

Poinciana
Community Development District

Agenda Package

January 15, 2025

AGENDA

AUDIT COMMITTEE MEETING

MINUTES

**MINUTES OF MEETING
POINCIANA
COMMUNITY DEVELOPMENT DISTRICT**

The Audit Committee meeting of the Board of Supervisors of the Poinciana Community Development District was held on Wednesday, **November 20, 2024** at 2:35 p.m. via Zoom Communication Media Technology and in The Gator Room, 385 Village Drive, Poinciana, Florida.

Present were:

Tony Reed	Chairman
Robert Zimbardi	Vice Chairman
Jon Cameron	Assistant Secretary
Anita Nelson	Assistant Secretary
Rick McKelvey	Assistant Secretary

Also present were:

Tricia Adams	District Manager
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The following is a summary of the discussions and actions taken at the November 20, 2024 Poinciana Community Development District's Audit Committee Meeting.

FIRST ORDER OF BUSINESS

Roll Call

Ms. Adams called the Audit Committee meeting to order at 2:35 p.m. All Audit Committee members were present.

SECOND ORDER OF BUSINESS

Public Comment Period

There being no comments, the next item followed.

THIRD ORDER OF BUSINESS

Audit Services

Ms. Adams reported that the CDD was required to obtain proposals for audit services and for the Audit Committee to meet, review the proposals and rank them.

A. Approval of Request for Proposals and Selection Criteria

Ms. Adams reported at this time, the Audit Committee was approving the Instructions to Proposers and Evaluation Criteria, which contemplated an award up to 20 points for Ability of Personnel, 20 points for Proposers Experience, 20 points for Understanding Scope of Work, 20 points for Ability to Furnish the Required Services and 20 points for Price.

B. Approval of Notice of Request for Proposals for Audit Services

C. Public Announcement of Opportunity to Provide Auditing Services

Ms. Adams presented the form of notice and public announcement in order for the Board to seek proposals, which was in accordance with Chapter 218 of the Florida Statutes.

Ms. Nelson MOVED to approve the Request for Proposals, Selection Criteria, Notice and Public Announcement and Mr. Zimbardi seconded the motion.

Mr. Reed questioned whether there were any changes since the last one. Ms. Adams did not know what changed in the past five years, but the form of notice was a legal requirement that was reviewed by District Counsel to be sure it was current with Florida Law. The evaluation criteria were the same. Mr. Cameron pointed out that the deadline was Wednesday, December 11th, which was a week prior to their next CDD meeting. Ms. Adams indicated that the Board was not required to meet in December and they would hold the proposals until the Board met. However, since the Board approved the Audit Engagement Letter for Fiscal Year 2024, there was plenty of time. There would be an Audit Committee meeting prior to the regular meeting, in order for the Board to review the proposals that were received, rank them and make a selection. Mr. Reed questioned the number of firms that were being asked to provide proposals. Ms. Adams indicated that she knew of four firms were qualified to provide audits, but one firm was no longer being included, due to staffing issues and late audits.

On VOICE VOTE with all in favor the Request for Proposals, Selection Criteria, Notice and Public Announcement were approved.

FOURTH ORDER OF BUSINESS

Adjournment

On MOTION by Mr. Cameron seconded by Mr. McKelvey with all in favor the Audit Committee meeting was adjourned.

Secretary/Assistant Secretary

Chairman/Vice Chairman

SECTION IV

Poinciana CDD Auditor Selection

	Ability of Personnel (20 pts)	Proposer's Experience (20 pts)	Understading of Scope of Work (20 pts)	Ability to Furnish the Required Services (20 pts)	Price (20 pts)	Total Points Earned	Ranking (1 being highest)
DiBartolomeo, McBee, Hartley & Barnes					2025-\$3,200 2026-\$3,350 2027-\$3,500 2028-\$3,600 2029-\$3,750		
Grau & Associates					2025-\$3,400 2026-\$3,500 2027-\$3,600 2028-\$3,700 2029-\$3,800		

SECTION A

Poinciana Community Development District

Proposer

**DiBartolomeo, McBee, Hartley & Barnes, P.A.
Certified Public Accountants**

**2222 Colonial Road, Suite 200
Fort Pierce, Florida 34950
(772) 461-8833**

**591 SE Port St. Lucie Boulevard
Port Saint Lucie, Florida 34984
(772) 878-1952**

Contact:

**Jim Hartley, CPA
Principal**

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Poinciana
Community Development District
Audit Selection Committee

Dear Committee Members:

We are pleased to have this opportunity to present the qualifications of DiBartolomeo, McBee, Hartley & Barnes, P.A. (DMHB) to serve as Poinciana Community Development District's independent auditors. The audit is a significant engagement demanding various professional resources, governmental knowledge and expertise, and, most importantly, experience serving Florida local governments. DMHB understands the services required and is committed to performing these services within the required time frame. We have the staff available to complete this engagement in a timely fashion. We audit several entities across the State making it feasible to schedule and provide services at the required locations.

Proven Track Record— Our clients know our people and the quality of our work. We have always been responsive, met deadlines, and been willing to go the extra mile with the objective of providing significant value to mitigate the cost of the audit. This proven track record of successfully working together to serve governmental clients will enhance the quality of services we provide.

Experience—DMHB has a history of providing quality professional services to an impressive list of public sector clients in Florida. We currently serve a large number of public sector entities in Florida, including cities, villages, special districts, as well as a large number of community development districts. Our firm has performed in excess of 100 community development district audits. In addition, our senior management team members have between 25 and 35 years experience in serving Florida governments. DMHB is a recognized leader in providing services to governmental and non-profit agencies within the State of Florida. Through our experience in performing audits, we have been able to increase our audit efficiency and therefore reduce cost. We have continually passed this cost saving on to our clients and will continue to do so in the future. As a result of our experience and expertise, we have developed an effective and efficient audit approach designed to meet or exceed the performance specifications in accordance with audit standards generally accepted in the United States of America, the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States with minimal disruption to your operations. Our firm has frequent technical updates to keep our personnel informed and up to date on all changes that are occurring within the industry.

Timeliness – In order to meet the Districts needs, we will perform interim internal control testing by January 31st from unaudited preliminary general ledgers provided. The remaining testing will be completed no later than May 1st. We will also review all minutes and subsequent needs related to the review of the minutes by January 31st. Follow up review will be completed as necessary.

Communication and Knowledge Sharing— Another driving force behind our service approach is frequent, candid and open communication with management with no surprises. During the course of the audit, we will communicate with management on a regular basis to provide you with a status report on the audit and to discuss any issues that arise, potential management letter comments, or potential audit differences.

In the accompanying proposal, you will find additional information upon which you can evaluate DMHB's qualifications. Our full team is in place and waiting to serve you. Please contact us at 2222 Colonial Road, Suite 200 Fort Pierce, FL 34950. Our phone number is (772) 461-8833. We look forward to further discussion on how our team can work together with you.

Very truly yours,

A handwritten signature in black ink that reads "DiBartolomeo, McBee, Hartley & Barnes". The signature is written in a cursive, flowing style.

DiBartolomeo, McBee, Hartley & Barnes, P.A.

PROFESSIONAL QUALIFICATIONS

DiBartolomeo, McBee, Hartley & Barnes, P.A. is a local public accounting firm with offices in the cities of Fort Pierce and Port St. Lucie. The firm was formed in 1982.

➤ *Professional Staff Resources*

Our services will be delivered through personnel in both our Port St. Lucie and Ft. Pierce offices, located at 591 S.E. Port St. Lucie Blvd., Port St. Lucie, FL 34984 and 2222 Colonial Road, Suite 200, Fort Pierce, Florida 34950, respectively. DMHB has a total of 19 professional staff including 9 with extensive experience serving governmental entities.

Professional Staff Classification	Number of Professionals
Partner	4
Managers	2
Senior	2
Staff	11
	19

DiBartolomeo, McBee, Hartley & Barnes provides a variety of accounting, auditing, tax litigation support, estate planning, and consulting services. Some of the governmental, non-profit accounting, auditing and advisory services currently provided to clients include:

- Annual financial and compliance audits including Single Audits of State and Federal financial assistance programs under the OMB A-133 audit criteria
- Issuance of Comfort Letters, consent letters, and parity certificates in conjunction with the issuance of tax-exempt debt obligations, including compiling financial data and interim period financial statement reviews
- Assisting in compiling historical financial data for first-time and subsequent submissions for the GFOA Certificate of Achievement for Excellence in Financial Reporting

PROFESSIONAL QUALIFICATIONS (CONTINUED)

➤ *Professional Staff Resources (Continued)*

- Audits of franchise fees received from outside franchisees
- Preparation of annual reports to the State Department of Banking and Finance
- Audits of Internal Controls – Governmental Special Project
- Assistance with Implementation of current GASB pronouncements

➤ *Current and Near Future Workload*

In order to better serve and provide timely and informative financial data, we have comprised an experienced audit team. Our present and future workloads will permit the proposed audit team to perform these audits within the time schedule required and meet all deadlines.

➤ *Identification of Audit Team*

The team is composed of people who are experienced, professional, and creative. They fully understand your business and will provide you with reliable opinions. In addition, they will make a point to maintain ongoing dialogue with each other and management about the status of our services.

The auditing firm you select is only as good as the people who serve you. We are extremely proud of the outstanding team we have assembled for your engagement. Our team brings many years of relevant experience coupled with the technical skill, knowledge, authority, dedication, and most of all, the commitment you need to meet your government reporting obligations and the challenges that will result from the changing accounting standards.

A flow chart of the audit team and brief resumes detailing individual team members' experience in each of the relevant areas follow.

Jim Hartley, CPA – Engagement Partner (resume attached)
Will assist in the field as main contact

Jay McBee, CPA – Technical Reviewer (resume attached)

Christine Kenny, CPA – Senior (resume attached)

Jim Hartley

Partner – DiBartolomeo, McBee, Hartley & Barnes

Experience and Training

Jim has over 35 years of public accounting experience and would serve as the engagement partner. His experience and training include:

- 35 years of non-profit and governmental experience.
- Specializing in serving entities ranging from Government to Associations and Special District audits.
- Has performed audits and advisory services for a variety of public sector entities.
- Has extensive experience performing audits of federal grant recipients in accordance with the Single Audit Act and the related Office of Management and Budget (OMB) guidelines.
- Experienced in maintaining the GFOA Certificate of Achievement.
- 120 hours of CPE credits over the past 3 years.

Recent Engagements

Has provided audit services on governmental entities including towns, villages, cities, counties, special districts and community development districts. Jim has assisted with financial statement preparation, system implementation, and a variety of services to a wide range of non-profit and governmental entities. Jim currently provides internal audit and consulting services to governmental entities and non-profit agencies to assist in implementing and maintaining “best practice” accounting policies and procedures. Jim provides auditing services to the Fort Pierce Utilities Authority, St. Lucie County Fire District, City of Port St. Lucie, Tradition CDD #1 – 10, Southern Groves CDD #1-6, Multiple CDD audits, Town of St. Lucie Village, Town of Sewall’s Point, Town of Jupiter Island along with several other entities, including Condo and Homeowner Associations.

Education and Registrations

- Bachelor of Science in Accounting – Sterling College.
- Certified Public Accountant

Professional Affiliations

- Member of the American Institute of Certified Public Accountants
- Member of the Florida Institute of Certified Public Accountants
- Member of the Florida Government Finance Officers Association

Volunteer Service

- Treasurer & Executive Board - St. Lucie County Chamber of Commerce
- Budget Advisory Board - St. Lucie County School District
- Past Treasurer - Exchange Club for Prevention of Child Abuse & Exchange Foundation Board
- Board of Directors – State Division of Juvenile Justice

Jay L. McBee

Partner – DiBartolomeo, McBee, Hartley & Barnes

Experience and Training

Jay has over 45 years of public accounting experience and would serve as the technical reviewer on the audit. His experience and training include:

- 45 years of government experience.
- Specializing in serving local government entities.
- Has performed audits and advisory services for a variety of public sector entities including counties, cities, special districts, and school districts.
- Has experience performing audits of federal grant recipients in accordance with the Single Audit Act and the related Office of Management and Budget (OMB) guidelines, including Circular A-133 and the Rules of the Auditor General.
- Has extensive experience in performing pension audits.
- Experienced in developing and maintaining the GFOA Certificate of Achievement.
- 120 Hours of relevant government CPE credits over the past 3 years.
- Experience in municipal bond and other governmental-financing options and offerings.

Recent Engagements

Has provided auditing services on local governmental entities including towns, villages, cities, counties, special district and community development districts. Jay has assisted with financial preparation, system implementation, and a variety of government services to a wide range of governmental entities. Jay currently provides auditing services to the City of Port St. Lucie, City of Okeechobee Pension Trust Funds, St. Lucie County Fire District Pension funds, along with several other non-profit and governmental entities.

Education and Registrations

- Bachelor of Science in Accounting and Quantitative Business Management – West Virginia University.
- Certified Public Accountant

Professional Affiliations

- Member of the American Institute of Certified Public Accountants
- Member of the Florida Institute of Certified Public Accountants
- Member of the Florida Government Finance Officers Association

Volunteer Service

- Member of the St. Lucie County Citizens Budget Committee
- Finance committee for the First United Methodist Church
- Treasurer of Boys & Girls Club of St. Lucie County

Christine M. Kenny, CPA

Senior Staff – DiBartolomeo, McBee, Hartley & Barnes

Experience and training

Christine has over 18 years of public accounting experience and would serve as a senior staff for the Constitutional Officers. Her experience and training include:

- 18 years of manager and audit experience.
- Has performed audits and advisory services for a variety of public sector entities including counties, cities, towns and special districts.
- Has experience performing audits of federal grant recipients in accordance with the Single Audit Act and the related Office of Management and Budget (OMB) guidelines, including Circular A-133 and the Rules of the Auditor General.
- 100 hours of relevant government CPE credits over the past 3 years.

Recent Engagements

Has provided audit services on governmental entities including towns, villages, cities and special districts. Christine has assisted with financial statement preparation, system implementation, and a variety of services to a wide range of non-profit and governmental entities. Christine currently provides services to multiple agencies to assist in implementing and maintaining “best practice” accounting policies and procedures.

Engagements include St. Lucie County Fire District, City of Fort Pierce, Town of Sewall’s Point, and Town of St. Lucie Village.

Education and Registrations

- Bachelor of Science in Accounting – Florida State University
- Professional Affiliations
- Active Member of the Florida Institute of Certified Public Accountants
- Active Member of the American Institute of Certified Public Accountants
- Member of the Florida Government Finance Officers Association

PROFESSIONAL QUALIFICATIONS (CONTINUED)

➤ *Governmental Audit Experience*

DiBartolomeo, McBee, Hartley & Barnes, P.A., through its principals and members, has provided continuous in-depth professional accounting, auditing, and consulting services to local government units, nonprofit organizations, and commercial clients. Our professionals have developed considerable expertise in performing governmental audits and single audits and in preparing governmental financial statements in conformance with continually evolving GASB pronouncements, statements, and interpretations. All of the public sector entities we serve annually are required to be in accordance with GASB pronouncements and government auditing standards. We currently perform several Federal and State single audits in compliance with OMB Circular A-133 and under the Florida Single Audit Act. Our professionals are also experienced in assisting their clients with preparing Comprehensive Annual Financial Reports (GFOA).

All work performed by our firm is closely supervised by experienced certified public accountants. Only our most seasoned CPA's perform consulting services. Some of the professional accounting, auditing, and management consulting services currently provided to our local governmental clients include:

- Annual financial and compliance audits including Single Audits of State and Federal financial assistance programs under OMB A-133 audit criteria and the Florida Single Audit Act
- Assisting in compiling historical financial data for first-time and supplemental submissions for GFOA Certificate of Achievement of Excellence in Financial Reporting
- Audits of franchise fees received from outside franchisees
- Assistance with Implementation of GASB-34
- Internal audit functions
- Fixed assets review and updating cost/depreciation allocations and methods

ADDITIONAL DATA

➤ *Procedures for Ensuring Quality Control & Confidentiality*

Quality control in any CPA firm can never be taken for granted. It requires a continuing commitment to professional excellence. DiBartolomeo, McBee, Hartley & Barnes is formally dedicated to that commitment.

In an effort to continue to maintain the standards of working excellence required by our firm, DiBartolomeo, McBee, Hartley & Barnes, P.A. joined the Quality Review Program of the American Institute of Certified Public Accountants. To be a participating member firm, a firm must obtain an independent compliance review of its quality control policies and procedures to ascertain the firm's compliance with existing auditing standards on the applicable engagements. The scope of peer review is comprehensive in that it specifically reviews the following quality control policies and procedures of the participating firm:

- Professional, economic, and administrative independence
- Assignment of professional personnel to engagements
- Consultation on technical matters
- Supervision of engagement personnel
- Hiring and employment of personnel
- Professional development
- Advancement
- Acceptance and continuance of clients
- Inspection and review system

➤ *Independence*

Independence is a hallmark of our profession. We encourage our staff to use professional judgment in situations where our independence could be impaired or the perception of a conflict of interest might exist. In the governmental sector, public perception is as important as professional standards. Therefore, independent auditors must exercise utmost care in the performance of their duties.

Our firm has provided continuous certified public accounting services in the government sector for 31 years, and we are independent of the Community Development Districts as defined by the following rules, regulations, and standards:

ADDITIONAL DATA (CONTINUED)

➤ *Independence (Continued)*

- Au Section 220 – Statements on Auditing Standards issued by the American Institute of Certified Public Accountants
- ET Sections 101 and 102 – Code of Professional Conduct of the American Institute of Certified Public Accountants
- Chapter 21A-21, Florida Administrative Code
- Section 473.315, Florida Statutes
- Government Auditing Standards, issued by the Comptroller General of the United States

➤ *Computer Auditing Capabilities*

DiBartolomeo, McBee, Hartley & Barnes' strong computer capabilities as demonstrated by our progressive approach to computer auditing and extensive use of microcomputers. Jay McBee is the MIS partner for DMHB. Jay has extensive experience in auditing and evaluating various computer systems and would provide these services in this engagement.

We view the computer operation as an integral part of its accounting systems. We would evaluate the computer control environment to:

- Understand the computer control environment's effect on internal controls
- Conclude on whether aspects of the environment require special audit attention
- Make preliminary determination of comments for inclusion in our management letter

This evaluation includes:

- System hardware and software
- Organization and administration
- Access

Contracts of Similar Nature within References

Client	Years	Annual Audit In Accordance With GAAS	Engagement Partner	Incl. Utility Audit/ Consulting	GFOA Cert.	GASB 34 Implementation & Assistance	Total Hours
St. Lucie County Fire District Karen Russell, Clerk-Treasurer (772)462-2300	1984 - Current	√	Jim Hartley			√	250-300
City of Fort Pierce Johnna Morris, Finance Director (772)-460-2200	2005-current	√	Mark Barnes		√	√	800
Fort Pierce Utilities Authority Nina Hurtubise, Finance Director (772)-466-1600	2005-current	√	Jim Hartley	√	√	√	600
Town of St. Lucie Village Diane Robertson, Town Clerk (772) 595-0663	1999 – current	√	Jim Hartley			√	100
City of Okeechobee Pension Trust Funds Marita Rice, Supervisor of Finance (863)763-9460	1998 – current	√	Jay McBee				60
St. Lucie County Fire District 175 Pension Trust Fund Chris Bushman , Captain (772) 462-2300	1990 – current	√	Jay McBee				60
Tradition Community Development District 1-10 Alan Mishlove, District Finance Manager (407)382-3256	2002 - current	√	Jim Hartley			√	350
Legends Bay Community Development District Patricia Comings-Thibault (321)263-0132	2013-current	√	Jim Hartley				50
Union Park Community Development District Patricia Comings-Thibault (321)263-0132	2013-current	√	Jim Hartley				50
Deer Island Community Development District Patricia Comings-Thibault (321)263-0132	2013-current	√	Jim Hartley				50
Park Creek Community Development District Patricia Comings-Thibault (321)263-0132	2013-current	√	Jim Hartley				50
Waterleaf Community Development District Patricia Comings-Thibault (321)263-0132	2013-current	√	Jim Hartley				50

TECHNICAL APPROACH

a. *An Express Agreement to Meet or Exceed the Performance Specifications.*

1. The audit will be conducted in compliance with the following requirements:
 - a. Rules of the Auditor General for form and content of governmental audits
 - b. Regulations of the State Department of Banking and Finance
 - c. Audits of State and Local Governmental Units-American Institute of Certified Public Accountants.
2. The audit report shall contain the opinion of the auditor in reference to all financial statements, and an opinion reflecting compliance with applicable legal provisions.
3. We will also provide the required copies of the audit report, the management letter, any related reports on internal control weaknesses and one copy of the adjusting journal entries and financial work papers.
4. The auditor shall, at no additional charge, make all related work papers available to any Federal or State agency upon request in accordance with Federal and State Laws and Regulations.
5. We will work in cooperation with the District, its underwriters and bond council in regard to any bond issues that may occur during the term of the contract.
6. The financial statements shall be prepared in conformity with Governmental Accounting Standards Board Statement Number 34, 63 and 65.

We will commit to issuing the audit for each Fiscal year by June 1st of the following year. In order to ensure this we will perform interim internal control testing as required by January 31st from unaudited preliminary general ledgers provided. The remaining testing will be completed no later than May 1st. We will also review all minutes and subsequent needs related to the review of the minutes by January 30th. Follow up review will be completed as necessary.

b. SPECIFIC AUDIT APPROACH

Our partners are not strangers who show up for an entrance conference and an exit conference. We have developed an audit plan that allows the partners to directly supervise our staff in the field. By assigning two partners to the audit, we will have a partner on-site for a significant portion of the fieldwork. This also gives the District an additional contact individual for questions or problems that may arise during the audit.

The scope of our services will include a financial, as well as, a compliance audit of the District's financial statements. Our audit will be conducted in accordance with auditing standards generally accepted in the United States and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Additionally, our audit will be conducted in accordance with the provisions of Chapter 10.550, Rules of the Auditor General, which govern the conduct of local government entity audits performed in the State of Florida.

Our audit approach places emphasis on the accounting information system and how the data is recorded, rather than solely on the verification of numbers on a financial statement. This approach enables us to:

- Maximize our understanding of the District's operating environment
- Minimize time required conducting the audit since we start with broad considerations and narrow to specific audit objectives in critical areas

Our audit approach consists of four phases encompassing our audit process:

- Planning Phase
- Detailed Audit Phase
- Closing Phase
- Reporting

Planning Phase

Meetings and Expectations:

Our first step in this phase will be to set up a planning meeting with the financial and operating management of Poinciana Community Development District. Our goal here is to eliminate "surprises." By meeting with responsible officials early on we can discuss significant accounting policies, closing procedures and timetables, planned timing of our audit procedures and expectations of our work. This will also be the starting point for our discussions with management related to *SAS No. 99-Consideration of Fraud in a Financial Statement Audit*. Inquiries will be made regarding managements knowledge of fraud and on management's views regarding the risk of fraud.

Review Operations and Develop Engagement Plan

It is critical that we understand the District's operating environment. To do this we will obtain and review such items as, organizational charts, recent financial statements, budget information, major contracts and lease agreements. We will also gather other information necessary to increase our understanding of the District's operations, organization, and internal control.

Study and Evaluate Internal Control

As part of general planning, we will obtain an understanding and assessment of the District's control environment. This assessment involves a review of management's operating style, written internal control procedures, and the District's accounting system. The assessment is necessary to determine if we can rely on control procedures and thus reduce the extent of substantive testing.

We then test compliance with established control procedures by ascertaining that the significant strengths within the system are functioning as described to us. Generally, transactions are selected and reviewed in sufficient detail to permit us to formulate conclusions regarding compliance with control procedures and the extent of operation compliance with pertinent laws and regulations. This involves gaining an understanding of the District's procedures, laws and regulations, and testing systems for compliance by examining contracts, invoices, bid procedures, and other documents. After testing controls, we then evaluate the results of those tests and decide whether we can rely on controls and thus reduce other audit procedures.

Conduct Preliminary Analytical Review

Also during the planning stage, we undertake analytical procedures that aid us in focusing our energies in the right direction. We call these analytical reviews.

A properly designed analytical review can be a very effective audit procedure in audits of governmental units. Analytical reviews consist of more than just a comparison of current-year actual results to prior-year actual results. Very effective analytical review techniques include trend analysis covering a number of years and comparisons of information not maintained totally within the financial accounting system, such as per capita information, prevailing market interest rates, housing statistics, etc.

Some examples of effective analytical reviews performed together and/or individually include:

- Comparison of current-year actual results with current-year budget for the current and past years with investigation of significant differences and/or trends
- Trend analysis of the percentage of current-year revenues to current-year rates for the current and previous years with investigation of significant changes in the collection percentage
- Trend analysis of the percentage of expenditures by function for the current and previous years with investigation of significant changes in percentages by department
- Monthly analysis of receipts compared to prior years to detect trends that may have audit implications

Conclusions reached enable us to determine the nature, timing and extent of other substantive procedures.

Detailed Audit Phase

Conduct Final Risk Assessment and Prepare Audit Programs

Risk assessment requires evaluating the likelihood of errors occurring that could have a material affect on the financial statements being audited. The conclusions we reach are based on many evaluations of internal control, systems, accounts, and transactions that occur throughout the audit. After evaluating the results of our tests of control and our final risk assessment we can develop detailed audit programs.

Perform Substantive Tests of Account Balances

These tests are designed to provide reasonable assurance as to the validity of the information produced by the accounting system. Substantive tests involve such things as examining invoices supporting payments, confirmation of balances with independent parties, analytical review procedures, and physical inspection of assets. All significant accounts will be subjected to substantive procedures. Substantive tests provide direct evidence of the completeness, accuracy, and validity of data.

Perform Single Audit Procedures (if applicable)

During the planning phase of the audit we will request and review schedules of expenditures of federal awards and state financial assistance. These schedules will be the basis for our determination of the specific programs we will test.

In documenting our understanding of the internal control system for the financial statement audit, we will identify control activities that impact major federal and state programs as well. This will allow us to test certain controls for the financial audit and the single audit concurrently. We will then perform additional tests of controls for each federal and state program selected for testing. We will then evaluate the results of the test of controls to determine the nature, timing and extent of substantive testing necessary to determine compliance with major program requirements.

Perform Statutory Compliance Testing

We have developed audit programs for Poinciana Community Development District designed to test Florida Statutes as required by the Auditor General. These programs include test procedures such as general inquiries, confirmation from third parties, and examination of specific documents.

Closing Phase

During the closing phase we perform detail work paper reviews, request legal letters, review subsequent events and proposed audit adjustments. Communication with the client is critical in this phase to ensure that the information necessary to prepare financial statements in conformity with accounting principles generally accepted in the United States has been obtained.

Reporting Phase

Financial Statement Preparation

As a local firm, we spend a considerable amount of time on financial statement preparation and support. With this in mind, we can assist in certain portions of the preparation of financial statements or simply review a draft of financials prepared by your staff. We let you determine our level of involvement.

Management Letters

We want to help you solve problems before they become major.

Our management letters go beyond citing possible deficiencies in the District's internal control structures. They identify opportunities for increasing revenues, decreasing costs, improving management information, protecting assets and improving operational efficiency.

The diversity of experience of our personnel and their independent and objective viewpoints make the comments, observations, and conclusions presented in our management letters a valuable source of information. We have provided positive solution-oriented objective recommendations to our governmental clients regarding investments, accounting accuracy, data processing, revenue bonds, payroll, utility billing, purchasing, budgeting, risk management, and internal auditing.

This review ensures the integrity of the factual data in the management letter but does not influence or impair our independence.

Exit Conferences and Delivery of Reports

We anticipate meeting with appropriate District personnel in February and issuing the final required reports by the May meeting of each year.

PROPOSED AUDIT FEE

DiBartolomeo, McBee, Hartley & Barnes P.A. will perform the annual audit of Poinciana Community Development District as follows:

September 2025	\$ 3,200
September 2026	\$ 3,350
September 2027	\$ 3,500
September 2028	\$ 3,600
September 2029	\$ 3,750

In years of new debt issuance fees may be adjusted as mutually agreed upon.

SECTION B



Grau & Associates
CERTIFIED PUBLIC ACCOUNTANTS

Proposal to Provide Financial Auditing Services:

POINCIANA

COMMUNITY DEVELOPMENT DISTRICT

Proposal Due: December 27, 2024
2:00PM

Submitted to:

Poinciana
Community Development District
c/o District Manager
219 East Livingston Street
Orlando, Florida 32801

Submitted by:

Antonio J. Grau, Partner
Grau & Associates
1001 Yamato Road, Suite 301
Boca Raton, Florida 33431

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(800) 229-4728

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www.graucpa.com



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Grau & Associates

CERTIFIED PUBLIC ACCOUNTANTS

December 27, 2024

Poinciana Community Development District
c/o District Manager
219 East Livingston Street
Orlando, Florida 32801

Re: Request for Proposal for Professional Auditing Services for the fiscal year ended September 30, 2025, with an option for four (4) additional annual renewals.

Grau & Associates (Grau) welcomes the opportunity to respond to the Poinciana Community Development District's (the "District") Request for Proposal (RFP), and we look forward to working with you on your audit. We are an energetic and robust team of knowledgeable professionals and are a recognized leader of providing services to Community Development Districts. As one of Florida's few firms to primarily focus on government, we are especially equipped to provide you an effective and efficient audit.

Government audits are at the core of our practice: **95% of our work is performing audits for local governments and of that 98% are for special districts.** With our significant experience, we are able to increase efficiency, to provide immediate and continued savings, and to minimize disturbances to your operations.

Why Grau & Associates:

Knowledgeable Audit Team

Grau is proud that the personnel we assign to your audit are some of the most seasoned auditors in the field. Our staff performs governmental engagements year-round. When not working on your audit, your team is refining their audit approach for next year's audit. Our engagement partners have decades of experience and take a hands-on approach to our assignments, which all ensures a smoother process for you.

Servicing your Individual Needs

Our clients enjoy personalized service designed to satisfy their unique needs and requirements. Throughout the process of our audit, you will find that we welcome working with you to resolve any issues as swiftly and easily as possible. In addition, due to Grau's very low turnover rate for our industry, you also won't have to worry about retraining your auditors from year to year.

Developing Relationships

We strive to foster mutually beneficial relationships with our clients. We stay in touch year-round, updating, collaborating, and assisting you in implementing new legislation, rules and standards that affect your organization. We are also available as a sounding board and assist with technical questions.

Maintaining an Impeccable Reputation

We have never been involved in any litigation, proceeding or received any disciplinary action. Additionally, we have never been charged with, or convicted of, a public entity crime of any sort. We are financially stable and have never been involved in any bankruptcy proceedings.

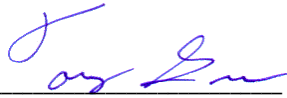
Complying With Standards

Our audit will follow the Auditing Standards of the AICPA, Generally Accepted Government Auditing Standards, issued by the Comptroller General of the United States, and the Rules of the Auditor General of the State of Florida, and any other applicable federal, state and local regulations. We will deliver our reports in accordance with your requirements.

This proposal is a firm and irrevocable offer for 90 days. We certify this proposal is made without previous understanding, agreement or connection either with any previous firms or corporations offering a proposal for the same items. We also certify our proposal is in all respects fair, without outside control, collusion, fraud, or otherwise illegal action, and was prepared in good faith. Only the person(s), company or parties interested in the project as principals are named in the proposal. Grau has no existing or potential conflicts and anticipates no conflicts during the engagement. Our Federal I.D. number is 20-2067322.

We would be happy to answer any questions or to provide any additional information. We are genuinely excited about the prospect of serving you and establishing a long-term relationship. Please do not hesitate to call or email either of our Partners, Antonio J. Grau, CPA (tgrau@graucpa.com) or David Caplivski, CPA (dcaplivski@graucpa.com) at 561.994.9299. We thank you for considering our firm's qualifications and experience.

Very truly yours,
Grau & Associates



Antonio J. Grau

Firm Qualifications



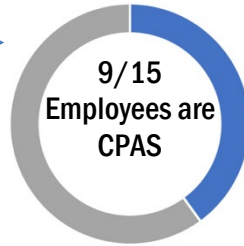
Grau & Associates
CERTIFIED PUBLIC ACCOUNTANTS

Grau's Focus and Experience

Our Team



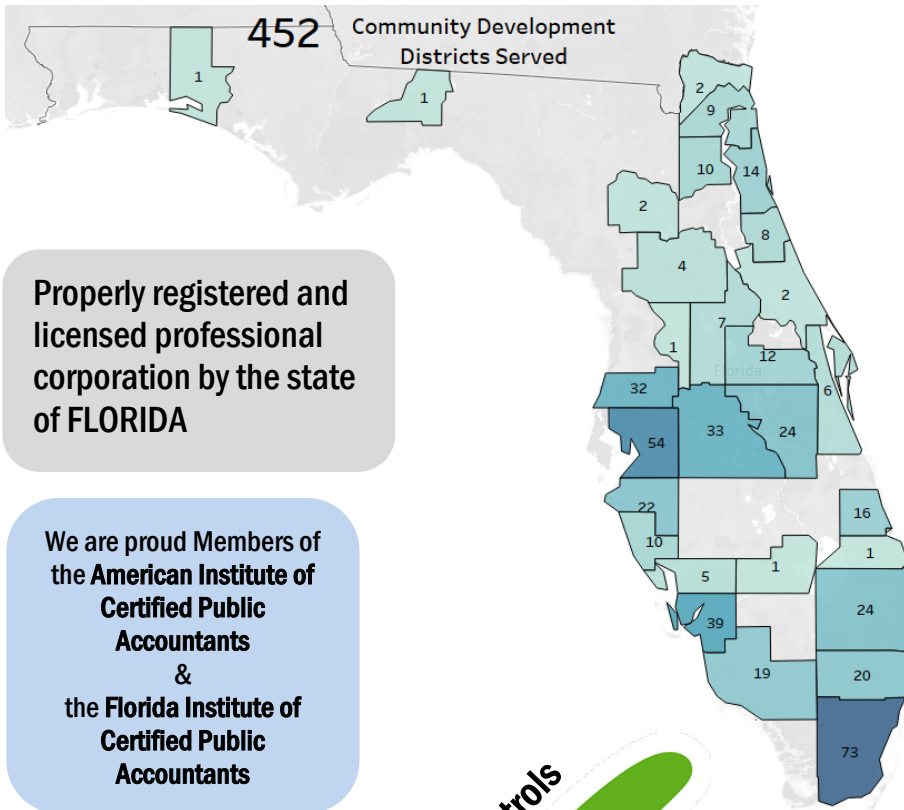
3 Partners
11 Professional Staff
2 Administrative Professionals



2005

Year founded

Services Provided



Properly registered and licensed professional corporation by the state of FLORIDA

We are proud Members of the American Institute of Certified Public Accountants & the Florida Institute of Certified Public Accountants

Quality Controls



- ⇒ External quality review program: consistently receives a pass
- ⇒ Internal: ongoing monitoring to maintain quality



AICPA | FICPA | GFOA | FASD | FGFOA

See next page for report and certificate



Florida Institute of Certified Public Accountants

FICPA Peer Review Program
Administered in Florida
by The Florida Institute of CPAs



Peer Review
Program

AICPA Peer Review Program
Administered in Florida
by the Florida Institute of CPAs

March 17, 2023

Antonio Grau
Grau & Associates
951 Yamato Rd Ste 280
Boca Raton, FL 33431-1809

Dear Antonio Grau:

It is my pleasure to notify you that on March 16, 2023, the Florida Peer Review Committee accepted the report on the most recent System Review of your firm. The due date for your next review is December 31, 2025. This is the date by which all review documents should be completed and submitted to the administering entity.

As you know, the report had a peer review rating of pass. The Committee asked me to convey its congratulations to the firm.

Thank you for your cooperation.

Sincerely,

FICPA Peer Review Committee

Peer Review Team
FICPA Peer Review Committee

850.224.2727, x5957

cc: Daniel Hevia, Racquel McIntosh

Firm Number: 900004390114

Review Number: 594791

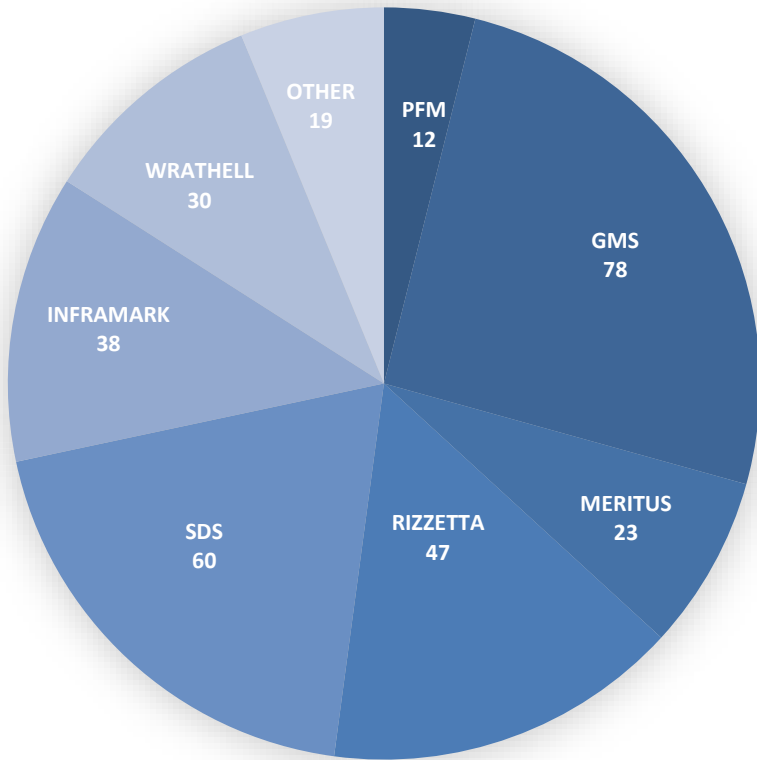
119 S Monroe Street, Suite 121 | Tallahassee, FL 32301 | 850.224.2727, in Florida | www.ficpa.org

Firm & Staff Experience



Grau & Associates
CERTIFIED PUBLIC ACCOUNTANTS

GRAU AND ASSOCIATES COMMUNITY DEVELOPMENT DISTRICT EXPERIENCE BY MANAGEMENT COMPANY



Profile Briefs:

Antonio J GRAU, CPA (Partner)

*Years Performing Audits: 35+
CPE (last 2 years): Government Accounting, Auditing: 24 hours; Accounting, Auditing and Other: 56 hours
Professional Memberships: AICPA, FICPA, FGFOA, GFOA*

David Caplivski, CPA (Partner)

*Years Performing Audits: 13+
CPE (last 2 years): Government Accounting, Auditing: 24 hours; Accounting, Auditing and Other: 64 hours
Professional Memberships: AICPA, FICPA, FGFOA, FASD*

“Here at Grau & Associates, staying up to date with the current technological landscape is one of our top priorities. Not only does it provide a more positive experience for our clients, but it also allows us to perform a more effective and efficient audit. With the every changing technology available and utilized by our clients, we are constantly innovating our audit process.”

- Tony Grau

“Quality audits and exceptional client service are at the heart of every decision we make. Our clients trust us to deliver a quality audit, adhering to high standards and assisting them with improvements for their organization.”

- David Caplivski

YOUR ENGAGEMENT TEAM

Grau's client-specific engagement team is meticulously organized in order to meet the unique needs of each client. Constant communication within our solution team allows for continuity of staff and audit team.

The Certified Information Technology Professional (CITP) Partner will bring a unique blend of IT expertise and understanding of accounting principles to the financial statement audit of the District.

An advisory consultant will be available as a sounding board to advise in those areas where problems are encountered.



The assigned personnel will work closely with the partner and the District to ensure that the financial statements and all other reports are prepared in accordance with professional standards and firm policy. Responsibilities will include planning the audit; communicating with the client and the partners the progress of the audit; and determining that financial statements and all reports issued by the firm are accurate, complete and are prepared in accordance with professional standards and firm policy.

The Engagement Partner will participate extensively during the various stages of the engagement and has direct responsibility for engagement policy, direction, supervision, quality control, security, confidentiality of information of the engagement and communication with client personnel. The engagement partner will also be involved directing the development of the overall audit approach and plan; performing an overriding review of work papers and ascertain client satisfaction.



Antonio 'Tony' J. Grau, CPA Partner

Contact: tgrau@graucpa.com | (561) 939-6672

Experience

For over 30 years, Tony has been providing audit, accounting and consulting services to the firm's governmental, non-profit, employee benefit, overhead and arbitrage clients. He provides guidance to clients regarding complex accounting issues, internal controls and operations.

As a member of the Government Finance Officers Association Special Review Committee, Tony participated in the review process for awarding the GFOA Certificate of Achievement in Financial Reporting. Tony was also the review team leader for the Quality Review of the Office of Management Audits of School Board of Miami-Dade County. Tony received the AICPA advanced level certificate for governmental single audits.

Education

University of South Florida (1983)
Bachelor of Arts
Business Administration

Clients Served (partial list)

(>300) Various Special Districts, including:

- | | |
|--|--|
| Bayside Improvement Community Development District | St. Lucie West Services District |
| Dunes Community Development District | Ave Maria Stewardship Community District |
| Fishhawk Community Development District (I,II,IV) | Rivers Edge II Community Development District |
| Grand Bay at Doral Community Development District | Bartram Park Community Development District |
| Heritage Harbor North Community Development District | Bay Laurel Center Community Development District |
| | |
| Boca Raton Airport Authority | |
| Greater Naples Fire Rescue District | |
| Key Largo Wastewater Treatment District | |
| Lake Worth Drainage District | |
| South Indian River Water Control | |

Professional Associations/Memberships

- | | |
|--|---|
| American Institute of Certified Public Accountants | Florida Government Finance Officers Association |
| Florida Institute of Certified Public Accountants | Government Finance Officers Association Member |
| City of Boca Raton Financial Advisory Board Member | |

Professional Education (over the last two years)

<u>Course</u>	<u>Hours</u>
Government Accounting and Auditing	24
Accounting, Auditing and Other	<u>56</u>
Total Hours	<u>80</u> (includes of 4 hours of Ethics CPE)



David Caplivski, CPA/CITP, Partner
 Contact : dcaplivski@graucpa.com / 561-939-6676

Experience

Grau & Associates	Partner	2021-Present
Grau & Associates	Manager	2014-2020
Grau & Associates	Senior Auditor	2013-2014
Grau & Associates	Staff Auditor	2010-2013

Education

Florida Atlantic University (2009)
 Master of Accounting
 Nova Southeastern University (2002)
 Bachelor of Science
 Environmental Studies

Certifications and Certificates

Certified Public Accountant (2011)
 AICPA Certified Information Technology Professional (2018)
 AICPA Accreditation COSO Internal Control Certificate (2022)

Clients Served (partial list)

(>300) Various Special Districts	Hispanic Human Resource Council
Aid to Victims of Domestic Abuse	Loxahatchee Groves Water Control District
Boca Raton Airport Authority	Old Plantation Water Control District
Broward Education Foundation	Pinetree Water Control District
CareerSource Brevard	San Carlos Park Fire & Rescue Retirement Plan
CareerSource Central Florida 403 (b) Plan	South Indian River Water Control District
City of Lauderhill GERS	South Trail Fire Protection & Rescue District
City of Parkland Police Pension Fund	Town of Haverhill
City of Sunrise GERS	Town of Hypoluxo
Coquina Water Control District	Town of Hillsboro Beach
Central County Water Control District	Town of Lantana
City of Miami (program specific audits)	Town of Lauderdale By-The-Sea Volunteer Fire Pension
City of West Park	Town of Pembroke Park
Coquina Water Control District	Village of Wellington
East Central Regional Wastewater Treatment Fac.	Village of Golf
East Naples Fire Control & Rescue District	

Professional Education (over the last two years)

<u>Course</u>	<u>Hours</u>
Government Accounting and Auditing	24
Accounting, Auditing and Other	64
Total Hours	<u>88</u> (includes 4 hours of Ethics CPE)

Professional Associations

Member, American Institute of Certified Public Accountants
Member, Florida Institute of Certified Public Accountants
Member, Florida Government Finance Officers Association
Member, Florida Association of Special Districts

References



Grau & Associates
CERTIFIED PUBLIC ACCOUNTANTS

We have included three references of government engagements that require compliance with laws and regulations, follow fund accounting, and have financing requirements, which we believe are similar to the District.

Dunes Community Development District

Scope of Work	Financial audit
Engagement Partner	Antonio J. Grau
Dates	Annually since 1998
Client Contact	Darrin Mossing, Finance Director 475 W. Town Place, Suite 114 St. Augustine, Florida 32092 904-940-5850

Two Creeks Community Development District

Scope of Work	Financial audit
Engagement Partner	Antonio J. Grau
Dates	Annually since 2007
Client Contact	William Rizzetta, President 3434 Colwell Avenue, Suite 200 Tampa, Florida 33614 813-933-5571

Journey's End Community Development District

Scope of Work	Financial audit
Engagement Partner	Antonio J. Grau
Dates	Annually since 2004
Client Contact	Todd Wodraska, Vice President 2501 A Burns Road Palm Beach Gardens, Florida 33410 561-630-4922

Specific Audit Approach



Grau & Associates
CERTIFIED PUBLIC ACCOUNTANTS

AUDIT APPROACH

Grau's Understanding of Work Product / Scope of Services:

We recognize the District is an important entity and we are confident our firm is eminently qualified to meet the challenges of this engagement and deliver quality audit services. ***You would be a valued client of our firm and we pledge to commit all firm resources to provide the level and quality of services (as described below) which not only meet the requirements set forth in the RFP but will exceed those expectations.*** Grau & Associates fully understands the scope of professional services and work products requested. Our audit will follow the Auditing Standards of the AICPA, *Generally Accepted Government Auditing Standards*, issued by the Comptroller General of the United States, and the Rules of the Auditor General of the State of Florida and any other applicable Federal, State or Local regulations. **We will deliver our reports in accordance with your requirements.**

Proposed segmentation of the engagement

Our approach to the audit engagement is a risk-based approach which integrates the best of traditional auditing techniques and a total systems concept to enable the team to conduct a more efficient and effective audit. The audit will be conducted in three phases, which are as follows:



Phase I - Preliminary Planning

A thorough understanding of your organization, service objectives and operating environment is essential for the development of an audit plan and for an efficient, cost-effective audit. During this phase, we will meet with appropriate personnel to obtain and document our understanding of your operations and service objectives and, at the same time, give you the opportunity to express your expectations with respect to the services that we will provide. Our work effort will be coordinated so that there will be minimal disruption to your staff.

During this phase we will perform the following activities:

- » Review the regulatory, statutory and compliance requirements. This will include a review of applicable federal and state statutes, resolutions, bond documents, contracts, and other agreements;
- » Read minutes of meetings;
- » Review major sources of information such as budgets, organization charts, procedures, manuals, financial systems, and management information systems;
- » Obtain an understanding of fraud detection and prevention systems;
- » Obtain and document an understanding of internal control, including knowledge about the design of relevant policies, procedures, and records, and whether they have been placed in operation;
- » Assess risk and determine what controls we are to rely upon and what tests we are going to perform and perform test of controls;
- » Develop audit programs to incorporate the consideration of financial statement assertions, specific audit objectives, and appropriate audit procedures to achieve the specified objectives;
- » Discuss and resolve any accounting, auditing and reporting matters which have been identified.

Phase II – Execution of Audit Plan

The audit team will complete a major portion of transaction testing and audit requirements during this phase. The procedures performed during this period will enable us to identify any matter that may impact the completion of our work or require the attention of management. Tasks to be performed in Phase II include, but are not limited to the following:

- » Apply analytical procedures to further assist in the determination of the nature, timing, and extent of auditing procedures used to obtain evidential matter for specific account balances or classes of transactions;
- » Perform tests of account balances and transactions through sampling, vouching, confirmation and other analytical procedures; and
- » Perform tests of compliance.

Phase III - Completion and Delivery

In this phase of the audit, we will complete the tasks related to year-end balances and financial reporting. All reports will be reviewed with management before issuance, and the partners will be available to meet and discuss our report and address any questions. Tasks to be performed in Phase III include, but are not limited to the following:

- » Perform final analytical procedures;
- » Review information and make inquiries for subsequent events; and
- » Meeting with Management to discuss preparation of draft financial statements and any potential findings or recommendations.

You should expect more from your accounting firm than a signature in your annual financial report. Our concept of truly responsive professional service emphasizes taking an active interest in the issues of concern to our clients and serving as an effective resource in dealing with those issues. In following this approach, we not only audit financial information with hindsight but also consider the foresight you apply in managing operations.

Application of this approach in developing our management letter is particularly important given the increasing financial pressures and public scrutiny facing today's public officials. We will prepare the management letter at the completion of our final procedures.

In preparing this management letter, we will initially review any draft comments or recommendations with management. In addition, we will take necessary steps to ensure that matters are communicated to those charged with governance.

In addition to communicating any recommendations, we will also communicate the following, if any:

- » Significant audit adjustments;
- » Significant deficiencies or material weaknesses;
- » Disagreements with management; and
- » Difficulties encountered in performing the audit.

Our findings will contain a statement of condition describing the situation and the area that needs strengthening, what should be corrected and why. Our suggestions will withstand the basic tests of corrective action:

Is the recommendation cost effective?

Is the recommendation the simplest to effectuate in order to correct a problem?

Is the recommendation at the heart of the problem and not just correcting a symptomatic matter?

Is the corrective action taking into account why the deficiency occurred?

To assure full agreement with facts and circumstances, we will fully discuss each item with Management prior to the final exit conference. This policy means there will be no “surprises” in the management letter and fosters a professional, cooperative atmosphere.

Communications

We emphasize a continuous, year-round dialogue between the District and our management team. We regularly communicate through personal telephone calls and electronic mail throughout the audit and on a regular basis.

Our clients have the ability to transmit information to us on our secure client portal with the ability to assign different staff with separate log on and viewing capability. This further facilitates efficiency as all assigned users receive electronic mail notification as soon as new information has been posted into the portal.

Cost of Services



Grau & Associates
CERTIFIED PUBLIC ACCOUNTANTS

Our proposed all-inclusive fees for the financial audit for the fiscal years ended September 30, 2025-2029 are as follows:

<u>Year Ended September 30,</u>	<u>Fee</u>
2025	\$3,400
2026	\$3,500
2027	\$3,600
2028	\$3,700
2029	<u>\$3,800</u>
TOTAL (2025-2029)	<u>\$18,000</u>

The above fees are based on the assumption that the District maintains its current level of operations. Should conditions change or Bonds are issued the fees would be adjusted accordingly upon approval from all parties concerned.

Supplemental Information



Grau & Associates
CERTIFIED PUBLIC ACCOUNTANTS

PARTIAL LIST OF CLIENTS

SPECIAL DISTRICTS	Governmental Audit	Single Audit	Utility Audit	Current Client	Year End
Boca Raton Airport Authority	✓	✓		✓	9/30
Captain's Key Dependent District	✓			✓	9/30
Central Broward Water Control District	✓			✓	9/30
Collier Mosquito Control District	✓			✓	9/30
Coquina Water Control District	✓			✓	9/30
East Central Regional Wastewater Treatment Facility	✓		✓		9/30
Florida Green Finance Authority	✓				9/30
Greater Boca Raton Beach and Park District	✓			✓	9/30
Greater Naples Fire Control and Rescue District	✓	✓		✓	9/30
Green Corridor P.A.C.E. District	✓			✓	9/30
Hobe-St. Lucie Conservancy District	✓			✓	9/30
Indian River Farms Water Control District	✓			✓	9/30
Indian River Mosquito Control District	✓				9/30
Indian Trail Improvement District	✓			✓	9/30
Key Largo Wastewater Treatment District	✓	✓	✓	✓	9/30
Lake Asbury Municipal Service Benefit District	✓			✓	9/30
Lake Padgett Estates Independent District	✓			✓	9/30
Lake Worth Drainage District	✓			✓	9/30
Lealman Special Fire Control District	✓			✓	9/30
Loxahatchee Groves Water Control District	✓				9/30
Old Plantation Water Control District	✓			✓	9/30
Pal Mar Water Control District	✓			✓	9/30
Pinellas Park Water Management District	✓			✓	9/30
Pine Tree Water Control District (Broward)	✓			✓	9/30
Pinetree Water Control District (Wellington)	✓				9/30
Port of The Islands Community Improvement District	✓		✓	✓	9/30
Ranger Drainage District	✓	✓		✓	9/30
Renaissance Improvement District	✓			✓	9/30
San Carlos Park Fire Protection and Rescue Service District	✓			✓	9/30
Sanibel Fire and Rescue District	✓				9/30
South Central Regional Wastewater Treatment and Disposal Board	✓				9/30
South Indian River Water Control District	✓	✓		✓	9/30
South Trail Fire Protection & Rescue District	✓			✓	9/30
Spring Lake Improvement District	✓			✓	9/30
St. Lucie West Services District	✓		✓	✓	9/30
Sunrise Lakes Phase IV Recreation District	✓			✓	9/30
Sunshine Water Control District	✓			✓	9/30
Sunny Hills Units 12-15 Dependent District	✓			✓	9/30
West Villages Improvement District	✓			✓	9/30
Various Community Development Districts (452)	✓			✓	9/30
TOTAL	491	5	4	484	

ADDITIONAL SERVICES

CONSULTING / MANAGEMENT ADVISORY SERVICES

Grau & Associates also provide a broad range of other management consulting services. Our expertise has been consistently utilized by Governmental and Non-Profit entities throughout Florida. Examples of engagements performed are as follows:

- Accounting systems
- Development of budgets
- Organizational structures
- Financing alternatives
- IT Auditing
- Fixed asset records
- Cost reimbursement
- Indirect cost allocation
- Grant administration and compliance

ARBITRAGE

The federal government has imposed complex rules to restrict the use of tax-exempt financing. Their principal purpose is to eliminate any significant arbitrage incentives in a tax-exempt issue. We have determined the applicability of these requirements and performed the rebate calculations for more than 150 bond issues, including both fixed and variable rate bonds.

73

Current
Arbitrage
Calculations

We look forward to providing Poinciana Community Development District with our resources and experience to accomplish not only those minimum requirements set forth in your Request for Proposal, but to exceed those expectations!

**For even more information on Grau & Associates
please visit us on www.graucpa.com.**

**BOARD OF SUPERVISORS
MEETING**

Poinciana

Community Development District

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

January 8, 2025

**Board of Supervisors
Poinciana Community
Development District**

Dear Board Members:

The Board of Supervisors of Poinciana Community Development District will meet **Wednesday, January 15, 2025 at 12:00 p.m. at The Gator Room, 385 Village Drive, Poinciana FL.**

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:

Audit Committee Meeting

1. Roll Call
2. Public Comment Period
3. Approval of Minutes of the November 20, 2024 Meeting
4. Review and Ranking of Proposals and Selection of an Auditor
 - A. DiBartolomeo, McBee, Hartley, and Barnes
 - B. Grau & Associates
5. Adjournment

Board of Supervisors Meeting

1. Roll Call
2. Pledge of Allegiance
3. Public Comment Period on Agenda Items
4. Presentation on CFX Southport Connector Expressway Project by Central Florida Expressway Authority
5. Consideration of Resolution 2025-02 Election of Officers
6. Approval of Minutes of the November 20, 2024 Meeting
7. Acceptance of Audit Committee Recommendation and Selection of Number 1 Ranked to Provide Auditing Services
8. Consideration of Proposal for Fallen Tree on Pond E6
9. Consideration of Data Sharing and Usage Agreement with Polk County Property Appraiser

10. Discussion of Stormwater Pond Water Quality
11. Staff Reports
 - A. Attorney
 - B. Engineer
 - C. District Manager
 - i. Action Items List
 - ii. Approval of Check Register
 - iii. Balance Sheet and Income Statement
 - D. Field Manager's Report
 - i. Pond Maintenance Report
 - ii. Midge Management Report
 - iii. Customer Complaint Log
12. Supervisor's Requests
13. Other Business
14. General Audience Comments
15. Next Meeting Date- February 19, 2025, 12:00 PM; The Gator Room
16. Adjournment

Sincerely,
Tricia L. Adams
Tricia L. Adams
District Manager

SECTION V

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, **November 20, 2024** at 12:00 p.m. via Zoom Communication Media Technology and in the Gator Room, 385 Village Drive, Poinciana, Florida.

Present and constituting a quorum were:

Tony Reed	Chairman
Robert Zimbardi	Vice Chairman
Jon Cameron	Assistant Secretary
Anita Nelson	Assistant Secretary
Rick McKelvey	Assistant Secretary

Also present were:

Tricia Adams	District Manager
Jan Carpenter	District Counsel
Kathy Leo	District Engineer
Joel Blanco	Field Services
Cherrief Jackson	Clarke Midge Control
Richard Ryan	Solivita Association Wildlife Liaison
Susan Chapman King	Juniper – Client Relations
Matt Dean	Juniper – Solivita Branch Manager
Residents	

The following is a summary of the discussions and actions taken at the November 20, 2024 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 12:02 p.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. Adams opened the general audience comments period. The following residents addressed the Board:

- Ms. Rose Kerr of 389 Sorrento Road was happy about all of the work completed on Pond E-3, as it was more than she expected. The vendor did a great job and weeds were dissipating.
- Ms. Sharon Burns of 328 Sorrento Road, voiced concern with dumping and overgrowth in Pond E-21, from houses being built on the other side of the pond, which were not in Solivita and provided documents to staff. *Ms. Adams requested that any issues like this be reported to staff as soon as possible.*
- Mr. Nikolaos Karayannis of 707 Via Como Street, pointed out that there was a beautiful pond overlooking his property, which the CDD did a good job of maintaining and cleaning, but voiced concern that he had to keep calling to remind staff that it needed to be cleaned and maintained, as growth was starting to come back. There was also a drain that was covered with grass and debris from Hurricane Milton. Ms. Daisy Karayannis was happy to see that the water lilies were sprayed, as they quickly dissipated.
- Ms. Elaine Hammers of 3667 Via Monte Napoleone Drive, reported that at the end of Villa Verla, a walkway was recently identified to be owned by the CDD, which was in disrepair.
- Mr. Nikolaos Karayannis of 707 Via Como Street, was informed by Taylor Morrison, that the CDD expired in 2031. Ms. Nelson indicated that this statement was incorrect. Mr. Reed clarified that the bond expired in 2031.

There being no further comments, Ms. Adams closed the audience comments period.

FOURTH ORDER OF BUSINESS**Approval of Minutes of the October 16, 2024 Meeting**

Ms. Adams presented the minutes of the October 16, 2024 Board of Supervisors meeting, which were included in the agenda package and were reviewed by management staff. Mr. Cameron pointed out that he and Mr. McKelvey were misidentified several times, under District Manager, “*Ms. Lida Epstein*” should be “*Ms. Lita Epstein,*” under 11Dv, the developer owned

the front side, the pond and the back and the CDD owned the area behind what the developer owned and under the Twelfth Order of Business, the resident was not a realtor. Mr. Reed noted on Page 18, that the developer removed the dirt, but it was for landfill purposes and not for stormwater purposes.

On MOTION by Ms. Nelson seconded by Mr. Cameron with all in favor the Minutes of the October 16, 2024 Meeting were approved as amended.

Mr. Reed clarified that Pond P-8, was accepted by the CDD, but not the items placed on the property, as they were considered exclusions and questioned who was maintaining them and if there was an agreement. Ms. Carpenter explained that Taylor Morrison still owned the items and would need to turn them over to the HOA, but the HOA had not agreed to accept them. Mr. Reed wanted there to be an understanding about ownership responsibilities, as in the past, the CDD did not know what was being conveyed, other than the pond. As a result, there were now requests for licenses. Ms. Carpenter believed that this matter would be resolved eventually, but as of this time, not much progress had been made. Mr. Reed pointed out that according to the pond maintenance contract, SOLitude was supposed to be inspecting the ponds every week but were not doing so and the contract was a wishlist. Mr. Cameron requested that this item be discussed further during Mr. Blanco’s report or under Supervisor’s Requests.

On VOICE VOTE with all in favor the Minutes of the October 16, 2024 Meeting were approved as amended.

FIFTH ORDER OF BUSINESS

Introduction of Juniper Landscaping Team

Ms. Adams recalled at last month’s meeting, the Homeowners Association (HOA) engaged Juniper Landscaping (Juniper), as their landscaper, starting in November, to maintain HOA property. During the meeting, the Board felt that it would be helpful for Juniper to understand the interest of the CDD, to ensure that no vegetation and debris entered the District’s stormwater system. In addition, the Board felt it would be helpful to open up the lines of communication, since the CDD and the HOA had abutting property and needed to work together. Ms. Susan Chapman-King, Client Relations Manager for Juniper and Mr. Matt Dean, Solivita

Branch Manager, introduced themselves to the Board. Mr. Angel Rivera, their designated Account Manager, was in the field, as this was their third week onsite. Ms. Chapman-King was happy that the Board invited them to attend this meeting and that the HOA selected them as their landscape provider for Solivita, as this was the largest HOA maintenance contract in the State of Florida. They wanted to partner with the CDD, to solve problems and work together as a team. Mr. McKelvey requested that their employees be properly trained to not blow leaves and pond fronds down storm drains. Mr. Dean indicated that this was discussed with their team every morning and there was an onsite Supervisor, who watched the mow crews and detail teams all day. *Ms. Chapman-King and Mr. Dean left the meeting.*

- **Field Manager's Report (Item 10D)**

Ms. Adams noted that Mr. Blanco had another meeting in Winter Haven and requested that the Board allow him to present the Field Manager's Report at this time.

Field Manager's Report

Mr. Blanco presented the Field Manager's Report, which was included in the agenda package. The E-3 pond bank restoration repair was completed. The start date was on October 21st and the completion date was November 1st, which was the timeline provided by SOLitude and was forwarded to the HOA. During the repair, field staff was onsite reviewing the progress. The vendor also repaired reported ruts and minor damage, caused during the repairs, which Mr. Blanco reviewed after the repairs were made. If residents complained that the grass looked dead, Bahia grass, which was used for that repair, tended to be brown in the dry season, but turned green in the Spring and Summer months. According to the aquatic's vendor, the littoral plantings were scheduled for January, when water levels were low. Mr. Blanco also completed post-hurricane reviews and after Hurricane Milton, a large, detached aluminum lanai roof, was found on the Pond 1-F easement. Maintenance staff sawed roof pieces for removal and disposal, within 24 to 48 hours. Ms. Nelson questioned whether the CDD paid for the removal and disposal or if it would be billed to the homeowner, because it was a homeowner's roof. Ms. Adams explained that once it was on CDD property, it was the CDD's responsibility. Mr. Blanco reported that lights that were out in the Bella Viana and Venezia Tunnels, were replaced by on-site maintenance staff. A light pressure wash was planned for inside of the Bella Viana Tunnel at the

end of the month, due to mud in corners. Downed trees on Ponds A-6, E-6 and D-4, were reported to Floralawn for removal, with the exception of Pond E-6, which there was a proposal for.

SIXTH ORDER OF BUSINESS

Consideration of Floralawn Proposal for Removal of Tree from Pond E6

Mr. Blanco provided a proposal from Floralawn for the removal of a tree on Pond E-6, as the initial tree was larger than expected. A stump on the other side, in the bordering community, was removed. Ms. Adams indicated that the proposed amount was \$3,250 and was ready for Board discussion. Ms. Nelson questioned whether dropping the tree would affect the functioning of the pond and why it was so expensive. Mr. Blanco confirmed that it would not affect the pond and the price was from Floralawn's subcontractor. The initial amount was \$5,000, but since the homeowner on the other side, removed the stump and the tree was smaller in size, the cost would be \$3,250 to remove it. Ms. Nelson preferred to obtain another proposal. Mr. Cameron recalled a proposal from Floralawn several months ago of \$2,500, to cut down three trees, versus this one and all Floralawn needed to do was to cut it up and remove it. Mr. Cameron questioned why Floralawn removed trees from two other ponds without a proposal and if it was part of their contract. Mr. Blanco believed that Floralawn's staff could handle those types of trees, but this tree was too big. Mr. Reed did not want to remove trees from the pond, because he did not know the boundary of the pond and who was responsible for mowing it. Mr. Reed requested additional detail on the work being performed, as his understanding was that they were going to cut up 8 feet of the stump and the \$3,250 was to remove the tree, versus rolling it into the pond. Mr. Blanco expected Floralawn to cut the tree into smaller pieces and push it into the pond. Mr. Reed was in favor of cutting the tree and pushing it into the pond, but not for \$3,250 and preferred to see other proposals. *There was Board consensus for Mr. Blanco to obtain additional proposals.*

- **Field Manager's Report (Item 10D)**

Mr. Cameron recalled that staff was going to look at the leaning trees around Shorehaven Park. Mr. Blanco reported that leaning trees would require staking and the trees that he looked at, were flush cut and outside of the CDD boundary. He reviewed trees in the Shorehaven Park area frequently, due to residents calling to complain about the mowing of edge grasses and fire bushes. The only issue was damaged domes on lights, which were being replaced. Staff

conducted landscape reviews throughout the District and found it to be clean and tidy. Easements were mowed to resident property lines and pond banks were at appropriate height levels. The landscape vendor was mowing along the border of the retention walls, as they transitioned into the dry season. Ponds P-6 and C-2, had high grasses, because of the moisture and the amount of rain soaked up within those easements, but since they were now in the dry season, according to Floralawn, those easements had been mowed. Mr. Reed noted that the ponds on Page 93 of the agenda package, were beautiful and requested that all ponds in Solivita look like them. Mr. Zimbardi agreed, if they did not have littoral plantings. Mr. Reed pointed out that littoral plantings were only necessary to protect the bank from erosion and at this point, they did not have erosion. Mr. Blanco reported that several easements were mowed that were bordering the golf course. He addressed this with Floralawn, at the request of Mr. Reed, to confirm that they were addressed prior to the start of the meeting. The CDD was made aware of Juniper starting on November 1st

i. Pond Maintenance Report

Mr. Blanco reported that ponds throughout the District, were reviewed and algae treatments throughout the District, were successfully applied, as well as the vendor bringing back several edge grasses at several ponds and island clusters. Boat treatment was scheduled for several ponds that were experiencing thick grasses, due to the consistent summer rain. Hydrilla treatment was completed at Pond E-3 and the hydrilla dissipated. There were favorable results for the littoral plantings; however, it was not recommended for Pond E-3, as conditions were not favorable, due to thick edge grasses growing along those banks. The vendor did a great job eliminating edge grasses, in preparation for the littoral plantings in January. Several spray treatments were completed at Ponds B-5 and E-18, which were brought to field staff's attention at the last meeting. Ms. Nelson recalled a resident complaining about a midge problem, at the last meeting. Mr. Blanco spoke to Clarke two days ago, to follow up and it was treated, which was communicated to the resident. Mr. Reed questioned whether hydrilla comes from the bottom of the pond and goes up. Mr. Blanco confirmed that it was from the bottom up, but the hydrilla on Pond E-3 was already visible on the surface of the pond, but there was no hydrilla growing from the top. Mr. Reed questioned the method of spraying. Mr. Blanco explained that any spray treatment was at root level and as it starts decaying, it falls to the ground.

- ii. **Midge Management Report**
- iii. **Customer Complain Log**

Mr. Blanco presented the Midge Management Reports and Customer Complaint Log, which were included in the agenda package. Ms. Jackson pointed out that Pond C-4 did not receive a larvicide. Ms. Adams recalled the public comment regarding the landscape bed at Via Monte Napoleone Drive, which was owned by the CDD, but was maintained by the HOA for 20 years; however, they were no longer maintaining it. Staff was informed about the lack of maintenance from property owners in the area who wanted to install holiday lights. She contacted the Association Manager for clarification, but there was no response. The Board had the option of directing staff to bring back a proposal to amend the Landscape Agreement. Ms. Carpenter recalled that a letter was sent to the HOA six months ago. Mr. Reed pointed out that there would not be a new Board for a couple of months and requested a proposal. Mr. Cameron and Ms. Nelson voiced concern that no one would be maintaining it and that the HOA would blame the CDD for not maintaining it. Mr. Blanco explained that the tract of land would need to be mulched and the maintenance of plants and irrigation. *There was Board consensus for staff to obtain a proposal to maintain the landscape bed at Via Monte Napoleone Drive.* Mr. Cameron pointed out that the complaint that he forward to Mr. Blanco on November 12th, was not on the log. Mr. Blanco would include it on the next complaint log.

SEVENTH ORDER OF BUSINESS

Consideration of Audit Engagement Letter with Gray Robinson for Eminent Domain Representation

Ms. Carpenter recalled that the District received a letter from an appraiser, informing the District that CDD property could be taken by the Florida Department of Transportation (FDOT) and as a result, recommended that the Board engage Gray Robinson. Ms. Nelson questioned whether this was for the street widening. Ms. Carpenter confirmed that it was for the widening of Cypress Parkway. Mr. Reed questioned the eminent domain process. Ms. Carpenter explained that FDOT or one of their appraisers, could pay the District for a parcel. The CDD could negotiate this amount, but if it could not be negotiated and it goes to the court, FDOT could take the parcel and the amount would be negotiated later. Mr. Reed pointed out that the CDD could do the same, as they were a government agency. Ms. Carpenter explained it must be for a public

purpose, such as a road widening. Ms. Nelson questioned the cost. Mr. Cameron indicated that CFX paid for everything, according to their engagement letter. Ms. Carpenter pointed out that CFX agreed to split a portion of any legal costs, so that the CDD could be reimbursed. Mr. Reed asked if any HOA property was involved. Ms. Carpenter was not aware of any, but recommended that the engagement letter be signed, as it made sense to have someone looking out for the CDD. Mr. Reed requested that Ms. Carpenter serve as liaison. Ms. Carpenter offered to provide any notice that she received and report at each meeting. Discussion ensued.

On MOTION by Ms. Nelson seconded by Mr. Reed with all in favor the Audit Engagement Letter with Gray Robinson for Eminent Domain Representation was approved.

EIGHTH ORDER OF BUSINESS

Appointment of Audit Committee and Chairman

Ms. Adams reported that each year, CDDs were required to undergo an independent audit of financial records. The audit was due on June 30th of each fiscal year. At the end of each service agreement with the current auditor, the Audit Committee was required to meet again, in accordance with Florida Statutes. The first step was for the Board to designate the Audit Committee. For most Districts, the Board appointed themselves as the Audit Committee.

On MOTION by Mr. Cameron seconded by Mr. McKelvey with all in favor appointing the Board of Supervisors as the Audit Committee and Ms. Nelson as Chair was approved.

NINTH ORDER OF BUSINESS

Review of Risk Management Report

Ms. Adams reported that she received a request from Mr. Reed to present a Risk Management Report. Mr. Reed wanted this report to better respond to issues and provided the following potential financial Risks to the CDD:

1. Retention Pond Erosion: There were over 100 ponds in Solivita and recommended an inventory of all ponds with bank erosion, holding a workshop on alternate repair methods and including the repair costs in the long-range planning documents and that the vendor inform staff of any bank erosion issues, include it on a list, so that Board Members can investigate.

2. Pond Algae Growth: Recommended developing a Pond Sampling Plan and holding a workshop, if needed, including any costly items to the long-rang budget and developing action plans, if needed, based on sampling results.

Mr. Blanco spoke to SOLitude regarding water testing for phosphorus and nitrate and they provided a cost of \$1,500 per pond. Mr. Reed recommended discussing this further at a workshop. Mr. McKelvey recalled at the last meeting, being advised that any sampling would be based on the conditions of the pond and not based on historical issues. Mr. Reed wanted to understand the pond chemistry. Mr. Cameron spoke to Mr. Clayton Smith several times about this matter and recommended having a plan to keep the nutrients out of the pond, an alternate means of removing nutrients and treating to minimize the nutrient load, as the sample would only show the nutrients that were there. Mr. Smith was supposed to investigate different plans. Ms. Carpenter noted that the other part was education, recalling that Polk County adopted a plan for fertilization and nitrogen. Mr. Cameron recommended that Floralawn attend a meeting, to discuss how they treat the pond banks. Ms. Adams offered to have a Floralawn attend the next workshop to discuss the nutrients of the ponds. Mr. Cameron voiced concern that Floralawn would attend a workshop that would cost the taxpayers money. Ms. Adams reported that Board Members would receive compensation for attending a workshop. Ms. Carpenter pointed out that the District Manager must attend, but legal and engineering staff did not need.

3. Storm Drains: Recommended identifying any drains in need of inspection and cleaning, evaluating alternative companies to perform inspections, pumping out drains and budgeting for major expenditures.

Mr. Cameron recalled that a storm drain on Solivita Boulevard, had many dog feces bags and bottles, which caused a backup and there needed to be education to homeowners. Mr. Reed wanted to deal with the cause of the flooding first, so they would not have to deal with it on an emergency basis. As Co-Chair of the Infrastructure and Maintenance Committee, Mr. Cameron reported that they were currently performing street assessments and operated under the 72-hour rule, whereby if there was flooding on the sidewalk or by a storm drain, it must be drained within 72 hours. Ms. Nelson suggested hiring a company to perform a Reserve Study, as their ponds were 20 years old and they could have large expenses in the future, to keep the ponds functioning properly. Ms. Adams pointed out if the Board did not want to budget for reserves, the Reserve Study would not be useful. Ms. Nelson questioned whether issuing a bond, would require a vote

of residents. Ms. Carpenter indicated it did not require a vote of the residents, but the District Engineer would prepare a report with a scope of the improvements and estimates, an assessment would be prepared and all residents would receive a letter with the new assessment and an invitation to attend the public hearing. Mr. Reed explained that the purpose of presenting the Risk Assessment Report, was to be proactive, in order to understand the community, determine what options needed to be taken and ensure that all Board Members had the background and knowledge.

4. Southern Canal: The South Florida Water Management District (SFWMD) required, the CDD by law, to keep canals clear, minimize any flooding, but no one addressed the Southern Canal, which was on the west side of the community and was owned by the CDD. Pictures were provided, showing overgrowth that was continuing to grow. If water from a hurricane or heavy rain, backed up storm drains, it would cause flooding to driveways and recommended investigating costs for clearing vegetation in the main channels, reviewing permits for any issues with dredging operations and adding to the long-range planning documents, if necessary.

Mr. Cameron questioned whether the permits required or prohibited dredging, if there was a problem with the flow of the wetlands and what type of permit was required. Ms. Leo recalled two different scenarios. The east side was considered to be a canal, but what Mr. Reed was referring to, was a wetland and it was her understanding that a wetland could not be dredged and offered to review the permit, to understand what the District can and cannot do. However, homeowners could have a yard that abuts the wetland, which stages up from a major rain, as it was designed to do. Mr. Reed requested a workshop, to understand the issue and if there was one, the Board could assign Ms. Leo tasks, but it should be discussed, as Board Members did not have the same level of knowledge and background. He wanted the CDD to have some level of responsibility, some vision for the future on costs and understand any potential risks.

5. Wild Hogs: Recommended that the Board discuss the issue and whether or not the CDD was involved, developing 10, 15 and 20-year plans for budget planning, a Pond Sampling Plan, list of ponds at greatest risk of erosion, a plan with the HOA on dealing with hogs, a plan to address Southern Canal issues, a Drain Inspection Plan for road drainage and having the Board discuss at a workshop.

Ms. Nelson recalled at the April meeting, the Board directed the HOA to provide a plan on how to handle the hogs, but failed to do so. Mr. Cameron pointed out that it was discussed several times, that the CDD would only get involved, if there was a plan from the HOA. Ms. Nelson suggested budgeting funds for this issue. Mr. McKelvey felt that this was a complicated issue, as multiple government agencies owned the property where the fence would be placed, but it was more cost effective to repair the damage. Ms. Leo concurred, due to the cost of the fencing and huge animals knocking the fence down. Mr. Cameron suggested that the junior engineers at Ms. Leo's firm provide a list of ponds at greatest risk of erosion, so that the Board could rank them in severity from one to ten and deal with the most severe ones now. Ms. Adams offered to have field staff work with the aquatic and landscape vendors to identify any potential erosion issues that needed to be funded for next fiscal year and coordinate with Ms. Leo for a proposed scope of repairs.

Ms. Leo was proud at how staff and the maintenance team were working together with what was occurring in the field, such as the littoral buffer, which helped the ponds in the last few years and the repair of E-3. In her opinion, the District had a good vision on what the problems were, not 20 years from now, but in the next two or three years, as issues that they were seeing, were not an emergency. They would need more detail to resolve the flooding in the streets, but if there was a roadway that was taking too long to recover after a storm, the Board could take action for staff to do some investigation or work with the HOA to determine if there was a blockage. Ms. Carpenter felt that the Board was managing the District effectively and being responsive and responsible for infrastructure. Ms. Adams recalled that the Board directed staff, several years ago, to start a Capital Reserve Fund and each year the District was transferring monies from the General Fund to the Capital Reserve Fund. For Fiscal Year 2025, \$50,000 was transferred into the budget. Mr. Reed pointed out that being upfront and pro-active was important to him, which was why he presented this item.

TENTH ORDER OF BUSINESS**Staff Reports****A. Attorney**

Ms. Carpenter reported that a number of contracts from last month, were prepared and the only two pending items, were updating the HOA list, with the transfer of Pond P-8 and would continue to reach out to the HOA. She sent a letter to the golf course, to request information on their fertilization methods, due to algae on Pond E-3 and would continue to push them for this information.

B. Engineer

There being no comments, the next item followed.

C. District Manager

Ms. Adams reported that after last month's meeting, Mr. Reed spoke to her about the potential of District Counsel and the District Engineer attending meetings via Zoom, to reduce expenses for travel time, which District Counsel and the District Engineer were amenable to. Ms. Nelson had no issue with it but recalled that funds were budgeted for District Counsel and the District Engineer to attend in person. Mr. McKelvey was against it, as it would diminish the quality of the meetings. Mr. Reed recommended at least trying it and if there were issues, they would change it but was in favor of saving money. Mr. Zimbardi preferred face-to-face interaction. *There was Board consensus to deny this request.*

Ms. Adams provided to Board Members under separate cover, an electronic mail message, regarding potential communication to property owners within the District, on the benefits of beneficial vegetation. However, she received a call from the Chairman of the Poinciana West CDD Board, earlier this week, as there was discussion on social media regarding property owners on residential lots, who were entering CDD property and pouring vinegar or other substances on the vegetation at the edge of the pond, because they don't like the look. Therefore, it may be beneficial for the Poinciana and Poinciana West CDDs to issue a statement to the property owners in the District. Mr. Cameron heard that people were going out at night and cutting the littorals. Ms. Adams pointed out that it was illegal to cut them and the intention of the communication, was to promote voluntary compliance with the Board's plan to have plantings around the perimeter of the ponds, address some of the frequently asked questions

about algae and provide some generic instructions on who to contact, if people have a maintenance question. The hope was to keep it to one page.

The feedback from the Poinciana West CDD Board, was to make the following changes:

- 1) Provide more specificity in the first bullet point by saying, “*Monthly and treated as needed,*”
- 2) Include in the fourth bullet point, that there would be a 3-foot indicator, to allow edge grasses and plants to remain 3 feet around the pond perimeter,
- 3) Include an additional bullet point that once algae was treated, there would be a browning process and it would eventually sink to the bottom of the pond once it was dead and decayed and
- 4) Include a reminder that it was never appropriate or acceptable for residents to perform maintenance activities on CDD property and that illegal trespassing would be taken seriously by the Board.

Ms. Nelson requested that there be language that resident tax dollars were spent on plantings and it was for the health of the ponds. Ms. Adams would incorporate all comments into the final document and circulate to both CDD Boards, as well to District Counsel, the District Engineer and field staff for their feedback.

i. Action Items List

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

1. Monitor Central Florida Expressway – Poinciana Parkway Projects: Parkway Connector: At last month's meeting, the Board delegated Mr. Reed to attend any public information meetings from Central Florida Expressway. Communication was provided to him and all Board Members. This was not a CDD matter, but it was being tracked, as it was impactful for property owners.
2. Monitor Polk County Road Construction for Impact to PCDD Tunnels: The District Engineer met with Polk County in March regarding the scope and status of Marigold road improvements. Closer to the project date of 2025 or thereafter, an Access Agreement would be considered by the Board. Staff would contact the county for an update.

Ms. Carpenter reported that Duke Energy requested an easement, which Ms. Leo indicated was for conservation land and would violate the permits. Ms. Adams recalled at the last meeting, the Board was informed that this request was made and it was under legal review. Duke had in-house staff that would work with the SFWMD, regarding permit modifications. The

District could be compensated for any legal and engineering work in the form of an easement fee that Duke would be willing to provide to the District, to cover those expenses.

3. Review of Wetlands Owned by Developer and HOA: On hold as there was no current application
4. Review of HOA Improvements Installed on CDD Parcels: The License Agreement was reviewed by the Board at the July meeting and a letter was provided to the HOA Attorney. Staff was waiting for a response. Additional property needed to be added from the Pond P-8 tract. In discussions with the Association regarding the Pond P8 tract, there was an opportunity to remind them that this item was still pending a response.
5. Determine if Golf Course Fertilization is Contributing to Pond Algae: Supervisor Nelson provided golf management contract details to field staff for follow up. Field staff was in communication with golf course staff.
6. Impact of Cypress Gardens Parkway to PCDD Stormwater System: Ms. Leo did some research and determined that the drainage was to Pond A-1.

Ms. Leo indicated that there was a right-of-way (ROW) that went to Pond A-1. Mr. Reed pointed out that a tire in the pond, which he would ask Mr. Blanco to remove. The algae come and goes depending on the season and the temperature, but for long- range planning, road drains that were not on CDD property, discharged into Pond A-1, which was a potential risk if there was a car accident, as contaminates would drain into this pond. The CDD was informed by the county that they would modify Marigold Avenue for traffic control and drainage. However, there were two entry points from drains on Cypress Gardens Parkway, that drain into Pond A-6 and there should be discussions with the county to turn these ponds over to them. Ms. Leo clarified that it was not all of Pond A-1, as there was a small part of the ROW on the south side, but it was still connected to Pond A-1 and offered to research Pond A-6. If the ponds were conveyed to the county, they would not maintain them to what the residents wanted. Initially, when there were discussions with the county about Marigold Avenue, there were no impacts to CDD drainage, but the design had not been completed. Mr. Reed disagreed, as any contamination from the roads, would flow onto their property. *There was Board consensus to include the impact of the Marigold Avenue drainage to Pond A-6 on the Action Items List and for the District Engineer to review the design plans.*

7. Educating Residents Regarding Beneficial Pond Vegetation and Best Maintenance Practices: This item was discussed.

ii. Approval of Check Register

Ms. Adams presented the Check Register for October 5, 2024 through November 8, 2024 totaling \$176,278.19, which included the detailed invoices and Check Run Summary.

On MOTION by Mr. Zimbardi seconded by Mr. Cameron with all in favor the October 5, 2024 through November 8, 2024 in the amount of \$176,278.19 was approved.

iii. Balance Sheet and Income Statement

Ms. Adams presented the Unaudited Financial Statements through September 30, 2024, which was included in the agenda package. The Board did a good job of controlling expenses and no Board action was required. Ms. Nelson questioned whether items in the negative would be discussed during the audit. Ms. Adams explained that this was the financial picture through the end of the fiscal year and all information would be provided to the auditor; however, they were only interested in the aggregated numbers. Ms. Carpenter pointed out that attorney fees were repaid by the developer. Ms. Adams indicated that miscellaneous revenue offset some of the overages. All the formulas were checked and corrected.

On MOTION by Mr. Zimbardi seconded by Mr. McKelvey with all in favor the Unaudited Financials as stated above were approved.

- D. Field Manager's Report**
 - i. Field Manager's Report**
 - ii. Pond Maintenance Report**
 - iii. Midge Management Report**
 - iv. Customer Complaint Log**

This item was discussed.

ELEVENTH ORDER OF BUSINESS

Supervisor's Requests

Ms. Nelson recalled at the last board meeting, she addressed fishing in Solivita ponds and after further discussions with several residents, District Counsel and the District Manager, she decided to pull this item from the agenda. However, she provided a packet of information to the Board Members, which included the HOA governing documents from 2021, which addressed fishing, Bylaws and Policies on pond maintenance and fishing regulations from the Fishing Club and requested that the Board Members review this information and that it be included on a future agenda for discussion. Mr. Richard Ryan, a member of the HOA Solivita Conservation and Wildlife Committee, introduced himself to the Board. He was interested in serving on the Poinciana West CDD Board. Ms. Carpenter warned that prior discussions on this matter, were volatile and it was hard to have fishing in the ponds, as they were primarily for stormwater purposes.

Mr. McKelvey recalled discussion at the last meeting about his concerns regarding pollution. He met with Mr. Smith, to discuss some ways to deal with the nutrient load in the water, as well as to continue the planting program, in order to reduce the nutrient load. They were also looking at other biological issues of algae control, such as clams and nematodes, looking at the fertilizer and questioned who performed the lawn maintenance for the golf course. Ms. Nelson confirmed that they had their own maintenance staff that mowed and fertilized. Mr. McKelvey asked if he could contact them. Ms. Nelson indicated that she was in contact with the Superintendent of the grounds maintenance crew, who was an agronomist and was working with Mr. Blanco on the fertilization. Mr. Reed requested a list of what products they used on the golf course. Mr. McKelvey was working on a report of strategies that they could use. *There was Board consensus for Mr. McKelvey to work with golf maintenance staff and Florallawn.*

Mr. Cameron recalled discussion at last month's meeting, regarding holiday decorations and questioned whether staff was going to contact the HOA about a Licensing Agreement. Ms.

Adams reported that she contacted the HOA to inform them that the Board approved the concept subject to a License Agreement, but the HOA had not taken any action. Mr. Cameron questioned whether staff received many emails about the plants at the edges of ponds. Ms. Adams pointed out that the complaint log was the best source of documentation regarding concerns raised by residents. Ms. Nelson questioned how the statement would be sent to residents. Ms. Adams would ask Solivita staff to distribute it via the Electronic Mail Distribution System and neighborhood captain distribution list, as well as an including a reminder in the *Reflections* newsletter.

TWELFTH ORDER OF BUSINESS**Other Business**

There being no comments, the next item followed.

THIRTEENTH ORDER OF BUSINESS**General Audience Comments**

Ms. Sharon Burns of 328 Sorrento Road, was enlightened by this meeting and the hard work of the Board and staff, as this was the first meeting that she attended in 19 years of living in the community. Many new people were coming and going and the main problem was when new residents moved in, existing residents were welcoming and tried to give advice, but the new residents did not take it. In addition, half of the residents did not read *Reflections* or did not know what was going on. She thanked the Board and staff for their hard work and looking out for residents. Mr. Niko Karayannis of 707 Via Como Street, loved living in the community and fell in love with it, because of how clean it was and how friendly everyone was, but questioned the CDD maintenance interval, as they were supposed to treat 3 feet from the edge of the pond. However, most of the time, pond grasses were 10 feet long, before the vendor treated them and wondered if the chemicals were harmful, as there was a strong odor. On his Tax Bill, there were two charges, one for CDD debt and the other for maintenance and requested an explanation. Ms. Carpenter explained that the debt was for the bonds that were issued to build the infrastructure and the operation and maintenance was the annual budget of the CDD. Ms. Leo indicated that the chemicals were regulated by the State and Federal government. Ms. Rose Kerr of 389 Sorrento Road reported speaking with Mr. Blanco before he left the meeting. He had not met with anyone from the golf course, but by law, they were required to have a list of chemicals that they were using. Ms. Kerr heard that when the county expanded Marigold Avenue, the tunnels would have

to be closed. The Board was not aware of this. Ms. Nelson recalled a post about it on *Nextdoor*. Ms. Adams confirmed that there was no information about a tunnel closure.

FOURTEENTH ORDER OF BUSINESS

**Next Meeting Date – December 18, 2024
@ 12:00 P.M.; The Gator Room**

The next meeting was scheduled for December 18, 2024 at 12:00 p.m. at this location.

FIFTEENTH ORDER OF BUSINESS

Adjournment

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

Chairman/Vice Chairman

SECTION VIII



Proposal

Proposal No.: 310839
Proposed Date: 12/03/24

PROPERTY:	FOR:
Poinciana CDD Joel Blanco 219 E Livingston St Orlando, FL 32801	Poinciana CDD - Pine Tree removal

Terms & Conditions

This is an agreement for the contractor to complete debris removal and clean up services up to the not to exceed amount listed above. Contractor will bill for individual services at the time of completion or when the not to exceed amount has been reached. Owner and contractor may agree to increase the not to exceed amount any time. Juniper Landscaping of Florida LLC is not responsible for any secondary damage caused by removal of debris or clean up process. This includes but is not limited to damages to the surrounding areas from equipment use, property damage from debris removal, or any damage incurred at a later date from the removal of debris or clean up process, etc. Owner may stop debris removal and or clean up services at any time by informing contractor in writing that work is to be stopped. At that time, owner will be responsible for all costs incurred regardless if debris removal and clean up is complete.

Provide labor and equipment to remove a Pine Tree that fell in the Solivita easement behind an off-site home located at 605 Green Dr. Estimate includes, but is not limited to:

- Labor and equipment for the remove of approximately 12' section of a large Pine Tree located in the easement.
- Removal will be the trunk only to the water's edge, with the remainder of the tree being left in the pond.
- Access for removal and disposal shall be along the easement only, not through any residential lot.

ITEM	QTY	UOM	TOTAL
Storm Clean up			\$1,001.75
Storm Clean Up Labor	5.00	HR	
Machine w/Operator - Storm Clean-up	5.00	HR	
Storm - Debris by the truck(8 cu Yards)	0.15	EA	

Total: \$1,001.75

Guarantee: Any alteration from these specs involving additional costs will be executed only upon written order and will become an extra charge over and above estimate.

Standard Warranty: Juniper agrees to warranty irrigation, drainage and lighting for 1 year, trees and palms for 6 months, shrubs and ground cover for 3 months, and sod for 30 days. This warranty is subject to and specifically limited by the following:

Warranty is not valid on relocated material, annuals and any existing irrigation, drainage and lighting systems. Warranty is not valid on new plant material or sod installed without automatic irrigation. Warranty does not cover damage from pests or disease encountered on site, act of God, or damage caused by others. Failure of water or power source not caused by Juniper will void warranty. The above identified warranty periods commence upon the date of completion of all items included in this proposal. Standard Warranty does not modify or supersede any previously written agreement. Juniper is not responsible for damage to non-located underground.

Residential Agreement: A deposit or payment in full will be required before any work will begin. Any and all balance will be due upon job completion in full, unless otherwise noted in writing. All work will be performed in a workman like manner in accordance to said proposal. Any additional work added to original proposal will require written approval, may require additional deposits and will be due on completion with any remaining balances owed.

DUE TO THE NATURE OF MATERIAL COST VOLATILITY, WE ARE CURRENTLY HOLDING PRICING FOR THIRTY (30) DAYS FROM PROPOSAL DATE

Signature (Owner/Property Manager)

Date

Printed Name (Owner/Property Manager)

Signature - Representative

Date

SECTION IX



POLK COUNTY PROPERTY APPRAISER

Revised 01/2025
ADA Compliant

2025 Data Sharing and Usage Agreement

This Data Sharing and Usage Agreement, hereinafter referred to as "Agreement," establishes the terms and conditions under which the Poinciana CDD hereinafter referred to as "agency," can acquire and use Polk County Property Appraiser data that is exempt from Public Records disclosure as defined in [FS 119.071](#).

In accordance with the terms and conditions of this Agreement, the agency agrees to protect confidential data in accordance with [FS 282.3185](#) and [FS 501.171](#) and adhere to the standards set forth within these statutes.

For the purposes of this Agreement, all data is provided. It is the responsibility of the agency to apply all statutory guidelines relative to confidentiality and personal identifying information.

The confidentiality of personal identifying information including: names, mailing address and OR Book and Pages pertaining to parcels owned by individuals that have received exempt / confidential status, hereinafter referred to as "confidential data," will be protected as follows:

1. The **agency** will not release **confidential data** that may reveal identifying information of individuals exempted from Public Records disclosure.
2. The **agency** will not present the **confidential data** in the results of data analysis (including maps) in any manner that would reveal personal identifying information of individuals exempted from Public Records disclosure.
3. The **agency** shall comply with all state laws and regulations governing the confidentiality and exempt status of personal identifying and location information that is the subject of this Agreement.
4. The **agency** shall ensure any employee granted access to **confidential data** is subject to the terms and conditions of this Agreement.
5. The **agency** shall ensure any third party granted access to **confidential data** is subject to the terms and conditions of this Agreement. Acceptance of these terms must be provided in writing to the **agency** by the third party before personal identifying information is released.
6. The **agency** agrees to comply with all regulations for the security of confidential personal information as defined in [FS 501.171](#).
7. The **agency**, when defined as "local government" by [FS 282.3185](#), is required to adhere to all cybersecurity guidelines when in possession of data provided or obtained from the Polk County Property Appraiser.

The term of this Agreement shall commence on **January 1, 2025**, and shall run until **December 31, 2025**, the date of signature by the parties notwithstanding. **This Agreement shall not automatically renew.** A new agreement will be provided annually to ensure all responsible parties are aware of and maintain the terms and conditions of this Data Sharing and Usage Agreement.

In witness of their agreement to the terms above, the parties or their authorized agents hereby affix their signatures.

POLK COUNTY PROPERTY APPRAISER

Signature: Neil Combee

Print: Neil Combee

Title: Polk County Property Appraiser

Date: January 7, 2025

Agency: Poinciana CDD

Signature: _____

Print: _____

Title: _____

Date: _____

Please email the signed agreement to pataxroll@polk-county.net.

SECTION XI

SECTION C

SECTION 1

Poinciana Community Development District
Action Items January 2025

Meeting Assigned	Action Item	Assigned To	Status	Comments
Ongoing	Monitor Central Florida Expressway - Poinciana Parkway Project: Parkway Connector	Former Chairman Lita Epstein	In Process	Presentation scheduled 01.15.2025
Ongoing	Monitor Polk County Road Construction for Impact to PCDD Tunnels	District Engineer	In Process	
Ongoing	Review of Wetlands Owned by Developer and HOA	District Engineer	On Hold	On hold as there is no current application for conveyance.
Ongoing	Review of HOA Improvements Installed on CDD Parcels	Field Staff	In Process	License Agreement Reviewed by BOS 07.17.2024. Letter provided to HOA attorney and pending response. Additional property needs to be added from Pond P8 tract.
03.20.2024	Pond Water Quality/Determine if Golf Course Fertilization is Contributing to Pond Algae	Field Staff	In Process	Discussion scheduled 01.25.2025
04.17.2024	Impact of Cypress Parkway to PCDD Stormwater System	District Engineer	In Process	Drainage to Pond A1 Marigold A6
Ongoing	Educate residents regarding beneficial pond vegetation and best maintenance practices		In Process	Letter provided to Association and Amenity Management 12.04.2024
11.20.2024	Eminent Domain Cypress Parkway	District Counsel	In Process	BOS approved retention letter with Gray Robinson 11.20.2024

SECTION 2

*Item will be
provided under
separate cover.*

SECTION 3

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provided under
separate cover.*

SECTION D

*Item will be
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separate cover.*

SECTION 1

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SECTION 2

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SECTION 3

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