to \$3,500.
- *Annual Audit* decreased by \$100, in accordance with the audit agreement.
- *Trustee Fees* decreased due to bank fees.
- *Information Technology* increased from \$1,125 to \$1,500, due to the increased maintenance for the record servers and technology to host remote meetings.
- *Website Maintenance* increased from \$750 to \$1,200, due to the increased cost to maintain the Poinciana CDD website in accordance with Florida Statutes.
- *Postage and Printing & Binding* decreased, due to the Board receiving electronic agenda packages.
- *Insurance* increased by \$825, based on the proposal for the public official's liability insurance for the District
- *Property Insurance* increased from \$8,500 to \$10,038, due to the anticipation of parcels being conveyed to the District for the upcoming fiscal year.
- *Landscape Maintenance* and *Aquatic Control Maintenance* increased, due to maintenance of the proposed park that Taylor Morrison was conveying to the District.
- The per unit gross assessment was \$184. There was no increase in the operation and maintenance (O&M) assessments.

Mr. Smith explained that, in looking at the parcels for conveyance, a \$30,000 maintenance cost was recommended, which was split between pond maintenance and mowing. In addition, there was a \$15,000 increase for *Aquatic Midge Management* as well as a 5% base increase for each contract. Ms. Adams reported that this was all preliminary as the application was recently submitted by Taylor Morrison and upon initial staff review, additional documents were requested. As more information becomes available, proposals would come before the Board for the cost to maintain. Discussion ensued and the Board addressed the following:

- Mr. Reed requested the same reductions as the Poinciana West CDD. *Ms. Adams reduced Dissemination Agent and District Management Fees, after meeting with the Chair.* Ms. Lambrides asked why these decreases were requested. *Ms. Adams*

stated that it was based on the current meeting schedule and current workload of the District.

- Ms. Lambrides asked if there was any law for electronic advertisements. *Ms. Carpenter noted no current law, but there were a number of required publications.*
- Ms. Lambrides questioned the response to the email sent out to residents for paydown of their bond. *Ms. Adams received calls and emails from Poinciana and Poinciana West CDD residents who were interested in paying off the bond in lump-sum versus making annual payments on their Tax Bill.* Ms. Lambrides suggested sending out another e-blast.

On MOTION by Mr. Reed seconded by Mr. Zimbardi with all in favor Resolution 2022-08 Approving the Proposed Fiscal Year 2023 Budget and Setting the Public Hearing for July 21, 2021 at 11:00 a.m., at this location was adopted.

ELEVENTH ORDER OF BUSINESS

Review and Acceptance of Draft Stormwater Needs Analysis Report

Ms. Leo presented the draft Stormwater Needs Analysis Report and acknowledged that after she started this analysis and provided a proposal for \$15,000, the government changed the required form and the total amount spent was close to \$3,000. Mr. Zimbardi thanked Ms. Leo for the acknowledgement. Discussion ensued.

On MOTION by Mr. Reed seconded by Mr. Zimbardi with all in favor the draft Stormwater Needs Analysis Report was approved.

TWELFTH ORDER OF BUSINESS

Staff Reports

A. Attorney

Ms. Carpenter has been reminding Taylor Morrison every month to provide additional information and would stop working on this matter until they provided the requested information.

Mr. Zimbardi questioned how much money they actually needed as there was an application fee of \$2,500 and Poinciana West CDD wanted to charge \$5,000 per parcel. In his opinion, \$2,500 was reasonable. Ms. Adams explained if the \$2,500 was not spent, the money

goes back to the developer. If it was more, then they billed the developer before property was presented to the Board for acceptance. Mr. Zimbardi asked if Poinciana West received approval from Taylor Morrison. Ms. Adams stated their District Counsel was working with the Taylor Morrison attorney on the process.

B. Engineer

Mr. Zimbardi asked about the pond that had a hole in it. Ms. Leo stated that staff was monitoring Pond B-15, as water levels go down quickly. Pipes in three mitered end sections were partially obstructed with sand and debris and the concrete that protected a pipe was cracked. She was working with Mr. Smith to get those vacuumed out but wanted to see where the water was coming from first. Mr. Zimbardi noted that the pond next to the golf course was full, but this one was almost empty, so it was obviously not feeding over. Ms. Leo requested that the Board approve a not-to-exceed amount of \$10,000 to get the vacuum truck out to do some investigation and repair the mitered ends.

Mr. Reed MOVED to approve a not-to-exceed amount of \$10,000 to vac jet the stormwater drain pipes in Pond B-15 and Ms. Lambrides seconded the motion.

Ms. Adams opened the floor to public comments on this matter since this item was not listed agenda. There were no public comments.

Ms. Epstein left the meeting.

On VOICE VOTE with all in favor approving a not-to-exceed amount of \$10,000 to vac jet the stormwater drain pipes in Pond B-15 was approved. (Motion Passed 4-0)

Mr. Zimbardi noticed a black plastic sheet when Pond B-1 was low and asked if the ponds were lined. Ms. Leo stated that a couple of Solivita ponds had liners as part of the permitting process but would look at this pond.

C. District Manager

i. Action Items List

Ms. Adams presented the Action Items List, which was included in the agenda package.

ii. Approval of Check Register

Ms. Adams presented the Check Register from February 9, 2022 through May 10, 2022 in the amount of \$614,871.50. There were some large transfers to the debt service accounts managed by the Trustee, which was customary after receiving tax revenues transmitted by the County.

On MOTION by Mr. Zimbardi seconded by Ms. Lambrides with all in favor the February 9, 2022 through May 10, 2022 in the amount of \$614,871.50 was approved.

iii. Balance Sheet and Income Statement

Ms. Adams presented the Unaudited Financial Statements through April 30, 2022, which were included in the agenda package. The Unassigned Cash Balance in the General Fund was \$903,484. The overall budget for the year was slightly over \$630,000.

On MOTION by Mr. Zimbardi seconded by Mr. Reed with all in favor the Unaudited Financial Statements through April 30, 2022 were accepted.

iv. Presentation of Number of Registered Voters – 5,077 - ADDED

Ms. Adams presented a letter from Polk County Supervisor of Elections reporting the number of registered voters as of April 15, 2022, which was were 5,077. No action was required by the Board. Mr. Zimbardi asked if this done automatically. Ms. Adams explained that this item was only significant in the first years of a District because after the District had 250 registered voters and was established for six years, the seats on the Board started to transition to the General Election process. Now that the District was already using the General Election process, the Florida Statutes had no provision to stop reporting this information.

v. Notice of Qualifying Period: Noon, June 13, 2022 to Noon, June 17, 2022

Ms. Adams announced that the qualifying period with the Polk County Supervisor of Elections for the November 2022 General Election seats was Noon on June 13, 2022 through Noon on June 17, 2022.

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

Mr. Smith presented the Field Manager Report, which was included in the agenda package. The tunnel lighting was changed to LED lights, which had higher lumens that use lower energy. Mr. Zimbardi noted that the tunnel looked clean. Mr. Smith agreed, but they were approaching the need for professional washing. The fish stocking was complete. Midge complaints were down. Mr. Zimbardi asked if it was the second round of fish stocking. Mr. Smith noted that they did four rounds. Ms. Lambrides questioned whether they should stock all of the ponds. Mr. Smith stated that only the ponds that received complaints about midge problems were stocked with fish. Ms. Lambrides noticed some midges and asked if it should be reported. Mr. Smith requested that it be reported so Clark could treat the pond. They were continuing to remove aerators that were inoperable. He had not received any Pond E-3 noise complaints in a long time. There were shoreline grasses on the ponds, but for the most part, there were no issues. Mr. Zimbardi questioned whether there was an outbreak of algae. Mr. Smith stated multiple sites had algae blooms, especially Lake Polk, due to the additional sun, not much rain and people fertilizing their yards.

ii. Customer Complaint Log

Mr. Smith presented the complaint log for February 9, 2022 through May 11, 2022, which was included in the agenda package. There was a report of an alligator in a pond and FWC was contacted. Most of the complaints were about algae and vegetation, which were all treated.

iii. Consideration of Estimate for Drainage Improvements and Bank Repairs

Mr. Smith presented a proposal, which was included in the agenda package. It was based on complaints brought to his attention regarding Pond D-9 behind the Shorehaven pool. The proposal was to extend the pool drainpipe into the pond so the pond bank did not continue to erode. Other pools in the area were repaired in this manner. The proposal also included sod. In many cases, they were able to keep the sod, but because the water was highly chlorinated, it killed the grass. After further discussion, this matter was deferred so that Ms. Leo could do further research

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

Mr. Reed asked why the HOA was maintaining the reclaimed water infrastructure if the CDD owned it. Ms. Adams stated that it was conveyed to the CDD and a management agreement was in place with the HOA to manage the system. She would place this item on the next agenda. Mr. Reed noted many items on the MOU and asked if there were any items that had inspection requirements. Ms. Leo explained that the only infrastructure that the CDD owned were the tunnels, which were inspected every other year. Mr. Reed thanked Mr. Smith for providing a preventative maintenance log for his review and asked about the retaining walls made out of wood, which had a 10-year lifespan versus concrete or block, which had a 50-to-100-year lifespan. In his opinion, they should not accept retaining walls made from wood because the CDD must pay for a replacement if it should fail within 10 or 15 years. Ms. Carpenter did not see any request for the turnover of retaining walls; however, as long as it was properly permitted and constructed, they did not have an opportunity to reject it. She recommended waiting until they received an application and could consider the cost for maintenance and build into a reserve.

FOURTEENTH ORDER OF BUSINESS**Other Business**

There being none, the next item followed.

FIFTEENTH ORDER OF BUSINESS**General Audience Comments**

Ms. Virginia Edge of 606 Volterra Boulevard asked where there was a wood retaining wall. Mr. Reed stated there was one where the new houses were being built on Village Center Drive.

SIXTEENTH ORDER OF BUSINESS**Next Meeting Date – June 15, 2022**

Ms. Adams stated the next meeting was scheduled for June 15, 2022 at 11:00 a.m. Mr. Zimbardi asked why this District had a June meeting and Poinciana West CDD had a July meeting. Ms. Adams explained that the Poinciana West CDD approved a meeting schedule with six meetings a year versus this District, which approved 12 meetings. Ms. Lambrides questioned the need for the June meeting. Ms. Adams stated if there were no agenda items, the Chair had the ability to cancel the meeting.

SEVENTEENTH ORDER OF BUSINESS

Adjournment

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

Secretary / Assistant Secretary

Chair/Vice Chairman

SECTION V

**AGREEMENT BETWEEN
POINCIANA COMMUNITY DEVELOPMENT DISTRICT
AND SOLIVITA COMMUNITY ASSOCIATION, INC.**

[RECLAIMED INFRASTRUCTURE]

THIS AGREEMENT is made and entered into as of this 18th day of April, 2012, by and between:

Poinciana Community Development District, a local unit of special purpose government established pursuant to Chapter 190, Florida Statutes, located in the Polk County, and with offices at 610 Sycamore Street, Suite 140, Celebration, Florida 34747 (hereinafter "District"), and

Solivita Community Association, Inc., a Florida not-for-profit corporation, whose address is 395 Village Dr. Suite C, Poinciana, Florida 34759 (the "Association").

RECITALS

WHEREAS, the District is a local unit of special-purpose government established, pursuant to the Uniform Community Development District Act of 1980, as codified in Chapter 190, Florida Statutes ("Uniform Act"); and

WHEREAS, pursuant to the Uniform Act, the District is authorized to finance, fund, plan, establish, acquire, construct or reconstruct, enlarge and extend, equip, operate, and maintain systems, facilities and infrastructure in conjunction with the development of lands within the District; and

WHEREAS, the District presently owns and is continuing to construct and/or acquire various systems, facilities and infrastructure including, but not limited to, certain reclaimed water pipes equal to or in excess of six (6) inches in diameter as more specifically identified in the attached Exhibit A ("Reclaimed Infrastructure") requiring inspection, operation and maintenance services for which the District desires to retain an independent contractor; and

WHEREAS, the Association is a Florida not-for-profit corporation owning, operating and maintaining various improvements and facilities in close proximity to and connecting to the Reclaimed Infrastructure; and

WHEREAS, the landowners residing within the District will ultimately be the source of funds needed to inspect, operate and maintain the Reclaimed Infrastructure regardless of whether the District or the Association actually performs such services; and

WHEREAS, for ease of administration, potential cost savings to residents and the benefits of full time on-site inspection, operation and maintenance personnel, the District desires to contract with the Association to manage and maintain Reclaimed Infrastructure; and

WHEREAS, the Association represents that it is qualified, through its officers, employees, contractors and affiliates, to manage and maintain Reclaimed Infrastructure and desires to contract with the District to do so in accordance with the terms of this Agreement.

NOW, THEREFORE, in consideration of the recitals, agreements, and mutual covenants contained herein, and other good and valuable consideration, the receipt and sufficiency of which are hereby acknowledged by the parties, the parties agree as follows:

SECTION 1. RECITALS. The recitals so stated are true and correct and by this reference are incorporated into and form a material part of this Agreement.

SECTION 2. ASSOCIATION'S OBLIGATION.

A. General duties. Association shall be responsible for the management and maintenance of Reclaimed Infrastructure in an efficient, lawful and satisfactory manner. Association will act in a fiduciary capacity with respect to the protection of the Reclaimed Infrastructure.

B. Inspection. Association shall conduct regular inspections of all Reclaimed Infrastructure and report any irregularities to the District Manager, or its designated representative, and shall correct any irregularities in accordance with the terms of this Agreement.

C. Repair and Maintenance. Association shall make, or cause to be made, such routine repair work or normal maintenance to the Reclaimed Infrastructure as may be required for the operation or physical protection of Reclaimed Infrastructure, or as required under applicable government permits. Association shall promptly cause emergency repairs to be made when such repairs are necessary for the preservation and safety of persons and/or property, or when the repairs are required to be made to avoid the suspension of any service of the HOA, District or public utility. Association shall immediately notify the District Manager, or its designated representative, concerning the need for emergency repairs.

D. Investigation and Report of Accidents/Claims. Association shall promptly investigate and provide a full written report to the District Manager as to all accidents or claims for damage relating to the operation and/or maintenance of the Reclaimed Infrastructure. Such report shall at a minimum include a description of any damage or destruction of property and the estimated cost of repair. Association shall cooperate and make any and all reports required by any insurance company or the District in connection with any accident or claim. Association shall not file any claims with the District's insurance company without the prior consent of the District Board of Supervisors.

E. Compliance with Government Rules, Regulations, Requirements and Orders. Association shall take such action as is necessary to comply promptly with any and all permits, orders or requirements affecting the Reclaimed Infrastructure placed thereon by any governmental authority having jurisdiction. Association shall immediately notify the

District Manager in writing of all such orders or requirements. At the request of the District, Association shall prepare for execution and filing by the District any forms, reports or returns which may be required by law in connection with the ownership, maintenance and operation of the Reclaimed Infrastructure.

F. Adherence to District Rules, Regulations and Policies. Association's personnel shall be familiar with all District policies and procedures and shall ensure that all contractors operating or maintaining the Reclaimed Infrastructure are informed with respect to the rules, regulations and notices as may be promulgated by the District from time to time and ensure that said persons conform therewith.

G. Care of the Property. Association shall use all due care to protect the property of the District, its residents and landowners from damage by Association, its employees or contractors. Association agrees to repair any damage resulting from Association's activities and work.

H. Staffing and Billing. Association shall be solely responsible for the staffing, budgeting, financing, billing and collection of fees, assessments, service charges, etc., necessary to perform the inspection, operation and maintenance responsibilities set forth in this Agreement.

I. Liens and Claims. The Association shall promptly and properly pay for all contractors retained, labor employed, materials purchased, and equipment hired by it to perform under this Agreement. The Association shall keep the District's property free from any materialmen's or mechanic's liens and claims or notices in respect to such liens and claims, which arise by reason of the Association's performance under this Agreement, and the Association shall immediately discharge any such claim or lien.

SECTION 3. COMPENSATION. The District shall pay Association the sum of Ten Dollars (\$10.00) per year for the provision of services pursuant to the terms of this Agreement. Such compensation shall be tendered in advance upon execution of this Agreement, and shall be tendered at the beginning of each renewal period within thirty (30) days from receipt of an invoice from the Association.

SECTION 4. TERM. The term of this Agreement is for a period commencing as of April 18, 2012 and ending on September 30, 2022, and shall be automatically renewed for additional five (5) year periods after September 30, 2022, unless either party provides the other party at least one hundred eighty (180) days written notice of its intent not to renew. The District shall have the right to terminate this Agreement effective immediately at any time due to Association's failure to perform in accordance with the terms of this Agreement, or upon three hundred, sixty-five days (365) written notice without a showing of cause.

SECTION 5. INSURANCE. The Association shall maintain, at its own expense throughout the term of this Agreement, the following insurance with the District, its staff, consultants and supervisors shall be named as additional insureds:

- A. Worker's Compensation Insurance in accordance with the laws of the State of Florida.
- B. Commercial General Liability Insurance covering the Association's legal liability for bodily injuries, with limits of not less than \$1,000,000 combined single limit bodily injury and property damage liability.
- C. Employer's Liability Coverage with limits of at least \$1,000,000 (one million dollars) per accident or disease.
- D. Automobile Liability Insurance for bodily injuries in limits of not less than \$1,000,000 combined single limit bodily injury and for property damage, providing coverage for any accident arising out of or resulting from the operation, maintenance, or use by the Association of any owned, non-owned, or hired automobiles, trailers, or other equipment required to be licensed.

SECTION 6. INDEMNIFICATION. Association agrees to defend, indemnify and hold harmless the District and its officers, agents and employees from any and all liability, claims, actions, suits or demands by any person, corporation or other entity for injuries, death, property damage or of any nature, arising out of, or in connection with, the work to be performed by Association under this Agreement, including litigation or any appellate proceedings with respect thereto.

SECTION 7. RECOVERY OF COSTS AND FEES. In the event either party is required to enforce this Agreement or any provision hereof by court proceedings or otherwise then, if prevailing, the substantially prevailing party shall be entitled to recover from the other party all fees and costs incurred, including but not limited to reasonable attorneys' fees incurred prior to or during any litigation or other dispute resolution and including fees incurred in appellate proceedings.

SECTION 8. LIMITATIONS ON GOVERNMENTAL LIABILITY. 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.

SECTION 9. ASSIGNMENT. Neither party may assign this Agreement without the prior written approval of the other. Any purported assignment without such written consent shall be void.

SECTION 10. INDEPENDENT CONTRACTOR STATUS. In all matters relating to this Agreement, the Association shall be acting as an independent contractor. Neither the Association nor employees of the Association, if there are any, are employees of the District under the meaning or application of any Federal or State Unemployment or Insurance Laws or Old Age Laws or otherwise. The Association agrees to assume all liabilities or obligations

imposed by any one or more of such laws with respect to employees of the Association, if there are any, in the performance of this Agreement. The Association shall not have any authority to assume or create any obligation, express or implied, on behalf of the District and the Association shall have no authority to represent the District as an agent, employee, or in any other capacity, unless otherwise set forth in this Agreement.

SECTION 11. HEADINGS FOR CONVENIENCE ONLY. The descriptive headings in this Agreement are for convenience only and shall neither control nor affect the meaning or construction of any of the provisions of this Agreement.

SECTION 12. AGREEMENT. This instrument shall constitute the final and complete expression of this Agreement between the District and Association relating to the subject matter of this Agreement.

SECTION 13. AMENDMENTS. Amendments to and waivers of the provisions contained in this Agreement may be made only by an instrument in writing which is executed by both the District and the Association.

SECTION 14. AUTHORIZATION. The execution of this Agreement has been duly authorized by the appropriate body or official of the District and the Association, both the District and the Association have complied with all the requirements of law, and both the District and the Association have full power and authority to comply with the terms and provisions of this instrument.

SECTION 15. NOTICES. All notices, requests, consents and other communications under this Agreement ("Notices") shall be in writing and shall be delivered, mailed by First Class Mail, postage prepaid, or overnight delivery service, to the parties, as follows:

A. If to the District: Poinciana Community Development District
610 Sycamore Street, Suite 140
Celebration, Florida 34747
Attn: District Manager

With a copy to: Hopping Green & Sams, P.A.
119 S. Monroe Street, Suite 300
Tallahassee, Florida 32309
Attn: Michael C. Eckert

B. If to the Association: Solivita Community Association, Inc.
395 Village Dr, Suite C
Poinciana, Florida 34759
Attn: Craig Carmichael

With a copy to:

Attn: _____

Except as otherwise provided in this Agreement, any Notice shall be deemed received only upon actual delivery at the address set forth above. Notices delivered after 5:00 p.m. (at the place of delivery) or on a non-business day, shall be deemed received on the next business day. If any time for giving Notice contained in this Agreement would otherwise expire on a non-business day, the Notice period shall be extended to the next succeeding business day. Saturdays, Sundays, and legal holidays recognized by the United States government shall not be regarded as business days. Counsel for the District and counsel for the Association may deliver Notice on behalf of the District and the Association. Any party or other person to whom Notices are to be sent or copied may notify the other parties and addressees of any change in name or address to which Notices shall be sent by providing the same on five (5) days written notice to the parties and addressees set forth herein.

SECTION 16. THIRD PARTY BENEFICIARIES. This Agreement is solely for the benefit of the District and the Association and no right or cause of action shall accrue upon or by reason, to or for the benefit of any third party not a formal party to this Agreement. Nothing in this Agreement expressed or implied is intended or shall be construed to confer upon any person or corporation other than the District and the Association any right, remedy, or claim under or by reason of this Agreement or any of the provisions or conditions of this Agreement; and all of the provisions, representations, covenants, and conditions contained in this Agreement shall inure to the sole benefit of and shall be binding upon the District and the Association and their respective representatives, successors, and assigns.

SECTION 17. CONTROLLING LAW. This Agreement and the provisions contained in this Agreement shall be construed, interpreted, and controlled according to the laws of the State of Florida.

SECTION 18. PUBLIC RECORDS. The Association understands and agrees that all documents of any kind provided to the District in connection with this Agreement may be public records and shall be treated as such in accordance with Florida law.

SECTION 19. SEVERABILITY. The invalidity or unenforceability of any one or more provisions of this Agreement shall not affect the validity or enforceability of the remaining portions of this Agreement, or any part of this Agreement not held to be invalid or unenforceable.

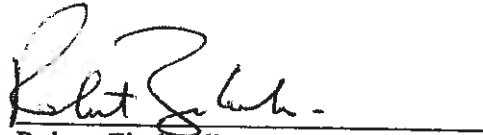
SECTION 20. ARM'S LENGTH TRANSACTION. This Agreement has been negotiated fully between the District and the Association as an arm's length transaction. The District and the Association participated fully in the preparation of this Agreement with the assistance of their respective counsel. In the case of a dispute concerning the interpretation of any provision of this Agreement, the parties are each deemed to have drafted, chosen, and selected the language, and any doubtful language will not be interpreted or construed against any party.

IN WITNESS WHEREOF, the parties execute this agreement the day and year first written above.

Attest:

**POINCIANA COMMUNITY DEVELOPMENT
DISTRICT**


Secretary


Robert Zimbardi
Chairman, Board of Supervisors

**SOLIVITA COMMUNITY
ASSOCIATION, INC.**


(Signature of Witness)


(Print Name of Witness)



By: 
Its: 
Community Manager

Exhibit A: Description of Reclaimed Infrastructure

SECTION VI

SECTION C

SECTION 1

Poinciana Community Development District

Action Items

June 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	Public Hearing July 20, 2022
12/15/21	Stock Ponds With Gambusia & Grass Shrimp	Field Manager		Completed	Proposal approved 01.19.2022. Gambusia and Grass Shrimp to be added to certain stormwater ponds to deter midges. This project has been completed.
12/15/21	Aerator Removal Experiment	Field Manager		In Process	There are only two aerators operating as of June 2022.
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	Completed	Draft of report approved by BOS May. Report filed with Polk County May 23, 2022.
2/16/22	Coordinate yard drain installation with HOA	Field Manager/District Manager/District Counsel/District Engineer		In Process	Public Hearing scheduled July 20, 2022. Sample engineered drain plans under consideration. The drain may be an emitter or other mechanism to convey water to pond.

SECTION 2

Poinciana

Community Development District

Summary of Check Register

May 11, 2022 to June 7, 2022

Fund	Date	Check No.'s	Amount
General Fund			
	5/13/22	3150-3152	\$ 12,154.70
	5/27/22	3153-3157	\$ 16,091.12
	6/2/22	3158-3159	\$ 14,563.93
			<hr/>
			\$ 42,809.75
Payroll	<u>May 2022</u>		
	Anita Nelson	50166	\$ 184.70
	Anthony Reed	50167	\$ 84.70
	Elizabeth Lambrides	50168	\$ 184.70
	Lita Epstein	50169	\$ 184.70
	Robert Zimbardi	50170	\$ 184.70
			<hr/>
			\$ 823.50
			<hr/>
			\$ 43,633.25

CHECK DATE	VEND#	.....INVOICE..... DATE INVOICE	...EXPENSED TO... YRMO DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	....CHECK.... AMOUNT #
5/13/22	00001	5/01/22 193	202205 310-51300-34000		*	3,862.50	
			MANAGEMENT FEES MAY 22				
		5/01/22 193	202205 310-51300-35200		*	62.50	
			WEBSITE ADMIN MAY 22				
		5/01/22 193	202205 310-51300-35100		*	93.75	
			INFORMATION TECH MAY 22				
		5/01/22 193	202205 310-51300-31300		*	416.67	
			DISSEMINATION SVCS MAY 22				
		5/01/22 193	202205 310-51300-51000		*	.30	
			OFFICE SUPPLIES MAY 22				
		5/01/22 193	202205 310-51300-42000		*	12.26	
			POSTAGE MAY 22				
		5/01/22 193	202205 310-51300-42500		*	6.00	
			COPIES MAY 22				
		5/01/22 194	202205 320-53800-12000		*	858.33	
			FIELD MANAGEMENT MAY 22				
		5/01/22 194	202205 320-53800-49000		*	230.18	
			GEN MAINT MATERIAL MAY 22				
			GOVERNMENTAL MANAGEMENT SERVICES				5,542.49 003150
5/13/22	00045	4/20/22 38818	202204 310-51300-32300		*	988.89	
			TRUSTEE FEE 2/22-4/22				
			HANCOCK WHITNEY BANK				988.89 003151
5/13/22	00013	5/12/22 05122022	202205 300-20700-10000		*	2,811.66	
			STOKES CK#1031 PREPAY				
		5/12/22 05122022	202205 300-20700-10000		*	2,811.66	
			CARLETON CK#866 PREPAY				
			POINCIANA CDD				5,623.32 003152
5/27/22	00022	5/13/22 4165-05-	202205 310-51300-31200		*	450.00	
			ARBRITRAGE 2012A-1 & A-2				
			AMTEC				450.00 003153
5/27/22	00009	5/16/22 00001208	202205 320-53800-47000		*	412.50	
			LITTORAL MAINT MAY 22				
		5/16/22 00001210	202205 320-53800-47000		*	200.00	
			DITCH SERVICES MAY 22				
			CLARKE AQUATIC SERVICES, INC.				612.50 003154
5/27/22	00011	5/16/22 00102378	202205 320-53800-47100		*	12,835.00	
			MOSQUITO MAINT MAY 22				
			CLARKE ENVIRONMENTAL MOSQUITO				12,835.00 003155
5/27/22	00027	5/19/22 100614	202204 310-51300-31500		*	2,068.62	
			GENERAL COUNSEL APR 22				
			LATHAM, LUNA, EDEN & BEAUDINE				2,068.62 003156
			POIN POIN CDD	KCOSTA			

CHECK DATE	VEND#	.....INVOICE..... DATE INVOICE	...EXPENSED TO... YRMO DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	....CHECK..... AMOUNT #
5/27/22	00041	5/18/22 05182022	202205 310-51300-49000	BALLROOM CHARGE	*	125.00	
				SOLIVITA CLUB-AVATAR PROPERTIES			125.00 003157
6/02/22	00004	6/01/22 8122	202206 320-53800-46200	LANDSCAPE MAINT JUNE 22	*	12,329.53	
				FLORALAWN 2, LLC			12,329.53 003158
6/02/22	00017	6/01/22 2175258	202205 310-51300-31100	GENERAL ENGINEER MAY 22	*	1,574.40	
		6/01/22 2175260	202205 310-51300-31100	STORMWATER ANALYSIS	*	660.00	
				GAI CONSULTANTS, INC			2,234.40 003159
TOTAL FOR BANK A						42,809.75	
TOTAL FOR REGISTER						42,809.75	

POIN POIN CDD KCOSTA

SECTION 3

Poinciana
Community Development District

Unaudited Financial Reporting
May 31, 2022



Table of Contents

1	<u>Balance Sheet</u>
2-3	<u>General Fund</u>
4	<u>Debt Service Fund - Series 2012/2022</u>
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7	<u>Assessment Receipt Schedule</u>

Poinciana
Community Development District
Combined Balance Sheet
May 31, 2022

	<i>General Fund</i>	<i>Debt Service Fund</i>	<i>Totals Governmental Funds</i>
Assets:			
<u>Cash</u>			
Operating - South State	\$ 661,718	\$ -	\$ 661,718
Operating - Hancock Whitney	\$ 100,000	\$ -	\$ 100,000
Operating - Truist	\$ 61,191	\$ -	\$ 61,191
Money Market - Bank United	\$ 53,112	\$ -	\$ 53,112
<u>Investments</u>			
<u>Series 2022</u>			
Reserve	\$ -	\$ 134,147	\$ 134,147
Revenue	\$ -	\$ 343,784	\$ 343,784
Interest	\$ -	\$ 60,245	\$ 60,245
Prepayment	\$ -	\$ 44,987	\$ 44,987
Cost of Issuance	\$ -	\$ 5,172	\$ 5,172
Due from General Fund	\$ -	\$ 15,845	\$ 15,845
Total Assets	\$ 876,022	\$ 604,180	\$ 1,480,202
Liabilities:			
Accounts Payable	\$ 2,234	\$ -	\$ 2,234
Due to Debt Service	\$ 15,845	\$ -	\$ 15,845
FICA Payable	\$ 153	\$ -	\$ 153
Federal Withholding Payable	\$ 100	\$ -	\$ 100
Total Liabilities	\$ 18,332	\$ -	\$ 18,332
Fund Balance:			
Restricted for:			
Debt Service	\$ -	\$ 604,180	\$ 604,180
Unassigned	\$ 857,689	\$ -	\$ 857,689
Total Fund Balances	\$ 857,689	\$ 604,180	\$ 1,461,870
Total Liabilities & Fund Balance	\$ 876,022	\$ 604,180	\$ 1,480,202

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

	Adopted	Prorated Budget	Actual	
	Budget	Thru 05/31/22	Thru 05/31/22	Variance
<u>Revenues:</u>				
Assessments - Tax Roll	\$ 634,649	\$ 632,154	\$ 632,154	\$ -
Assessments - Direct Bill	\$ 61,103	\$ 45,827	\$ 30,552	\$ (15,276)
Interest	\$ 2,000	\$ 1,333	\$ 95	\$ (1,239)
Miscellaneous Revenue	\$ -	\$ -	\$ 7,250	\$ 7,250
Total Revenues	\$ 697,752	\$ 679,315	\$ 670,051	\$ (9,264)
<u>Expenditures:</u>				
<u>General & Administrative:</u>				
Supervisors Fees	\$ 12,000	\$ 8,000	\$ 5,400	\$ 2,600
FICA Expense	\$ 918	\$ 612	\$ 413	\$ 199
Engineering	\$ 20,000	\$ 13,333	\$ 14,673	\$ (1,340)
Attorney	\$ 30,000	\$ 20,000	\$ 21,533	\$ (1,533)
Arbitrage	\$ 450	\$ -	\$ 450	\$ (450)
Dissemination	\$ 5,500	\$ 3,667	\$ 3,533	\$ 133
Annual Audit	\$ 3,400	\$ 3,400	\$ 3,400	\$ -
Trustee Fees	\$ 7,033	\$ -	\$ 989	\$ (989)
Assessment Administration	\$ 5,000	\$ 5,000	\$ 5,000	\$ -
Management Fees	\$ 46,350	\$ 30,900	\$ 30,900	\$ -
Information Technology	\$ 1,125	\$ 750	\$ 750	\$ -
Website Maintenance	\$ 750	\$ 500	\$ 500	\$ -
Telephone	\$ 100	\$ 67	\$ -	\$ 67
Postage	\$ 2,600	\$ 1,733	\$ 1,235	\$ 498
Printing & Binding	\$ 2,000	\$ 1,333	\$ 551	\$ 783
Insurance	\$ 7,000	\$ 7,000	\$ 6,521	\$ 479
Legal Advertising	\$ 5,500	\$ 3,667	\$ 3,157	\$ 510
Other Current Charges	\$ 2,400	\$ 1,600	\$ 2,888	\$ (1,288)
Office Supplies	\$ 400	\$ 267	\$ 93	\$ 174
Property Appraiser	\$ 7,000	\$ -	\$ -	\$ -
Dues, Licenses & Subscriptions	\$ 175	\$ 175	\$ 175	\$ -
Total General & Administrative:	\$ 159,701	\$ 102,004	\$ 102,160	\$ (157)

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

	Adopted	Prorated Budget	Actual	
	Budget	Thru 05/31/22	Thru 05/31/22	Variance
<u>Operations & Maintenance</u>				
Field Services	\$ 10,300	\$ 6,867	\$ 6,867	\$ 0
Property Insurance	\$ 8,500	\$ 8,500	\$ 7,948	\$ 552
Electric	\$ 2,000	\$ 1,333	\$ 1,637	\$ (304)
Landscape Maintenance	\$ 160,115	\$ 106,743	\$ 98,636	\$ 8,107
Aquatic Control Maintenance	\$ 117,760	\$ 78,507	\$ 72,629	\$ 5,877
Aquatic Midge Management	\$ 160,000	\$ 106,667	\$ 102,680	\$ 3,987
R&M - Mulch	\$ 3,500	\$ 2,333	\$ -	\$ 2,333
R&M - Plant Replacement	\$ 3,500	\$ 2,333	\$ -	\$ 2,333
R&M - Aerators	\$ 3,500	\$ 2,333	\$ -	\$ 2,333
Storm Structure Repairs	\$ 50,000	\$ 33,333	\$ 10,931	\$ 22,402
Contingency	\$ 18,876	\$ 12,584	\$ 11,527	\$ 1,057
Total Operations & Maintenance:	\$ 538,051	\$ 361,534	\$ 312,855	\$ 48,679
Total Expenditures	\$ 697,752	\$ 463,538	\$ 415,016	\$ 48,522
Excess (Deficiency) of Revenues over Expenditures	\$ -		\$ 255,035	
Fund Balance - Beginning	\$ -		\$ 602,654	
Fund Balance - Ending	\$ -		\$ 857,689	

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

	Adopted Budget	Prorated Budget Thru 05/31/22	Actual Thru 05/31/22	Variance
Revenues:				
Assessments - Tax Roll	\$ 1,461,832	\$ 1,459,819	\$ 1,459,819	\$ -
Assessments - Direct Bill	\$ 153,582	\$ 113,961	\$ 75,974	\$ (37,987)
Assessments - Prepayments	\$ -	\$ -	\$ 111,981	\$ 111,981
Interest	\$ -	\$ -	\$ 39	\$ 39
Total Revenues	\$ 1,615,414	\$ 1,573,780	\$ 1,647,813.52	\$ 74,033
Expenditures:				
Property Appraiser	\$ 15,500	\$ -	\$ -	\$ -
Series 2012A-1				
Interest - 11/1	\$ 175,963	\$ 175,963	\$ 175,963	\$ (0)
Special Call - 11/1	\$ -	\$ -	\$ 10,000	\$ (10,000)
Principal - 5/1	\$ 665,000	\$ -	\$ -	\$ -
Interest - 5/1	\$ 175,963	\$ -	\$ -	\$ -
Series 2012A-2				
Interest - 11/1	\$ 122,700	\$ 122,700	\$ 122,700	\$ -
Special Call - 11/1	\$ -	\$ -	\$ 5,000	\$ (5,000)
Principal - 5/1	\$ 310,000	\$ -	\$ -	\$ -
Interest - 5/1	\$ 122,700	\$ -	\$ -	\$ -
Series 2022				
Cost of Issuance Expenses	\$ -	\$ -	\$ 313,788	\$ (313,788)
Total Expenditures	\$ 1,587,825	\$ 298,663	\$ 627,450	\$ (328,788)
Excess (Deficiency) of Revenues over Expenditures	\$ 27,589		\$ 1,020,364	
Other Financing Sources/(Uses):				
Bond Proceeds	\$ -	\$ -	\$ 10,845,000	\$ 10,845,000
Transfer Out to Escrow	\$ -	\$ -	\$ (12,468,309)	\$ (12,468,309)
Total Other Financing Sources/(Uses)	\$ -	\$ -	\$ (1,623,309)	\$ (1,623,309)
Net Change in Fund Balance	\$ 27,589		\$ (602,946)	
Fund Balance - Beginning	\$ 326,745		\$ 1,207,126	
Fund Balance - Ending	\$ 354,334		\$ 604,180	

Poinciana
Community Development District
Month to Month

	Oct	Nov	Dec	Jan	Feb	March	April	May	June	July	Aug	Sept	Total
Revenues:													
Assessments - Tax Roll	\$ -	\$ 98,932	\$ 428,357	\$ 35,870	\$ 41,968	\$ 6,064	\$ 18,846	\$ 2,118	\$ -	\$ -	\$ -	\$ -	\$ 632,154
Assessments - Direct	\$ 30,552	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 30,552
Interest	\$ 9	\$ 10	\$ 16	\$ 14	\$ 12	\$ 12	\$ 11	\$ 11	\$ -	\$ -	\$ -	\$ -	\$ 95
Miscellaneous Revenue	\$ -	\$ -	\$ -	\$ 7,250	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 7,250
Total Revenues	\$ 30,561	\$ 98,942	\$ 428,373	\$ 43,133	\$ 41,981	\$ 6,076	\$ 18,857	\$ 2,128	\$ -	\$ -	\$ -	\$ -	\$ 670,051
Expenditures:													
General & Administrative:													
Supervisors Fees	\$ 800	\$ -	\$ 2,000	\$ 800	\$ 800	\$ -	\$ -	\$ 1,000	\$ -	\$ -	\$ -	\$ -	\$ 5,400
FICA Expense	\$ 61	\$ -	\$ 153	\$ 61	\$ 61	\$ -	\$ -	\$ 77	\$ -	\$ -	\$ -	\$ -	\$ 413
Engineering	\$ 2,130	\$ 2,130	\$ 856	\$ 1,326	\$ 1,871	\$ 3,795	\$ 330	\$ 2,234	\$ -	\$ -	\$ -	\$ -	\$ 14,673
Attorney	\$ 5,012	\$ 3,305	\$ 1,950	\$ 4,190	\$ 4,182	\$ 825	\$ 2,069	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 21,533
Arbitrage	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 450	\$ -	\$ -	\$ -	\$ -	\$ 450
Dissemination	\$ 617	\$ 417	\$ 417	\$ 417	\$ 417	\$ 417	\$ 417	\$ 417	\$ -	\$ -	\$ -	\$ -	\$ 3,533
Annual Audit	\$ -	\$ -	\$ -	\$ 2,000	\$ 1,400	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,400
Trustee Fees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 989	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 989
Assessment Administration	\$ 5,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,000
Management Fees	\$ 3,863	\$ 3,863	\$ 3,863	\$ 3,863	\$ 3,863	\$ 3,863	\$ 3,863	\$ 3,863	\$ -	\$ -	\$ -	\$ -	\$ 30,900
Information Technology	\$ 94	\$ 94	\$ 94	\$ 94	\$ 94	\$ 94	\$ 94	\$ 94	\$ -	\$ -	\$ -	\$ -	\$ 750
Website Maintenance	\$ 63	\$ 63	\$ 63	\$ 63	\$ 63	\$ 63	\$ 63	\$ 63	\$ -	\$ -	\$ -	\$ -	\$ 500
Telephone	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Postage	\$ 223	\$ 216	\$ 270	\$ 275	\$ 210	\$ 22	\$ 7	\$ 12	\$ -	\$ -	\$ -	\$ -	\$ 1,235
Printing & Binding	\$ 82	\$ 69	\$ 56	\$ 67	\$ 168	\$ 102	\$ -	\$ 6	\$ -	\$ -	\$ -	\$ -	\$ 551
Insurance	\$ 6,521	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 6,521
Legal Advertising	\$ 762	\$ 604	\$ 594	\$ -	\$ 599	\$ 599	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,157
Other Current Charges	\$ 421	\$ 265	\$ 412	\$ 368	\$ 332	\$ 231	\$ 404	\$ 455	\$ -	\$ -	\$ -	\$ -	\$ 2,888
Office Supplies	\$ 15	\$ 15	\$ 15	\$ 15	\$ 15	\$ 1	\$ 15	\$ 0	\$ -	\$ -	\$ -	\$ -	\$ 93
Property Appraiser	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Dues, Licenses & Subscriptions	\$ 175	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 175
Total General & Administrative:	\$ 25,838	\$ 11,040	\$ 10,741	\$ 13,538	\$ 14,075	\$ 10,009	\$ 8,250	\$ 8,670	\$ -	\$ -	\$ -	\$ -	\$ 102,160

Poinciana
Community Development District
Month to Month

	Oct	Nov	Dec	Jan	Feb	March	April	May	June	July	Aug	Sept	Total
<u>Operation and Maintenance</u>													
Field Services	\$ 858	\$ 858	\$ 858	\$ 858	\$ 858	\$ 858	\$ 858	\$ 858	- \$	- \$	- \$	- \$	6,867
Property Insurance	\$ 7,948	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	- \$	- \$	- \$	- \$	7,948
Electric	\$ 251	\$ 215	\$ 193	\$ 176	\$ 200	\$ 192	\$ -	\$ 409	- \$	- \$	- \$	- \$	1,637
Landscape Maintenance	\$ 12,330	\$ 12,330	\$ 12,330	\$ 12,330	\$ 12,330	\$ 12,330	\$ 12,330	\$ 12,330	- \$	- \$	- \$	- \$	98,636
Aquatic Control Maintenance	\$ 8,746	\$ 8,746	\$ 9,121	\$ 9,121	\$ 9,121	\$ 9,121	\$ 9,121	\$ 9,533	- \$	- \$	- \$	- \$	72,629
Aquatic Midge Management	\$ 12,835	\$ 12,835	\$ 12,835	\$ 12,835	\$ 12,835	\$ 12,835	\$ 12,835	\$ 12,835	- \$	- \$	- \$	- \$	102,680
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	\$ 230	- \$	- \$	- \$	- \$	11,527
Total Operations & Maintenance:	\$ 54,552	\$ 37,446	\$ 35,749	\$ 37,715	\$ 37,117	\$ 36,724	\$ 37,356	\$ 36,196	- \$	- \$	- \$	- \$	312,855
Total Expenditures	\$ 80,389	\$ 48,486	\$ 46,490	\$ 51,253	\$ 51,192	\$ 46,734	\$ 45,606	\$ 44,865	- \$	- \$	- \$	- \$	415,016
Excess (Deficiency) of Revenues over Expenditures	\$ (49,829)	\$ 50,456	\$ 381,883	\$ (8,120)	\$ (9,211)	\$ (40,658)	\$ (26,749)	\$ (42,737)	- \$	- \$	- \$	- \$	255,035

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		Discounts/Penalties	Commissions Paid	Interest Income	Net Assessments	
		Received					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
5/17/22	ACH	\$2,308.05		(\$147.16)	(\$43.22)	\$0.00	\$2,117.67	\$2,117.67
Total Collected		\$ 670,275.73	\$	(25,220.31)	\$ (12,901.11)	\$ -	\$ 632,154.31	\$ 632,154.31
Percentage Collected		101%						

DEBT SERVICE ASSESSMENTS

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

100%

Date	Check Number	Gross Assessments		Discounts/Penalties	Commissions Paid	Interest Income	Net Assessments	
		Received					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
5/17/22	ACH	\$5,042.41		(\$350.25)	(\$93.84)	\$0.00	\$4,598.32	\$4,598.32
Total Collected		\$ 1,544,346.69	\$	(57,604.21)	\$ (29,734.85)	\$ -	\$ 1,457,007.63	\$ 1,457,007.63
Percentage Collected		101%						

DIRECT BILL ASSESSMENTS

Taylor Morrison 2022-01		Net Assessments		\$ 213,050.82	\$ 61,103.12	\$ 151,947.70
Date Received	Due Date	Check Number	Net Assessed	Amount Received	General Fund	Series 2012 Debt Service Fund
10/22/21	11/1/21	16000-00076272	\$106,525.41	\$106,525.41	\$30,551.56	\$75,973.85
	2/1/22		\$53,262.71			
	5/1/22		\$53,262.71			
			\$ 213,050.83	\$ 106,525.41	\$ 30,551.56	\$ 75,973.85

SECTION 4

REBATE REPORT
Poinciana
Community Development District
(Polk County, Florida)

\$13,285,000 Senior Special Assessment Refunding Bonds
Series 2012A-1

\$8,000,000 Subordinate Special Assessment Refunding Bonds
Series 2012A-2

Dated: April 19, 2012
Delivered: April 19, 2012

Rebate Report to the Computation Date
April 18, 2022
Reflecting Activity To
April 18, 2022

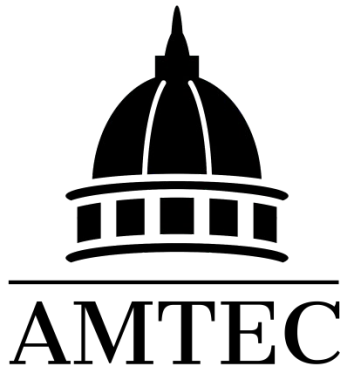


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AMTEC

American Municipal Tax-Exempt Compliance

90 Avon Meadow Lane
Avon, CT 06001
(T) 860-321-7521
(F) 860-321-7581

www.amteccorp.com

May 13, 2022

Poinciana Community Development District
c/o Ms. Katie Costa
Director of Operations - Accounting Division
Governmental Management Services-CF, LLC
6200 Lee Vista Boulevard, Suite 300
Orlando, FL 32822

Re: Poinciana Community Development District, (Polk County, Florida), \$13,285,000 Senior Special Assessment Refunding Bonds, Series 2012A-1& \$8,000,000 Subordinate Special Assessment Refunding Bonds, Series 2012A-2

Dear Ms. Costa:

AMTEC has prepared certain computations relating to the above referenced bond issue (the "Bonds") at the request of Poinciana Community Development District (the "District").

The scope of our engagement consisted of preparing the computations shown in the attached schedules to determine the Rebtable Arbitrage as described in Section 103 of the Internal Revenue Code of 1954, Section 148(f) of the Internal Revenue Code of 1986, as amended (the "Code"), and all applicable Regulations issued thereunder. The methodology used is consistent with current tax law and regulations and may be relied upon in determining the rebate liability. Certain computational methods used in the preparation of the schedules are described in the Summary of Computational Information and Definitions.

Our engagement was limited to the computation of Rebtable Arbitrage based upon the information furnished to us by the District. In accordance with the terms of our engagement, we did not audit the information provided to us, and we express no opinion as to the completeness, accuracy or suitability of such information for purposes of calculating the Rebtable Arbitrage.

Thank you and should you have any questions, please do not hesitate to contact us.

Very truly yours,

Michael J. Scarfo
Senior Vice President

Caitlyn C. McGovern
Analyst

SUMMARY OF REBATE COMPUTATIONS

Our computations, contained in the attached schedules, are summarized as follows:

For the April 18, 2022 Computation Date
Reflecting Activity from April 19, 2012 through April 18, 2022

Fund Description	Taxable Inv Yield	Net Income	Rebatable Arbitrage
Cost of Issuance Account	0.015551%	1.58	(814.76)
Debt Service Reserve Fund A-1	0.167998%	8,797.24	(326,393.23)
Debt Service Reserve Fund A-2	0.168571%	5,315.56	(196,524.02)
Escrow Fund	0.000000%	0.00	(9,037.42)
Totals	0.164507%	\$14,114.38	\$(532,769.43)
Bond Yield	5.023224%		
Rebate Computation Credits			(21,316.46)
Net Rebatable Arbitrage			\$(554,085.89)

Based upon our computations, no rebate liability exists.

SUMMARY OF COMPUTATIONAL INFORMATION AND DEFINITIONS

COMPUTATIONAL INFORMATION

1. For the purpose of computing Rebatale Arbitrage, investment activity is reflected from April 19, 2012, the date of the closing, to April 18, 2022, the Computation Date. All nonpurpose payments and receipts are future valued to the Computation Date of April 18, 2022.
2. Computations of yield are based on a 360-day year and semiannual compounding on the last day of each compounding interval. Compounding intervals end on a day in the calendar year corresponding to Bond maturity dates or six months prior.
3. For investment cash flow, debt service and yield computation purposes, all payments and receipts are assumed to be paid or received respectively, as shown on the attached schedules.
4. Purchase prices on investments are assumed to be at fair market value, representing an arm's length transaction.
5. During the period between April 19, 2012 and April 18, 2022, the District made periodic payments into the Principal and Interest Accounts, which were used, along with the interest earned, to provide the required debt service payments.

Under Section 148(f) (4) (A), the rebate requirement does not apply to amounts in certain bona fide debt service funds. The Regulations define a bona fide debt service fund as one that is used primarily to achieve a proper matching of revenues with principal and interest payments within each bond year. The fund must be depleted at least once each bond year, except for a reasonable carryover amount not to exceed the greater of the earnings on the fund for the immediately preceding bond year or 1/12th of the principal and interest payments on the issue for the immediately preceding bond year.

We have reviewed the Principal and Interest Accounts and have determined that the funds deposited have functioned as a bona fide debt service fund and are not subject to the rebate requirement.

6. The Bonds were issued, in part, for the purposes of refunding a portion of the District's Special Assessment Bonds, Series 2000A (the "Refunded Bonds"), as follows:

Issue	Principal Issued	Dated	Principal Refunded	Maturities Refunded	Redemption Date	Redemption Price
2000A	\$27,315,000	4/25/00	\$22,420,000	5/1/13 to 5/1/31	5/1/12	100%

For the purpose of computing Rebatale Arbitrage, a portion of the remaining proceeds of the Refunded Bonds, equal to the percentage of the principal refunded by the Bonds divided by the outstanding principal of the Refunded Bonds immediately prior to the redemption date, transferred to the Bonds on May 1, 2012, subject to rebate at the yield of the Bonds.

DEFINITIONS

7. Computation Date

April 18, 2022.

8. Computation Period

The period beginning on April 19, 2012, the date of the closing, and ending on April 18, 2022, the Computation Date.

9. Bond Year

Each one-year period (or shorter period from the date of issue) that ends at the close of business on the day in the calendar year that is selected by the Issuer. If no day is selected by the Issuer before the earlier of the final maturity date of the issue or the date that is five years after the date of issue, each bond year ends at the close of business on the anniversary date of issuance.

10. Bond Yield

The discount rate that, when used in computing the present value of all the unconditionally payable payments of principal and interest with respect to the Bonds, produces an amount equal to the present value of the issue price of the Bonds. Present value is computed as of the date of issue of the Bonds.

11. Taxable Investment Yield

The discount rate that, when used in computing the present value of all receipts of principal, interest and qualified guarantee fees to be received on an investment during the Computation Period, produces an amount equal to the fair market value of the investment at the time it became a nonpurpose investment.

12. Issue Price

The price determined on the basis of the initial offering price to the public at which price a substantial amount of the Bonds were sold.

13. Rebatable Arbitrage

The Code defines the required rebate as the excess of the amount earned on all nonpurpose investments over the amount that would have been earned if such nonpurpose investments were invested at the Bond Yield, plus any income attributable to the excess. Accordingly, the Regulations require that this amount be computed as the excess of the future value of all the nonpurpose receipts over the future value of all the nonpurpose payments. The future value is computed as of the Computation Date using the Bond Yield.

14. Funds and Accounts

The Funds and Accounts activity used in the compilation of this Report was received from the District and US Bank, Trustee, as follows:

Fund / Account Name	Account Number
A-1 Interest	159486000
General Redemption	159486001
Cost of Issuance	159486002
Revenue	159486003
A-1 Sinking	159486004
A-1 Debt Service Reserve	159486005
A-1 Principal	159486006
A-1 Bond Redemption	159486007
A-2 Interest	159486008
A-2 Sinking	159486010
A-2 Debt Service Reserve	159486011
A-2 Principal	159486012
A-2 Bond Redemption	159486013
Escrow	Refunding Verification

METHODOLOGY

Bond Yield

The methodology used to calculate the bond yield was to determine the discount rate that produces the present value of all payments of principal and interest through the maturity date of the Bonds.

Investment Yield and Rebate Amount

The methodology used to calculate the Rebatable Arbitrage as of April 18, 2022, was to calculate the future value of the disbursements from all funds, subject to rebate, and the value of the remaining bond proceeds, at the yield on the Bonds, to April 18, 2022. This figure was then compared to the future value of the deposit of bond proceeds into the various investment accounts at the same yield. The difference between the future values of the two cash flows, on April 18, 2022, is the Rebatable Arbitrage.

Poinciana Community Development District
(Polk County, Florida)
\$13,285,000 Senior Special Assessment Refunding Bonds, Series 2012A-1
\$8,000,000 Subordinate Special Assessment Refunding Bonds, Series 2012A-2
Delivered: April 19, 2012

SOURCES	Series 2012A-1	Series 2012A-2	Totals
Par Amount	\$13,285,000.00	\$8,000,000.00	\$21,285,000.00
Original Issue Discount	-135,643.85	-277,921.80	-413,565.65
From Series 2000A Bonds	3,394,937.50	1,981,984.52	5,376,922.02
Totals	\$16,544,293.65	\$9,704,062.72	\$26,248,356.37

USES	Series 2012A-1	Series 2012A-2	Totals
Escrow Account	\$14,995,850.00	\$8,782,100.00	\$23,777,950.00
Revenue Account	659,715.17	386,352.53	1,046,067.70
Debt Service Reserve Fund	535,747.59	322,618.04	858,365.63
Underwriter's Discount	199,275.00	120,000.00	319,275.00
Cost of Issuance Account	153,705.89	92,992.15	246,698.04
Totals	\$16,544,293.65	\$9,704,062.72	\$26,248,356.37

PROOF OF ARBITRAGE YIELD

Poinciana Community Development District
(Polk County, Florida)
\$13,285,000 Senior Special Assessment Refunding Bonds, Series 2012A-1
\$8,000,000 Subordinate Special Assessment Refunding Bonds, Series 2012A-2

Date	Debt Service	Sinking Fund Adjustments	Total	Present Value to 04/19/2012 @ 5.0232242%
11/01/2012	517,891.34		517,891.34	504,367.83
05/01/2013	1,235,523.13	-3,689.93	1,231,833.20	1,170,274.05
11/01/2013	474,646.88		474,646.88	439,879.01
05/01/2014	1,249,646.88	-3,530.12	1,246,116.76	1,126,544.31
11/01/2014	461,881.25		461,881.25	407,330.39
05/01/2015	1,261,881.25	-3,297.36	1,258,583.89	1,082,743.50
11/01/2015	448,243.75		448,243.75	376,170.38
05/01/2016	1,278,243.75	-2,985.66	1,275,258.09	1,043,987.69
11/01/2016	433,318.75		433,318.75	346,044.31
05/01/2017	1,298,318.75	-2,632.46	1,295,686.29	1,009,371.47
11/01/2017	416,925.00		416,925.00	316,837.10
05/01/2018	1,311,925.00	-2,133.08	1,309,791.92	970,973.42
11/01/2018	399,168.75		399,168.75	288,661.26
05/01/2019	1,334,168.75	-1,556.58	1,332,612.17	940,075.39
11/01/2019	379,787.50		379,787.50	261,352.41
05/01/2020	1,354,787.50	-849.13	1,353,938.37	908,890.74
11/01/2020	358,731.25		358,731.25	234,914.02
05/01/2021	1,378,731.25		1,378,731.25	880,737.07
11/01/2021	335,856.25		335,856.25	209,289.30
05/01/2022	1,405,856.25	-10,819.01	1,395,037.24	848,020.46
11/01/2022	310,875.00		310,875.00	184,345.81
05/01/2023	1,425,875.00	-10,391.76	1,415,483.24	818,802.45
11/01/2023	284,375.00		284,375.00	160,469.59
05/01/2024	1,459,375.00	-10,029.21	1,449,345.79	797,811.49
11/01/2024	255,468.75		255,468.75	137,180.69
05/01/2025	1,485,468.75	-9,344.36	1,476,124.39	773,223.61
11/01/2025	224,703.13		224,703.13	114,820.18
05/01/2026	1,519,703.13	-8,528.20	1,511,174.93	753,270.16
11/01/2026	192,271.88		192,271.88	93,492.92
05/01/2027	1,552,271.88	-7,448.08	1,544,823.80	732,771.97
11/01/2027	158,175.00		158,175.00	73,190.49
05/01/2028	1,588,175.00	-6,134.85	1,582,040.15	714,103.68
11/01/2028	121,725.00		121,725.00	53,598.23
05/01/2029	1,626,725.00	-4,476.25	1,622,248.75	696,811.15
11/01/2029	83,325.00		83,325.00	34,914.02
05/01/2030	1,673,325.00	-2,461.23	1,670,863.77	682,955.74
11/01/2030	42,712.50		42,712.50	17,030.74
05/01/2031	1,712,712.50		1,712,712.50	666,177.34
	33,052,795.75	-90,307.27	32,962,488.48	20,871,434.35

Proceeds Summary

Series	Delivery Date	Par Value	Premium (Discount)	Yield Target
2012A1	04/19/2012	13,285,000.00	-135,643.85	13,149,356.15

PROOF OF ARBITRAGE YIELD

Poinciana Community Development District
(Polk County, Florida)
\$13,285,000 Senior Special Assessment Refunding Bonds, Series 2012A-1
\$8,000,000 Subordinate Special Assessment Refunding Bonds, Series 2012A-2

Proceeds Summary

Series	Delivery Date	Par Value	Premium (Discount)	Yield Target
2012A2	04/19/2012	8,000,000.00	-277,921.80	7,722,078.20
		21,285,000.00	-413,565.65	20,871,434.35

Yields for Sinking Fund Adjustments

Term Bond Maturing	Yield
05/01/2021	6.0000071%
05/01/2031	6.3999987%

BOND DEBT SERVICE

Poinciana Community Development District
(Polk County, Florida)
\$13,285,000 Senior Special Assessment Refunding Bonds, Series 2012A-1
\$8,000,000 Subordinate Special Assessment Refunding Bonds, Series 2012A-2

Dated Date 04/19/2012
Delivery Date 04/19/2012

Period Ending	Principal	Coupon	Interest	Debt Service	Annual Debt Service
11/01/2012			265,504.67	265,504.67	
05/01/2013	515,000	1.600%	248,910.63	763,910.63	1,029,415.30
11/01/2013			244,790.63	244,790.63	
05/01/2014	525,000	2.125%	244,790.63	769,790.63	1,014,581.26
11/01/2014			239,212.50	239,212.50	
05/01/2015	535,000	2.250%	239,212.50	774,212.50	1,013,425.00
11/01/2015			233,193.75	233,193.75	
05/01/2016	550,000	2.500%	233,193.75	783,193.75	1,016,387.50
11/01/2016			226,318.75	226,318.75	
05/01/2017	565,000	2.750%	226,318.75	791,318.75	1,017,637.50
11/01/2017			218,550.00	218,550.00	
05/01/2018	580,000	3.000%	218,550.00	798,550.00	1,017,100.00
11/01/2018			209,850.00	209,850.00	
05/01/2019	600,000	3.250%	209,850.00	809,850.00	1,019,700.00
11/01/2019			200,100.00	200,100.00	
05/01/2020	620,000	3.500%	200,100.00	820,100.00	1,020,200.00
11/01/2020			189,250.00	189,250.00	
05/01/2021	645,000	3.750%	189,250.00	834,250.00	1,023,500.00
11/01/2021			177,156.25	177,156.25	
05/01/2022	670,000	3.875%	177,156.25	847,156.25	1,024,312.50
11/01/2022			164,175.00	164,175.00	
05/01/2023	695,000	4.000%	164,175.00	859,175.00	1,023,350.00
11/01/2023			150,275.00	150,275.00	
05/01/2024	725,000	4.250%	150,275.00	875,275.00	1,025,550.00
11/01/2024			134,868.75	134,868.75	
05/01/2025	755,000	4.375%	134,868.75	889,868.75	1,024,737.50
11/01/2025			118,353.13	118,353.13	
05/01/2026	790,000	4.375%	118,353.13	908,353.13	1,026,706.26
11/01/2026			101,071.88	101,071.88	
05/01/2027	825,000	4.375%	101,071.88	926,071.88	1,027,143.76
11/01/2027			83,025.00	83,025.00	
05/01/2028	860,000	4.500%	83,025.00	943,025.00	1,026,050.00
11/01/2028			63,675.00	63,675.00	
05/01/2029	900,000	4.500%	63,675.00	963,675.00	1,027,350.00
11/01/2029			43,425.00	43,425.00	
05/01/2030	945,000	4.500%	43,425.00	988,425.00	1,031,850.00
11/01/2030			22,162.50	22,162.50	
05/01/2031	985,000	4.500%	22,162.50	1,007,162.50	1,029,325.00
	13,285,000		6,153,321.58	19,438,321.58	19,438,321.58

BOND DEBT SERVICE

Poinciana Community Development District
(Polk County, Florida)
\$13,285,000 Senior Special Assessment Refunding Bonds, Series 2012A-1
\$8,000,000 Subordinate Special Assessment Refunding Bonds, Series 2012A-2

Dated Date 04/19/2012
Delivery Date 04/19/2012

Period Ending	Principal	Coupon	Interest	Debt Service	Annual Debt Service
11/01/2012			252,386.67	252,386.67	
05/01/2013	235,000	5.750%	236,612.50	471,612.50	723,999.17
11/01/2013			229,856.25	229,856.25	
05/01/2014	250,000	5.750%	229,856.25	479,856.25	709,712.50
11/01/2014			222,668.75	222,668.75	
05/01/2015	265,000	5.750%	222,668.75	487,668.75	710,337.50
11/01/2015			215,050.00	215,050.00	
05/01/2016	280,000	5.750%	215,050.00	495,050.00	710,100.00
11/01/2016			207,000.00	207,000.00	
05/01/2017	300,000	5.750%	207,000.00	507,000.00	714,000.00
11/01/2017			198,375.00	198,375.00	
05/01/2018	315,000	5.750%	198,375.00	513,375.00	711,750.00
11/01/2018			189,318.75	189,318.75	
05/01/2019	335,000	5.750%	189,318.75	524,318.75	713,637.50
11/01/2019			179,687.50	179,687.50	
05/01/2020	355,000	5.750%	179,687.50	534,687.50	714,375.00
11/01/2020			169,481.25	169,481.25	
05/01/2021	375,000	5.750%	169,481.25	544,481.25	713,962.50
11/01/2021			158,700.00	158,700.00	
05/01/2022	400,000	6.000%	158,700.00	558,700.00	717,400.00
11/01/2022			146,700.00	146,700.00	
05/01/2023	420,000	6.000%	146,700.00	566,700.00	713,400.00
11/01/2023			134,100.00	134,100.00	
05/01/2024	450,000	6.000%	134,100.00	584,100.00	718,200.00
11/01/2024			120,600.00	120,600.00	
05/01/2025	475,000	6.000%	120,600.00	595,600.00	716,200.00
11/01/2025			106,350.00	106,350.00	
05/01/2026	505,000	6.000%	106,350.00	611,350.00	717,700.00
11/01/2026			91,200.00	91,200.00	
05/01/2027	535,000	6.000%	91,200.00	626,200.00	717,400.00
11/01/2027			75,150.00	75,150.00	
05/01/2028	570,000	6.000%	75,150.00	645,150.00	720,300.00
11/01/2028			58,050.00	58,050.00	
05/01/2029	605,000	6.000%	58,050.00	663,050.00	721,100.00
11/01/2029			39,900.00	39,900.00	
05/01/2030	645,000	6.000%	39,900.00	684,900.00	724,800.00
11/01/2030			20,550.00	20,550.00	
05/01/2031	685,000	6.000%	20,550.00	705,550.00	726,100.00
	8,000,000		5,614,474.17	13,614,474.17	13,614,474.17

Poinciana Community Development District
(Polk County, Florida)
\$13,285,000 Senior Special Assessment Refunding Bonds, Series 2012A-1
\$8,000,000 Subordinate Special Assessment Refunding Bonds, Series 2012A-2
Cost of Issuance Account

ARBITRAGE REBATE CALCULATION
DETAIL REPORT

DATE	DESCRIPTION	RECEIPTS (PAYMENTS)	FUTURE VALUE @ BOND YIELD OF (5.023224%)
04/19/12	Beg Bal	-246,698.04	-405,104.54
04/19/12		1,750.00	2,873.69
04/19/12		20,000.00	32,842.14
04/19/12		6,500.00	10,673.69
04/19/12		87,000.00	142,863.30
04/19/12		44,871.93	73,684.50
04/20/12		7,049.13	11,573.83
05/01/12		10,175.30	16,681.32
05/01/12		10,000.00	16,393.94
05/08/12		3,375.11	5,527.80
05/25/12		5,478.00	8,950.94
05/25/12		14,838.41	24,245.67
05/25/12		4,923.00	8,044.08
05/25/12		20,013.00	32,700.85
06/04/12		2,660.00	4,341.00
06/14/12		2,335.95	3,806.92
07/05/12		1,747.14	2,839.10
07/25/12		1,400.00	2,268.74
08/03/12		193.75	313.63
09/03/13		2,388.87	3,664.61
09/05/13		0.03	0.05

04/18/22	TOTALS:	1.58	-814.76

ISSUE DATE:	04/19/12	REBATABLE ARBITRAGE:	-814.76
COMP DATE:	04/18/22	NET INCOME:	1.58
BOND YIELD:	5.023224%	TAX INV YIELD:	0.015551%

Poinciana Community Development District
(Polk County, Florida)
\$13,285,000 Senior Special Assessment Refunding Bonds, Series 2012A-1
\$8,000,000 Subordinate Special Assessment Refunding Bonds, Series 2012A-2
Debt Service Reserve Fund A-1

ARBITRAGE REBATE CALCULATION
DETAIL REPORT

DATE	DESCRIPTION	RECEIPTS (PAYMENTS)	%	ADJUSTED RECEIPTS (PAYMENTS)	FUTURE VALUE @ BOND YIELD OF (5.023224%)
04/19/12	Beg Bal	-535,747.59	0.00	0.00	0.00
05/01/12	MMkt Bal	-535,750.41	100.00	-535,750.41	-878,305.74
05/01/12	MMkt Acc	-0.29	100.00	-0.29	-0.48
05/02/12		2.82	100.00	2.82	4.62
06/04/12		7.29	100.00	7.29	11.90
07/03/12		7.06	100.00	7.06	11.48
08/02/12		7.29	100.00	7.29	11.80
09/05/12		7.29	100.00	7.29	11.75
10/02/12		7.06	100.00	7.06	11.34
11/02/12		7.29	100.00	7.29	11.66
12/04/12		7.06	100.00	7.06	11.24
01/03/13		7.29	100.00	7.29	11.56
02/04/13		7.29	100.00	7.29	11.51
03/04/13		6.59	100.00	6.59	10.36
04/02/13		7.29	100.00	7.29	11.42
05/02/13		7.06	100.00	7.06	11.01
06/04/13		15.94	100.00	15.94	24.75
07/02/13		17.86	100.00	17.86	27.63
08/02/13		18.45	100.00	18.45	28.42
09/04/13		18.45	100.00	18.45	28.30
10/02/13		17.86	100.00	17.86	27.29
11/04/13		18.45	100.00	18.45	28.07
12/03/13		17.86	100.00	17.86	27.06
01/03/14		18.45	100.00	18.45	27.84
02/04/14		18.45	100.00	18.45	27.72
03/04/14		16.67	100.00	16.67	24.94
04/02/14		18.45	100.00	18.45	27.50
05/02/14		17.86	100.00	17.86	26.51
06/03/14		18.45	100.00	18.45	27.27
07/02/14		17.86	100.00	17.86	26.29
08/04/14		18.45	100.00	18.45	27.04
09/03/14		18.45	100.00	18.45	26.93
10/02/14		17.86	100.00	17.86	25.97
11/04/14		18.45	100.00	18.45	26.71
12/02/14		17.86	100.00	17.86	25.75
01/05/15		18.45	100.00	18.45	26.48
02/03/15		18.45	100.00	18.45	26.38
03/03/15		16.67	100.00	16.67	23.74
04/02/15		18.45	100.00	18.45	26.17
05/04/15		17.86	100.00	17.86	25.22
06/02/15		18.45	100.00	18.45	25.95
07/02/15		17.86	100.00	17.86	25.02
08/04/15		18.45	100.00	18.45	25.73
09/02/15		18.45	100.00	18.45	25.63
10/02/15		17.86	100.00	17.86	24.71
11/03/15		18.45	100.00	18.45	25.42
12/02/15		17.86	100.00	17.86	24.51
01/05/16		18.45	100.00	18.45	25.20

Poinciana Community Development District
(Polk County, Florida)
\$13,285,000 Senior Special Assessment Refunding Bonds, Series 2012A-1
\$8,000,000 Subordinate Special Assessment Refunding Bonds, Series 2012A-2
Debt Service Reserve Fund A-1

ARBITRAGE REBATE CALCULATION
DETAIL REPORT

DATE	DESCRIPTION	RECEIPTS (PAYMENTS)	%	ADJUSTED RECEIPTS (PAYMENTS)	FUTURE VALUE @ BOND YIELD OF (5.023224%)
02/02/16		43.46	100.00	43.46	59.14
03/02/16		43.16	100.00	43.16	58.49
04/04/16		46.13	100.00	46.13	62.24
05/03/16		44.65	100.00	44.65	60.01
06/02/16		46.14	100.00	46.14	61.76
07/05/16		44.65	100.00	44.65	59.50
08/02/16		46.13	100.00	46.13	61.24
09/02/16		46.13	100.00	46.13	60.99
10/04/16		44.65	100.00	44.65	58.77
11/02/16		46.14	100.00	46.14	60.50
12/02/16		44.65	100.00	44.65	58.30
01/04/17		46.13	100.00	46.13	59.97
02/02/17		67.72	100.00	67.72	87.70
03/02/17		62.50	100.00	62.50	80.61
04/03/17		69.20	100.00	69.20	88.87
05/02/17		87.80	100.00	87.80	112.30
06/02/17		92.27	100.00	92.27	117.53
07/05/17		89.29	100.00	89.29	113.22
08/02/17		92.26	100.00	92.26	116.55
09/05/17		92.27	100.00	92.27	116.04
10/03/17		89.29	100.00	89.29	111.86
11/02/17		92.27	100.00	92.27	115.13
12/04/17		89.29	100.00	89.29	110.92
01/03/18		92.27	100.00	92.27	114.16
02/02/18		92.27	100.00	92.27	113.71
03/02/18		83.34	100.00	83.34	102.28
04/03/18		92.27	100.00	92.27	112.76
05/02/18		110.87	100.00	110.87	134.95
06/04/18		115.33	100.00	115.33	139.76
07/03/18		111.61	100.00	111.61	134.71
08/02/18		137.66	100.00	137.66	165.49
09/05/18		138.40	100.00	138.40	165.62
10/02/18		133.93	100.00	133.93	159.68
11/02/18		138.40	100.00	138.40	164.33
12/04/18		133.94	100.00	133.94	158.33
01/03/19		138.40	100.00	138.40	162.95
02/04/19		138.40	100.00	138.40	162.26
03/04/19		125.01	100.00	125.01	145.95
04/02/19		138.40	100.00	138.40	160.97
05/02/19		133.94	100.00	133.94	155.14
06/04/19		138.40	100.00	138.40	159.60
07/02/19		133.94	100.00	133.94	153.86
08/02/19		115.33	100.00	115.33	131.93
09/04/19		692.01	100.00	692.01	788.15
10/02/19		633.98	100.00	633.98	719.28
11/04/19		597.50	100.00	597.50	674.91
12/03/19		513.42	100.00	513.42	577.62
01/03/20		530.53	100.00	530.53	594.41

Poinciana Community Development District
(Polk County, Florida)
\$13,285,000 Senior Special Assessment Refunding Bonds, Series 2012A-1
\$8,000,000 Subordinate Special Assessment Refunding Bonds, Series 2012A-2
Debt Service Reserve Fund A-1

ARBITRAGE REBATE CALCULATION
DETAIL REPORT

DATE	DESCRIPTION	RECEIPTS (PAYMENTS)	%	ADJUSTED RECEIPTS (PAYMENTS)	FUTURE VALUE @ BOND YIELD OF (5.023224%)
02/04/20		530.53	100.00	530.53	591.88
03/03/20		477.71	100.00	477.71	530.82
04/02/20		178.88	100.00	178.88	197.98
05/04/20		8.93	100.00	8.93	9.84
06/02/20		9.23	100.00	9.23	10.13
07/02/20		7.14	100.00	7.14	7.80
08/04/20		4.76	100.00	4.76	5.18
09/02/20		2.31	100.00	2.31	2.50
10/02/20		2.23	100.00	2.23	2.41
11/03/20		2.31	100.00	2.31	2.48
12/02/20		2.23	100.00	2.23	2.39
01/05/21		2.31	100.00	2.31	2.46
02/02/21		2.30	100.00	2.30	2.44
03/02/21		2.08	100.00	2.08	2.20
04/02/21		2.31	100.00	2.31	2.43
05/04/21		2.23	100.00	2.23	2.34
06/02/21		2.31	100.00	2.31	2.41
07/02/21		2.23	100.00	2.23	2.32
08/03/21		2.31	100.00	2.31	2.39
09/02/21		2.30	100.00	2.30	2.37
10/04/21		2.23	100.00	2.23	2.29
11/02/21		2.31	100.00	2.31	2.36
12/02/21		2.23	100.00	2.23	2.27
01/04/22		2.31	100.00	2.31	2.34
02/02/22	to Esc	535,747.59	100.00	535,747.59	541,388.28
02/02/22		2.31	100.00	2.31	2.33
02/03/22		0.07	100.00	0.07	0.07

04/18/22	TOTALS:	-526,950.35		8,797.24	-326,393.23

ISSUE DATE:	04/19/12	REBATABLE ARBITRAGE:	-326,393.23
COMP DATE:	04/18/22	NET INCOME:	8,797.24
BOND YIELD:	5.023224%	TAX INV YIELD:	0.167998%

Poinciana Community Development District
(Polk County, Florida)
\$13,285,000 Senior Special Assessment Refunding Bonds, Series 2012A-1
\$8,000,000 Subordinate Special Assessment Refunding Bonds, Series 2012A-2
Debt Service Reserve Fund A-2

ARBITRAGE REBATE CALCULATION
DETAIL REPORT

DATE	DESCRIPTION	RECEIPTS (PAYMENTS)	%	ADJUSTED RECEIPTS (PAYMENTS)	FUTURE VALUE @ BOND YIELD OF (5.023224%)
04/19/12	Beg Bal	-322,618.04	0.00	0.00	0.00
05/01/12	MMkt Bal	-322,619.74	100.00	-322,619.74	-528,900.71
05/01/12	MMkt Acc	-0.18	100.00	-0.18	-0.30
05/02/12		1.70	100.00	1.70	2.79
06/04/12		4.39	100.00	4.39	7.16
07/03/12		4.25	100.00	4.25	6.91
08/02/12		4.39	100.00	4.39	7.11
09/05/12		4.39	100.00	4.39	7.07
10/02/12		4.25	100.00	4.25	6.82
11/02/12		4.39	100.00	4.39	7.02
12/04/12		4.25	100.00	4.25	6.77
01/03/13		4.39	100.00	4.39	6.96
02/04/13		4.39	100.00	4.39	6.93
03/04/13		3.97	100.00	3.97	6.24
04/02/13		4.39	100.00	4.39	6.88
05/02/13		4.25	100.00	4.25	6.63
06/04/13		9.59	100.00	9.59	14.89
07/02/13		10.75	100.00	10.75	16.63
08/02/13		11.11	100.00	11.11	17.12
09/04/13		11.11	100.00	11.11	17.04
10/02/13		10.75	100.00	10.75	16.43
11/04/13		11.11	100.00	11.11	16.90
12/03/13		10.75	100.00	10.75	16.29
01/03/14		11.11	100.00	11.11	16.76
02/04/14		11.11	100.00	11.11	16.69
03/04/14		10.04	100.00	10.04	15.02
04/02/14		11.11	100.00	11.11	16.56
05/02/14		10.75	100.00	10.75	15.96
06/03/14		11.11	100.00	11.11	16.42
07/02/14		10.75	100.00	10.75	15.83
08/04/14		11.11	100.00	11.11	16.28
09/03/14		11.11	100.00	11.11	16.22
10/02/14		10.75	100.00	10.75	15.63
11/04/14		11.11	100.00	11.11	16.08
12/02/14		10.75	100.00	10.75	15.50
01/05/15		11.11	100.00	11.11	15.95
02/03/15		11.11	100.00	11.11	15.89
03/03/15		10.04	100.00	10.04	14.30
04/02/15		11.11	100.00	11.11	15.76
05/04/15		10.75	100.00	10.75	15.18
06/02/15		11.11	100.00	11.11	15.63
07/02/15		10.75	100.00	10.75	15.06
08/04/15		13.89	100.00	13.89	19.37
09/02/15		13.89	100.00	13.89	19.30
10/02/15		13.44	100.00	13.44	18.60
11/03/15		13.89	100.00	13.89	19.14
12/02/15		13.44	100.00	13.44	18.44
01/05/16		13.89	100.00	13.89	18.97

Poinciana Community Development District
(Polk County, Florida)
\$13,285,000 Senior Special Assessment Refunding Bonds, Series 2012A-1
\$8,000,000 Subordinate Special Assessment Refunding Bonds, Series 2012A-2
Debt Service Reserve Fund A-2

ARBITRAGE REBATE CALCULATION
DETAIL REPORT

DATE	DESCRIPTION	RECEIPTS (PAYMENTS)	%	ADJUSTED RECEIPTS (PAYMENTS)	FUTURE VALUE @ BOND YIELD OF (5.023224%)
02/02/16		26.43	100.00	26.43	35.97
03/02/16		25.99	100.00	25.99	35.22
04/04/16		27.78	100.00	27.78	37.48
05/03/16		26.88	100.00	26.88	36.13
06/02/16		27.78	100.00	27.78	37.19
07/05/16		26.88	100.00	26.88	35.82
08/02/16		27.78	100.00	27.78	36.88
09/02/16		27.78	100.00	27.78	36.73
10/04/16		26.88	100.00	26.88	35.38
11/02/16		27.78	100.00	27.78	36.42
12/02/16		26.88	100.00	26.88	35.10
01/04/17		27.78	100.00	27.78	36.11
02/02/17		40.77	100.00	40.77	52.80
03/02/17		37.64	100.00	37.64	48.54
04/03/17		41.67	100.00	41.67	53.51
05/02/17		52.88	100.00	52.88	67.64
06/02/17		55.56	100.00	55.56	70.77
07/05/17		53.77	100.00	53.77	68.18
08/02/17		55.56	100.00	55.56	70.19
09/05/17		55.56	100.00	55.56	69.87
10/03/17		53.77	100.00	53.77	67.36
11/02/17		55.56	100.00	55.56	69.32
12/04/17		53.77	100.00	53.77	66.80
01/03/18		55.56	100.00	55.56	68.74
02/02/18		55.56	100.00	55.56	68.47
03/02/18		50.19	100.00	50.19	61.60
04/03/18		55.56	100.00	55.56	67.90
05/02/18		66.76	100.00	66.76	81.26
06/04/18		69.45	100.00	69.45	84.16
07/03/18		67.21	100.00	67.21	81.12
08/02/18		82.89	100.00	82.89	99.65
09/05/18		83.34	100.00	83.34	99.73
10/02/18		80.66	100.00	80.66	96.17
11/02/18		83.34	100.00	83.34	98.95
12/04/18		80.65	100.00	80.65	95.34
01/03/19		83.35	100.00	83.35	98.14
02/04/19		83.34	100.00	83.34	97.71
03/04/19		75.28	100.00	75.28	87.89
04/02/19		83.34	100.00	83.34	96.93
05/02/19		80.65	100.00	80.65	93.41
06/04/19		83.34	100.00	83.34	96.10
07/02/19		80.66	100.00	80.66	92.65
08/02/19		69.45	100.00	69.45	79.45
09/04/19		416.71	100.00	416.71	474.61
10/02/19		381.76	100.00	381.76	433.13
11/04/19		359.81	100.00	359.81	406.43
12/03/19		309.18	100.00	309.18	347.84
01/03/20		319.49	100.00	319.49	357.96

Poinciana Community Development District
(Polk County, Florida)
\$13,285,000 Senior Special Assessment Refunding Bonds, Series 2012A-1
\$8,000,000 Subordinate Special Assessment Refunding Bonds, Series 2012A-2
Debt Service Reserve Fund A-2

ARBITRAGE REBATE CALCULATION
DETAIL REPORT

DATE	DESCRIPTION	RECEIPTS (PAYMENTS)	%	ADJUSTED RECEIPTS (PAYMENTS)	FUTURE VALUE @ BOND YIELD OF (5.023224%)
02/04/20		319.49	100.00	319.49	356.43
03/03/20		287.66	100.00	287.66	319.64
04/02/20		107.73	100.00	107.73	119.23
05/04/20		5.38	100.00	5.38	5.93
06/02/20		5.56	100.00	5.56	6.10
07/02/20		4.30	100.00	4.30	4.70
08/04/20		2.87	100.00	2.87	3.12
09/02/20		1.39	100.00	1.39	1.51
10/02/20		1.34	100.00	1.34	1.45
11/03/20		1.39	100.00	1.39	1.49
12/02/20		1.34	100.00	1.34	1.43
01/05/21		1.39	100.00	1.39	1.48
02/02/21		1.38	100.00	1.38	1.47
03/02/21		1.25	100.00	1.25	1.32
04/02/21		1.39	100.00	1.39	1.46
04/02/21		1.39	100.00	1.39	1.46
05/04/21		1.34	100.00	1.34	1.41
06/02/21		1.39	100.00	1.39	1.45
07/02/21		1.34	100.00	1.34	1.39
08/03/21		1.39	100.00	1.39	1.44
09/02/21		1.38	100.00	1.38	1.42
10/04/21		1.34	100.00	1.34	1.38
11/02/21		1.39	100.00	1.39	1.42
12/02/21		1.34	100.00	1.34	1.37
01/04/22		1.39	100.00	1.39	1.41
02/02/22	to Esc	322,618.04	100.00	322,618.04	326,014.77
02/02/22		1.39	100.00	1.39	1.40
02/03/22		0.04	100.00	0.04	0.04

04/18/22	TOTALS:	-317,302.48		5,315.56	-196,524.02

ISSUE DATE:	04/19/12	REBATABLE ARBITRAGE:	-196,524.02
COMP DATE:	04/18/22	NET INCOME:	5,315.56
BOND YIELD:	5.023224%	TAX INV YIELD:	0.168571%

Poinciana Community Development District
(Polk County, Florida)
\$13,285,000 Senior Special Assessment Refunding Bonds, Series 2012A-1
\$8,000,000 Subordinate Special Assessment Refunding Bonds, Series 2012A-2
Escrow Fund

ARBITRAGE REBATE CALCULATION
DETAIL REPORT

DATE	DESCRIPTION	RECEIPTS (PAYMENTS)	FUTURE VALUE @ BOND YIELD OF (5.023224%)
02/02/22	From A1 Res	-535,747.59	-541,388.28
02/02/22	From A2 Res	-322,618.04	-326,014.77
04/18/22	PV	858,365.63	858,365.63

04/18/22	TOTALS:	0.00	-9,037.42

ISSUE DATE:	04/19/12	REBATABLE ARBITRAGE:	-9,037.42
COMP DATE:	04/18/22	NET INCOME:	0.00
BOND YIELD:	5.023224%	TAX INV YIELD:	0.000000%

Poinciana Community Development District
(Polk County, Florida)
\$13,285,000 Senior Special Assessment Refunding Bonds, Series 2012A-1
\$8,000,000 Subordinate Special Assessment Refunding Bonds, Series 2012A-2
Rebate Computation Credits

ARBITRAGE REBATE CALCULATION
DETAIL REPORT

DATE	DESCRIPTION	RECEIPTS (PAYMENTS)	FUTURE VALUE @ BOND YIELD OF (5.023224%)
04/18/13		-1,590.00	-2,484.92
04/18/14		-1,620.00	-2,409.26
04/18/15		-1,650.00	-2,335.11
04/18/16		-1,650.00	-2,222.09
04/18/17		-1,670.00	-2,140.16
04/18/18		-1,700.00	-2,073.16
04/18/19		-1,730.00	-2,007.63
04/18/20		-1,760.00	-1,943.59
04/18/21		-1,780.00	-1,870.54
04/18/22		-1,830.00	-1,830.00

04/18/22	TOTALS:	-16,980.00	-21,316.46

ISSUE DATE: 04/19/12 REBATABLE ARBITRAGE: -21,316.46
COMP DATE: 04/18/22
BOND YIELD: 5.023224%

REBATE REPORT
Poinciana
Community Development District
(Polk County, Florida)

\$13,285,000 Senior Special Assessment Refunding Bonds
Series 2012A-1

\$8,000,000 Subordinate Special Assessment Refunding Bonds
Series 2012A-2

Dated: April 19, 2012
Delivered: April 19, 2012

Rebate Report to the Final Computation Date
May 1, 2022
Reflecting Activity To
May 1, 2022

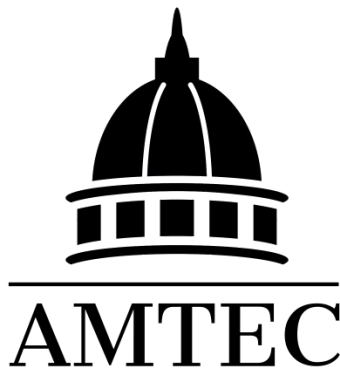


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AMTEC

American Municipal Tax-Exempt Compliance

90 Avon Meadow Lane
Avon, CT 06001
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May 13, 2022

Poinciana Community Development District
c/o Ms. Katie Costa
Director of Operations - Accounting Division
Governmental Management Services-CF, LLC
6200 Lee Vista Boulevard, Suite 300
Orlando, FL 32822

Re: Poinciana Community Development District, (Polk County, Florida), \$13,285,000 Senior Special Assessment Refunding Bonds, Series 2012A-1& \$8,000,000 Subordinate Special Assessment Refunding Bonds, Series 2012A-2

Dear Ms. Costa:

AMTEC has prepared certain computations relating to the above referenced bond issue (the "Bonds") at the request of Poinciana Community Development District (the "District").

The scope of our engagement consisted of preparing the computations shown in the attached schedules to determine the Rebtable Arbitrage as described in Section 103 of the Internal Revenue Code of 1954, Section 148(f) of the Internal Revenue Code of 1986, as amended (the "Code"), and all applicable Regulations issued thereunder. The methodology used is consistent with current tax law and regulations and may be relied upon in determining the rebate liability. Certain computational methods used in the preparation of the schedules are described in the Summary of Computational Information and Definitions.

Our engagement was limited to the computation of Rebtable Arbitrage based upon the information furnished to us by the District. In accordance with the terms of our engagement, we did not audit the information provided to us, and we express no opinion as to the completeness, accuracy or suitability of such information for purposes of calculating the Rebtable Arbitrage.

This is our final Report since the Bonds have been called for early redemption. Thank you and should you have any questions, please do not hesitate to contact us.

Very truly yours,

Michael J. Scarfo
Senior Vice President

Caitlyn C. McGovern
Analyst

SUMMARY OF REBATE COMPUTATIONS

Our computations, contained in the attached schedules, are summarized as follows:

For the May 1, 2022 Final Computation Date
Reflecting Activity from April 19, 2012 through May 1, 2022

Fund Description	Taxable Inv Yield	Net Income	Rebatable Arbitrage
Cost of Issuance Account	0.015551%	1.58	(816.22)
Debt Service Reserve Fund A-1	0.167998%	8,797.24	(326,978.50)
Debt Service Reserve Fund A-2	0.168571%	5,315.56	(196,876.41)
Escrow Fund	0.000000%	0.00	(10,592.80)
Totals	0.163920%	\$14,114.38	\$(535,263.93)
Bond Yield	5.023224%		
Rebate Computation Credits			(25,014.69)
Net Rebatable Arbitrage			\$(560,278.62)

Based upon our computations, no rebate liability exists.

SUMMARY OF COMPUTATIONAL INFORMATION AND DEFINITIONS

COMPUTATIONAL INFORMATION

1. For the purpose of computing Rebatable Arbitrage, investment activity is reflected from April 19, 2012, the date of the closing, to May 1, 2022, the Final Computation Date. All nonpurpose payments and receipts are future valued to the Final Computation Date of May 1, 2022.
2. Computations of yield are based on a 360-day year and semiannual compounding on the last day of each compounding interval. Compounding intervals end on a day in the calendar year corresponding to Bond maturity dates or six months prior.
3. For investment cash flow, debt service and yield computation purposes, all payments and receipts are assumed to be paid or received respectively, as shown on the attached schedules.
4. Purchase prices on investments are assumed to be at fair market value, representing an arm's length transaction.
5. During the period between April 19, 2012 and May 1, 2022, the District made periodic payments into the Principal and Interest Accounts, which were used, along with the interest earned, to provide the required debt service payments.

Under Section 148(f) (4) (A), the rebate requirement does not apply to amounts in certain bona fide debt service funds. The Regulations define a bona fide debt service fund as one that is used primarily to achieve a proper matching of revenues with principal and interest payments within each bond year. The fund must be depleted at least once each bond year, except for a reasonable carryover amount not to exceed the greater of the earnings on the fund for the immediately preceding bond year or 1/12th of the principal and interest payments on the issue for the immediately preceding bond year.

We have reviewed the Principal and Interest Accounts and have determined that the funds deposited have functioned as a bona fide debt service fund and are not subject to the rebate requirement.

6. The Bonds were issued, in part, for the purposes of refunding a portion of the District's Special Assessment Bonds, Series 2000A (the "Refunded Bonds"), as follows:

Issue	Principal Issued	Dated	Principal Refunded	Maturities Refunded	Redemption Date	Redemption Price
2000A	\$27,315,000	4/25/00	\$22,420,000	5/1/13 to 5/1/31	5/1/12	100%

For the purpose of computing Rebatable Arbitrage, a portion of the remaining proceeds of the Refunded Bonds, equal to the percentage of the principal refunded by the Bonds divided by the outstanding principal of the Refunded Bonds immediately prior to the redemption date, transferred to the Bonds on May 1, 2012, subject to rebate at the yield of the Bonds.

DEFINITIONS

7. Final Computation Date

May 1, 2022.

8. Computation Period

The period beginning on April 19, 2012, the date of the closing, and ending on May 1, 2022, the Final Computation Date.

9. Bond Year

Each one-year period (or shorter period from the date of issue) that ends at the close of business on the day in the calendar year that is selected by the Issuer. If no day is selected by the Issuer before the earlier of the final maturity date of the issue or the date that is five years after the date of issue, each bond year ends at the close of business on the anniversary date of issuance.

10. Bond Yield

The discount rate that, when used in computing the present value of all the unconditionally payable payments of principal and interest with respect to the Bonds, produces an amount equal to the present value of the issue price of the Bonds. Present value is computed as of the date of issue of the Bonds.

11. Taxable Investment Yield

The discount rate that, when used in computing the present value of all receipts of principal, interest and qualified guarantee fees to be received on an investment during the Computation Period, produces an amount equal to the fair market value of the investment at the time it became a nonpurpose investment.

12. Issue Price

The price determined on the basis of the initial offering price to the public at which price a substantial amount of the Bonds were sold.

13. Rebatable Arbitrage

The Code defines the required rebate as the excess of the amount earned on all nonpurpose investments over the amount that would have been earned if such nonpurpose investments were invested at the Bond Yield, plus any income attributable to the excess. Accordingly, the Regulations require that this amount be computed as the excess of the future value of all the nonpurpose receipts over the future value of all the nonpurpose payments. The future value is computed as of the Final Computation Date using the Bond Yield.

14. Funds and Accounts

The Funds and Accounts activity used in the compilation of this Report was received from the District and US Bank, Trustee, as follows:

Fund / Account Name	Account Number
A-1 Interest	159486000
General Redemption	159486001
Cost of Issuance	159486002
Revenue	159486003
A-1 Sinking	159486004
A-1 Debt Service Reserve	159486005
A-1 Principal	159486006
A-1 Bond Redemption	159486007
A-2 Interest	159486008
A-2 Sinking	159486010
A-2 Debt Service Reserve	159486011
A-2 Principal	159486012
A-2 Bond Redemption	159486013
Escrow	Refunding Verification

METHODOLOGY

Bond Yield

The methodology used to calculate the bond yield was to determine the discount rate that produces the present value of all payments of principal and interest through the maturity date of the Bonds.

Investment Yield and Rebate Amount

The methodology used to calculate the Rebatable Arbitrage as of May 1, 2022, was to calculate the future value of the disbursements from all funds, subject to rebate, and the value of the remaining bond proceeds, at the yield on the Bonds, to May 1, 2022. This figure was then compared to the future value of the deposit of bond proceeds into the various investment accounts at the same yield. The difference between the future values of the two cash flows, on May 1, 2022, is the Rebatable Arbitrage.

Poinciana Community Development District
(Polk County, Florida)
\$13,285,000 Senior Special Assessment Refunding Bonds, Series 2012A-1
\$8,000,000 Subordinate Special Assessment Refunding Bonds, Series 2012A-2
Delivered: April 19, 2012

SOURCES	Series 2012A-1	Series 2012A-2	Totals
Par Amount	\$13,285,000.00	\$8,000,000.00	\$21,285,000.00
Original Issue Discount	-135,643.85	-277,921.80	-413,565.65
From Series 2000A Bonds	3,394,937.50	1,981,984.52	5,376,922.02
Totals	\$16,544,293.65	\$9,704,062.72	\$26,248,356.37

USES	Series 2012A-1	Series 2012A-2	Totals
Escrow Account	\$14,995,850.00	\$8,782,100.00	\$23,777,950.00
Revenue Account	659,715.17	386,352.53	1,046,067.70
Debt Service Reserve Fund	535,747.59	322,618.04	858,365.63
Underwriter's Discount	199,275.00	120,000.00	319,275.00
Cost of Issuance Account	153,705.89	92,992.15	246,698.04
Totals	\$16,544,293.65	\$9,704,062.72	\$26,248,356.37

PROOF OF ARBITRAGE YIELD

Poinciana Community Development District
(Polk County, Florida)
\$13,285,000 Senior Special Assessment Refunding Bonds, Series 2012A-1
\$8,000,000 Subordinate Special Assessment Refunding Bonds, Series 2012A-2

Date	Debt Service	Sinking Fund Adjustments	Total	Present Value to 04/19/2012 @ 5.0232242%
11/01/2012	517,891.34		517,891.34	504,367.83
05/01/2013	1,235,523.13	-3,689.93	1,231,833.20	1,170,274.05
11/01/2013	474,646.88		474,646.88	439,879.01
05/01/2014	1,249,646.88	-3,530.12	1,246,116.76	1,126,544.31
11/01/2014	461,881.25		461,881.25	407,330.39
05/01/2015	1,261,881.25	-3,297.36	1,258,583.89	1,082,743.50
11/01/2015	448,243.75		448,243.75	376,170.38
05/01/2016	1,278,243.75	-2,985.66	1,275,258.09	1,043,987.69
11/01/2016	433,318.75		433,318.75	346,044.31
05/01/2017	1,298,318.75	-2,632.46	1,295,686.29	1,009,371.47
11/01/2017	416,925.00		416,925.00	316,837.10
05/01/2018	1,311,925.00	-2,133.08	1,309,791.92	970,973.42
11/01/2018	399,168.75		399,168.75	288,661.26
05/01/2019	1,334,168.75	-1,556.58	1,332,612.17	940,075.39
11/01/2019	379,787.50		379,787.50	261,352.41
05/01/2020	1,354,787.50	-849.13	1,353,938.37	908,890.74
11/01/2020	358,731.25		358,731.25	234,914.02
05/01/2021	1,378,731.25		1,378,731.25	880,737.07
11/01/2021	335,856.25		335,856.25	209,289.30
05/01/2022	1,405,856.25	-10,819.01	1,395,037.24	848,020.46
11/01/2022	310,875.00		310,875.00	184,345.81
05/01/2023	1,425,875.00	-10,391.76	1,415,483.24	818,802.45
11/01/2023	284,375.00		284,375.00	160,469.59
05/01/2024	1,459,375.00	-10,029.21	1,449,345.79	797,811.49
11/01/2024	255,468.75		255,468.75	137,180.69
05/01/2025	1,485,468.75	-9,344.36	1,476,124.39	773,223.61
11/01/2025	224,703.13		224,703.13	114,820.18
05/01/2026	1,519,703.13	-8,528.20	1,511,174.93	753,270.16
11/01/2026	192,271.88		192,271.88	93,492.92
05/01/2027	1,552,271.88	-7,448.08	1,544,823.80	732,771.97
11/01/2027	158,175.00		158,175.00	73,190.49
05/01/2028	1,588,175.00	-6,134.85	1,582,040.15	714,103.68
11/01/2028	121,725.00		121,725.00	53,598.23
05/01/2029	1,626,725.00	-4,476.25	1,622,248.75	696,811.15
11/01/2029	83,325.00		83,325.00	34,914.02
05/01/2030	1,673,325.00	-2,461.23	1,670,863.77	682,955.74
11/01/2030	42,712.50		42,712.50	17,030.74
05/01/2031	1,712,712.50		1,712,712.50	666,177.34
	33,052,795.75	-90,307.27	32,962,488.48	20,871,434.35

Proceeds Summary

Series	Delivery Date	Par Value	Premium (Discount)	Yield Target
2012A1	04/19/2012	13,285,000.00	-135,643.85	13,149,356.15

PROOF OF ARBITRAGE YIELD

Poinciana Community Development District
(Polk County, Florida)
\$13,285,000 Senior Special Assessment Refunding Bonds, Series 2012A-1
\$8,000,000 Subordinate Special Assessment Refunding Bonds, Series 2012A-2

Proceeds Summary

Series	Delivery Date	Par Value	Premium (Discount)	Yield Target
2012A2	04/19/2012	8,000,000.00	-277,921.80	7,722,078.20
		21,285,000.00	-413,565.65	20,871,434.35

Yields for Sinking Fund Adjustments

Term Bond Maturing	Yield
05/01/2021	6.0000071%
05/01/2031	6.3999987%

BOND DEBT SERVICE

Poinciana Community Development District
(Polk County, Florida)
\$13,285,000 Senior Special Assessment Refunding Bonds, Series 2012A-1
\$8,000,000 Subordinate Special Assessment Refunding Bonds, Series 2012A-2

Dated Date 04/19/2012
Delivery Date 04/19/2012

Period Ending	Principal	Coupon	Interest	Debt Service	Annual Debt Service
11/01/2012			265,504.67	265,504.67	
05/01/2013	515,000	1.600%	248,910.63	763,910.63	1,029,415.30
11/01/2013			244,790.63	244,790.63	
05/01/2014	525,000	2.125%	244,790.63	769,790.63	1,014,581.26
11/01/2014			239,212.50	239,212.50	
05/01/2015	535,000	2.250%	239,212.50	774,212.50	1,013,425.00
11/01/2015			233,193.75	233,193.75	
05/01/2016	550,000	2.500%	233,193.75	783,193.75	1,016,387.50
11/01/2016			226,318.75	226,318.75	
05/01/2017	565,000	2.750%	226,318.75	791,318.75	1,017,637.50
11/01/2017			218,550.00	218,550.00	
05/01/2018	580,000	3.000%	218,550.00	798,550.00	1,017,100.00
11/01/2018			209,850.00	209,850.00	
05/01/2019	600,000	3.250%	209,850.00	809,850.00	1,019,700.00
11/01/2019			200,100.00	200,100.00	
05/01/2020	620,000	3.500%	200,100.00	820,100.00	1,020,200.00
11/01/2020			189,250.00	189,250.00	
05/01/2021	645,000	3.750%	189,250.00	834,250.00	1,023,500.00
11/01/2021			177,156.25	177,156.25	
05/01/2022	670,000	3.875%	177,156.25	847,156.25	1,024,312.50
11/01/2022			164,175.00	164,175.00	
05/01/2023	695,000	4.000%	164,175.00	859,175.00	1,023,350.00
11/01/2023			150,275.00	150,275.00	
05/01/2024	725,000	4.250%	150,275.00	875,275.00	1,025,550.00
11/01/2024			134,868.75	134,868.75	
05/01/2025	755,000	4.375%	134,868.75	889,868.75	1,024,737.50
11/01/2025			118,353.13	118,353.13	
05/01/2026	790,000	4.375%	118,353.13	908,353.13	1,026,706.26
11/01/2026			101,071.88	101,071.88	
05/01/2027	825,000	4.375%	101,071.88	926,071.88	1,027,143.76
11/01/2027			83,025.00	83,025.00	
05/01/2028	860,000	4.500%	83,025.00	943,025.00	1,026,050.00
11/01/2028			63,675.00	63,675.00	
05/01/2029	900,000	4.500%	63,675.00	963,675.00	1,027,350.00
11/01/2029			43,425.00	43,425.00	
05/01/2030	945,000	4.500%	43,425.00	988,425.00	1,031,850.00
11/01/2030			22,162.50	22,162.50	
05/01/2031	985,000	4.500%	22,162.50	1,007,162.50	1,029,325.00
	13,285,000		6,153,321.58	19,438,321.58	19,438,321.58

BOND DEBT SERVICE

Poinciana Community Development District
(Polk County, Florida)
\$13,285,000 Senior Special Assessment Refunding Bonds, Series 2012A-1
\$8,000,000 Subordinate Special Assessment Refunding Bonds, Series 2012A-2

Dated Date 04/19/2012
Delivery Date 04/19/2012

Period Ending	Principal	Coupon	Interest	Debt Service	Annual Debt Service
11/01/2012			252,386.67	252,386.67	
05/01/2013	235,000	5.750%	236,612.50	471,612.50	723,999.17
11/01/2013			229,856.25	229,856.25	
05/01/2014	250,000	5.750%	229,856.25	479,856.25	709,712.50
11/01/2014			222,668.75	222,668.75	
05/01/2015	265,000	5.750%	222,668.75	487,668.75	710,337.50
11/01/2015			215,050.00	215,050.00	
05/01/2016	280,000	5.750%	215,050.00	495,050.00	710,100.00
11/01/2016			207,000.00	207,000.00	
05/01/2017	300,000	5.750%	207,000.00	507,000.00	714,000.00
11/01/2017			198,375.00	198,375.00	
05/01/2018	315,000	5.750%	198,375.00	513,375.00	711,750.00
11/01/2018			189,318.75	189,318.75	
05/01/2019	335,000	5.750%	189,318.75	524,318.75	713,637.50
11/01/2019			179,687.50	179,687.50	
05/01/2020	355,000	5.750%	179,687.50	534,687.50	714,375.00
11/01/2020			169,481.25	169,481.25	
05/01/2021	375,000	5.750%	169,481.25	544,481.25	713,962.50
11/01/2021			158,700.00	158,700.00	
05/01/2022	400,000	6.000%	158,700.00	558,700.00	717,400.00
11/01/2022			146,700.00	146,700.00	
05/01/2023	420,000	6.000%	146,700.00	566,700.00	713,400.00
11/01/2023			134,100.00	134,100.00	
05/01/2024	450,000	6.000%	134,100.00	584,100.00	718,200.00
11/01/2024			120,600.00	120,600.00	
05/01/2025	475,000	6.000%	120,600.00	595,600.00	716,200.00
11/01/2025			106,350.00	106,350.00	
05/01/2026	505,000	6.000%	106,350.00	611,350.00	717,700.00
11/01/2026			91,200.00	91,200.00	
05/01/2027	535,000	6.000%	91,200.00	626,200.00	717,400.00
11/01/2027			75,150.00	75,150.00	
05/01/2028	570,000	6.000%	75,150.00	645,150.00	720,300.00
11/01/2028			58,050.00	58,050.00	
05/01/2029	605,000	6.000%	58,050.00	663,050.00	721,100.00
11/01/2029			39,900.00	39,900.00	
05/01/2030	645,000	6.000%	39,900.00	684,900.00	724,800.00
11/01/2030			20,550.00	20,550.00	
05/01/2031	685,000	6.000%	20,550.00	705,550.00	726,100.00
	8,000,000		5,614,474.17	13,614,474.17	13,614,474.17

Poinciana Community Development District
(Polk County, Florida)
\$13,285,000 Senior Special Assessment Refunding Bonds, Series 2012A-1
\$8,000,000 Subordinate Special Assessment Refunding Bonds, Series 2012A-2
Cost of Issuance Account

ARBITRAGE REBATE CALCULATION
DETAIL REPORT

DATE	DESCRIPTION	RECEIPTS (PAYMENTS)	FUTURE VALUE @ BOND YIELD OF (5.023224%)
04/19/12	Beg Bal	-246,698.04	-405,830.95
04/19/12		1,750.00	2,878.84
04/19/12		20,000.00	32,901.03
04/19/12		6,500.00	10,692.83
04/19/12		87,000.00	143,119.47
04/19/12		44,871.93	73,816.63
04/20/12		7,049.13	11,594.58
05/01/12		10,175.30	16,711.23
05/01/12		10,000.00	16,423.33
05/08/12		3,375.11	5,537.71
05/25/12		5,478.00	8,966.99
05/25/12		14,838.41	24,289.14
05/25/12		4,923.00	8,058.51
05/25/12		20,013.00	32,759.48
06/04/12		2,660.00	4,348.78
06/14/12		2,335.95	3,813.74
07/05/12		1,747.14	2,844.19
07/25/12		1,400.00	2,272.80
08/03/12		193.75	314.19
09/03/13		2,388.87	3,671.18
09/05/13		0.03	0.05

05/01/22	TOTALS:	1.58	-816.22

ISSUE DATE:	04/19/12	REBATABLE ARBITRAGE:	-816.22
COMP DATE:	05/01/22	NET INCOME:	1.58
BOND YIELD:	5.023224%	TAX INV YIELD:	0.015551%

Poinciana Community Development District
(Polk County, Florida)
\$13,285,000 Senior Special Assessment Refunding Bonds, Series 2012A-1
\$8,000,000 Subordinate Special Assessment Refunding Bonds, Series 2012A-2
Debt Service Reserve Fund A-1

ARBITRAGE REBATE CALCULATION
DETAIL REPORT

DATE	DESCRIPTION	RECEIPTS (PAYMENTS)	%	ADJUSTED RECEIPTS (PAYMENTS)	FUTURE VALUE @ BOND YIELD OF (5.023224%)
04/19/12	Beg Bal	-535,747.59	0.00	0.00	0.00
05/01/12	MMkt Bal	-535,750.41	100.00	-535,750.41	-879,880.67
05/01/12	MMkt Acc	-0.29	100.00	-0.29	-0.48
05/02/12		2.82	100.00	2.82	4.63
06/04/12		7.29	100.00	7.29	11.92
07/03/12		7.06	100.00	7.06	11.50
08/02/12		7.29	100.00	7.29	11.82
09/05/12		7.29	100.00	7.29	11.77
10/02/12		7.06	100.00	7.06	11.36
11/02/12		7.29	100.00	7.29	11.68
12/04/12		7.06	100.00	7.06	11.26
01/03/13		7.29	100.00	7.29	11.58
02/04/13		7.29	100.00	7.29	11.53
03/04/13		6.59	100.00	6.59	10.38
04/02/13		7.29	100.00	7.29	11.44
05/02/13		7.06	100.00	7.06	11.03
06/04/13		15.94	100.00	15.94	24.80
07/02/13		17.86	100.00	17.86	27.68
08/02/13		18.45	100.00	18.45	28.48
09/04/13		18.45	100.00	18.45	28.35
10/02/13		17.86	100.00	17.86	27.34
11/04/13		18.45	100.00	18.45	28.12
12/03/13		17.86	100.00	17.86	27.11
01/03/14		18.45	100.00	18.45	27.89
02/04/14		18.45	100.00	18.45	27.77
03/04/14		16.67	100.00	16.67	24.99
04/02/14		18.45	100.00	18.45	27.55
05/02/14		17.86	100.00	17.86	26.56
06/03/14		18.45	100.00	18.45	27.32
07/02/14		17.86	100.00	17.86	26.34
08/04/14		18.45	100.00	18.45	27.09
09/03/14		18.45	100.00	18.45	26.98
10/02/14		17.86	100.00	17.86	26.01
11/04/14		18.45	100.00	18.45	26.76
12/02/14		17.86	100.00	17.86	25.80
01/05/15		18.45	100.00	18.45	26.53
02/03/15		18.45	100.00	18.45	26.43
03/03/15		16.67	100.00	16.67	23.78
04/02/15		18.45	100.00	18.45	26.22
05/04/15		17.86	100.00	17.86	25.27
06/02/15		18.45	100.00	18.45	26.00
07/02/15		17.86	100.00	17.86	25.06
08/04/15		18.45	100.00	18.45	25.78
09/02/15		18.45	100.00	18.45	25.68
10/02/15		17.86	100.00	17.86	24.76
11/03/15		18.45	100.00	18.45	25.46
12/02/15		17.86	100.00	17.86	24.55
01/05/16		18.45	100.00	18.45	25.25

Poinciana Community Development District
(Polk County, Florida)
\$13,285,000 Senior Special Assessment Refunding Bonds, Series 2012A-1
\$8,000,000 Subordinate Special Assessment Refunding Bonds, Series 2012A-2
Debt Service Reserve Fund A-1

ARBITRAGE REBATE CALCULATION
DETAIL REPORT

DATE	DESCRIPTION	RECEIPTS (PAYMENTS)	%	ADJUSTED RECEIPTS (PAYMENTS)	FUTURE VALUE @ BOND YIELD OF (5.023224%)
02/02/16		43.46	100.00	43.46	59.25
03/02/16		43.16	100.00	43.16	58.60
04/04/16		46.13	100.00	46.13	62.36
05/03/16		44.65	100.00	44.65	60.11
06/02/16		46.14	100.00	46.14	61.87
07/05/16		44.65	100.00	44.65	59.60
08/02/16		46.13	100.00	46.13	61.35
09/02/16		46.13	100.00	46.13	61.10
10/04/16		44.65	100.00	44.65	58.88
11/02/16		46.14	100.00	46.14	60.61
12/02/16		44.65	100.00	44.65	58.41
01/04/17		46.13	100.00	46.13	60.08
02/02/17		67.72	100.00	67.72	87.86
03/02/17		62.50	100.00	62.50	80.75
04/03/17		69.20	100.00	69.20	89.03
05/02/17		87.80	100.00	87.80	112.50
06/02/17		92.27	100.00	92.27	117.74
07/05/17		89.29	100.00	89.29	113.42
08/02/17		92.26	100.00	92.26	116.76
09/05/17		92.27	100.00	92.27	116.24
10/03/17		89.29	100.00	89.29	112.06
11/02/17		92.27	100.00	92.27	115.33
12/04/17		89.29	100.00	89.29	111.12
01/03/18		92.27	100.00	92.27	114.37
02/02/18		92.27	100.00	92.27	113.91
03/02/18		83.34	100.00	83.34	102.46
04/03/18		92.27	100.00	92.27	112.96
05/02/18		110.87	100.00	110.87	135.19
06/04/18		115.33	100.00	115.33	140.01
07/03/18		111.61	100.00	111.61	134.95
08/02/18		137.66	100.00	137.66	165.79
09/05/18		138.40	100.00	138.40	165.92
10/02/18		133.93	100.00	133.93	159.97
11/02/18		138.40	100.00	138.40	164.62
12/04/18		133.94	100.00	133.94	158.62
01/03/19		138.40	100.00	138.40	163.24
02/04/19		138.40	100.00	138.40	162.55
03/04/19		125.01	100.00	125.01	146.22
04/02/19		138.40	100.00	138.40	161.25
05/02/19		133.94	100.00	133.94	155.41
06/04/19		138.40	100.00	138.40	159.88
07/02/19		133.94	100.00	133.94	154.13
08/02/19		115.33	100.00	115.33	132.17
09/04/19		692.01	100.00	692.01	789.57
10/02/19		633.98	100.00	633.98	720.57
11/04/19		597.50	100.00	597.50	676.12
12/03/19		513.42	100.00	513.42	578.66
01/03/20		530.53	100.00	530.53	595.48

Poinciana Community Development District
(Polk County, Florida)
\$13,285,000 Senior Special Assessment Refunding Bonds, Series 2012A-1
\$8,000,000 Subordinate Special Assessment Refunding Bonds, Series 2012A-2
Debt Service Reserve Fund A-1

ARBITRAGE REBATE CALCULATION
DETAIL REPORT

DATE	DESCRIPTION	RECEIPTS (PAYMENTS)	%	ADJUSTED RECEIPTS (PAYMENTS)	FUTURE VALUE @ BOND YIELD OF (5.023224%)
02/04/20		530.53	100.00	530.53	592.94
03/03/20		477.71	100.00	477.71	531.77
04/02/20		178.88	100.00	178.88	198.33
05/04/20		8.93	100.00	8.93	9.86
06/02/20		9.23	100.00	9.23	10.15
07/02/20		7.14	100.00	7.14	7.82
08/04/20		4.76	100.00	4.76	5.19
09/02/20		2.31	100.00	2.31	2.51
10/02/20		2.23	100.00	2.23	2.41
11/03/20		2.31	100.00	2.31	2.49
12/02/20		2.23	100.00	2.23	2.39
01/05/21		2.31	100.00	2.31	2.47
02/02/21		2.30	100.00	2.30	2.45
03/02/21		2.08	100.00	2.08	2.20
04/02/21		2.31	100.00	2.31	2.44
05/04/21		2.23	100.00	2.23	2.34
06/02/21		2.31	100.00	2.31	2.42
07/02/21		2.23	100.00	2.23	2.32
08/03/21		2.31	100.00	2.31	2.40
09/02/21		2.30	100.00	2.30	2.38
10/04/21		2.23	100.00	2.23	2.29
11/02/21		2.31	100.00	2.31	2.37
12/02/21		2.23	100.00	2.23	2.28
01/04/22		2.31	100.00	2.31	2.35
02/02/22	to Esc	535,747.59	100.00	535,747.59	542,359.07
02/02/22		2.31	100.00	2.31	2.34
02/03/22		0.07	100.00	0.07	0.07

05/01/22	TOTALS:	-526,950.35		8,797.24	-326,978.50

ISSUE DATE:	04/19/12	REBATABLE ARBITRAGE:	-326,978.50
COMP DATE:	05/01/22	NET INCOME:	8,797.24
BOND YIELD:	5.023224%	TAX INV YIELD:	0.167998%

Poinciana Community Development District
(Polk County, Florida)
\$13,285,000 Senior Special Assessment Refunding Bonds, Series 2012A-1
\$8,000,000 Subordinate Special Assessment Refunding Bonds, Series 2012A-2
Debt Service Reserve Fund A-2

ARBITRAGE REBATE CALCULATION
DETAIL REPORT

DATE	DESCRIPTION	RECEIPTS (PAYMENTS)	%	ADJUSTED RECEIPTS (PAYMENTS)	FUTURE VALUE @ BOND YIELD OF (5.023224%)
04/19/12	Beg Bal	-322,618.04	0.00	0.00	0.00
05/01/12	MMkt Bal	-322,619.74	100.00	-322,619.74	-529,849.10
05/01/12	MMkt Acc	-0.18	100.00	-0.18	-0.30
05/02/12		1.70	100.00	1.70	2.79
06/04/12		4.39	100.00	4.39	7.18
07/03/12		4.25	100.00	4.25	6.92
08/02/12		4.39	100.00	4.39	7.12
09/05/12		4.39	100.00	4.39	7.09
10/02/12		4.25	100.00	4.25	6.84
11/02/12		4.39	100.00	4.39	7.03
12/04/12		4.25	100.00	4.25	6.78
01/03/13		4.39	100.00	4.39	6.97
02/04/13		4.39	100.00	4.39	6.94
03/04/13		3.97	100.00	3.97	6.25
04/02/13		4.39	100.00	4.39	6.89
05/02/13		4.25	100.00	4.25	6.64
06/04/13		9.59	100.00	9.59	14.92
07/02/13		10.75	100.00	10.75	16.66
08/02/13		11.11	100.00	11.11	17.15
09/04/13		11.11	100.00	11.11	17.07
10/02/13		10.75	100.00	10.75	16.45
11/04/13		11.11	100.00	11.11	16.93
12/03/13		10.75	100.00	10.75	16.32
01/03/14		11.11	100.00	11.11	16.79
02/04/14		11.11	100.00	11.11	16.72
03/04/14		10.04	100.00	10.04	15.05
04/02/14		11.11	100.00	11.11	16.59
05/02/14		10.75	100.00	10.75	15.99
06/03/14		11.11	100.00	11.11	16.45
07/02/14		10.75	100.00	10.75	15.85
08/04/14		11.11	100.00	11.11	16.31
09/03/14		11.11	100.00	11.11	16.25
10/02/14		10.75	100.00	10.75	15.66
11/04/14		11.11	100.00	11.11	16.11
12/02/14		10.75	100.00	10.75	15.53
01/05/15		11.11	100.00	11.11	15.98
02/03/15		11.11	100.00	11.11	15.91
03/03/15		10.04	100.00	10.04	14.32
04/02/15		11.11	100.00	11.11	15.79
05/04/15		10.75	100.00	10.75	15.21
06/02/15		11.11	100.00	11.11	15.66
07/02/15		10.75	100.00	10.75	15.09
08/04/15		13.89	100.00	13.89	19.41
09/02/15		13.89	100.00	13.89	19.33
10/02/15		13.44	100.00	13.44	18.63
11/03/15		13.89	100.00	13.89	19.17
12/02/15		13.44	100.00	13.44	18.48
01/05/16		13.89	100.00	13.89	19.01

Poinciana Community Development District
(Polk County, Florida)
\$13,285,000 Senior Special Assessment Refunding Bonds, Series 2012A-1
\$8,000,000 Subordinate Special Assessment Refunding Bonds, Series 2012A-2
Debt Service Reserve Fund A-2

ARBITRAGE REBATE CALCULATION
DETAIL REPORT

DATE	DESCRIPTION	RECEIPTS (PAYMENTS)	%	ADJUSTED RECEIPTS (PAYMENTS)	FUTURE VALUE @ BOND YIELD OF (5.023224%)
02/02/16		26.43	100.00	26.43	36.03
03/02/16		25.99	100.00	25.99	35.29
04/04/16		27.78	100.00	27.78	37.55
05/03/16		26.88	100.00	26.88	36.19
06/02/16		27.78	100.00	27.78	37.25
07/05/16		26.88	100.00	26.88	35.88
08/02/16		27.78	100.00	27.78	36.95
09/02/16		27.78	100.00	27.78	36.79
10/04/16		26.88	100.00	26.88	35.44
11/02/16		27.78	100.00	27.78	36.49
12/02/16		26.88	100.00	26.88	35.16
01/04/17		27.78	100.00	27.78	36.18
02/02/17		40.77	100.00	40.77	52.89
03/02/17		37.64	100.00	37.64	48.63
04/03/17		41.67	100.00	41.67	53.61
05/02/17		52.88	100.00	52.88	67.76
06/02/17		55.56	100.00	55.56	70.90
07/05/17		53.77	100.00	53.77	68.30
08/02/17		55.56	100.00	55.56	70.31
09/05/17		55.56	100.00	55.56	70.00
10/03/17		53.77	100.00	53.77	67.48
11/02/17		55.56	100.00	55.56	69.45
12/04/17		53.77	100.00	53.77	66.91
01/03/18		55.56	100.00	55.56	68.87
02/02/18		55.56	100.00	55.56	68.59
03/02/18		50.19	100.00	50.19	61.71
04/03/18		55.56	100.00	55.56	68.02
05/02/18		66.76	100.00	66.76	81.40
06/04/18		69.45	100.00	69.45	84.31
07/03/18		67.21	100.00	67.21	81.27
08/02/18		82.89	100.00	82.89	99.83
09/05/18		83.34	100.00	83.34	99.91
10/02/18		80.66	100.00	80.66	96.34
11/02/18		83.34	100.00	83.34	99.13
12/04/18		80.65	100.00	80.65	95.51
01/03/19		83.35	100.00	83.35	98.31
02/04/19		83.34	100.00	83.34	97.88
03/04/19		75.28	100.00	75.28	88.05
04/02/19		83.34	100.00	83.34	97.10
05/02/19		80.65	100.00	80.65	93.58
06/04/19		83.34	100.00	83.34	96.28
07/02/19		80.66	100.00	80.66	92.82
08/02/19		69.45	100.00	69.45	79.59
09/04/19		416.71	100.00	416.71	475.46
10/02/19		381.76	100.00	381.76	433.90
11/04/19		359.81	100.00	359.81	407.15
12/03/19		309.18	100.00	309.18	348.47
01/03/20		319.49	100.00	319.49	358.60

Poinciana Community Development District
(Polk County, Florida)
\$13,285,000 Senior Special Assessment Refunding Bonds, Series 2012A-1
\$8,000,000 Subordinate Special Assessment Refunding Bonds, Series 2012A-2
Debt Service Reserve Fund A-2

ARBITRAGE REBATE CALCULATION
DETAIL REPORT

DATE	DESCRIPTION	RECEIPTS (PAYMENTS)	%	ADJUSTED RECEIPTS (PAYMENTS)	FUTURE VALUE @ BOND YIELD OF (5.023224%)
02/04/20		319.49	100.00	319.49	357.07
03/03/20		287.66	100.00	287.66	320.22
04/02/20		107.73	100.00	107.73	119.44
05/04/20		5.38	100.00	5.38	5.94
06/02/20		5.56	100.00	5.56	6.11
07/02/20		4.30	100.00	4.30	4.71
08/04/20		2.87	100.00	2.87	3.13
09/02/20		1.39	100.00	1.39	1.51
10/02/20		1.34	100.00	1.34	1.45
11/03/20		1.39	100.00	1.39	1.50
12/02/20		1.34	100.00	1.34	1.44
01/05/21		1.39	100.00	1.39	1.48
02/02/21		1.38	100.00	1.38	1.47
03/02/21		1.25	100.00	1.25	1.32
04/02/21		1.39	100.00	1.39	1.47
04/02/21		1.39	100.00	1.39	1.47
05/04/21		1.34	100.00	1.34	1.41
06/02/21		1.39	100.00	1.39	1.45
07/02/21		1.34	100.00	1.34	1.40
08/03/21		1.39	100.00	1.39	1.44
09/02/21		1.38	100.00	1.38	1.43
10/04/21		1.34	100.00	1.34	1.38
11/02/21		1.39	100.00	1.39	1.42
12/02/21		1.34	100.00	1.34	1.37
01/04/22		1.39	100.00	1.39	1.41
02/02/22	to Esc	322,618.04	100.00	322,618.04	326,599.36
02/02/22		1.39	100.00	1.39	1.41
02/03/22		0.04	100.00	0.04	0.04

05/01/22	TOTALS:	-317,302.48		5,315.56	-196,876.41

ISSUE DATE:	04/19/12	REBATABLE ARBITRAGE:	-196,876.41
COMP DATE:	05/01/22	NET INCOME:	5,315.56
BOND YIELD:	5.023224%	TAX INV YIELD:	0.168571%

Poinciana Community Development District
(Polk County, Florida)
\$13,285,000 Senior Special Assessment Refunding Bonds, Series 2012A-1
\$8,000,000 Subordinate Special Assessment Refunding Bonds, Series 2012A-2
Escrow Fund

ARBITRAGE REBATE CALCULATION
DETAIL REPORT

DATE	DESCRIPTION	RECEIPTS (PAYMENTS)	FUTURE VALUE @ BOND YIELD OF (5.023224%)
02/02/22	From A1 Res	-535,747.59	-542,359.07
02/02/22	From A2 Res	-322,618.04	-326,599.36
05/01/22		858,365.63	858,365.63

05/01/22	TOTALS:	0.00	-10,592.80

ISSUE DATE:	04/19/12	REBATABLE ARBITRAGE:	-10,592.80
COMP DATE:	05/01/22	NET INCOME:	0.00
BOND YIELD:	5.023224%	TAX INV YIELD:	0.000000%

Poinciana Community Development District
(Polk County, Florida)
\$13,285,000 Senior Special Assessment Refunding Bonds, Series 2012A-1
\$8,000,000 Subordinate Special Assessment Refunding Bonds, Series 2012A-2
Rebate Computation Credits

ARBITRAGE REBATE CALCULATION
DETAIL REPORT

DATE	DESCRIPTION	RECEIPTS (PAYMENTS)	FUTURE VALUE @ BOND YIELD OF (5.023224%)
04/18/13		-1,590.00	-2,489.37
04/18/14		-1,620.00	-2,413.58
04/18/15		-1,650.00	-2,339.29
04/18/16		-1,650.00	-2,226.07
04/18/17		-1,670.00	-2,144.00
04/18/18		-1,700.00	-2,076.88
04/18/19		-1,730.00	-2,011.23
04/18/20		-1,760.00	-1,947.08
04/18/21		-1,780.00	-1,873.89
04/18/22		-1,830.00	-1,833.28
05/01/22		-1,830.00	-1,830.00

05/01/22	TOTALS:	-20,640.00	-25,014.69

ISSUE DATE: 04/19/12 REBATABLE ARBITRAGE: -25,014.69
COMP DATE: 05/01/22
BOND YIELD: 5.023224%

SECTION 5

FORM 1**STATEMENT OF
FINANCIAL INTERESTS****2021**Please print or type your name, mailing
address, agency name, and position below:**FOR OFFICE USE ONLY:**

LAST NAME -- FIRST NAME -- MIDDLE NAME :

MAILING ADDRESS :

CITY : ZIP : COUNTY :

NAME OF AGENCY :

NAME OF OFFICE OR POSITION HELD OR SOUGHT :

CHECK ONLY IF ☐ CANDIDATE OR ☐ NEW EMPLOYEE OR APPOINTEE****** THIS SECTION MUST BE COMPLETED ********DISCLOSURE PERIOD:**

THIS STATEMENT REFLECTS YOUR FINANCIAL INTERESTS FOR CALENDAR YEAR ENDING DECEMBER 31, 2021.

MANNER OF CALCULATING REPORTABLE INTERESTS:

FILERS HAVE THE OPTION OF USING REPORTING THRESHOLDS THAT ARE ABSOLUTE DOLLAR VALUES, WHICH REQUIRES FEWER CALCULATIONS, OR USING COMPARATIVE THRESHOLDS, WHICH ARE USUALLY BASED ON PERCENTAGE VALUES (see instructions for further details). CHECK THE ONE YOU ARE USING (**must check one**):

☐ **COMPARATIVE (PERCENTAGE) THRESHOLDS** OR ☐ **DOLLAR VALUE THRESHOLDS****PART A -- PRIMARY SOURCES OF INCOME** [Major sources of income to the reporting person - See instructions]
(If you have nothing to report, write "none" or "n/a")

NAME OF SOURCE OF INCOME	SOURCE'S ADDRESS	DESCRIPTION OF THE SOURCE'S PRINCIPAL BUSINESS ACTIVITY

PART B -- SECONDARY SOURCES OF INCOME[Major customers, clients, and other sources of income to businesses owned by the reporting person - See instructions]
(If you have nothing to report, write "none" or "n/a")

NAME OF BUSINESS ENTITY	NAME OF MAJOR SOURCES OF BUSINESS' INCOME	ADDRESS OF SOURCE	PRINCIPAL BUSINESS ACTIVITY OF SOURCE

PART C -- REAL PROPERTY [Land, buildings owned by the reporting person - See instructions]
(If you have nothing to report, write "none" or "n/a")

**You are not limited to the space on the
lines on this form. Attach additional
sheets, if necessary.****FILING INSTRUCTIONS** for when
and where to file this form are
located at the bottom of page 2.**INSTRUCTIONS** on who must file
this form and how to fill it out
begin on page 3.

PART D — INTANGIBLE PERSONAL PROPERTY [Stocks, bonds, certificates of deposit, etc. - See instructions]
(If you have nothing to report, write "none" or "n/a")

TYPE OF INTANGIBLE	BUSINESS ENTITY TO WHICH THE PROPERTY RELATES

PART E — LIABILITIES [Major debts - See instructions]
(If you have nothing to report, write "none" or "n/a")

NAME OF CREDITOR	ADDRESS OF CREDITOR

PART F — INTERESTS IN SPECIFIED BUSINESSES [Ownership or positions in certain types of businesses - See instructions]
(If you have nothing to report, write "none" or "n/a")

	BUSINESS ENTITY # 1	BUSINESS ENTITY # 2
NAME OF BUSINESS ENTITY		
ADDRESS OF BUSINESS ENTITY		
PRINCIPAL BUSINESS ACTIVITY		
POSITION HELD WITH ENTITY		
I OWN MORE THAN A 5% INTEREST IN THE BUSINESS		
NATURE OF MY OWNERSHIP INTEREST		

PART G — TRAINING For elected municipal officers, appointed school superintendents, and commissioners of a community redevelopment agency created under Part III, Chapter 163 required to complete annual ethics training pursuant to section 112.3142, F.S.

☐ **I CERTIFY THAT I HAVE COMPLETED THE REQUIRED TRAINING.**

IF ANY OF PARTS A THROUGH G ARE CONTINUED ON A SEPARATE SHEET, PLEASE CHECK HERE ☐

SIGNATURE OF FILER:

Signature:

Date Signed:

CPA or ATTORNEY SIGNATURE ONLY

If a certified public accountant licensed under Chapter 473, or attorney in good standing with the Florida Bar prepared this form for you, he or she must complete the following statement:

I, _____, prepared the CE Form 1 in accordance with Section 112.3145, Florida Statutes, and the instructions to the form. Upon my reasonable knowledge and belief, the disclosure herein is true and correct.

CPA/Attorney Signature: _____

Date Signed: _____

FILING INSTRUCTIONS:

If you were mailed the form by the Commission on Ethics or a County Supervisor of Elections for your annual disclosure filing, return the form to that location. To determine what category your position falls under, see page 3 of instructions.

Local officers/employees file with the Supervisor of Elections of the county in which they permanently reside. (If you do not permanently reside in Florida, file with the Supervisor of the county where your agency has its headquarters.) Form 1 filers who file with the Supervisor of Elections may file by mail or email. Contact your Supervisor of Elections for the mailing address or email address to use. Do not email your form to the Commission on Ethics, it will be returned.

State officers or specified state employees who file with the Commission on Ethics may file by mail or email. To file by mail, send the completed form to P.O. Drawer 15709, Tallahassee, FL 32317-5709; physical address: 325 John Knox Rd, Bldg E, Ste 200, Tallahassee, FL 32303. To file with the Commission by email, scan your completed form and any attachments as a pdf (do not use any other format), send it to CEForm1@leg.state.fl.us and retain a copy for your records. Do not file by both mail and email. Choose only one filing method. Form 6s will not be accepted via email.

Candidates file this form together with their filing papers.

MULTIPLE FILING UNNECESSARY: A candidate who files a Form 1 with a qualifying officer is not required to file with the Commission or Supervisor of Elections.

WHEN TO FILE: Initially, each local officer/employee, state officer, and specified state employee must file **within 30 days** of the date of his or her appointment or of the beginning of employment. Appointees who must be confirmed by the Senate must file prior to confirmation, even if that is less than 30 days from the date of their appointment.

Candidates must file at the same time they file their qualifying papers.

Thereafter, file by July 1 following each calendar year in which they hold their positions.

Finally, file a final disclosure form (Form 1F) within 60 days of leaving office or employment. Filing a CE Form 1F (Final Statement of Financial Interests) does not relieve the filer of filing a CE Form 1 if the filer was in his or her position on December 31, 2021.

NOTICE

Annual Statements of Financial Interests are due July 1. If the annual form is not filed or postmarked by September 1, an automatic fine of \$25 for each day late will be imposed, up to a maximum penalty of \$1,500. Failure to file also can result in removal from public office or employment. [s. 112.3145, F.S.]

In addition, failure to make any required disclosure constitutes grounds for and may be punished by one or more of the following: disqualification from being on the ballot, impeachment, removal or suspension from office or employment, demotion, reduction in salary, reprimand, or a civil penalty not exceeding \$10,000. [s. 112.317, F.S.]

WHO MUST FILE FORM 1:

1) Elected public officials not serving in a political subdivision of the state and any person appointed to fill a vacancy in such office, unless required to file full disclosure on Form 6.

2) Appointed members of each board, commission, authority, or council having statewide jurisdiction, excluding members of solely advisory bodies, but including judicial nominating commission members; Directors of Enterprise Florida, Scripps Florida Funding Corporation, and Career Source Florida; and members of the Council on the Social Status of Black Men and Boys; the Executive Director, Governors, and senior managers of Citizens Property Insurance Corporation; Governors and senior managers of Florida Workers' Compensation Joint Underwriting Association; board members of the Northeast Fla. Regional Transportation Commission; board members of Triumph Gulf Coast, Inc; board members of Florida Is For Veterans, Inc.; and members of the Technology Advisory Council within the Agency for State Technology.

3) The Commissioner of Education, members of the State Board of Education, the Board of Governors, the local Boards of Trustees and Presidents of state universities, and the Florida Prepaid College Board.

4) Persons elected to office in any political subdivision (such as municipalities, counties, and special districts) and any person appointed to fill a vacancy in such office, unless required to file Form 6.

5) Appointed members of the following boards, councils, commissions, authorities, or other bodies of county, municipality, school district, independent special district, or other political subdivision: the governing body of the subdivision; community college or junior college district boards of trustees; boards having the power to enforce local code provisions; boards of adjustment; community redevelopment agencies; planning or zoning boards having the power to recommend, create, or modify land planning or zoning within a political subdivision, except for citizen advisory committees, technical coordinating committees, and similar groups who only have the power to make recommendations to planning or zoning boards, and except for representatives of a military installation acting on behalf of all military installations within that jurisdiction; pension or retirement boards empowered to invest pension or retirement funds or determine entitlement to or amount of pensions or other retirement benefits, and the Pinellas County Construction Licensing Board.

6) Any appointed member of a local government board who is required to file a statement of financial interests by the appointing authority or the enabling legislation, ordinance, or resolution creating the board.

7) Persons holding any of these positions in local government: mayor; county or city manager; chief administrative employee or finance director of a county, municipality, or other political subdivision; county or municipal attorney; chief county or municipal building inspector; county

or municipal water resources coordinator; county or municipal pollution control director; county or municipal environmental control director; county or municipal administrator with power to grant or deny a land development permit; chief of police; fire chief; municipal clerk; appointed district school superintendent; community college president; district medical examiner; purchasing agent (regardless of title) having the authority to make any purchase exceeding \$35,000 for the local governmental unit.

8) Officers and employees of entities serving as chief administrative officer of a political subdivision.

9) Members of governing boards of charter schools operated by a city or other public entity.

10) Employees in the office of the Governor or of a Cabinet member who are exempt from the Career Service System, excluding secretarial, clerical, and similar positions.

11) The following positions in each state department, commission, board, or council: Secretary, Assistant or Deputy Secretary, Executive Director, Assistant or Deputy Executive Director, and anyone having the power normally conferred upon such persons, regardless of title.

12) The following positions in each state department or division: Director, Assistant or Deputy Director, Bureau Chief, and any person having the power normally conferred upon such persons, regardless of title.

13) Assistant State Attorneys, Assistant Public Defenders, criminal conflict and civil regional counsel, and assistant criminal conflict and civil regional counsel, Public Counsel, full-time state employees serving as counsel or assistant counsel to a state agency, administrative law judges, and hearing officers.

14) The Superintendent or Director of a state mental health institute established for training and research in the mental health field, or any major state institution or facility established for corrections, training, treatment, or rehabilitation.

15) State agency Business Managers, Finance and Accounting Directors, Personnel Officers, Grant Coordinators, and purchasing agents (regardless of title) with power to make a purchase exceeding \$35,000.

16) The following positions in legislative branch agencies: each employee (other than those employed in maintenance, clerical, secretarial, or similar positions and legislative assistants exempted by the presiding officer of their house); and each employee of the Commission on Ethics.

17) Each member of the governing body of a "large-hub commercial service airport," as defined in Section 112.3144(1)(c), Florida Statutes, except for members required to comply with the financial disclosure requirements of s. 8, Article II of the State Constitution.

INSTRUCTIONS FOR COMPLETING FORM 1:

INTRODUCTORY INFORMATION (Top of Form): If your name, mailing address, public agency, and position are already printed on the form, you do not need to provide this information unless it should be changed. To change any of this information, write the correct information on the form, and contact your agency's financial disclosure coordinator. You can find your coordinator on the Commission on Ethics website: www.ethics.state.fl.us.

NAME OF AGENCY: The name of the governmental unit which you serve or served, by which you are or were employed, or for which you are a candidate.

DISCLOSURE PERIOD: The "disclosure period" for your report is the calendar year ending December 31, 2021.

OFFICE OR POSITION HELD OR SOUGHT: The title of the office or position you hold, are seeking, or held during the disclosure period even if you have since left that position. If you are a candidate for office or are a new employee or appointee, check the appropriate box.

PUBLIC RECORD: The disclosure form and everything attached to it is a public record. Your social security number, bank account, debit, charge, and credit card numbers are not required and you should redact them from any documents you file. If you are an active or former officer or employee listed in Section 119.071, F.S., whose home address is exempt from disclosure, the Commission will maintain that confidentiality if you submit a written and notarized request.

MANNER OF CALCULATING REPORTABLE INTEREST

Filers have the option of reporting based on either thresholds that are comparative (usually, based on percentage values) or thresholds that are based on absolute dollar values. The instructions on the following pages specifically describe the different thresholds. Check the box that reflects the choice you have made. You must use the type of threshold you have chosen for each part of the form. In other words, if you choose to report based on absolute dollar value thresholds, you cannot use a percentage threshold on any part of the form.

IF YOU HAVE CHOSEN DOLLAR VALUE THRESHOLDS THE FOLLOWING INSTRUCTIONS APPLY

PART A — PRIMARY SOURCES OF INCOME

[Required by s. 112.3145(3)(b)1, F.S.]

Part A is intended to require the disclosure of your principal sources of income during the disclosure period. You do not have to disclose any public salary or public position(s). The income of your spouse need not be disclosed; however, if there is joint income to you and your spouse from property you own jointly (such as interest or dividends from a bank account or stocks), you should disclose the source of that income if it exceeded the threshold.

Please list in this part of the form the name, address, and principal business activity of each source of your income which exceeded \$2,500 of gross income received by you in your own name or by any other person for your use or benefit.

"Gross income" means the same as it does for income tax purposes, even if the income is not actually taxable, such as interest on tax-free bonds. Examples include: compensation for services, income from business, gains from property dealings, interest, rents, dividends, pensions, IRA distributions, social security, distributive share of partnership gross income, and alimony if considered gross income under federal law, but not child support.

Examples:

- If you were employed by a company that manufactures computers and received more than \$2,500, list the name of the company, its address, and its principal business activity (computer manufacturing).
- If you were a partner in a law firm and your distributive share of partnership gross income exceeded \$2,500, list the name of the firm, its address, and its principal business activity (practice of law).
- If you were the sole proprietor of a retail gift business and your gross income from the business exceeded \$2,500, list the name of the business, its address, and its principal business activity (retail gift sales).
- If you received income from investments in stocks and bonds, list each individual company from which you derived more than \$2,500. Do not aggregate all of your investment income.
- If more than \$2,500 of your gross income was gain from the sale of property (not just the selling price), list as a source of income the purchaser's name, address and principal business activity. If the purchaser's identity is unknown, such as where securities listed on an exchange are sold through a brokerage firm, the source of income should be listed as "sale of (name of company) stock," for example.
- If more than \$2,500 of your gross income was in the form of interest from one particular financial institution (aggregating interest from all CD's, accounts, etc., at that institution), list the name of the institution, its address, and its principal business activity.

PART B — SECONDARY SOURCES OF INCOME

[Required by s. 112.3145(3)(b)2, F.S.]

This part is intended to require the disclosure of major customers, clients, and other sources of income to businesses in which you own an interest. It is not for reporting income from second jobs. That kind of income should be reported in Part A "Primary Sources of Income," if it meets the reporting threshold. You will not have anything to report unless, during the disclosure period:

- (1) You owned (either directly or indirectly in the form of an equitable

or beneficial interest) more than 5% of the total assets or capital stock of a business entity (a corporation, partnership, LLC, limited partnership, proprietorship, joint venture, trust, firm, etc., doing business in Florida); **and**,

- (2) You received more than \$5,000 of your gross income during the disclosure period from that business entity.

If your interests and gross income exceeded these thresholds, then for that business entity you must list every source of income to the business entity which exceeded 10% of the business entity's gross income (computed on the basis of the business entity's most recently completed fiscal year), the source's address, and the source's principal business activity.

Examples:

- You are the sole proprietor of a dry cleaning business, from which you received more than \$5,000. If only one customer, a uniform rental company, provided more than 10% of your dry cleaning business, you must list the name of the uniform rental company, its address, and its principal business activity (uniform rentals).
- You are a 20% partner in a partnership that owns a shopping mall and your partnership income exceeded the above thresholds. List each tenant of the mall that provided more than 10% of the partnership's gross income and the tenant's address and principal business activity.

PART C — REAL PROPERTY

[Required by s. 112.3145(3)(b)3, F.S.]

In this part, list the location or description of all real property in Florida in which you owned directly or indirectly at any time during the disclosure period in excess of 5% of the property's value. You are not required to list your residences. You should list any vacation homes if you derive income from them.

Indirect ownership includes situations where you are a beneficiary of a trust that owns the property, as well as situations where you own more than 5% of a partnership or corporation that owns the property. The value of the property may be determined by the most recently assessed value for tax purposes, in the absence of a more accurate fair market value.

The location or description of the property should be sufficient to enable anyone who looks at the form to identify the property. A street address should be used, if one exists.

PART D — INTANGIBLE PERSONAL PROPERTY

[Required by s. 112.3145(3)(b)3, F.S.]

Describe any intangible personal property that, at any time during the disclosure period, was worth more than \$10,000 and state the business entity to which the property related. Intangible personal property includes things such as cash on hand, stocks, bonds, certificates of deposit, vehicle leases, interests in businesses, beneficial interests in trusts, money owed you (including, but not limited to, loans made as a candidate to your own campaign), Deferred Retirement Option Program (DROP) accounts, the Florida Prepaid College Plan, and bank accounts in which you have an ownership interest. Intangible personal property also includes investment products held in IRAs, brokerage accounts, and the Florida College Investment Plan. Note that the product contained in a brokerage account, IRA, or the Florida College Investment Plan is your asset—not the account or plan itself. Things like automobiles and houses you own, jewelry, and paintings are not intangible property. Intangibles relating to the same business entity may be aggregated; for example, CDs and savings accounts with the same bank. Property owned as tenants by the entirety or as joint tenants with right of survivorship, including bank accounts owned in such a manner, should be valued at 100%. The value of a leased vehicle is the vehicle's present value minus the lease residual (a number found on the lease document).

PART E — LIABILITIES

[Required by s. 112.3145(3)(b)4, F.S.]

List the name and address of each creditor to whom you owed more than \$10,000 at any time during the disclosure period. The amount of the liability of a vehicle lease is the sum of any past-due payments and all unpaid prospective lease payments. You are not required to list the amount of any debt. You do not have to disclose credit card and retail installment accounts, taxes owed (unless reduced to a judgment), indebtedness on a life insurance policy owed to the company of issuance, or contingent liabilities. A "contingent liability" is one that will become an actual liability only when one or more future events occur or fail to occur, such as where you are liable only as a guarantor, surety, or endorser on a promissory note. If you are a "co-maker" and are jointly liable or jointly and severally liable, then it is not a contingent liability.

PART F — INTERESTS IN SPECIFIED BUSINESSES

[Required by s. 112.3145(7), F.S.]

The types of businesses covered in this disclosure include: state and federally chartered banks; state and federal savings and loan associations; cemetery companies; insurance companies; mortgage companies; credit unions; small loan companies; alcoholic beverage licensees; pari-mutuel wagering companies; utility companies, entities controlled by the Public Service Commission; and entities granted a franchise to operate by either a city or a county government.

Disclose in this part the fact that you owned during the disclosure

period an interest in, or held any of certain positions with the types of businesses listed above. You must make this disclosure if you own or owned (either directly or indirectly in the form of an equitable or beneficial interest) at any time during the disclosure period more than 5% of the total assets or capital stock of one of the types of business entities listed above. You also must complete this part of the form for each of these types of businesses for which you are, or were at any time during the disclosure period, an officer, director, partner, proprietor, or agent (other than a resident agent solely for service of process).

If you have or held such a position or ownership interest in one of these types of businesses, list the name of the business, its address and principal business activity, and the position held with the business (if any). If you own(ed) more than a 5% interest in the business, indicate that fact and describe the nature of your interest.

PART G — TRAINING CERTIFICATION

[Required by s. 112.3142, F.S.]

If you are a Constitutional or elected municipal officer, appointed school superintendent, or a commissioner of a community redevelopment agency created under Part III, Chapter 163 whose service began before March 31 of the year for which you are filing, you are required to complete four hours of ethics training which addresses Article II, Section 8 of the Florida Constitution, the Code of Ethics for Public Officers and Employees, and the public records and open meetings laws of the state. You are required to certify on this form that you have taken such training.

IF YOU HAVE CHOSEN COMPARATIVE (PERCENTAGE) THRESHOLDS THE FOLLOWING INSTRUCTIONS APPLY

PART A — PRIMARY SOURCES OF INCOME

[Required by s. 112.3145(3)(a)1, F.S.]

Part A is intended to require the disclosure of your principal sources of income during the disclosure period. You do not have to disclose any public salary or public position(s), but income from these public sources should be included when calculating your gross income for the disclosure period. The income of your spouse need not be disclosed; however, if there is joint income to you and your spouse from property you own jointly (such as interest or dividends from a bank account or stocks), you should include all of that income when calculating your gross income and disclose the source of that income if it exceeded the threshold.

Please list in this part of the form the name, address, and principal business activity of each source of your income which exceeded 5% of the gross income received by you in your own name or by any other person for your benefit or use during the disclosure period.

"Gross income" means the same as it does for income tax purposes, even if the income is not actually taxable, such as interest on tax-free bonds. Examples include: compensation for services, income from business, gains from property dealings, interest, rents, dividends, pensions, IRA distributions, social security, distributive share of partnership gross income, and alimony if considered gross income under federal law, but not child support.

Examples:

- If you were employed by a company that manufactures computers and received more than 5% of your gross income from the company, list the name of the company, its address, and its principal business activity (computer manufacturing).
- If you were a partner in a law firm and your distributive share of partnership gross income exceeded 5% of your gross income, then list the name of the firm, its address, and its principal business activity (practice of law).
- If you were the sole proprietor of a retail gift business and your gross income from the business exceeded 5% of your total gross income, list the name of the business, its address, and its principal business activity (retail gift sales).
- If you received income from investments in stocks and

bonds, list each individual company from which you derived more than 5% of your gross income. Do not aggregate all of your investment income.

— If more than 5% of your gross income was gain from the sale of property (not just the selling price), list as a source of income the purchaser's name, address, and principal business activity. If the purchaser's identity is unknown, such as where securities listed on an exchange are sold through a brokerage firm, the source of income should be listed as "sale of (name of company) stock," for example.

— If more than 5% of your gross income was in the form of interest from one particular financial institution (aggregating interest from all CD's, accounts, etc., at that institution), list the name of the institution, its address, and its principal business activity.

PART B — SECONDARY SOURCES OF INCOME

[Required by s. 112.3145(3)(a)2, F.S.]

This part is intended to require the disclosure of major customers, clients, and other sources of income to businesses in which you own an interest. It is not for reporting income from second jobs. That kind of income should be reported in Part A, "Primary Sources of Income," if it meets the reporting threshold. You will **not** have anything to report **unless** during the disclosure period:

- (1) You owned (either directly or indirectly in the form of an equitable or beneficial interest) more than 5% of the total assets or capital stock of a business entity (a corporation, partnership, LLC, limited partnership, proprietorship, joint venture, trust, firm, etc., doing business in Florida); **and**,
- (2) You received more than 10% of your gross income from that business entity; **and**,
- (3) You received more than \$1,500 in gross income from that business entity.

If your interests and gross income exceeded these thresholds, then for that business entity you must list every source of income to the business entity which exceeded 10% of the business entity's gross income (computed on the basis of the business entity's most recently completed fiscal year), the source's address, and the source's principal business activity.

Examples:

— You are the sole proprietor of a dry cleaning business, from which you received more than 10% of your gross income—an amount that was more than \$1,500. If only one customer, a uniform rental company, provided more than 10% of your dry cleaning business, you must list the name of the uniform rental company, its address, and its principal business activity (uniform rentals).

— You are a 20% partner in a partnership that owns a shopping mall and your partnership income exceeded the thresholds listed above. You should list each tenant of the mall that provided more than 10% of the partnership's gross income, and the tenant's address and principal business activity.

PART C — REAL PROPERTY

[Required by s. 112.3145(3)(a)3, F.S.]

In this part, list the location or description of all real property in Florida in which you owned directly or indirectly at any time during the disclosure period in excess of 5% of the property's value. You are not required to list your residences. You should list any vacation homes, if you derive income from them.

Indirect ownership includes situations where you are a beneficiary of a trust that owns the property, as well as situations where you own more than 5% of a partnership or corporation that owns the property. The value of the property may be determined by the most recently assessed value for tax purposes, in the absence of a more accurate fair market value.

The location or description of the property should be sufficient to enable anyone who looks at the form to identify the property. A street address should be used, if one exists.

PART D — INTANGIBLE PERSONAL PROPERTY

[Required by s. 112.3145(3)(a)3, F.S.]

Describe any intangible personal property that, at any time during the disclosure period, was worth more than 10% of your total assets, and state the business entity to which the property related. Intangible personal property includes things such as cash on hand, stocks, bonds, certificates of deposit, vehicle leases, interests in businesses, beneficial interests in trusts, money owed you (including, but not limited to, loans made as a candidate to your own campaign), Deferred Retirement Option Program (DROP) accounts, the Florida Prepaid College Plan, and bank accounts in which you have an ownership interest. Intangible personal property also includes investment products held in IRAs, brokerage accounts, and the Florida College Investment Plan. Note that the product contained in a brokerage account, IRA, or the Florida College Investment Plan is your asset—not the account or plan itself. Things like automobiles and houses you own, jewelry, and paintings are not intangible property. Intangibles relating to the same business entity may be aggregated; for example, CD's and savings accounts with the same bank.

Calculations: To determine whether the intangible property exceeds 10% of your total assets, total the fair market value of all of your assets (including real property, intangible property, and tangible personal property such as jewelry, furniture, etc.). When making this calculation, do not subtract any liabilities (debts) that may relate to the property. Multiply the total figure by 10% to arrive at the disclosure threshold. List only the intangibles that exceed this threshold amount. The value of a leased vehicle is the vehicle's present value minus the lease residual (a number which can be found on the lease document). Property that is only jointly owned property should be valued according to the percentage of your joint ownership. Property owned as tenants by the entirety or as joint tenants with right of survivorship, including bank accounts owned in such a manner, should be valued at 100%. None of your calculations or the value of the property have to be disclosed on the form.

Example: You own 50% of the stock of a small corporation that is worth \$100,000, the estimated fair market value of your home and other property (bank accounts, automobile, furniture, etc.) is \$200,000. As your total assets are worth \$250,000, you must disclose intangibles worth over \$25,000. Since the value of the stock exceeds this threshold, you should list "stock" and the name of the corporation. If your accounts with a particular bank exceed \$25,000, you should list "bank accounts" and bank's name.

PART E — LIABILITIES

[Required by s. 112.3145(3)(b)4, F.S.]

List the name and address of each creditor to whom you owed any amount that, at any time during the disclosure period, exceeded your net worth. You are not required to list the amount of any debt or your net worth. You do not have to disclose: credit card and retail installment accounts, taxes owed (unless reduced to a judgment), indebtedness on a life insurance policy owed to the company of issuance, or contingent liabilities. A "contingent liability" is one that will become an actual liability only when one or more future events occur or fail to occur, such as where you are liable only as a guarantor, surety, or endorser on a promissory note. If you are a "co-maker" and are jointly liable or jointly and severally liable, it is not a contingent liability.

Calculations: To determine whether the debt exceeds your net worth, total all of your liabilities (including promissory notes, mortgages, credit card debts, judgments against you, etc.). The amount of the liability of a vehicle lease is the sum of any past-due payments and all unpaid prospective lease payments. Subtract the sum total of your liabilities from the value of all your assets as calculated above for Part D. This is your "net worth." List each creditor to whom your debt exceeded this amount unless it is one of the types of indebtedness listed in the paragraph above (credit card and retail installment accounts, etc.). Joint liabilities with others for which you are "jointly and severally liable," meaning that you may be liable for either your part or the whole of the obligation, should be included in your calculations at 100% of the amount owed.

Example: You owe \$15,000 to a bank for student loans, \$5,000 for credit card debts, and \$60,000 (with spouse) to a savings and loan for a home mortgage. Your home (owned by you and your spouse) is worth \$80,000 and your other property is worth \$20,000. Since your net worth is \$20,000 (\$100,000 minus \$80,000), you must report only the name and address of the savings and loan.

PART F — INTERESTS IN SPECIFIED BUSINESSES

[Required by s. 112.3145(7), F.S.]

The types of businesses covered in this disclosure include: state and federally chartered banks; state and federal savings and loan associations; cemetery companies; insurance companies; mortgage companies; credit unions; small loan companies; alcoholic beverage licensees; pari-mutuel wagering companies, utility companies, entities controlled by the Public Service Commission; and entities granted a franchise to operate by either a city or a county government.

Disclose in this part the fact that you owned during the disclosure period an interest in, or held any of certain positions with, the types of businesses listed above. You are required to make this disclosure if you own or owned (either directly or indirectly in the form of an equitable or beneficial interest) at any time during the disclosure period more than 5% of the total assets or capital stock of one of the types of business entities listed above. You also must complete this part of the form for each of these types of businesses for which you are, or were at any time during the disclosure period, an officer, director, partner, proprietor, or agent (other than a resident agent solely for service of process).

If you have or held such a position or ownership interest in one of these types of businesses, list the name of the business, its address and principal business activity, and the position held with the business (if any). If you own(ed) more than a 5% interest in the business, indicate that fact and describe the nature of your interest.

PART G — TRAINING CERTIFICATION

[Required by s. 112.3142, F.S.]

If you are a Constitutional or elected municipal officer, appointed school superintendent, or a commissioner of a community redevelopment agency created under Part III, Chapter 163 whose service began before March 31 of the year for which you are filing, you are required to complete four hours of ethics training which addresses Article II, Section 8 of the Florida Constitution, the Code of Ethics for Public Officers and Employees, and the public records and open meetings laws of the state. You are required to certify on this form that you have taken such training.

SECTION D

SECTION 1

Poinciana Community Development District



June 15, 2022
Clayton Smith - Field Services Manager
GMS

Site Items

Pond Planting C-20



- ✚ Pond C-20 was planted approximately one year ago.
- ✚ Currently the plants have filled in nicely around the pond banks. The banks have about 80% coverage of plants.
- ✚ Overall a successful planting of the pond.

Site Items

Pond Planting A-12



- + Pond A-12 was planted also about a year ago with pond C-20.
- + Overall many of the plants have established especially the Pickerelweed and the Spike rush
- + Overall a successful planting.

Site Items

Tree Removal Policy

- + Resident has requested a cypress tree to be removed.
- + CDD policy has not been to remove healthy trees. An arborist will review the tree to determine its health.
- + Some roots will be trimmed.



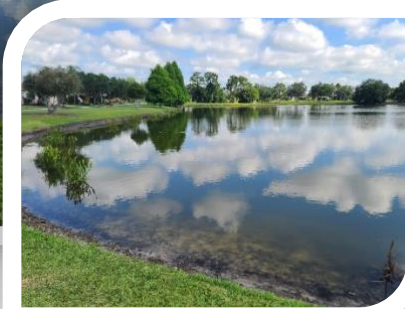
Pond C-11 Minor Fish Kill



- + A minor fish kill occurred on pond C-11. The pond had not been treated for a few months prior as ponds are not treated if no issues are present.
- + The pond likely flipped and killed some blue-gill in the 4-5inch range. Pond appears to have stabilized.

Site Items

Pond B-15



- ✚ Pond B-15 was viewed at a normal level, then suddenly lowered again.
- ✚ It is now at a normal level again.
- ✚ Obtaining quotes to scope the system or pump as needed.

Fish Stocking

- ✚ The stocking was completed during the month of May.
- ✚ Gambusia were seen to be thriving.
- ✚ Gambusia are especially thriving in planted pond A-12 and C-20.



Conclusion

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

Respectfully,
Clayton Smith



PCDD Monthly Treatment Report

Date between : 5/01/2022 and 5/31/2022

Customer Site ID	Treatment Date	Condition/Weeds Treated
A-1	5/26/22	Clean
A-2	5/9/22	Shoreline Grasses
A-3	5/4/22	Shoreline Grasses
A-4	5/4/22	Shoreline Grasses
A-5	5/4/22	Shoreline Grasses
A-6	5/4/22	Shoreline Grasses
A-7	5/3/22	Filamentous
A-8	5/3/22	Filamentous
A-8	5/3/22	Spike Rush
A-9	5/24/22	Clean
A-10A	5/4/22	Shoreline Grasses
A-10B	5/24/22	Clean
A-11	5/4/22	Shoreline Grasses
A-12	5/4/22	Shoreline Grasses
A-13	5/3/22	Baby Tears
A-13	5/3/22	Crested Floating Heart
A-13	5/3/22	Filamentous
A-20	5/26/22	Filamentous
A-21	5/26/22	Filamentous
A-22	5/26/22	Filamentous
B-1	5/26/22	Filamentous
B-1	5/26/22	Hydrilla
B-5	5/26/22	Clean
B-6	5/17/22	Shoreline Grasses
B-11	5/26/22	Filamentous
B-15	5/4/22	Clean
B-16	5/24/22	Clean
C-1	5/18/22	Hydrilla
C-1	5/18/22	Shoreline Grasses
C-2	5/18/22	Shoreline Grasses
C-3	5/17/22	Shoreline Grasses
C-6A	5/17/22	Shoreline Grasses
C-6B	5/17/22	Shoreline Grasses
C-8	5/24/22	Clean
C-9	5/26/22	Filamentous
C-9	5/26/22	Hydrilla
C-10	5/17/22	Shoreline Grasses
C-11	5/23/22	Clean
C-12	5/26/22	Clean
C-13	5/9/22	Shoreline Grasses
C-14	5/9/22	Shoreline Grasses
C-15	5/4/22	Shoreline Grasses
C-16	5/9/22	Shoreline Grasses
C-17	5/23/22	Clean
C-18	5/18/22	Shoreline Grasses

C-19	5/26/22	Clean
C-20	5/18/22	Shoreline Grasses
D-1	5/18/22	Shoreline Grasses
D-2	5/18/22	Shoreline Grasses
D-3	5/18/22	Shoreline Grasses
D-4	5/18/22	Shoreline Grasses
D-5	5/23/22	Shoreline Grasses
D-6	5/23/22	Shoreline Grasses
D-7	5/23/22	Shoreline Grasses
D-8	5/23/22	Shoreline Grasses
D-9	5/23/22	Clean
D-10	5/18/22	Shoreline Grasses
D-11	5/18/22	Shoreline Grasses
D-11	5/18/22	Water Lettuce
E-1	5/19/22	Clean
E-2	5/19/22	Shoreline Grasses
E-3	5/19/22	Shoreline Grasses
E-5	5/19/22	Clean
E-6	5/19/22	Clean
E-8	5/19/22	Clean
E-11	5/19/22	Clean
E-18	5/19/22	Azolla
E-18	5/19/22	Baby Tears
E-18	5/19/22	Duckweed
E-18	5/19/22	Shoreline Grasses
E-19	5/19/22	Clean
E-21	5/19/22	Clean
E-31	5/19/22	Shoreline Grasses
F-7	5/18/22	Shoreline Grasses



Run By: cchallacombe

PCDD All Services By Customer Summary

Page 1 of 1
Friday, June 3, 2022
8:09:35 AM

Poinciana Community Development Dist (S07800)

Filter Date between 05/01/2022 and 05/31/2022

Customer	Work Type	Service Item	Start Date	End Date	Used Quantity	Unit Of Measure
S07800 - Poinciana Community Development	Comfort Pack	KIS2911 - Talstar BP Barrier	05/12/2022	05/12/2022	0.31	mi
S07800 - Poinciana Community Development Dist	Municipal Back Pack	KIS1768 - Nat G30 12 lbs per acre	05/20/2022	05/20/2022	8.90	acr
S07800 - Poinciana Community Development	Night Truck	KIS2827 - Biomist 4+4 Truck ULV	05/02/2022	05/02/2022	10.50	mi
S07800 - Poinciana Community Development	Night Truck	KIS2715 - Biomist 4+4 ATV/ULV	05/05/2022	05/05/2022	9.40	mi
S07800 - Poinciana Community Development	Night Truck	KIS2827 - Biomist 4+4 Truck ULV	05/09/2022	05/09/2022	10.70	mi
S07800 - Poinciana Community Development	Night Truck	KIS2715 - Biomist 4+4 ATV/ULV	05/12/2022	05/12/2022	9.30	mi
S07800 - Poinciana Community Development	Night Truck	KIS2827 - Biomist 4+4 Truck ULV	05/16/2022	05/16/2022	10.70	mi
S07800 - Poinciana Community Development	Night Truck	KIS2715 - Biomist 4+4 ATV/ULV	05/19/2022	05/19/2022	9.60	mi
S07800 - Poinciana Community Development	Night Truck	KIS2827 - Biomist 4+4 Truck ULV	05/23/2022	05/23/2022	10.60	mi
S07800 - Poinciana Community Development	Night Truck	KIS2715 - Biomist 4+4 ATV/ULV	05/26/2022	05/26/2022	9.60	mi
S07800 - Poinciana Community Development	Night Truck	KIS2827 - Biomist 4+4 Truck ULV	05/31/2022	05/31/2022	10.60	mi
					91.00	

SECTION 2

Customer Complaint Log Poinciana CDD

[illegible]

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: _____