

Poinciana
Community Development District

Agenda Package

July 19, 2023

AGENDA

Poinciana

Community Development District

219 E. Livingston Street, Orlando, Florida 32801

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

July 12, 2023

**Board of Supervisors
Poinciana Community
Development District**

Dear Board Members:

The Board of Supervisors of Poinciana Community Development District will meet **Wednesday, July 19, 2023 at 11:00 a.m. 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 17, 2023 Meeting
5. Public Hearing
 - A. Consideration of Resolution 2023-03 Adopting the Fiscal Year 2023 Budget and Relating to the Annual Appropriations
 - B. Consideration of Resolution 2023-04 Imposing Special Assessments and Certifying an Assessment Roll
6. Consideration of Resolution 2023-05 Appointing an Assistant Treasurer
7. Review and Acceptance of Annual Engineer's Report
8. Discussion of CDD/HOA Workshop Date and Agenda Items
9. Staff Reports
 - A. Attorney
 - i. Presentation of Memo Regarding Ethics Training for Elected Officials and Other Legislative Updates
 - B. Engineer
 - C. District Manager
 - i. Action Items List

- ii. Approval of Check Register
- iii. Balance Sheet and Income Statement
- iv. Approval of Fiscal Year 2024 Meeting Dates

D. Field Manager's Report

- i. Customer Complaint Log
10. Supervisor's Requests
 11. Other Business
 12. General Audience Comments
 13. Next Meeting Date - August 16, 2023
 14. 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 17, 2023 at 11:00 a.m. via Zoom Communication Media Technology and in the Starlite Ballroom, 384 Village Drive, Poinciana, Florida.

Present and constituting a quorum were:

Lita Epstein	Chair
Tony Reed	Vice Chair
Robert Zimbardi	Assistant Secretary
Anita Nelson	Assistant Secretary
Jon Cameron	Assistant Secretary

Also present were:

Tricia Adams	District Manager
Jan Carpenter	District Counsel
Kathy Leo	District Engineer
Clayton Smith	Field Manager
Rick McKelvey	Solivita Wildlife Club

The following is a summary of the discussions and actions taken at the May 17, 2023 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 11:00 a.m. All Supervisors were present.

SECOND ORDER OF BUSINESS

Pledge of Allegiance

The Pledge of Allegiance was recited.

THIRD ORDER OF BUSINESS

Public Comment Period on Agenda Items

Ms. Epstein opened the public comment period. There being none, Ms. Epstein closed the public comment period.

FOURTH ORDER OF BUSINESS

Approval of Minutes of the March 15, 2023 Meeting

Ms. Adams presented the minutes from the March 15, 2023 meeting, which were included in the agenda package. Corrections were received by Ms. Nelson, prior to publication of the agenda package.

On MOTION by Ms. Nelson seconded by Mr. Zimbardi with all in favor the Minutes of the March 15, 2023 Meeting were approved as amended.

FIFTH ORDER OF BUSINESS

Consideration of Resolution 2023-02 Approving the Proposed Fiscal Year 2024 Budget and Setting a Public Hearing

Ms. Adams presented Resolution 2022-08, which approved the proposed budget for Fiscal Year (FY) 2024 and sets the public hearing for July 19, 2023 at 11:00 a.m. at this location. It also allowed for the statutory compliance of submitting a Proposed Budget to Polk County, posting on the CDD’s website and notice publication in accordance with Florida Statutes. FY2024 starts the next budget cycle on October 1, 2023, and runs through September 30, 2024. The Board had the ability to amend the budget through adoption; however, the amount set today was the high watermark, meaning that the proposed operation and maintenance (O&M) fee could not be increased. Ms. Adams highlighted the following under the Administrative Budget:

- There was no assessment increase as the Proposed Amount for FY 2024.
- For *Administrative Expenditures*, the amount adopted for FY 2023 was \$150,431 and \$148,528 was proposed for FY 2024.
- There was no *Dissemination* fee as the Trust Indenture no longer required dissemination reporting.
- *Annual Audit* increased slightly from \$3,500 to \$3,600, based on the Annual Audit Agreement.
- *Management Fees* increased by 3% from \$42,000 to \$43,260.

- *Insurance* increased from \$7,825 to \$8,062, based on the estimate for the public official's liability insurance for the District.

Ms. Adams reported under Revenues, a *Carry Forward Surplus* of \$57,962 was recognized to balance the budget and there would be a transfer out to the newly established *Capital Reserve Fund*, for future significant repairs or replacement of infrastructure. Ms. Nelson asked if there were any restrictions to using the funds. Ms. Adams noted for funds can be used for Governmental purposes, there were no other restrictions. Ms. Epstein agreed that it was a good idea. Ms. Adams noted substantive increases in the O&M or field expenses, based on property yet to be conveyed to the District by Taylor Morrison (TM). There was an application from January 11, 2022 that was under review. District Counsel was reviewing legal paperwork related to the property conveyance, the District Engineer was working on the field evaluations and field staff was obtaining proposals for servicing the areas. Ms. Adams highlighted the following regarding the O&M Budget:

- *Field Services* increased by 3% from \$10,300 to \$10,609.
- *Property Insurance* increased from \$10,038 to \$13,116, based on insurance estimates.
- *Landscape Maintenance* increased from \$170,352 to \$203,955, due to a 3% proposed increase for existing property and increase in scope to include new areas and *Aquatic Control Maintenance* increased from \$127,403 to \$147,569, based on the same.
- *Aquatic Midge Management* increased from \$176,721 to \$215,454.

Mr. Reed asked if Clarke performed the aquatic midge management. Ms. Adams confirmed that Floralawn performed the landscape maintenance, Solitude performed the aquatic maintenance and Clarke performed midge management services. Mr. Zimbardi did not feel that the increase was justified as the new areas had half or less landscaping as the old areas. Ms. Epstein understood that it was just for pond mowing. Mr. Zimbardi requested an explanation of how much area was being mowed and suggested holding off until after October in the hopes that TM continued to maintain these areas. Mr. Smith explained that the District currently maintained 64 ponds and were adding 21 ponds and a canal. The amount was based on the current rate charged by Floralawn and included some common areas that the District was not going to take ownership of. TM only provided estimates for aquatic and landscape maintenance, but not midge

maintenance; however, the formula was similar in determining all three services. The vendor charged per square foot based on their mapping system. Mr. Zimbardi felt that the level of support by TM was not what the District needed and did not meet the general requirements or expectations of the Board. Mr. Reed felt that the Board did not have any options and the District would have to absorb it. Mr. Smith pointed out if the Board did not feel that the vendor's pricing was fair, they should consider another landscaper, which he did not recommend in this situation, as their price for 21 ponds was accurate.

Mr. Zimbardi asked if the contingency assumed every pond would need midge control. Mr. Smith explained that there were ponds that received midge complaints in the new area and the contingency took into account that some ponds would need to be added for larvicide, but all ponds would receive fogging and spot treatments. If they were to add every pond for larvicide, the contingency would probably be higher, but if none were receiving larvicide, the amount would be lower. Mr. Cameron noted there was total *O&M* of \$662,247 and a *Transfer Out – Capital Reserve* of \$50,000 and questioned where the *Total Other Expenditures* amount of \$860,775 came from. Ms. Adams explained that the \$860,775 included *Administrative, O&M* and *Transfer Out - Capital Reserve*. Mr. Cameron questioned why actuals were through March versus April. Ms. Adams noted that they received the bank statements the first week of the month for the prior month and not all expenses hit for April at the time the proposed budget was prepared.

- *Transfer Out - Capital Reserve* for the next six months was projected at \$100,000 for the current fiscal year from the General Fund and \$50,000 for FY 2024. The total Capital Reserve at the end of FY 2024 would be \$150,000.
- *Total Gross Assessment* was \$717,525, which would be included on the Tax Bills. The per unit gross assessment in the non-ad valorem section of the Tax Bill was \$184.04 for the O&M portion, which was the same as the prior year.

Ms. Adams noted that a Projected Fund Balance Analysis was provided as requested by the Board. The *Projected Beginning Fund Balance* for FY2024 was \$605,761, recognizing cash to balance the budget and a *Projected Ending Fund Balance* of \$412,784. Out of that, they were recognizing an *Operating Reserve* for three months of \$202,694, from the start of the fiscal year, to when tax revenues were transmitted to the District and an *Unreserved Fund Balance* of \$210,091. Ms. Nelson pointed out after this year they were going to be in the negative. Ms.

Adams recalled that staff questioned whether this was the right year to not recognize any *Carry Forward Surplus* to balance the budget, but because there were excess Surplus Funds and not firm numbers on the additional maintenance, the District would be in a better position next year to balance the budget without recognizing *Carry Forward Surplus*. Next year, staff would provide a build-out budget for all property that the District would eventually maintain. If an O&M assessment increase was recommended, staff would predict it for at least three to five years to avoid assessments going up and down each year and suggested that the Board consider a Reserve Study. Mr. Reed questioned the cost. Ms. Adams advised proposals would be presented to the Board to consider in fiscal year 2024.

- On Page 9 was the *Debt Service Fund* for the Series 2022 refunded bond, which retired in 2031.

Mr. Reed questioned the purpose of a *Special Call*. Ms. Adams explained that a *Special Call* was when homeowners made a lump sum payment to their assessment, which was not budgeted.

On MOTION by Mr. Zimbardi seconded by Ms. Nelson with all in favor Resolution 2023-02 Approving the Proposed Fiscal Year 2023 Budget and Setting the Public Hearing for July 19, 2023 at 11:00 a.m., at this location was approved.

Ms. Epstein questioned whether there was quorum for the July 19, 2023 meeting. Mr. Cameron and Mr. Zimbardi confirmed that they would be attending via Zoom. Ms. Epstein, Ms. Nelson and Mr. Reed confirmed that they would be present in person.

SIXTH ORDER OF BUSINESS

Staff Reports

A. Attorney

Ms. Carpenter reported that the conveyances were ready, but they needed to get through the inspections and an updated title.

B. Engineer

Ms. Leo reported that she was out in the field this month inspecting the conveyances; however, some of the ponds needed more work and Ms. Leo recommended taking ownership in pieces versus at one time. Ms. Epstein questioned how many ponds were ready. Ms. Leo

confirmed that half of the ponds were ready. Ms. Carpenter pointed out that there was not a great deal of legal work to do if it was conveyed in pieces. Mr. Reed asked if TM planned to participate in the walk-throughs for the ponds. Ms. Leo confirmed that TM participated in every walk-through that she attended. Mr. Reed would like to attend the walk-throughs. Ms. Leo preferred that Mr. Reed attend the final walk-through as prior ones were four hours long and would recommend that the Board approve 15 ponds at the July meeting. Ms. Epstein had no problem taking ownership in pieces as long as there was no additional cost. Ms. Carpenter pointed out that the Board would not have to pay any additional costs as there was an agreement for TM to pay their costs. They paid an initial \$2,500 and to place it on the agenda, they must pay additional expenses, which were currently over \$2,500. Mr. Zimbardi preferred to split the conveyances up. Mr. Reed felt that a phased approach was good. Mr. Cameron requested a list of the locations of the 15 ponds. Ms. Leo would provide a spreadsheet that they were working on. Mr. Reed asked if there were any wetlands. Ms. Leo confirmed that all of them were ponds. Mr. Zimbardi questioned when they could expect the first series of conveyances. Ms. Leo planned to request that the Board approve the first 15 ponds in substantial form at the June meeting with final approval at the July meeting.

C. District Manager

i. Action Items List

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

1. Parcel Conveyance from Taylor Morrison to CDD: Discussed.
2. Monitor Central Florida Expressway – Poinciana Parkway Projects: Parkway Connector: In process. The Chairman was appointed by the CDD Board to monitor it.

Ms. Epstein was expecting the next report to be provided in the Fall and heard that there would be major changes to the design. Polk County was on the District's side for the alternatives being proposed by Southport Connector Alternative Routes (SCAR) of Poinciana, especially the alternative to use Poinciana Boulevard.

3. Erosion Repairs: In process. Staff to identify needed repairs, develop the scope and gather proposals to present to the CDD Board. Proposals was received by staff and under review.

4. Shoreline/Littoral Plantings: In process. A proposal was approved by the Board on March 15, 2023 and the installation was pending.

Mr. Reed questioned the order of the ponds and the type of plantings on a specific pond. Mr. Smith would ask the vendor.

ii. Approval of Check Register

Ms. Adams presented the Check Register from March 1, 2023 to March 31, 2023 in the amount of \$54,973.63, which was included in the agenda package.

On MOTION by Mr. Cameron seconded by Ms. Nelson with all in favor the March 1, 2023 to March 31, 2023 in the amount of \$54,973.63 was approved.

iii. Balance Sheet and Income Statement

Ms. Adams presented the Unaudited Financial Statements through March 31, 2023, which were included in the agenda package. The Board did a great job controlling expenses as the prorated budget at the end of March was \$371,944 and actual expenditures were \$292,678. No action was required.

iv. Presentation of Number of Registered Voters: 5,137

Ms. Adams presented a letter from Polk County Supervisor of Elections reporting that there were 5,137 registered voters in the Poinciana CDD boundaries as of April 15, 2023. This information was the most significant during the early days of the District when there was a transition from Landowner Election to General Election. However, this District was 100% in the General Election cycle and this information was no longer germane, but there is no provision in Florida Statutes to stop reporting this annually.

D. Field Manager's Report

i. Action Item Report

Mr. Smith presented the Field Manager Report, which was included in the agenda package. The action items that were approved at the last meeting were now complete as of this week; however, a few items were pending as they needed to order additional materials to repair skimmers. Both the Venezia and Bella Vianna tunnels were pressure washed, cleaned and

painted inside and out with a brighter white color. Gravel was added to the entrance of the Venezia tunnel for stability and staff ensured that all lights were working. In his opinion, the tunnels looked much brighter with the brighter white color versus off green. Staff would continue to assess them. They may need to change out fixtures in the future as they were getting old, but at this time, lighter bulbs were added to the current fixtures inside of the tunnels for better visibility. Ms. Epstein received complaints from residents that the Venezia tunnel was still dark at night. Mr. Smith explained that some residents wanted exterior lighting in the tunnels, but in his opinion, the bollard lights along the trail approaching the tunnel in both directions, could be made brighter, but this was the HOA's responsibility. Mr. Reed asked if Mr. Smith informed the HOA. Mr. Smith informed the HOA that everything outside of the tunnel was not the CDD's responsibility. Mr. Cameron would follow up with the HOA.

Mr. Smith reported that the pond plantings would be installed tomorrow. It was not ideal to plant them during the dry period. It should not take more than a couple of days as the vendor was installing plantings on several ponds each day. A new report from SOLitude was provided to the Board. Mr. Smith trimmed it down to show the ponds that were inspected and treated with their number system. In the future, Mr. Smith would request a clearer report. Several ponds had algae, but nothing excessive. A Midge Report was provided to the Board, showing the amount of larvicide used and the distance traveled.

ii. Customer Complaint Log

Mr. Smith presented the complaint log, which was included in the agenda package. The moss on trees was handled by the landscaper. At first it looked like the trees were dead, but they were just dormant Cypress trees. Clearing lily pads was the HOA's responsibility. Trash around a pond and weeds were dealt with and tree roots coming close to a pool were the homeowner's responsibility. Mr. Reed questioned the type of trash around the pond. Mr. Smith pointed out there was a large plastic bag, but this community, unlike other communities, was conscientious about trash. Some communities collected a full garbage bag of trash every couple of months in a corner of a pond.

SEVENTH ORDER OF BUSINESS**Presentation from Solivita HOA Wildlife Committee**

Mr. Rick McKelvey of the Solivita Wildlife Club presented the Wildlife Camera Project. It was shown to Ms. Nelson who recommended it to the Board. Over a year ago, Ms. Meredith Budd of the Florida Wildlife Federation made this presentation on behalf of the fSTOP Foundation, which helped people connect with wildlife through the use of cameras. Five residents volunteered to have cameras installed in their backyards, which took pictures and videos. More information could be obtained from www.fstopfoundation.org. Mr. Zimbardi asked if they intended to have additional cameras. Mr. McKelvey indicated that if the Board was interested, they would work with the Solivita Wildlife Club to provide a proposal to the fSTOP Foundation. Mr. Cameron asked if there was a way to view the cameras online. Mr. McKelvey stated not at this time but was expecting to receive additional footage. Wildlife advocates were trying to set up a YouTube channel. Mr. Zimbardi asked if the cameras required maintenance or were battery operated. Mr. McKelvey confirmed that they were battery operated and he would be trained on how to use them. Every three to four weeks, the fSTOP Foundation would replace the cards and batteries at no cost to the District. The Board thanked Mr. McKelvey for this presentation.

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

Mr. Reed questioned the ownership of culverts under the roads. Ms. Leo asked if Mr. Reed was referring to the area between two wetland systems under the roads. Mr. Reed replied affirmatively. Ms. Leo understood that they were not owned by the CDD. Mr. Reed wanted there to be an understanding of the ownership because no one was claiming ownership. Ms. Adams believed that the word, "*Culvert*" was confusing the District Engineer and Mr. Reed was questioning a block retaining wall in need of repair. The Field Services Manager would be further investigating the ownership and any recommended maintenance. The picture that Mr. Reed emailed to staff was from a block retaining wall in Poinciana West, but there may be similar structures in Poinciana. Mr. Reed pointed out that Solivita residents wanted Solivita to remain as beautiful as it did when they first purchased their homes. Whether it was a culvert connecting two wetlands in Poinciana West or in Poinciana, was irrelevant because it was still in Solivita and they needed to know who owned it. In addition, yesterday at the HOA meeting, landscape maintenance around a pond was requested and it was Mr. Reed's understanding that

the CDD only owned 10 feet from the edge of the pond. However, there was additional land including sidewalks that were owned by the CDD, which was verified through county records.

As a result, Mr. Reed requested confirmation of everything that the CDD was responsible for, so that action could be taken to ensure proper maintenance. Ms. Leo suggested reviewing each of these on a case-by-case basis. Ms. Adams indicated that Mr. Smith would look into this matter. Ms. Carpenter requested that these types of requests be sent to Ms. Adams to forward to either her or Ms. Leo. Mr. Zimbardi agreed that there needed to be an understanding of who owned what. Mr. Reed appreciated a letter that Ms. Adams wrote to the HOA requesting street sweeping. Ms. Adams received a preliminary response from the HOA Manager, indicating that further information was forthcoming, which she forwarded to District Counsel and the District Engineer to evaluate. In the HOA's opinion, although they were not performing street sweeping as required in the Memorandum of Understanding (MOU), they were doing what they described as equivalent maintenance activities. However, with this preliminary information, the District Engineer evaluated it and determined that it was not equivalent to street sweeping because it did not remove contaminants from the roadway that street sweeping would remove. Ms. Adams was waiting for further information from the HOA and would send a reminder that it was pending and respectfully request that they budget for street sweeping in accordance with the MOU. Mr. Cameron requested a copy of their response and asked about the direct deposits that Ms. Nelson requested at the last meeting. Ms. Adams believed that a direct deposit was made to Ms. Nelson as a test and that the test was successful.

NINTH ORDER OF BUSINESS

Other Business

There being no comments, the next item followed.

TENTH ORDER OF BUSINESS

General Audience Comments

There being no comments, the next item followed.

ELEVENTH ORDER OF BUSINESS

Next Meeting Date – June 21st, 2023

Ms. Epstein stated that the next meeting was scheduled for June 21, 2023 at 11:00 a.m.

TWELFTH ORDER OF BUSINESS

Adjournment

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

Secretary / Assistant Secretary

Chair/Vice Chairman

SECTION V

SECTION A

RESOLUTION 2023-03

THE ANNUAL APPROPRIATION RESOLUTION OF THE POINCIANA COMMUNITY DEVELOPMENT DISTRICT (THE “DISTRICT”) RELATING TO THE ANNUAL APPROPRIATIONS AND ADOPTING THE BUDGET FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2023, AND ENDING SEPTEMBER 30, 2024.

WHEREAS, the District Manager has, prior to the fifteenth (15th) day in June, 2023, submitted to the Board of Supervisors (the “Board”) a proposed budget for the next ensuing budget year along with an explanatory and complete financial plan for each fund of the Poinciana Community Development District, pursuant to the provisions of Section 190.008(2)(a), Florida Statutes; and

WHEREAS, at least sixty (60) days prior to the adoption of the proposed annual budget (the “Proposed Budget”), the District filed a copy of the Proposed Budget with the local governing authorities having jurisdiction over the area included in the District pursuant to the provisions of Section 190.008(2)(b), Florida Statutes; and

WHEREAS, the Board set July 19, 2023, as the date for a public hearing thereon and caused notice of such public hearing to be given by publication pursuant to Section 190.008(2)(a), Florida Statutes; and

WHEREAS, Section 190.008(2)(a), Florida Statutes, requires that, prior to October 1, of each year, the District Board by passage of the Annual Appropriation Resolution shall adopt a budget for the ensuing fiscal year and appropriate such sums of money as the Board deems necessary to defray all expenditures of the District during the ensuing fiscal year; and

WHEREAS, the District Manager has prepared a Proposed Budget, whereby the budget shall project the cash receipts and disbursements anticipated during a given time period, including reserves for contingencies for emergency or other unanticipated expenditures during the fiscal year.

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

Section 1. Budget

- a. That the Board of Supervisors has reviewed the District Manager’s Proposed Budget, a copy of which is on file with the office of the District Manager and at the District’s Records Office, and hereby approves certain amendments thereto, as shown in Section 2 below.
- b. That the District Manager’s Proposed Budget, attached hereto as Exhibit “A,” as amended by the Board, is hereby adopted in accordance with the provisions of

Section 190.008(2)(a), Florida Statutes, and incorporated herein by reference; provided, however, that the comparative figures contained in the adopted budget may be subsequently revised as deemed necessary by the District Manager to reflect actual revenues and expenditures for Fiscal Year 2023 and/or revised projections for Fiscal Year 2024.

- c. That the adopted budget, as amended, shall be maintained in the office of the District Manager and at the District’s Records Office and identified as “The Budget for Poinciana Community Development District for the Fiscal Year Ending September 30, 2024,” as adopted by the Board of Supervisors on July 19, 2023.

Section 2. Appropriations

There is hereby appropriated out of the revenues of the Poinciana Community Development District, for the fiscal year beginning October 1, 2023, and ending September 30, 2024, the sum of \$ _____ to be raised by the levy of assessments and/or otherwise, which sum is deemed by the Board of Supervisors to be necessary to defray all expenditures of the District during said budget year, to be divided and appropriated in the following fashion:

TOTAL GENERAL FUND	\$ _____
DEBT SERVICE FUND – SERIES 2012A-1 & A-2	\$ _____
TOTAL ALL FUNDS	\$ _____

Section 3. Supplemental Appropriations

The Board may authorize by resolution, supplemental appropriations or revenue changes for any lawful purpose from funds on hand or estimated to be received within the fiscal year as follows:

- a. Board may authorize a transfer of the unexpended balance or portion thereof of any appropriation item.
- b. Board may authorize an appropriation from the unappropriated balance of any fund.
- c. Board may increase any revenue or income budget amount to reflect receipt of any additional unbudgeted monies and make the corresponding change to appropriations or the unappropriated balance.

The District Manager and Treasurer shall have the power within a given fund to authorize the transfer of any unexpended balance of any appropriation item or any portion thereof, provided such transfers do not exceed Ten Thousand (\$10,000) Dollars or have the effect of causing more than 10% of the total appropriation of a given program or project to be transferred previously

approved transfers included. Such transfer shall not have the effect of causing a more than \$10,000 or 10% increase, previously approved transfers included, to the original budget appropriation for the receiving program. Transfers within a program or project may be approved by the Board of Supervisors. The District Manager or Treasurer must establish administrative procedures which require information on the request forms proving that such transfer requests comply with this section.

Introduced, considered favorably, and adopted this 19th day of July, 2023.

ATTEST:

**POINCIANA COMMUNITY
DEVELOPMENT DISTRICT**

Secretary/Assistant Secretary

By: _____

Its: _____

Poinciana
Community Development District

Proposed Budget
FY2024



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Poinciana
Community Development District
Proposed Budget
General Fund

	Adopted Budget FY2023	Actuals Thru 5/31/23	Projected Next 4 Months	Total Projected 9/30/23	Proposed Budget FY2024
Revenues					
Special Assessments	\$ 667,298	\$ 675,012	\$ -	\$ 675,012	\$ 667,127
Interest	\$ 2,000	\$ 109	\$ 320	\$ 429	\$ 500
Miscellaneous Revenue	\$ -	\$ 3,559	\$ -	\$ 3,559	\$ -
Carry Forward Surplus	\$ 57,962	\$ 215,564	\$ -	\$ 215,564	\$ 192,797
Total Revenues	\$ 727,261	\$ 894,244	\$ 320	\$ 894,564	\$ 860,424
Expenditures					
<i>Administrative</i>					
Supervisors Fees	\$ 12,000	\$ 3,800	\$ 4,000	\$ 7,800	\$ 12,000
FICA Expense	\$ 918	\$ 291	\$ 306	\$ 597	\$ 918
Engineering	\$ 20,000	\$ 16,713	\$ 5,000	\$ 21,713	\$ 20,000
Attorney	\$ 30,000	\$ 12,946	\$ 10,000	\$ 22,946	\$ 30,000
Arbitrage	\$ 450	\$ -	\$ 450	\$ 450	\$ 450
Dissemination	\$ 3,500	\$ 500	\$ -	\$ 500	\$ -
Annual Audit	\$ 3,500	\$ 3,500	\$ -	\$ 3,500	\$ 3,600
Trustee Fees	\$ 4,000	\$ 4,000	\$ -	\$ 4,000	\$ 4,000
Assessment Administration	\$ 5,000	\$ 5,000	\$ -	\$ 5,000	\$ 5,000
Management Fees	\$ 42,000	\$ 28,000	\$ 14,000	\$ 42,000	\$ 43,260
Information Technology	\$ 1,238	\$ 825	\$ 412	\$ 1,238	\$ 1,238
Website Maintenance	\$ 825	\$ 550	\$ 275	\$ 825	\$ 825
Telephone	\$ 100	\$ -	\$ 33	\$ 33	\$ 100
Postage	\$ 2,600	\$ 386	\$ 60	\$ 446	\$ 2,600
Printing & Binding	\$ 1,000	\$ 19	\$ 20	\$ 39	\$ 1,000
Insurance	\$ 7,825	\$ 7,010	\$ -	\$ 7,010	\$ 7,711
Legal Advertising	\$ 5,500	\$ 1,174	\$ 3,500	\$ 4,674	\$ 5,500
Other Current Charges	\$ 2,400	\$ 2,125	\$ 560	\$ 2,685	\$ 2,400
Office Supplies	\$ 400	\$ 18	\$ 80	\$ 98	\$ 400
Property Appraiser	\$ 7,000	\$ -	\$ 7,000	\$ 7,000	\$ 7,000
Dues, Licenses & Subscriptions	\$ 175	\$ 175	\$ -	\$ 175	\$ 175
Total Administrative	\$ 150,431	\$ 87,032	\$ 45,696	\$ 132,728	\$ 148,177

Poinciana
Community Development District
Proposed Budget
General Fund

	Adopted Budget FY2023	Actuals Thru 5/31/23	Projected Next 4 Months	Total Projected 9/30/23	Proposed Budget FY2024
<i>Operations & Maintenance</i>					
Field Services	\$ 10,300	\$ 6,867	\$ 3,433	\$ 10,300	\$ 10,609
Property Insurance	\$ 10,038	\$ 8,744	\$ -	\$ 8,744	\$ 13,116
Electric	\$ 2,640	\$ 892	\$ 440	\$ 1,332	\$ 2,544
Landscape Maintenance	\$ 170,352	\$ 100,116	\$ 50,058	\$ 150,174	\$ 203,955
Aquatic Control Maintenance	\$ 127,403	\$ 72,637	\$ 36,219	\$ 108,856	\$ 147,569
Aquatic Midge Management	\$ 176,721	\$ 105,760	\$ 53,280	\$ 159,041	\$ 215,454
R&M - Mulch	\$ 3,500	\$ -	\$ -	\$ -	\$ 3,500
R&M - Plant Replacement	\$ 3,500	\$ -	\$ -	\$ -	\$ 3,500
R&M - Aerators	\$ 3,500	\$ -	\$ -	\$ -	\$ -
Storm Structure Repairs	\$ 50,000	\$ -	\$ 6,500	\$ 6,500	\$ 50,000
Contingency	\$ 18,876	\$ 15,138	\$ 8,955	\$ 24,093	\$ 12,000
Total Operations & Maintenance	\$ 576,830	\$ 310,154	\$ 158,885	\$ 469,039	\$ 662,247
<i>Other Expenditures</i>					
Transfer Out - Capital Reserve	\$ -	\$ -	\$ 100,000	\$ 100,000	\$ 50,000
Total Other Expenditures	\$ -	\$ -	\$ 100,000	\$ 100,000	\$ 50,000
Total Other Expenditures	\$ 727,261	\$ 397,186	\$ 304,581	\$ 701,767	\$ 860,424
Excess Revenues/(Expenditures)	\$ -	\$ 497,059	\$ (304,261)	\$ 192,797	\$ -

Net Assessments	\$ 667,127
Collection Cost (7%)	\$ 50,214
Gross Assessments	\$ 717,341

Property Type	Platted Units	Per Unit Net	Per Unit Gross	Gross Total
Platted Residential	3821	\$173.00	\$184.04	\$703,227
Town Center Commercial	72.15	\$173.00	\$184.04	\$13,279
Golf Course	4.54	\$173.00	\$184.04	\$836
	3897.69			\$717,341

Poinciana

Community Development District

General Fund Budget

Revenues:

Special Assessments

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

Interest

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

Expenditures:

Administrative:

Supervisors Fees

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

FICA Expense

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

Engineering

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

Attorney

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

Arbitrage

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

Annual Audit

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

Poinciana

Community Development District

General Fund Budget

Trustee Fees

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

Assessment Administration

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

Management Fees

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

Information Technology

Represents various cost of information technology for the District such as video conferencing, cloud storage and servers, positive pay implementation and programming for fraud protection, accounting software, tablets for meetings, Adobe, Microsoft Office, etc.

Website Maintenance

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

Telephone

Telephone and fax machine.

Postage

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

Printing & Binding

Printing board materials, printing of computerized checks, stationary, envelopes etc.

Insurance

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

Legal Advertising

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

Poinciana Community Development District General Fund Budget

Other Current Charges

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

Office Supplies

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

Property Appraiser

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

Dues, Licenses & Subscriptions

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

Operations & Maintenance:

Field Services

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

Electric

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

Account #	Service Address	Monthly	Annual
48750 39182	1051 Cypress Pky, 9 Tunnel Lights	\$32	\$384
87555 08008	1051 Cypress Pky, Lites/Golf Tunnel 33	\$120	\$1,440
	Contingency		\$720
	Total		\$2,544

Landscape Maintenance

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

Description	Monthly	Annual
Landscape Maintenance	\$12,515	\$150,174
3% Increase		\$4,505
New Areas - Contingency		\$49,276
Total		\$203,955

Poinciana Community Development District General Fund Budget

Aquatic Control Maintenance

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

Description	Monthly	Annual
Aquatic Maintenance	\$9,055	\$108,656
3% Increase		\$3,260
New Areas - Contingency		\$35,653
Total		\$147,569

Aquatic Midge Management

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

Description	Monthly	Annual
Aquatic Midge Control	\$13,220	\$158,641
3% Increase		\$4,759
New Areas - Contingency		\$52,054
Total		\$215,454

R&M - Drainage

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

R&M - Mulch

Represents estimated cost for mulch.

R&M - Plant Replacement

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

Contingency

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

Poinciana Community Development District

Projected Fund Balance Analysis

FY 2023 Projected Ending Fund Balance

Actual Beginning Fund Balance	\$ 690,211
Less: cash to balance budget	\$ (57,962)
Less: projected deficit	<u>\$ (22,767)</u>
Projected Ending Fund Balance	<u><u>\$ 609,482</u></u>

FY 2024 Estimated Ending Fund Balance

Projected Beginning Fund Balance	\$ 609,482
Less: cash to balance budget	<u>\$ (192,797)</u>
Projected Ending Fund Balance	<u><u>\$ 416,685</u></u>

FY 2024 Estimated Reserves (Ending Fund Balance)

Operating Reserve (3 months)	\$ 202,606
Unreserved Fund Balance	<u>\$ 214,079</u>
	<u><u>\$ 416,685</u></u>

Poinciana
Community Development District
Proposed Budget
Debt Service Fund

	Adopted Budget FY2023	Actuals Thru 5/31/23	Projected Next 4 Months	Total Projected 9/30/23	Proposed Budget FY2024
Revenues					
Assessments	\$ 1,286,153	\$ 1,290,469	\$ -	\$ 1,290,469	\$ 1,280,936
Assessments - Prepayments	\$ -	\$ 2,525	\$ -	\$ 2,525	\$ -
Interest	\$ -	\$ 21,821	\$ 5,455	\$ 27,276	\$ -
Carry Forward Surplus	\$ 827,848	\$ 865,457	\$ -	\$ 865,457	\$ 423,822
Total Revenues	\$ 2,114,001	\$ 2,180,273	\$ 5,455	\$ 2,185,728	\$ 1,704,758
Expenditures					
Administrative					
Property Appraiser	\$ 15,500	\$ -	\$ 13,774	\$ 13,774	\$ 13,774
Series 2022					
Interest - 11/1	\$ 121,844	\$ 121,582	\$ -	\$ 121,582	\$ 107,641
Special Call - 11/1	\$ 410,000	\$ 448,000	\$ -	\$ 448,000	\$ -
Principal - 5/1	\$ 1,065,000	\$ 1,057,000	\$ -	\$ 1,057,000	\$ 1,077,000
Interest - 5/1	\$ 117,240	\$ 116,550	\$ -	\$ 116,550	\$ 107,641
Special Call - 5/1	\$ -	\$ 5,000	\$ -	\$ 5,000	\$ -
Total Expenditures	\$ 1,729,584	\$ 1,748,132	\$ 13,774	\$ 1,761,906	\$ 1,306,056
Excess Revenues/(Expenditures)	\$ 384,417	\$ 432,141	\$ (8,318)	\$ 423,822	\$ 398,702

Series 2022	
Interest - 11/1/24	\$97,211
Net Assessments	\$ 1,280,936
Collection Cost (7%)	\$ 96,415
Gross Assessments	\$ 1,377,351

Property Type	Platted Units	Gross Per Unit	Gross Total
Commercial	72.15	\$373.96	\$26,981
Residential	3611	\$373.96	\$1,350,370
Platted Residential - Prepaid	208	\$0.00	\$0
	3891.15		\$1,377,351

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

Date	Balance	Principal	Interest	Total
11/01/23	\$ 9,317,000.00	\$ -	\$ 107,641.45	\$ 1,281,191.29
05/01/24	\$ 9,317,000.00	\$ 1,077,000.00	\$ 107,641.45	
11/01/24	\$ 8,240,000.00	\$ -	\$ 97,210.70	\$ 1,281,852.15
05/01/25	\$ 8,240,000.00	\$ 1,101,000.00	\$ 97,210.70	
11/01/25	\$ 7,139,000.00	\$ -	\$ 85,738.28	\$ 1,283,948.98
05/01/26	\$ 7,139,000.00	\$ 1,124,000.00	\$ 85,738.28	
11/01/26	\$ 6,015,000.00	\$ -	\$ 73,441.72	\$ 1,283,180.00
05/01/27	\$ 6,015,000.00	\$ 1,147,000.00	\$ 73,441.72	
11/01/27	\$ 4,868,000.00	\$ -	\$ 60,347.57	\$ 1,280,789.29
05/01/28	\$ 4,868,000.00	\$ 1,171,000.00	\$ 60,347.57	
11/01/28	\$ 3,697,000.00	\$ -	\$ 46,455.41	\$ 1,277,802.98
05/01/29	\$ 3,697,000.00	\$ 1,200,000.00	\$ 46,455.41	
11/01/29	\$ 2,497,000.00	\$ -	\$ 31,764.41	\$ 1,278,219.82
05/01/30	\$ 2,497,000.00	\$ 1,234,000.00	\$ 31,764.41	
11/01/30	\$ 1,263,000.00	\$ -	\$ 16,257.97	\$ 1,282,022.38
05/01/31	\$ 1,263,000.00	\$ 1,263,000.00	\$ 16,257.97	\$ 1,279,257.97
		\$ 10,374,000.00	\$ 1,154,264.87	\$ 11,528,264.87

Poinciana
Community Development District
Proposed Budget
Capital Reserve Fund

	Adopted Budget FY2023	Actuals Thru 5/31/23	Projected Next 4 Months	Total Projected 9/30/23	Proposed Budget FY2024
Revenues					
Carry Forward Surplus	\$ -	\$ -	\$ -	\$ -	\$ 100,000
Total Revenues	\$ -	\$ -	\$ -	\$ -	\$ 100,000
Expenditures					
Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -
Total Expenditures	\$ -	\$ -	\$ -	\$ -	\$ -
Other Financing Sources/(Uses)					
Transfer In	\$ -	\$ -	\$ 100,000	\$ 100,000	\$ 50,000
Total Other Financing Sources/(Uses)	\$ -	\$ -	\$ 100,000	\$ 100,000	\$ 50,000
Excess Revenues/(Expenditures)	\$ -	\$ -	\$ 100,000	\$ 100,000	\$ 150,000

SECTION B

RESOLUTION 2023-04

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE POINCIANA COMMUNITY DEVELOPMENT DISTRICT IMPOSING SPECIAL ASSESSMENTS AND CERTIFYING AN ASSESSMENT ROLL; PROVIDING A SEVERABILITY CLAUSE; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, the Poinciana Community Development District (“the District”) is a local unit of special-purpose government established pursuant to Chapter 190, Florida Statutes for the purpose of providing, operating and maintaining infrastructure improvements, facilities and services to the lands within the District; and

WHEREAS, the District is located in Polk County, Florida (the “County”); and

WHEREAS, the District has constructed or acquired various infrastructure improvements and provides certain services in accordance with the District’s adopted Improvement Plan and Chapter 190, Florida Statutes; and

WHEREAS, the Board of Supervisors of the District (“Board”) hereby determines to undertake various operations and maintenance activities described in the District’s budget for Fiscal Year 2023-2024 (“Operations and Maintenance Budget”), attached hereto as Exhibit “A” and incorporated by reference herein; and

WHEREAS, the District must obtain sufficient funds to provide for the operation and maintenance of the services and facilities provided by the District as described in the District’s budget for Fiscal Year 2023-2024; and

WHEREAS, the provision of such services, facilities, and operations is a benefit to lands within the District; and

WHEREAS, Chapter 190, Florida Statutes, provides that the District may impose special assessments on benefitted lands within the District; and

WHEREAS, the District has previously levied an assessment for debt service, a portion of which the District desires to collect on the tax roll for platted lots, pursuant to the Uniform Method (defined below) and which is also indicated on Exhibit “A”, and the remaining portion of which the District desires to levy and directly collect on the remaining unplatted lands; and

WHEREAS, Chapter 197, Florida Statutes, provides a mechanism pursuant to which such special assessments may be placed on the tax roll and collected by the local tax collector (“Uniform Method”); and

WHEREAS, the District has previously evidenced its intention to utilize this Uniform Method and has approved an Agreement with the County Tax Collector to provide for the collection of the special assessments under the Uniform Method; and

WHEREAS, it is in the best interests of the District to collect special assessments for operations and maintenance on platted lots using the Uniform Method and to directly collect from the remaining unplatted property reflecting their portion of the District's operations and maintenance expenses, as set forth in the budget; and

WHEREAS, it is in the best interests of the District to adopt the Assessment Roll of the Poinciana Community Development District (the "Assessment Roll") attached to this Resolution as Exhibit "B" and incorporated as a material part of this Resolution by this reference, and to certify the portion of the Assessment Roll on platted property to the County Tax Collector pursuant to the Uniform Method and to directly collect the remaining portion on the unplatted property; and

WHEREAS, it is in the best interests of the District to permit the District Manager to amend, from time to time, the Assessment Roll adopted herein, including that portion certified to the County Tax Collector by this Resolution, as the Property Appraiser updates the property roll for the County, for such time as authorized by Florida law.

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

SECTION 1. INCORPORATION OF RECITALS AND AUTHORITY. The recitals stated above are true and correct and by this reference are incorporated by reference as a material part of this Resolution. The Resolution is adopted pursuant to the provisions of Florida Law, including Chapter 170, 190 and 197, *Florida Statutes*.

SECTION 2. BENEFIT. The provision of the services, facilities, and operations as described in Exhibit "A" confer a special and peculiar benefit to the lands within the District, which benefits exceed or equal the costs of the assessments. The allocation of the costs to the specially benefitted lands is shown in Exhibits "A" and "B."

SECTION 3. ASSESSMENT IMPOSITION. A special assessment for operation and maintenance as provided for in Chapter 190, Florida Statutes, is hereby imposed and levied on benefitted lands within the District in accordance with Exhibit "B." The lien of the special assessments for operations and maintenance imposed and levied by this Resolution shall be effective upon passage of this Resolution.

SECTION 4. COLLECTION. The collection of the previously levied debt service assessments and operation and maintenance special assessments on platted lots and developed lands shall be at the same time and in the same manner as County taxes in accordance with the Uniform Method, as set forth in Exhibits "A" and "B." The previously levied debt services assessments and operations and maintenance assessments on undeveloped and unplatted lands will be collected directly by the District in accordance with Florida law, as set forth in Exhibits "A" and "B." Assessments directly collected by the District are due according to the following schedule: 50% due no later than November 1, 2023, 25% due no later than February 1, 2024 and 25% due no later than May 1, 2024. In the event that an assessment payment is not made in

accordance with the schedule stated above, such assessment and any future scheduled assessment payments due for Fiscal Year 2024 shall be delinquent and shall accrue penalties and interest in the amount of one percent (1%) per month plus all costs of collection and enforcement, and shall either be enforced pursuant to a foreclosure action, or, at the District's discretion, collected pursuant to the Uniform Method on a future tax bill, which amount may include penalties, interest, and costs of collection and enforcement. In the event as assessment subject to direct collection by the District shall be delinquent, the District Manager and District Counsel, without further authorization by the Board, may initiate foreclosure proceedings to collect and enforce the delinquent and remaining assessments. Notwithstanding the foregoing, any assessments which, by operation of law or otherwise, have been accelerated for non-payment, are not certified by this Resolution.

SECTION 5. CERTIFICATION OF ASSESSMENT ROLL. The District's Assessment Roll, attached to this Resolution as Exhibit "B," is hereby certified. That portion of the District's Assessment Roll which includes developed lands and platted lots is hereby certified to the County Tax Collector and shall be collected by the County Tax Collector in the same manner and time as County taxes. The proceeds there from shall be paid to the Poinciana Community Development District.

SECTION 6. ASSESSMENT ROLL AMENDMENT. The District Manager shall keep appraised of all updates made to the County property roll by Property Appraiser after the date of this Resolution, and shall amend the District's Assessment Roll in accordance with any such updates, for such time as authorized by Florida law, to the County property roll. After any amendment of the Assessment Roll, the District Manager shall file the updates to the tax roll in the District records.

SECTION 7. SEVERABILITY. The invalidity or unenforceability of any one or more provisions of this Resolution shall not affect the validity or enforceability of the remaining portions of this Resolution, or any part thereof.

SECTION 8. EFFECTIVE DATE. This Resolution shall take effect upon the passage and adoption of this Resolution by the Board of Supervisors of the Poinciana Community Development District.

PASSED AND ADOPTED this 19th day of July, 2023.

ATTEST:

**POINCIANA COMMUNITY
DEVELOPMENT DISTRICT**

Secretary/ Assistant Secretary

By: _____

Its: _____

SECTION VI

RESOLUTION 2023-05

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE POINCIANA COMMUNITY DEVELOPMENT DISTRICT DESIGNATING AN ASSISTANT TREASURER OF THE DISTRICT AND PROVIDING FOR AN EFFECTIVE DATE

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

WHEREAS, the Board of Supervisors of the District desires to appoint an Assistant Treasurer.

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

SECTION 1. Darrin Mossing, Sr. is appointed Assistant Treasurer.

SECTION 2. This Resolution shall become effective immediately upon its adoption.

PASSED AND ADOPTED this 19th day of July 2023.

ATTEST:

**POINCIANA COMMUNITY
DEVELOPMENT DISTRICT**

Secretary / Assistant Secretary

Chairperson, Board of Supervisors

SECTION VII



Orlando Office
618 East South Street
Suite 700
Orlando, Florida 32801

T 407.423.8398
F 407.843.1070

April 25, 2023

GAI Project No. A171208.00

Ms. Tricia Adams
Government Management Services-Central Florida, LLC
291 E. Livingston Street
Orlando, Florida 32801

**Consulting Engineer's Report
Poinciana Community Development District
Polk County, Florida
Special Assessment Bonds, Series 2022**

Dear Mr. Flint:

We have completed our annual review of the facilities located in the Solivita development which are owned and maintained by the Poinciana Community Development District (District). We hereby offer the following consulting engineer report for the Series 2022 Bonds referenced above.

The facilities owned by the District have been found to be in generally good condition, well maintained, and in good working order. The facilities are in service functioning properly and are regularly maintained by the District.

The District currently maintains property insurance in relation to District-owned improvements. The District Engineer does not recommend an adjustment to the District's current coverage.

Moreover, the District owned properties are well maintained and functioning in accordance with their intended purpose. If you have any questions or need additional information, please let me know.

Sincerely,

GAI Consultants, Inc.

A handwritten signature in blue ink, appearing to read 'K. Leo'.

Kathleen S. Leo, P.E.
Vice President

SECTION IX

SECTION A

SECTION 1



LATHAM, LUNA,
EDEN & BEAUDINE, ^{LLP}

ATTORNEYS AT LAW

MICHAEL J. BEAUDINE
JAN ALBANESE CARPENTER
DANIEL H. COULTOFF
JENNIFER S. EDEN
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CHRISTINA Y. TAYLOR
KRISTEN E. TRUCCO
DANIEL A. VELASQUEZ

To: CDD Board of Supervisors
From: District Counsel (Jan Albanese Carpenter, Jay Lazarovich and Kristen Trucco)
Re: New Law Requiring Ethics Training for Elected Officials and Other Legislative Updates
Date: July 6, 2023

We are providing you with information about a new law which affects all CDD Board of Supervisors, as elected local officers of independent special districts.

Beginning on January 1, 2024, Section 112.3142, *Florida Statutes*, requires each elected local officer of an independent special district and each person who is appointed to fill a vacancy for an unexpired term to complete **four (4) hours of ethics training each calendar year**. This ethics training must address, at a minimum: Section 8, Article II of the Florida Constitution; the Code of Ethics for Public Officers and Employees; and Florida's public records and public meetings laws. A copy of Section 112.3142, *Florida Statutes* is attached to this document.

The required ethics training may be satisfied by completion of a continuing legal education class or other continuing professional education class, seminar or presentation, so long as the required subject matter is covered. We strongly recommend that you keep track of all of the ethics training you complete since you will be required to self-certify on your annual Form 1 that you have completed the required ethics training for that year.

There are ethics training resources available online at no cost to you. Specifically, FLC University is offering a virtual training on July 12, 2023, that will fulfill the four (4) hour requirement (<https://register.gotowebinar.com/register/1108128928632648288>), and Florida's Commission on Ethics (the "Commission") has provided several video links and other resources on their website to assist you in meeting this new requirement (<https://ethics.state.fl.us/Training/Training.aspx>).

According to the Commission, training "hours" may be measured in 50-minute increments and a combination two hours of ethics training, one hour of open meetings training and one hour of public records training is sufficient to satisfy the four-hour requirement (*See* CEO 13-15 and CEO 13-24).

We recommended that you complete this training requirement by July 1st each year in order to verify your compliance with the law on your Form 1 (Statement of Financial Interests). For new

Supervisors, the Legislature intends for this ethics training to be completed as close as possible to the date of assuming office. For Supervisors elected or appointed on or before March 31st of any given year, the annual training is required to be completed on or before December 31st. For Supervisors assuming a new office after March 31st, ethics training is not required for the calendar year in which his/her term of office began.

Other Legislative Updates:

Concealed Carry: There was a change in the law regarding concealed carry of firearms; however, we would like to remind you that under Section 790.06 (12)(a)(7), *Florida Statutes*, open carry of a handgun, concealed weapons and firearms are still prohibited in meetings of the governing body of a special district.

Technology Transparency: Beginning July 1, 2023, Section 112.23, *Florida Statutes*, prohibits any officer of a district from communicating with a social media platform to request removal of content or accounts from a social media platform, as well as initiating or maintaining any agreements or working relationships with a social media platform for the purpose of content moderation. We recommend any CDDs that maintain a Facebook page or any other social media account refrain from the prohibited conduct, unless it meets one of the exceptions as listed under Section 112.23(4), *Florida Statutes*, such as routine account management, including, but not limited to, the removal or revision of the governmental entity's content or account or identification of accounts falsely posing as a governmental entity or officer; an attempt to remove content or an account that pertains to the commission of a crime or violation of Florida's public records law; or an investigation or inquiry related to an effort to prevent imminent bodily harm, loss of life or property damage.

Government and Corporate Activism: Beginning on July 1, 2023, Section 287.05701, *Florida Statutes*, prohibits requesting documentation or consideration of a vendor's social, political or ideological interests and giving preference to a vendor based on the same, when considering government contracts. This section further requires any solicitation for the procurement of contractual services by the governing body of a special district to include a provision notifying vendors of the provisions of this section.

Please feel free to contact the District Manager or our office should you have any questions on these new laws or their requirements.

Thank you.

SECTION C

SECTION 1

Poinciana Community Development District
Action Items December 2022

Meeting Assigned	Action Item	Assigned To:	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. Initial inspection to develop punch list took place 02.15.2023. District Engineer on site for second review 04.20.2023. Property ready for inspection by Supervisor Reed and will be recommended for conveyance August 2023.
Ongoing	Monitor Central Florida Expressway - Poinciana Parkway Project: Parkway Connector	Chairman	In Process	CFXWay.com Project #599-233;
8/17/22	Erosion Repairs	District Engineer and Field Manager	In Process	Staff identified needed repairs, developed scope and gathered a proposal. The proposal is under staff review and Field Manager is considering other options due to high proposed cost.
8/17/22	Shoreline/Littoral Plantings	Field Manager	Completed	Proposal approved 03.15.2023. Installation completed.

SECTION 2

Poinciana Community Development District

Summary of Check Register

April 1, 2023 to July 7, 2023

Fund	Date	Check No.'s	Amount
General Fund			
	4/14/23	84-86	\$ 24,686.49
	4/26/23	87	\$ 383.20
	5/1/23	88-89	\$ 28,737.03
	5/18/23	91-93	\$ 17,590.04
	5/22/23	94-96	\$ 19,325.02
	6/6/23	97-100	\$ 31,539.36
	6/13/23	101-102	\$ 6,405.25
	6/20/23	103-104	\$ 15,189.52
	6/27/23	105	\$ 402.36
	7/5/23	106	\$ 12,514.48
			\$ 156,772.75
	4/26/23	2	\$ 49,729.78
			\$ 49,729.78
Payroll			
	<u>April</u>		
	Anita Nelson	ACH	\$ 184.70
	Anthony Reed	ACH	\$ 84.70
	Jon R Cameron	50198	\$ 184.70
	Lita Epstein	50199	\$ 184.70
	Robert Zimbardi	50200	\$ 184.70
	<u>May</u>		
	Anita Nelson	ACH	\$ 184.70
	Anthony Reed	ACH	\$ 84.70
	Jon R Cameron	ACH	\$ 184.70
	Lita Epstein	ACH	\$ 184.70
	Robert Zimbardi	50201	\$ 184.70
			\$ 1,647.00
			\$ 208,149.53

CHECK DATE	VEND#	INVOICE DATE	INVOICE	EXPENSED TO YRMO	DPT ACCT#	SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	CHECK AMOUNT	CHECK #
4/14/23	00001	4/01/23	227	202304	310-51300-34000		MANAGEMENT FEES APR 23	*	3,500.00		
4/01/23		227	202304	310-51300-35200		WEBSITE ADMIN APR 23	*	68.75			
4/01/23		227	202304	310-51300-35100		INFORMATION TECH APR 23	*	103.17			
4/01/23		227	202304	310-51300-51000		OFFICE SUPPLIES APR 23	*	.21			
4/01/23		227	202304	310-51300-42000		POSTAGE APR 23	*	4.20			
4/01/23		227	202304	310-51300-42500		COPIES APR 23	*	3.60			
4/01/23		228	202304	320-53800-12000		FIELD MANAGEMENT APR 23	*	858.33			
GOVERNMENTAL MANAGEMENT SERVICES										4,538.26	000084
4/14/23	00017	4/03/23	2186370	202303	310-51300-31100		ENGINEER SVCS MAR 23	*	2,038.95		
GAI CONSULTANTS, INC										2,038.95	000085
4/14/23	00044	3/02/23	PSI-5837	202303	320-53800-47000		AQUATIC MAINT MAR 23	*	9,054.64		
4/01/23		PSI-6506	202304	320-53800-47000		AQUATIC MAINT APR 23	*	9,054.64			
SOLITUDE LAKE MANAGEMENT										18,109.28	000086
4/26/23	00042	3/31/23	00054338	202303	310-51300-48000		NOT CDD MEETING 3/8/23	*	383.20		
CA FLORIDA HOLDINGS, LLC										383.20	000087
5/01/23	00011	4/17/23	00102787	202304	320-53800-47100		MOSQUITO MAINT APR 23	*	13,220.05		
CLARKE ENVIRONMENTAL MOSQUITO										13,220.05	000088
5/01/23	00004	5/01/23	9260	202305	320-53800-46200		LANDSCAPE MAINT MAY 23	*	12,514.48		
FLORALAWN 2, LLC										12,514.48	000089
5/01/23	00027	4/05/23	111321	202303	310-51300-31500		GENERAL COUNSEL MAR 23	*	2,617.50		
4/05/23		111322	202303	310-51300-31510		CONVEYANCE MAR 23	*	385.00			
LATHAM, LUNA, EDEN & BEAUDINE										3,002.50	000090
5/18/23	00001	5/01/23	229	202305	310-51300-34000		MANAGEMENT FEES MAY23	*	3,500.00		

POIN POIN CDD KCOSTA

CHECK DATE	VEND#	INVOICE DATE	INVOICE	EXPENSED TO... YRMO DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	CHECK AMOUNT	CHECK #
5/01/23	229	229	WEBSITE ADMIN MAY23	202305 310-51300-35200		*	68.75		
5/01/23	229	229	INFORMATION TECH MAY23	202305 310-51300-35100		*	103.17		
5/01/23	229	229	OFFICE SUPPLIES MAY23	202305 310-51300-51000		*	.33		
5/01/23	229	229	POSTAGE MAY23	202305 310-51300-42000		*	4.82		
5/01/23	230	230	FIELD MANAGEMENT MAY23	202305 320-53800-12000		*	858.33		
GOVERNMENTAL MANAGEMENT SERVICES								4,535.40	000091
5/18/23	00045	4/19/23	40280 TRUSTEE FEES FY23	202305 310-51300-32300	HANCOCK WHITNEY BANK	*	4,000.00	4,000.00	000092
5/18/23	00044	5/01/23	PSI-7190 AQUATIC MAINT MAY23	202305 320-53800-47000	SOLITUDE LAKE MANAGEMENT	*	9,054.64	9,054.64	000093
5/22/23	00011	5/15/23	00102835 MOSQUITO MAINT MAY 23	202305 320-53800-47100	CLARKE ENVIRONMENTAL MOSQUITO	*	13,220.05	13,220.05	000094
5/22/23	00017	5/03/23	2187823 ENGINEER SVC APR 23	202304 310-51300-31100	GAI CONSULTANTS, INC	*	4,950.00	4,950.00	000095
5/22/23	00027	5/03/23	113336 GENERAL COUNSEL APR 23	202304 310-51300-31500	LATHAM, LUNA, EDEN & BEAUDINE	*	714.97		
		5/03/23	113337 CONVEYANCE APR 23	202304 310-51300-31510		*	440.00		
6/06/23	00004	6/01/23	9414 LANDSCAPE MAINT JUNE 23	202306 320-53800-46200	FLORALAWN 2, LLC	*	12,514.48	12,514.48	000097
6/06/23	00001	4/30/23	233 TUNNEL PAINTING	202304 320-53800-49000	GOVERNMENTAL MANAGEMENT SERVICES	*	9,845.24	9,845.24	000098
6/06/23	00044	6/01/23	PSI-8487 AQUATIC MAINT JUNE 23	202306 320-53800-47000	SOLITUDE LAKE MANAGEMENT	*	9,054.64	9,054.64	000099
POIN POIN CDD KCOSTA									

CHECK DATE	VEND#	.....INVOICE..... DATE INVOICE	...EXPENSED TO... YRMO DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	....CHECK..... AMOUNT #
6/06/23	00041	5/17/23 1012	202305 310-51300-49000	BALLROOM CHARGE	*	125.00	
				SOLIVITA CLUB-AVATAR PROPERTIES			125.00 000100
6/13/23	00001	6/01/23 231	202306 310-51300-34000	MANAGEMENT FEES JUNE 23	*	3,500.00	
		6/01/23 231	202306 310-51300-35200	WEBSITE ADMIN JUNE 23	*	68.75	
		6/01/23 231	202306 310-51300-35100	INFORMATION TECH JUNE 23	*	103.17	
		6/01/23 231	202306 310-51300-51000	OFFICE SUPPLIES JUNE 23	*	.30	
		6/01/23 231	202306 310-51300-42000	POSTAGE JUNE 23	*	6.00	
		6/01/23 231	202306 310-51300-42500	COPIES JUNE 23	*	41.85	
		6/01/23 232	202306 320-53800-12000	FIELD MANAGEMENT JUNE 23	*	858.33	
				GOVERNMENTAL MANAGEMENT SERVICES			4,578.40 000101
6/13/23	00017	5/26/23 2188892	202305 310-51300-31100	ENGINEER SVCS MAY 23	*	1,826.85	
				GAI CONSULTANTS, INC			1,826.85 000102
6/20/23	00011	6/15/23 00102920	202306 320-53800-47100	MOSQUITO MAINT JUNE 23	*	13,220.05	
				CLARKE ENVIRONMENTAL MOSQUITO			13,220.05 000103
6/20/23	00027	6/05/23 115176	202305 310-51300-31500	GENERAL COUNSEL MAY 23	*	1,859.47	
		6/05/23 115177	202305 310-51300-31510	CONVEYANCE MAY 23	*	110.00	
				LATHAM, LUNA, EDEN & BEAUDINE			1,969.47 000104
6/27/23	00042	5/31/23 00056049	202305 310-51300-48000	NOT BOS MEETING 5/10/23	*	402.36	
				CA FLORIDA HOLDINGS, LLC			402.36 000105
7/05/23	00004	7/01/23 9531	202307 320-53800-46200	LANDSCAPE MAINT JULY 23	*	12,514.48	
				FLORALAWN 2, LLC			12,514.48 000106
				TOTAL FOR BANK C		156,772.75	

POIN POIN CDD KCOSTA

CHECK DATE	VEND#	.....INVOICE..... DATE INVOICE	...EXPENSED TO... YRMO DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	.....CHECK..... AMOUNT #
4/26/23	00013	4/26/23 04262023	202304 300-20700-10000 ASSESSMENT TSFR S2022	POINCIANA CDD	*	49,729.78	49,729.78 000002
TOTAL FOR BANK D						49,729.78	
TOTAL FOR REGISTER						206,502.53	

POIN POIN CDD KCOSTA

SECTION 3

Poinciana
Community Development District

Unaudited Financial Reporting
May 31, 2023



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Poinciana
Community Development District
Combined Balance Sheet
May 31, 2023

	<i>General Fund</i>	<i>Debt Service Fund</i>	<i>Totals Governmental Funds</i>
Assets:			
Cash			
Operating - Hancock Whitney	\$ 729,693	\$ -	\$ 729,693
Operating - Truist	\$ 205,292	\$ -	\$ 205,292
Money Market - Bank United	\$ 53,238	\$ -	\$ 53,238
Series 2022			
Reserve	\$ -	\$ 136,948	\$ 136,948
Revenue	\$ -	\$ 420,796	\$ 420,796
Interest	\$ -	\$ 43	\$ 43
Principal	\$ -	\$ 392	\$ 392
Prepayment	\$ -	\$ 16	\$ 16
Assessment Receivable	\$ 4,347	\$ -	\$ 4,347
Due from General Fund	\$ -	\$ 10,893	\$ 10,893
Total Assets	\$ 992,569	\$ 569,088	\$ 1,561,657
Liabilities:			
Accounts Payable	\$ 9,970	\$ -	\$ 9,970
Due to Debt Service	\$ 10,893	\$ -	\$ 10,893
Total Liabilities	\$ 20,863	\$ -	\$ 20,863
Fund Balance:			
Restricted for:			
Debt Service	\$ -	\$ 569,088	\$ 569,088
Unassigned	\$ 971,706	\$ -	\$ 971,706
Total Fund Balances	\$ 971,706	\$ 569,088	\$ 1,540,794
Total Liabilities & Fund Balance	\$ 992,569	\$ 569,088	\$ 1,561,657

Poinciana
Community Development District
General Fund
Statement of Revenues, Expenditures, and Changes in Fund Balance
For The Period Ending May 31, 2023

	Adopted Budget	Prorated Budget Thru 05/31/23	Actual Thru 05/31/23	Variance
Revenues:				
Assessments - Tax Roll	\$ 649,840	\$ 649,840	\$ 657,554	\$ 7,714
Assessments - Direct Bill	\$ 17,458	\$ 17,458	\$ 17,458	\$ -
Interest	\$ 2,000	\$ 1,333	\$ 109	\$ (1,224)
Miscellaneous Revenue	\$ -	\$ -	\$ 3,559	\$ 3,559
Total Revenues	\$ 669,298	\$ 668,631	\$ 678,681	\$ 10,049
Expenditures:				
<i>General & Administrative:</i>				
Supervisors Fees	\$ 12,000	\$ 8,000	\$ 3,800	\$ 4,200
FICA Expense	\$ 918	\$ 612	\$ 291	\$ 321
Engineering	\$ 20,000	\$ 13,333	\$ 16,713	\$ (3,380)
Attorney	\$ 30,000	\$ 20,000	\$ 12,946	\$ 7,054
Arbitrage	\$ 450	\$ -	\$ -	\$ -
Dissemination	\$ 3,500	\$ 2,333	\$ 500	\$ 1,833
Annual Audit	\$ 3,500	\$ 3,500	\$ 3,500	\$ -
Trustee Fees	\$ 4,000	\$ 4,000	\$ 4,000	\$ -
Assessment Administration	\$ 5,000	\$ 5,000	\$ 5,000	\$ -
Management Fees	\$ 42,000	\$ 28,000	\$ 28,000	\$ -
Information Technology	\$ 1,238	\$ 825	\$ 825	\$ (0)
Website Maintenance	\$ 825	\$ 550	\$ 550	\$ -
Telephone	\$ 100	\$ 67	\$ -	\$ 67
Postage	\$ 2,600	\$ 1,733	\$ 386	\$ 1,347
Printing & Binding	\$ 1,000	\$ 667	\$ 19	\$ 648
Insurance	\$ 7,825	\$ 7,825	\$ 7,010	\$ 815
Legal Advertising	\$ 5,500	\$ 3,667	\$ 1,174	\$ 2,493
Other Current Charges	\$ 2,400	\$ 2,125	\$ 2,125	\$ -
Office Supplies	\$ 400	\$ 267	\$ 18	\$ 249
Property Appraiser	\$ 7,000	\$ -	\$ -	\$ -
Dues, Licenses & Subscriptions	\$ 175	\$ 175	\$ 175	\$ -
Total General & Administrative:	\$ 150,431	\$ 102,679	\$ 87,032	\$ 15,647

Poinciana
Community Development District
General Fund
Statement of Revenues, Expenditures, and Changes in Fund Balance
For The Period Ending May 31, 2023

	Adopted Budget	Prorated Budget Thru 05/31/23	Actual Thru 05/31/23	Variance
<i>Operations & Maintenance</i>				
Field Services	\$ 10,300	\$ 6,867	\$ 6,867	\$ 0
Property Insurance	\$ 10,038	\$ 10,038	\$ 8,744	\$ 1,294
Electric	\$ 2,640	\$ 1,760	\$ 892	\$ 868
Landscape Maintenance	\$ 170,352	\$ 113,568	\$ 100,116	\$ 13,452
Aquatic Control Maintenance	\$ 127,403	\$ 84,935	\$ 72,637	\$ 12,298
Aquatic Midge Management	\$ 176,721	\$ 117,814	\$ 105,760	\$ 12,054
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	\$ -	\$ 33,333
Contingency	\$ 18,876	\$ 12,584	\$ 15,138	\$ (2,554)
Total Operations & Maintenance:	\$ 576,830	\$ 387,899	\$ 310,154	\$ 77,745
Total Expenditures	\$ 727,261	\$ 490,578	\$ 397,186	\$ 93,392
Excess (Deficiency) of Revenues over Expenditures	\$ (57,962)		\$ 281,495	
Fund Balance - Beginning	\$ 57,962		\$ 690,211	
Fund Balance - Ending	\$ (0)		\$ 971,706	

Poinciana

Community Development District

Debt Service Fund - Series 2022

Statement of Revenues, Expenditures, and Changes in Fund Balance

For The Period Ending May 31, 2023

	Adopted Budget	Prorated Budget Thru 05/31/23	Actual Thru 05/31/23	Variance
Revenues:				
Assessments - Tax Roll	\$ 1,250,679	\$ 1,250,679	\$ 1,254,995	\$ 4,316
Assessments - Direct Bill	\$ 35,474	\$ 35,474	\$ 35,474	\$ -
Assessments - Prepayments	\$ -	\$ -	\$ 2,525	\$ 2,525
Interest	\$ -	\$ -	\$ 21,821	\$ 21,821
Total Revenues	\$ 1,286,153	\$ 1,286,153	\$ 1,314,815	\$ 28,662
Expenditures:				
Property Appraiser	\$ 15,500	\$ -	\$ -	\$ -
Series 2022				
Interest - 11/1	\$ 121,844	\$ 121,844	\$ 121,582	\$ 262
Special Call - 11/1	\$ 410,000	\$ 410,000	\$ 448,000	\$ (38,000)
Principal - 5/1	\$ 1,065,000	\$ 1,065,000	\$ 1,057,000	\$ 8,000
Interest - 5/1	\$ 117,240	\$ 117,240	\$ 116,550	\$ 690
Special Call - 5/1	\$ -	\$ -	\$ 5,000	\$ (5,000)
Total Expenditures	\$ 1,729,584	\$ 1,714,084	\$ 1,748,132	\$ (34,048)
Excess (Deficiency) of Revenues over Expenditures	\$ (443,431)		\$ (433,317)	
Fund Balance - Beginning	\$ 827,848		\$ 1,002,405	
Fund Balance - Ending	\$ 384,417		\$ 569,088	

Poinciana
Community Development District
Month to Month

	Oct	Nov	Dec	Jan	Feb	March	April	May	June	July	Aug	Sept	Total
Revenues:													
Assessments - Tax Roll	\$ -	\$ 130,398	\$ 420,899	\$ 56,276	\$ 17,676	\$ 7,400	\$ 17,518	\$ 7,387	\$ -	\$ -	\$ -	\$ -	\$ 657,554
Assessments - Direct	\$ -	\$ -	\$ 17,458	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 17,458
Interest	\$ 5	\$ 5	\$ 5	\$ 5	\$ 4	\$ 5	\$ 4	\$ 77	\$ -	\$ -	\$ -	\$ -	\$ 109
Miscellaneous Revenue	\$ -	\$ 151	\$ 75	\$ -	\$ 3,333	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,559
Total Revenues	\$ 5	\$ 130,554	\$ 438,437	\$ 56,281	\$ 21,013	\$ 7,404	\$ 17,522	\$ 7,464	\$ -	\$ -	\$ -	\$ -	\$ 678,681

Expenditures:													
General & Administrative:													
Supervisors Fees	\$ -	\$ -	\$ 1,600	\$ -	\$ 200	\$ -	\$ 1,000	\$ 1,000	\$ -	\$ -	\$ -	\$ -	\$ 3,800
FICA Expense	\$ -	\$ -	\$ 122	\$ -	\$ 15	\$ -	\$ 77	\$ 77	\$ -	\$ -	\$ -	\$ -	\$ 291
Engineering	\$ 495	\$ 1,871	\$ -	\$ 660	\$ 6,698	\$ 2,039	\$ 4,950	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 16,713
Attorney	\$ 1,451	\$ 1,712	\$ 4,397	\$ 570	\$ 660	\$ 3,003	\$ 1,155	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 12,946
Arbitrage	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Dissemination	\$ -	\$ 500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 500
Annual Audit	\$ -	\$ -	\$ 2,000	\$ -	\$ 1,500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,500
Trustee Fees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,000	\$ -	\$ -	\$ -	\$ -	\$ 4,000
Assessment Administration	\$ 5,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,000
Management Fees	\$ 3,500	\$ 3,500	\$ 3,500	\$ 3,500	\$ 3,500	\$ 3,500	\$ 3,500	\$ 3,500	\$ -	\$ -	\$ -	\$ -	\$ 28,000
Information Technology	\$ 103	\$ 103	\$ 103	\$ 103	\$ 103	\$ 103	\$ 103	\$ 103	\$ -	\$ -	\$ -	\$ -	\$ 825
Website Maintenance	\$ 69	\$ 69	\$ 69	\$ 69	\$ 69	\$ 69	\$ 69	\$ 69	\$ -	\$ -	\$ -	\$ -	\$ 550
Telephone	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Postage	\$ 5	\$ 7	\$ 304	\$ 9	\$ 45	\$ 8	\$ 4	\$ 5	\$ -	\$ -	\$ -	\$ -	\$ 386
Printing & Binding	\$ -	\$ -	\$ 6	\$ 4	\$ -	\$ 5	\$ 4	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 19
Insurance	\$ 7,010	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 7,010
Legal Advertising	\$ -	\$ 393	\$ 398	\$ -	\$ -	\$ 383	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,174
Other Current Charges	\$ 336	\$ 594	\$ 541	\$ 374	\$ -	\$ 125	\$ 15	\$ 140	\$ -	\$ -	\$ -	\$ -	\$ 2,125
Office Supplies	\$ 0	\$ 0	\$ 15	\$ 0	\$ 1	\$ 0	\$ 0	\$ 0	\$ -	\$ -	\$ -	\$ -	\$ 18
Property Appraiser	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Dues, Licenses & Subscriptions	\$ 175	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 175
Total General & Administrative:	\$ 18,145	\$ 8,749	\$ 13,055	\$ 5,288	\$ 12,790	\$ 9,235	\$ 10,876	\$ 8,894	\$ -	\$ -	\$ -	\$ -	\$ 87,032

Poinciana
Community Development District
Month to Month

	Oct	Nov	Dec	Jan	Feb	March	April	May	June	July	Aug	Sept	Total
<i>Operation and Maintenance</i>													
Field Services	\$ 858	\$ 858	\$ 858	\$ 858	\$ 858	\$ 858	\$ 858	\$ 858	\$ -	\$ -	\$ -	\$ -	6,867
Property Insurance	\$ 8,744	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	8,744
Electric	\$ 154	\$ 115	\$ 95	\$ 109	\$ 104	\$ 104	\$ 108	\$ 103	\$ -	\$ -	\$ -	\$ -	892
Landscape Maintenance	\$ 12,514	\$ 12,514	\$ 12,515	\$ 12,514	\$ 12,514	\$ 12,514	\$ 12,514	\$ 12,514	\$ -	\$ -	\$ -	\$ -	100,116
Aquatic Control Maintenance	\$ 9,255	\$ 9,055	\$ 9,055	\$ 9,055	\$ 9,055	\$ 9,055	\$ 9,055	\$ 9,055	\$ -	\$ -	\$ -	\$ -	72,637
Aquatic Midge Management	\$ 13,220	\$ 13,220	\$ 13,220	\$ 13,220	\$ 13,220	\$ 13,220	\$ 13,220	\$ 13,220	\$ -	\$ -	\$ -	\$ -	105,760
R&M - Mulch	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
R&M - Plant Replacement	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
R&M - Aerators	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Storm Structure Repairs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Contingency	\$ -	\$ -	\$ 2,443	\$ -	\$ -	\$ 2,850	\$ 9,845	\$ -	\$ -	\$ -	\$ -	\$ -	15,138
Total Operations & Maintenance:	\$ 44,746	\$ 35,762	\$ 38,185	\$ 35,757	\$ 35,751	\$ 38,601	\$ 45,601	\$ 35,751	\$ -	\$ -	\$ -	\$ -	\$ 310,154
Total Expenditures	\$ 62,890	\$ 44,511	\$ 51,240	\$ 41,045	\$ 48,541	\$ 47,836	\$ 56,477	\$ 44,644	\$ -	\$ -	\$ -	\$ -	\$ 397,186
Excess (Deficiency) of Revenues over Expenditures	\$ (62,886)	\$ 86,042	\$ 387,197	\$ 15,236	\$ (27,528)	\$ (40,432)	\$ (38,955)	\$ (37,181)	\$ -	\$ -	\$ -	\$ -	\$ 281,495

Poinciana
Community Development District
Special Assessment Receipts
Fiscal Year 2023

MAINTENANCE ASSESSMENTS

Gross Assessments \$ 698,715.22
 Certified Net Assessments \$ 649,805.15
 100.00%

Date	Distribution	Gross Assessments				Net Assessments	
		Received	Discounts/Penalties	Commissions Paid	Interest Income	Received	General Fund
11/10/22	10/21/22	\$10,738.26	(\$559.94)	(\$203.57)	\$0.00	\$9,974.75	\$9,974.75
11/16/22	10/1/22-10/31/22	\$7,177.56	(\$287.04)	(\$137.81)	\$0.00	\$6,752.71	\$6,752.71
11/21/22	11/1/22-11/6/22	\$65,975.77	(\$2,636.22)	(\$1,266.79)	\$0.00	\$62,072.76	\$62,072.76
11/25/22	11/7/22-11/13/22	\$54,843.92	(\$2,193.28)	(\$1,053.01)	\$0.00	\$51,597.63	\$51,597.63
12/12/22	11/14/22-11/23/22	\$162,228.77	(\$6,485.50)	(\$3,114.87)	\$0.00	\$152,628.40	\$152,628.40
12/21/22	11/24/22-11/30/22	\$261,110.48	(\$10,437.97)	(\$5,013.45)	\$0.00	\$245,659.06	\$245,659.06
12/23/22	12/1/22-12/15/22	\$23,935.19	(\$861.86)	(\$461.46)	\$0.00	\$22,611.87	\$22,611.87
1/13/23	12/16/22-12/31/22	\$59,202.97	(\$1,778.12)	(\$1,148.50)	\$0.00	\$56,276.35	\$56,276.35
2/16/23	01/01/23-01/31/23	\$18,651.97	(\$615.27)	(\$360.73)	\$0.00	\$17,675.97	\$17,675.97
3/17/23	02/01/23-02/28/23	\$7,635.51	(\$84.64)	(\$151.02)	\$0.00	\$7,399.85	\$7,399.85
4/11/23	03/1/23-03/31/23	\$18,063.28	(\$187.72)	(\$357.52)	\$0.00	\$17,518.04	\$17,518.04
05/11/23	04/01/23-04/30/23	\$4,242.97	(\$46.71)	(\$83.93)	\$0.00	\$4,112.33	\$4,112.33
05/24/23	Interest	\$0.00	\$0.00	\$0.00	\$3,274.38	\$3,274.38	\$3,274.38
Total Collected		\$ 693,806.65	\$ (26,174.27)	\$ (13,352.66)	\$ 3,274.38	\$ 657,554.10	\$ 657,554.10
Percentage Collected		101%					

DEBT SERVICE ASSESSMENTS

Gross Assessments \$ 1,344,068.34
 Certified Net Assessments \$ 1,249,983.56
 100%

Date	Distribution	Gross Assessments				Net Assessments	
		Received	Discounts/Penalties	Commissions Paid	Interest Income	Received	Debt Service Fund
11/10/22	10/21/22	\$21,416.54	(\$1,116.61)	(\$406.00)	\$0.00	\$19,893.93	\$19,893.93
11/16/22	10/1/22-10/31/22	\$12,714.64	(\$508.64)	(\$244.12)	\$0.00	\$11,961.88	\$11,961.88
11/21/22	11/1/22-11/6/22	\$120,970.83	(\$4,834.83)	(\$2,322.72)	\$0.00	\$113,813.28	\$113,813.28
11/25/22	11/7/22-11/13/22	\$101,717.12	(\$4,069.16)	(\$1,952.96)	\$0.00	\$95,695.00	\$95,695.00
12/12/22	11/14/22-11/23/22	\$305,333.27	(\$12,210.15)	(\$5,862.46)	\$0.00	\$287,260.66	\$287,260.66
12/21/22	11/24/22-11/30/22	\$508,125.73	(\$20,318.57)	(\$9,756.14)	\$0.00	\$478,051.02	\$478,051.02
12/23/22	12/1/22-12/15/22	\$45,269.44	(\$1,632.03)	(\$872.75)	\$0.00	\$42,764.66	\$42,764.66
1/13/23	12/16/22-12/31/22	\$118,079.53	(\$3,546.86)	(\$2,290.65)	\$0.00	\$112,242.02	\$112,242.02
2/16/23	01/01/23-01/31/23	\$37,170.45	(\$1,235.97)	(\$718.69)	\$0.00	\$35,215.79	\$35,215.79
3/17/23	02/01/23-02/28/23	\$15,514.96	(\$172.03)	(\$306.86)	\$0.00	\$15,036.07	\$15,036.07
4/11/23	11/7/22-11/13/22	\$35,783.17	(\$381.43)	(\$708.03)	\$0.00	\$34,693.71	\$34,693.71
05/11/23	04/01/23-04/30/23	\$8,649.37	(\$111.19)	(\$170.76)	\$0.00	\$8,367.42	\$8,367.42
05/24/23	Interest	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Total Collected		\$ 1,330,745.05	\$ (50,137.47)	\$ (25,612.14)	\$ -	\$ 1,254,995.44	\$ 1,254,995.44
Percentage Collected		100%					

DIRECT BILL ASSESSMENTS

Taylor Morrison 2023-01		Net Assessments		\$ 52,931.88	\$ 17,458.03	\$ 35,473.85
Date Received	Due Date	Check Number	Net Assessed	Amount Received	General Fund	Debt Service Fund
12/27/22	11/1/22	16000-00085242	\$26,465.94	\$26,465.94	\$8,729.02	\$17,736.93
12/27/22	2/1/23	16000-00085242	\$13,232.97	\$13,232.97	\$4,364.51	\$8,868.46
12/27/22	5/1/23	16000-00085242	\$13,232.97	\$13,232.97	\$4,364.51	\$8,868.46
\$ 52,931.88				\$ 52,931.88	\$ 17,458.04	\$ 35,473.85

SECTION 4

**NOTICE OF MEETING DATES
POINCIANA
COMMUNITY DEVELOPMENT DISTRICT**

The Board of Supervisors of the *Poinciana Community Development District* will hold the regularly scheduled public meetings for **Fiscal Year 2024** at **11:00 a.m. in the Starlite Ballroom at 384 Village Drive, Poinciana, Florida 34759** on the third Wednesday each month as follows unless indicated otherwise:

October 18, 2023
November 15, 2023
December 20, 2023
January 17, 2024
February 21, 2024
March 20, 2024
April 17, 2024
May 15, 2024
June 19, 2024
July 17, 2024
August 21, 2024
September 18, 2024

The meetings are open to the public and will be conducted in accordance with the provisions of Florida Law for Community Development Districts. A copy of the agenda for a particular meeting may be obtained from the District Manager at 219 E. Livingston Street, Orlando, FL 32801.

A meeting may be continued to a date, time, and place to be specified on the record at that meeting. There may be occasions when one or more Supervisors may participate by telephone.

Any person requiring special accommodations at these meetings because of a disability or physical impairment should contact the District Office at least forty-eight (48) hours prior to the meeting. If you are hearing or speech impaired, please contact the Florida Relay Service by dialing 7-1-1 or 1-800-955-8770, for aid in contacting the District Office.

Each person who decides to appeal any action taken at these meetings is advised that person will need a record of the proceedings and that accordingly, the person may need to ensure that a verbatim record of the proceedings is made, including the testimony and evidence upon which such appeal is to be based.

Tricia L. Adams
Governmental Management Services - Central Florida, LLC
District Manager

SECTION D

Poinciana Community Development District



July 19, 2023

Clayton Smith - Field Services Manager

GMS

Complete

Pond Plantings



- + New pond plantings of pickerelweed and spike rush were installed as approved.
- + Plantings have been successful at other ponds in reducing algae and erosion once established.

Complete

Fireflag Management



- + Fireflag was trimmed and cleaned up along the pond edge.
- + Plants were stressed through winter but are doing very well now.

Complete

Landscape Maintenance Review



- ✚ Reviewed landscaping of CDD property. Overall quality has been up to standard.
- ✚ As rainy season sets in, service in some areas will be delayed to protect both the landscape and staff.

Complete

Aquatic Maintenance Review



- ✚ Ponds were reviewed. They are in good condition and are being maintained satisfactorily.
- ✚ Pond vendor has treated some algae blooms.
- ✚ No major issues reported at this time.

Complete

Pond Conveyance



- ✚ Conveyance of ponds appears to be ready.
- ✚ Staff has been checking for progress in pond status.
- ✚ Will defer to engineer for final opinion.
- ✚ Ponds appear in a good maintainable state.

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



All Services By Customer Summary

Poinciana Community Development Dist (S07800)

Filter Date between 06/01/2023 and 06/30/2023

Customer	Work Type	Service Item	Start Date	End Date	Used Quantity	Unit Of Measure
S07800 - Poinciana Community Development Dist	Municipal Back Park	KIS1818 - Strike Pellets 10lbs/acre	06/28/2023	06/28/2023	10.00	acr
S07800 - Poinciana Community Development Dist	Night Truck	KIS2715 - Biomist 4+4 ATV/ULV	06/01/2023	06/01/2023	9.50	mi
S07800 - Poinciana Community Development Dist	Night Truck	KIS2827 - Biomist 4+4 Truck ULV	06/05/2023	06/05/2023	8.50	mi
S07800 - Poinciana Community Development Dist	Night Truck	KIS2715 - Biomist 4+4 ATV/ULV	06/07/2023	06/07/2023	9.10	mi
S07800 - Poinciana Community Development Dist	Night Truck	KIS2827 - Biomist 4+4 Truck ULV	06/14/2023	06/14/2023	11.50	mi
S07800 - Poinciana Community Development Dist	Night Truck	KIS2715 - Biomist 4+4 ATV/ULV	06/15/2023	06/15/2023	8.10	mi
S07800 - Poinciana Community Development Dist	Night Truck	KIS2827 - Biomist 4+4 Truck ULV	06/19/2023	06/19/2023	10.30	mi
S07800 - Poinciana Community Development Dist	Night Truck	KIS2715 - Biomist 4+4 ATV/ULV	06/21/2023	06/21/2023	9.70	mi
S07800 - Poinciana Community Development Dist	Night Truck	KIS2827 - Biomist 4+4 Truck ULV	06/26/2023	06/26/2023	11.10	mi
					77.80	

SECTION 1

Customer Complaint Log Poinciana CDD

Date	Resident	Address	Pond	Complaint	Assigned To	Resolution	Date Resolved
5/15/23	Dennis Haskin	202 Prima Dr	D11	Algae	Clayton	Aquatics notified	5/15/23
5/15/23	Robert Carpentier	699 Portofino Dr	D11	Algae	Clayton	Aquatics notified	5/15/23
6/5/23	No name given	951 Ladera Ranch Rd		Trash by waterways	Marshall/Clayton		
6/9/23	Ron Keeper	250 Acadia dr	C21	Algae	Marshall/Clayton		
5/29/23	Nick Hiriak	Nick Hiriak		Debris by pond	Marshall/Clayton		
6/28/23	Louis Palmer	3711 Via Monte Napoleone Dr		Mowing needed near his home / golf course	Clayton		
7/3/23	Bruce Menzies	532 Villa Park Rd	P-6	Grass around edges of pond	Clayton	Clayton reached out to him	7/5/23
7-Jul	Tim Wilson	2825 Palm Tree Dr	C2	Algae	Clayton		