

Poinciana
Community Development District

Agenda Package

February 19, 2025

AGENDA

Poinciana

Community Development District

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

February 12, 2025

**Board of Supervisors
Poinciana Community
Development District**

Dear Board Members:

The Board of Supervisors of Poinciana Community Development District will meet **Wednesday, February 19, 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:

Board of Supervisors Meeting

1. Roll Call
2. Pledge of Allegiance
3. Public Comment Period on Agenda Items
4. Consideration of Resolution 2025-02 Election of Officers
5. Approval of Minutes of the January 15, 2025 Meetings
 - A. January 15, 2025 Audit Committee Meeting
 - B. January 15, 2025 Board of Supervisors Meeting
6. Review of Amended November 20, 2024 Meeting Minutes
7. Consideration of Audit Engagement Letter from DiBartolomeo, McBee, Hartley & Barnes, P.A.
8. Consideration of Non-Ad Valorem Agreement with Polk County Property Appraiser
9. Consideration of Education Opportunity with Solivita Association Landscape Committee
10. Consideration of Floralawn Proposal for Improvements at Via Monte Napoleone Dr.
11. Consideration of Stormwater Pond Policies and Fishing Guidelines
 - A. Current Policies
 - B. Policies Revised to Consider Recreational Fishing
12. Discussion of Stormwater Pond Water Quality
13. Presentation of Draft Financial Audit Report for Fiscal Year 2024
14. Consideration of Duke Energy Aerial Easement along Marigold Avenue
15. Staff Reports
 - A. Attorney
 - B. Engineer
 - i. Review of 2025 Fee Schedule

- 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
- 15. Supervisor's Request
- 16. Other Business
- 17. General Audience Comments
- 18. Next Meeting Date- March 19, 2025, 12:00 PM; The Gator Room
- 19. Adjournment

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

SECTION IV

RESOLUTION 2025-02

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

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

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

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

Section 1. _____ is elected Chairperson.

Section 2. _____ is elected Vice-Chairperson.

Section 3. George Flint is elected Secretary.

Section 4. _____ is elected Assistant Secretary.
_____ is elected Assistant Secretary.
_____ is elected Assistant Secretary.
Tricia Adams is elected Assistant Secretary.

Section 5. Jill Burns is elected Treasurer.

Section 6. Katie Costa is elected Assistant Treasurer.

Section 7. Darrin Mossing, Sr. is elected Assistant Treasurer.

Section 8. This Resolution shall become effective immediately upon its adoption.

PASSED AND ADOPTED this 19th day of February 2025.

ATTEST:

**POINCIANA COMMUNITY
DEVELOPMENT DISTRICT**

Secretary/Assistant Secretary

Chairperson/Vice-Chairperson

MINUTES

SECTION A

**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, **January 15, 2025** at 12:00 p.m. via Zoom Communication Media Technology and in The Gator Room, 385 Village Drive, Poinciana, Florida.

Present were:

Tony Reed	Chairman
Jon Cameron	Assistant Secretary
Anita Nelson	Assistant Secretary
Rick McKelvey	Assistant Secretary

Also present were:

Tricia Adams	District Manager
Jan Carpenter	District Counsel

FIRST ORDER OF BUSINESS

Roll Call

Ms. Adams called the meeting to order at 12:04 p.m. and called the roll. All Committee Members were present with the exception of Mr. Zimbardi.

SECOND ORDER OF BUSINESS

Public Comment Period

There being no comments, the next item followed.

THIRD ORDER OF BUSINESS

**Approval of Minutes of the November 20,
2024 Meeting**

There were no changes to the minutes.

On MOTION by Ms. Nelson seconded by Mr. Cameron with all in favor the Minutes of the November 20, 2024 Audit Committee meeting was approved.
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FOURTH ORDER OF BUSINESS**Review and Ranking of Proposals and
Selection of an Auditor****A. DiBartolomeo, McBee, Hartley & Barnes****B. Grau & Associates**

Ms. Adams recalled at the prior Audit Committee meeting; the Board authorized the issuance of a Request for Proposal (RFP) for auditing services. The Community Development District (CDD), as an independent Florida government, was required to undergo an annual independent audit of the District's financial records each year. Once the auditor was selected, the Board could authorize up to a five-year agreement, but at the end of that five years, Florida Statutes prescribe a process whereby the Audit Committee reviews proposals, ranks them and makes a recommendation to the Board of Supervisors. As a result of the solicitation, two proposals were received, which were included in the agenda package: one from DiBartolomeo, McBee, Hartley & Barnes and the other from Grau & Associates. Along with the proposals, there was a criteria ranking form. The Board has the ability to award up to 20 points for Ability of Personnel, Proposers Experience, Understanding the Scope of Work, Ability to Furnish the Required Services and Price. The Board can either do individual rankings using the ranking sheet or do a consensus ranking. *There was Board consensus for a consensus ranking.*

The Board discussed the following evaluation criteria. For Ability of Personnel, the Board awarded DiBartolomeo, McBee, Hartley & Barnes 20 points, but Mr. Cameron preferred to award Grau & Associates 17 points. Mr. Reed preferred to award 20 points to Grau & Associates. Ms. Adams explained that Grau & Associates was the longest standing, highly qualified firm, performing most of the CDD audits and awarded Grau & Associates 20 points. For Proposers Experience, Ms. Adams suggested awarding DiBartolomeo, McBee, Hartley & Barnes 20 points and Grau & Associates 20 points, due to both completing all of the requested information, filing audits on time and being responsive. There was Board consensus to award both firms 20 points. For Understanding the Scope of Work, Ms. Adams suggested awarding DiBartolomeo, McBee, Hartley & Barnes 20 points and Grau & Associates 20 points. For Ability to Furnish the Required Services, Ms. Adams suggested awarding DiBartolomeo, McBee, Hartley & Barnes 20 points and Grau & Associates 20 points. Ms. Adams reported that for price, DiBartolomeo, McBee, Hartley & Barnes provided a price of \$17,400 for five-years of service and Grau & Associates provided a price of \$18,000. Therefore, Ms. Adams suggested awarding DiBartolomeo, McBee, Hartley & Barnes 20 points and Grau & Associates 19 points.

Based on the ranking, Ms. Adams announced that DiBartolomeo, McBee, Hartley & Barnes received 100 points and was ranked the number one firm and Grau & Associates was ranked number two with 99 points. Mr. Cameron felt that it did not hurt to have a fresh set of eyes.

On MOTION by Ms. Nelson seconded by Mr. McKelvey with all in favor ranking DiBartolomeo, McBee, Hartley & Barnes as number one to provide auditing services and Grau & Associates number two was approved.

FIFTH ORDER OF BUSINESS

Adjournment

On MOTION by Ms. Nelson seconded by Mr. Cameron with all in favor the Audit Committee meeting was adjourned at 12:06 p.m.

Secretary/Assistant Secretary

Chairman/Vice Chairman

SECTION B

**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, **January 15, 2025** 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
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
Mary Brooks	Central Florida Expressway Authority
Will Hawthorne	Central Florida Expressway Authority
Ralph Bove	Central Florida Expressway Authority
Kimberly Morse	Central Florida Expressway Authority
Simon Shackelford	Central Florida Expressway Authority
Residents	

The following is a summary of the discussions and actions taken at the January 15, 2025 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 12:15 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. Rose Kerr of 389 Sorrento Road reported that the floating glass starting up again and was curious about the answer to the question about the root system. Ms. Adams indicated that pond maintenance would be addressed under the Field Manager's Report.

FOURTH ORDER OF BUSINESS

Presentation on CFX Southport Connector Project by Central Florida Expressway Authority

Ms. Mary Brooks, Coordinator of Central Florida Expressway (CFX) Authority for the Southport Connector Project, introduced herself, Mr. Will Hawthorne, Director of Planning and Transportation, Mr. Ralph Bove, Project Manager and Communication Team Members, Ms. Kimberly Morse and Mr. Simon Shackelford. Ms. Brooks presented a video and highlighted the following:

- The Southport Connector Expressway Project was created as a regional solution, to relieve traffic congestion in Poinciana. The goal was to provide an elevated option on the west end, in the middle of Cypress Parkway, to enhance regional access and improve parallel roadway for local travel. Cypress Parkway would be widened to six lanes and intersections improved. A multi-use trail along Cypress Parkway would help keep folks safe when walking, biking or riding their scooters. They would maintain all cross streets, in order to have travel freely between both sides of Cypress Parkway, as well as landscaping and aesthetic treatments, that would give more of a community feel. They were also taking into consideration how roadway lighting could be addressed during the study and beyond. Using the Southport Connector Expressway during rush hour, would save 40 minutes when driving to the Orlando International Airport, meaning few people would travel on Cypress Parkway.
- Last year, Osceola County grew by 438,000 and was anticipated to grow by 600,000, Polk County increased by 200,000 in the last decade and more growth was anticipated. The traffic, just in the last five years, increased by 25% on

Cypress Parkway and at least 11,000 more homes in Osceola County were in the development review process. Westview, a major community, was under construction.

- They were currently in the Project Development and Environment (PD&E) Study process, which encompassed Poinciana Parkway from the West to the East, along Cypress Parkway along the median and making a connection south of Lake Toho to the Turnpike and Canoe Creek Road. The purpose of the PD&E Study, was to address different needs and priorities, including relieving congestion on local roads, promoting regional connectivity between the Turnpike and I-4, while balancing those regional needs with the community concerns, enhancing evacuation and emergency response and including a multi-use trail along the proposed improvements.
- The Southport Connector Expressway would tie into the existing Poinciana Parkway Extension and CFX would tie the Poinciana Parkway Extension to County Road (CR) 532. Construction would start next year. DOT had a portion that make the connection to I-4 and State Road (SR) 429. There was another study for the Northeast connector, that would provide a network all the way to 192. There would also be modifications to SR 534, AKA the Osceola Parkway Extension, which would start next year.
- Based on community input and comments, in addition to the original wall alternative, there would be bridge structure and hybrid alternatives and improvements for pedestrians by providing multi-use trails. The bridge alternative would have six lanes on top and six lanes on Cypress Parkway, with a wider multi-use trail. There would also be a wall alternative and upgrades to eight intersections along Cypress Parkway, which includes widening portions of side streets, such as Marigold and Doverplum Avenues. They would do noise and lighting studies, as well as looking into the environment, by working with the environmental agencies and groups.

Mr. Bove clarified when they get past Pleasant Hill Road and cross the Reedy Creek Watershed, there would be a wide-open space, that was planned for future development. The project continued all the way to the Turnpike and eventually connected to Canoe Creek Road.

Ms. Brooks indicated that there would be potential intersections and interchanges in the widened areas with roads planned by Osceola County.

- All exhibits, videos and schedules would be posted on the [MovePoinciana.com](https://www.movepoinciana.com) website, including a side-by-side comparison between the bridge structure and the wall alternatives at the various locations. The landscaping would be a separate project after the major construction. For the wall alternative, the wall could be lowered in some locations, for less of a height impact and would be less expensive than the bridge alternative.
- An open house was held on November 19, 2024, which 184 people attended and they planned to have a public hearing in September, to narrow down the alternatives to one preferred alternative. All of that information would then be presented to the CFX Governing Board in December and they would decide whether or not to proceed. They presented this proposal to 17 groups and received more than 1,300 responses to the surveys and 6,000 people visiting the website. There was also a Spanish version of the website and fact sheet.

Discussion ensued and the Board addressed the following:

- Mr. McKelvey voiced concern that the widening of Cypress Parkway would create a mess and asked if there were plans to alleviate it during the construction phase and if communication would be sent to residents. *Mr. Bove conformed that there would be a Maintenance of Traffic Plan during construction. However, there may be limited times when they were doing a certain type of construction, such as setting a beam over a side street, where they may have to reduce that commitment, but in general, they would keep the same number of lanes open during construction. Mr. Hawthorne pointed out that lanes would typically be shut down at night, but Cypress Parkway was 300 feet wide and there was an opportunity to build one entire direction outside of the existing two lanes and then move traffic over to the new three lane section. Ms. Brooks indicated there would be advanced notification to residents about lane closures, side street impacts and vibration activity. Osceola and Polk County were involved in their progress meetings, which were held every two weeks. Mr. McKelvey asked if they would coordinate with Osceola County to look at Pleasant Hill Road. Mr. Hawthorne*

stated that they could not do anything with Pleasant Hill Road, but there were two options to go North and two options to go South. Pleasant Hill Road was already four lanes and this was the third option to get drivers to the Turnpike. Mr. McKelvey questioned the timeline for completion. Mr. Bove indicated in today's permitting environment, the project should be completed six to 10 years, but if they followed the 2020 plans, it could possibly take six to seven years.

- *Mr. Cameron recalled in renderings, some parcels that the CDD owned would be impacted and questioned what CFX planned for those. Mr. Bove indicated that their goal was to work with the current owners of those properties to try to negotiate the acquisition of those properties when the time comes. Ms. Brooks pointed out there were currently no homes, but they may need a sliver or property in front of a retention pond or additional right-of-way (ROW). There were some business impacts in different locations, particularly Bravo Supermarket, which they were working with. Mr. Cameron asked if widening to three lanes in each direction on Cypress Parkway would be completed before the elevated construction. Mr. Bove confirmed that the phasing would not normally take place in a PD&E and they would have to figure out where the road should go, before moving on to the next step. Because this was a congested area, they planned to start at the Turnpike and build the third option to Pleasant Hill Road and at the same time, widening Cypress Parkway to six lanes, so there was adequate capacity.*
- *Mr. Cameron pointed out their renderings showed a multi-use pedestrian and bicycle trail on both sides, but currently on Cypress Parkway, there were no trails or sidewalks, West of the Poinciana main gate and believed that most residents would not want the sidewalk going the entire length of the Solivita property. Ms. Brooks understood the concerns, but their experience was once the trail was there, people would see it as a benefit. Mr. Cameron recalled that earlier renderings showed a 20-foot noise wall on the sides of the elevated Turnpike to mitigate sound and asked if the 20-foot noise wall was no longer planned and if there would be a wall separating Solivita from Cypress Parkway that was discussed recently. Mr. Bove reported that the renderings were developed in*

August or September and a Noise Study was being currently performed, to determine where the noise walls would go on the elevated portion. Polk County did not install noise walls. CFX was having discussions with representative of SCAR (Southport Connector Alternative Routes) and there may be an opportunity to work with Solivita, to build a wall on CDD or Solivita owned property. Ms. Brooks pointed out that they could also look at noise abatement at the elevated expressway.

- *Mr. Cameron questioned when there would be final determination of the elevated option, as it would be more aesthetically pleasing to the community. Mr. Bove stated this would be discussed at a virtual meeting scheduled on March 11th and an in-person meeting on March 13th, where they would present all options and recommendations and soon after, would be making a decision, based on the evaluation and public input. Mr. Cameron asked if there would be reduced Carbon Dioxide (CO) 2 emissions for the six lanes on Cypress Parkway, compared to the additional CO2 caused by the elevated expressway. Mr. Bove explained that the State of Florida was considered by the Florida Department of Environmental Protection (FDEP) as being within current standards, but there would be some air quality screening to validate that, as well as some research about other potential air quality measures. Mr. Cameron recalled questioned the benefit the expansion would give to the Poinciana residents. Mr. Bove indicated it would provide residents with six lanes and would accommodate 52,000 cars, as the current capacity on Cypress Parkway was 40,000 cars per day. There would be additional left and right turn lanes and in some cases, no turns, at every single intersection.*
- *Mr. Reed questioned who owned the median. Mr. Hawthorne indicated that the median was owned by Osceola County, as there must be a ROW on both sides. The project now included six laning Poinciana Parkway all the way to Pleasant Hill Road, plus the turn lanes and signals. There would be no tolls and shorter signal times. Polk County was supposed to four lane it but reallocated those funds elsewhere. Mr. Reed requested that CFX advocate for the CDD when the county had meetings and understand the potential problems that residents would face in*

the future, as cancelling the project, would provide a significant problem in the future, especially if six lanes were built through Poinciana and they closed two lanes. *Ms. Brooke pointed out that in addition to their progress meetings, there were upcoming formal meetings with Polk County and would share this feedback with them.* Mr. Reed asked if anyone was taking notes. *Ms. Brooke indicated that a summary would be provided after each meeting, including this one.* Mr. Reed requested that there be an increased level of support, as the traffic light in front of Solivita, was supposed to have a yellow flashing yellow all day, but not at 11:00 p.m. when most residents were asleep. *Mr. Bove confirmed as part of the project, all of the traffic signals would be re-engineered.*

- Mr. Reed understood that CFX would take extra land, as the 300-foot ROW was insufficient for their needs, but according to the drawing and plans, there was a sidewalk. Residents should have an opportunity to provide input, as they may not want to give up their land for a sidewalk that no one would use. *Ms. Brooke indicated that there would be development of this parcel for a mixed-use parcel.* Mr. Reed voiced concern that people all over the country were sleeping under bridges and was concerned that there would be a similar situation. *Mr. Bove explained that they had mixed feedback regarding the wall versus the bridge option and because of that, they were doing a hybrid version. At some intersections, they could extend the bridge back and have some community features. Ms. Brooke pointed out in some communities, they built a passive recreation area for the community, that provided positive interaction. However, CFX did have a world class maintenance program. Mr. Bove recalled that the Osceola County Sheriff's Office was interested in having a precinct under the bridge, which they were looking into.*
- Mr. Reed questioned why they needed to stop all traffic in every direction, such as the Marigold Avenue and Cypress Parkway intersection. Ms. Brooke indicated that it must be a multimodal facility to accommodate people who used wheelchairs and scooters. *Mr. Bove pointed out that it would be addressed in the Traffic Analysis, as they proceed into the design phase.* Mr. Reed voiced concern about the timing of construction, as one of the issues was trying to get somewhere

when there was major construction. The county felt that the best time for construction was second shift, but the best time for construction in critical areas, was third shift, from 10:00 p.m. until 5:00 a.m. and requested that CFX consider this. *Mr. Bove pointed out that anytime they looked at a job or project, they looked at the number of lanes that were open and what lanes could not be shut down during a certain hour. They could take the same approach for the local improvements on Cypress Parkway but could not commit that all work was between 10:00 p.m. until 5:00 a.m., as it would drag the work out for a long time. However, every minute that contractor went beyond a time in their plans, it would cost them \$1,000 per minute.* Mr. Reed understood that CFX provided a discount and requested a toll reduction for veterans and seniors that lived within Poinciana and wanted CFX to speak with Polk County about paying to four lane Cypress Parkway.

Ms. Leo questioned what the sliver of property would be used for and how that would impact what they were planning. Mr. Bove confirmed that it would vary by location and would accommodate all of the proposed improvements, as the ROW needed to come out slightly. However, at the end of the sidewalk, there might be some level area to grade out to the ROW, but they still needed to accommodate utilities. CFX was happy to meet with the CDD engineering team. Ms. Brooks for offering the opportunity to present to the Board and residents.

The meeting was recessed at 1:36 p.m.

The meeting was reconvened at 1:41 p.m.

FIFTH ORDER OF BUSINESS

Consideration of Resolution 2025-02 Election of Officers

Ms. Adams reported that following an election or an appointment, the Florida Statutes require that Board Members reorganize its officers, as evidenced by Resolution 2025-01; however, the Board could reorganize their officers at any duly noticed Board of Supervisors meeting. There was a request to be sure to include this item on the agenda. Ms. Nelson questioned why GMS employees were appointed as Treasurer and none of the Board Members were? Ms. Adams explained that the CDD adopted Rules of Procedure that require insurance coverage for the Secretary and Treasurer. GMS procures the proper insurance to meet this requirement. Ms. Carpenter explained that GMS writes the checks and they handled the money.

Ms. Nelson wanted to understand the process for how bills were paid. Ms. Adams indicated in accordance with the management agreement, GMS would process the payables, which were reviewed by field staff, prior to being paid. However, the Chairman requested courtesy copies of invoices that were relevant to legal or engineering services. Ms. Nelson questioned who signed the checks. Ms. Adams stated the bank usually required a resolution and identified the Treasurer and Assistant Treasurer or other officers as eligible signers. Ms. Carpenter pointed out that the District was required to comply with the Prompt Payment Act, in order to pay invoices by a certain time. Mr. Cameron asked if there was a statutory reason for Mr. George Flint and Ms. Adams to serve as Assistant Secretaries. Ms. Adams explained that it was for the purpose of attesting the Chairman’s signature and processing District records. Ms. Carpenter noted that it also allowed them to certify documents, such as at bond closings. Ms. Adams reported that currently Mr. Reed served as Chairman, Mr. Zimbardi as Vice Chairman, Mr. George Flint as Secretary, Mr. McKelvey, Mr. Cameron, Ms. Nelson and Ms. Adams as Assistant Secretaries, Ms. Jill Burns as Treasurer and Ms. Katie Costa and Mr. Darrin Mossing, Sr. as Assistant Treasurers. Mr. Reed recommended deferring this until Mr. Zimbardi was present. *There was Board consensus to defer this item.*

SIXTH ORDER OF BUSINESS

Approval of Minutes of the November 20, 2024 Meeting

Ms. Adams presented the draft minutes of the November 20, 2024 Board of Supervisors meeting. The draft minutes were reviewed by management staff. Corrections were provided by Mr. Cameron prior to the meeting for statements that were incorrectly attributed to him and/or Mr. McKelvey. Those corrections were incorporated into the minutes presented in the agenda packets today.

<p>On MOTION by Mr. McKelvey seconded by Mr. Reed with all in favor the Minutes of the November 20, 2024 Meeting were approved as amended.</p>
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SEVENTH ORDER OF BUSINESS

Acceptance of Audit Committee Recommendation and Selection of

Number 1 Ranked to Provide Auditing Services

Ms. Adams recalled that prior to this meeting, the Audit Committee met and ranked DiBartolomeo, McBee, Hartley & Barnes as #1 to serve as auditor and requested that the Board memorialize the recommendation and direct District Counsel to approve the five-year form of agreement.

On MOTION by Mr. McKelvey seconded by Mr. Reed with all in favor accepting the recommendation of the Audit Committee to select DiBartolomeo, McBee, Hartley & Barnes as auditor was approved.

EIGHTH ORDER OF BUSINESS

Consideration of Proposal for Fallen Tree on Pond E6

Ms. Adams recalled discussion about a tree that fell, as a result of Hurricane Milton, back in October. The Board reviewed a proposal from Floralawn, but the price was deemed to be too high. As a result, Mr. Blanco obtained a proposal from Juniper Landscaping in the amount of \$1,001.75, which was included in the agenda package. Mr. Cameron questioned the price of the Floralawn proposal. Mr. Blanco recalled it was first \$6,000 and then reduced to \$3,500. Ms. Adams confirmed that the scope changed slightly, as some of the tree was removed by the abutting property owner. Mr. Cameron understood that the rest of the tree would be left in the water.

On MOTION by Mr. Reed seconded by Ms. Nelson with all in the proposal from Juniper Landscaping to remove a fallen tree from Pond E6 in the amount of \$1,001.75 was approved.

NINTH ORDER OF BUSINESS

Consideration of Data Sharing and Usage Agreement with Polk County Property Appraiser

Ms. Adams presented a Data Sharing and Usage Agreement between the District and the Polk County Property Appraiser, which was included in the agenda package, exempting certain citizens from public records disclosure. It was an annual agreement that would be in effect from January 1, 2025 through December 31, 2025 and staff recommended approval. It was substantially the same as what was approved last year, but there was a newly elected property

appraiser. Mr. Cameron asked if it would have any financial impact on the CDD. Ms. Carpenter confirmed that there was no impact and was simply in order for the CDD to utilize the Property Appraiser for bills.

On MOTION by Mr. Cameron seconded by Mr. McKelvey with all in favor the Polk County Property Appraiser Data Sharing and Usage Agreement was approved.

TENTH ORDER OF BUSINESS

Discussion of Stormwater Pond Water Quality

Ms. Adams recalled that this item was requested from Mr. McKelvey. The water quality for stormwater ponds was a long-standing point of discussion. Mr. McKelvey provided a handout and explained that the purpose of this item was due to the large number of beautiful ponds, which provided for more than stormwater retention. Presently, herbicides were used to control algae growth in the ponds, but the use of herbicides was expensive. In addition, the ponds that were treated, where there was a significant algae bloom, an odor was associated with it, that residents continually discussed and ideally, they would try to minimize the algae blooms, to keep nutrients out of the ponds. However, in Florida, many of the soils contain their own phosphates, which they could not control, but what they could control, was the amount of phosphates going into the ponds. Nutrient load was one thing that was affecting their pond health and the second was pond erosion. There were some additives, such as clay, that could be added to the existing ponds, that would go to the bottom of the pond, bind with the nutrients and remove them, but he did not know the cost effectiveness, due to the number of ponds that they had. The source of the nutrients was fertilizer coming from pond banks and storm drains when there were heavy rains. Ms. Nelson asked if Mr. Blanco contacted golf course maintenance staff to find out their maintenance practices. Mr. Blanco confirmed that he asked Floralawn and Juniper but had not heard from the golf course.

Mr. McKelvey indicated that he discussed biological methods with Mr. Blanco, such as microorganisms that feed on the phosphates in the ponds and installing littoral plantings in the ponds, that soak up nutrients in the water. The microorganisms were effective in the short term, but not in the long term. However, littoral plantings were a long-term solution, as it improved the fishing in the pond and provided a nice habitat for wildlife. At prior CDD meetings, Mr.

McKelvey proposed having a no mow zone around the ponds, especially where they had steep banks, as it provided stress on the pond by having a lawn mower on the pond bank and suggested a no mow zone of a minimum of 3 feet around ponds. There was an opportunity to include other plantings besides grass that did not need to be mowed, such as littoral plantings or a butterfly garden. SOLitude provided him with good website information about buffers around the ponds and native plants that could be placed in these buffers, as well as a section on the biological augmentation of organisms in ponds to help bring down phosphate levels. Mr. Cameron noticed recently that all ponds were mowed down to the edges and recalled that they were not going to do so. Mr. Blanco explained that in the winter season, when there was less sprinkler usage, Floralawn would mow the banks every other cycle, to maintain the edges during the dry season, but would not during the rainy season. Mr. Cameron asked if it was a problem if the grasses grow higher. Mr. Blanco would look into this further. Mr. McKelvey would like to see the no mow zones extended year-round or no mow zones around the areas that did not have houses. Ms. Nelson voiced concern that homeowners would start complaining that the grass was too high. Mr. Blanco noted the worst that he had seen, was grass that was up to above the knee and would look into extending the no mow zones and season.

Mr. Blanco recommended using a pond as another test case for a no mow zone and littoral plantings, such as the pond bordering the conservation area. Ms. Leo suggested directing field staff to mow 2 or 3 feet from the water's edge, so they did not have to spray when water levels risen, but there should be some buffer to the water. Mr. Cameron requested that they mow 2 to 3 feet from the water's edge during the summer. Mr. Blanco agreed with Ms. Leo but noted that field staff was educating residents about the edge grasses. Mowing the banks helped stabilize it from growing further out, but it was a challenge to try and not exceed a certain footage going into the water, as the idea was to have edge grasses on banks that were experiencing erosion. Therefore, he instructed Floralawn to not maintain areas where there was erosion during the dry season, like Pond E3, but there were some bank areas that were not experiencing erosion, that he wanted Floralawn to maintain, so the grasses were not growing beyond 6 feet. Mr. McKelvey clarified that he was concerned about the plants further up the banks, to stop fertilizer from getting into ponds during the summer when there were heavy rains and asked if the grass would get high if it was not mowed. Mr. Blanco confirmed that it would not get high during the dry season, but it could get out of hand during the summer and suggested

experimenting with one pond, to allow 2 to 3 feet to remain unmowed around a certain area, to see how high it gets.

Mr. McKelvey requested that Mr. Blanco provide a report to the Board and have Floralawn mow it at a higher level and still maintain the ability to soak up nutrients. Ms. Nelson suggested asking the Green Thumbs Club and Butterfly Club for community involvement. *There was Board consensus for Mr. Blanco to ask Floralawn about recommendations for pond bank plantings, using a pond as a test case for a no mow zone and report back to the Board at the next meeting.* Mr. Cameron recalled that Solivita was having an Earth Day on April 22nd from 4:00 p.m. to 7:00 p.m., as well as a street party with food trucks, speakers and booths from all of the different clubs and suggested that the CDD have a representative from SOLitude or Floralawn attend. Ms. Nelson recalled that staff from Clarke had a booth last year. Ms. Adams would add Earth Day to Action Items List for tracking purposes.

ELEVENTH ORDER OF BUSINESS

Staff Reports

A. Attorney

Ms. Carpenter reported that she was working with the District Engineer on the Duke easement, provided comments for the aerial easement on Marigold Avenue and would meet with them later this week, to wrap it up. They were starting the permit process and would complete it independently. Notice of the road widening on Marigold was received. During her annual Sunshine Law review, a case from 2023 was discussed, about a meeting that was cancelled and a Board Member showing up and talking to the public. This was a good reminder for Board Members meeting socially and talking about something that may come up at a Board meeting. In addition, in a number of CDDs, Board Members were on committees of the HOA and reminded the Board that any authority that was given to negotiate or talk about the CDD, must be at a publicly noticed Board meeting.

B. Engineer

Ms. Leo confirmed that she was working with Ms. Carpenter on the Duke easement. Yesterday, Ms. Adams forwarded her a Notice of Final Agency Action from the South Florida Water Management District (SFWMD), for the Marigold ERP Permit, which was issued by Polk County. Ms. Leo was reviewing the notice, which was 400 pages, but just glancing at it, there were no impact changes and an appeal period. Earlier this week, she emailed the County to

obtain an update, prior to receiving the email from the SFWMD and they confirmed that it was in for permitting, but they had no timeline for construction. She would review the drawings, to ensure that there were no impacts. Ms. Nelson pointed out that her friend who lived in Venezia, was informed at a meeting that the tunnels would be closed and there would be no way to get to the main part of Solivita from Venezia or Bella Viana, without driving a golf cart on the street. Ms. Leo had not heard anything officially but would need to go to a contractor to bid, sequence the phasing and then approach the CDD about closures. Ms. Nelson wanted to notify the residents, so they could make arrangements. Ms. Leo would keep the Board apprised. The pond maps that she was supposed to provide, were on her desk and would bring new ones to the next meeting, as well as email Ms. Adams the latest one for the pond that the CDD acquired last year. Ms. Carpenter reported that another letter was sent to the HOA attorney regarding Pond P-8, asking when the HOA was going to look at these properties, but there had been no response. Mr. Cameron did not anticipate a response until the new Board was elected in February. Ms. Adams noted under the Field Manager's Report, there would be a proposal related to that issue.

C. District Manager

i. Action Items List

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

1. Monitor Central Florida Expressway – Poinciana Parkway Projects: Parkway Connector: Discussed. Ms. Nelson was in favor of removing this item from the Action Items List. Ms. Leo asked if she should continue to follow-up with the CFX engineer on the ROW discussion. Ms. Carpenter recommended that Ms. Leo coordinate with their CDD's eminent domain counsel. Mr. Cameron requested that this item remain on the Action Items List.
2. Monitor Polk County Road Construction for Impact to PCDD Tunnels: In Progress as it was ongoing. The District Engineer was communicating with Polk County, to ensure before any project commences, an agreement with the CDD was required. It would remain on the Action Items List for tracking purposes. Ms. Leo requested that the word, "*Construction*," be replaced with, "*Design*."
3. Review of Wetlands Owned by Developer and HOA: On hold until an application was received for wetland conveyance. Ms. Carpenter asked if one was expected.

Mr. Cameron pointed out there were some wetlands that were owned by the developer, as part of the turnover discussion. Ms. Carpenter would speak to the developer about it.

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, which was pending response. Additional property needed to be added from the Pond P-8 tract. An update was provided by District Counsel.
5. Pond Water Quality/Determine if Golf Course Fertilization is Contributing to Pond Algae: Ms. Adams would rename it, "*Pond Water Quality Ongoing Discussion.*" Ms. Nelson reported that the golf course had a major change in their management.
6. Impact of Cypress Gardens Parkway to PCDD Stormwater System: There was Drainage to Pond A-1 and Pond A-6 in Marigold. Mr. Reed did not want it as a standalone item, as it was rolled into the Marigold road design, widening and drainage. Ms. Adams would remove this item from the Action Items List.
7. Educating Residents Regarding Beneficial Pond Vegetation and Best Maintenance Practices: This was an ongoing issue and the Board approved communication that was distributed by the Association on December 4th. Ms. Nelson felt that the letter was well done and what the Board agreed to and suggested sending it out again for Earth Day. It would remain on the Action Items List for tracking purposes.
8. Eminent Domain Cypress Parkway: In process. The BOS approved the retention letter with Gray Robinson at November meeting. Additional information would be provided by District Counsel.

ii. Approval of Check Register

Ms. Adams presented the Check Register for November 4, 2024 through January 5, 2025 totaling \$375,398.29, which included the detailed invoices and Check Run Summary.

On MOTION by Mr. Cameron seconded by Ms. Nelson with all in favor the November 4, 2024 through January 5, 2025 in the amount of \$375,398.29 was approved.

iii. Balance Sheet and Income Statement

Ms. Adams presented the Unaudited Financial Statements through November 30, 2024, which was included in the agenda package. This was the second month of the new fiscal year and there was nothing to bring to the Board's attention, as the Board did a good job of controlling expenses and no Board action was required. As of the end of November, some CDD assessments were transferred from the Polk County Tax Collector. The District was almost 100% on par with the budget for administration expenses and under budget for maintenance expenses. Mr. Cameron questioned why they overspent by \$8,100 last month for landscape maintenance. Ms. Adams explained that it was cumulative total, and it was helpful to look at the month-to-month expenditures, to see what extra work might have been approved by the Board and how it added up to the total. In October, the spending was \$28,829 and the November payment was \$16,000. Mr. Cameron questioned the extra expenditure on the contingency. Ms. Adams indicated it was for the dredge sox and littoral plantings, part of which expense was incurred last fiscal year and part this fiscal year. The project was approved by the Board.

D. Field Manager's Report

Mr. Blanco presented the Field Manager's Report, which was included in the agenda package. At the last meeting, the Board discussed obtaining a proposal for restoring CDD owned areas within a CDD tract on Via Monte Napoleone Drive. Floralawn provided a price of \$17,209.23 to remove dead plantings, adding plantings that were no longer there and re-filling mulch beds with mulch. Ms. Carpenter asked if the HOA had an issue with it. Ms. Adams opened up the floor to public comments. Mr. Jan Gripp of 3685 Via Monte Napoleone Drive and a member of the Solivita Landscape Committee, confirmed that historically, no one was maintaining it, but if a plant died, it was pulled out and not replaced. Mr. Blanco reported that he reviewed the area and followed up with Floralawn. Ms. Adams closed the floor to public comments and asked if the proposal included ongoing maintenance of the area, once they restored it. Mr. Blanco indicated that ongoing maintenance was included. Ms. Carpenter asked if irrigation was included and if any irrigation modification was needed to support the plants. Mr.

Blanco did not think so, as it was too small of an area. Mr. Cameron wished that the HOA responded to their letters, so that they could resolve the bigger issues. Ms. Carpenter would contact the HOA attorney, to see if they could figure out a way to get a representative of the HOA and CDD to meet and discuss these matters. *There was Board consensus to defer this proposal to the next meeting.*

Mr. Cameron asked if staff was aware of the Palm tree disease and what impact it would have, as a homeowner informed him about a diseased tree in his yard. Mr. Blanco indicated that he had not experienced Palm tree disease in Solivita, but this is something seen at other Central Florida projects. Mr. Cameron recalled that the homeowner's tree was insect related and the solution was expensive, as holes must be drilled into the tree, with injections three or four times a year. Ms. Adams pointed out that injections are an option, but they could not ensure that the treatment would be effective. GMS staff continued to review the CDD owned landscaping throughout the District. It remained clean and tidy, at the end of the resident property lines and pond banks were at the appropriate height levels. The mowing in the dry season when there was little to no rain, they did not allow the weeds and edge grasses to get overgrown, so when they were in the spring season, they did not have to fight to get it reduced. Mr. Cameron requested that Mr. Blanco meet with him onsite. Mr. Blanco reported that the landscape vendor continued to mow along the easement bordering the retention walls and addressed some of the banks bordering the golf course during the dry season. During their review, they discovered a dead Cypress tree on Pond B-15 and requested that Floralawn remove it, as it was on CDD property.

i. Pond Maintenance Report

Mr. Blanco reported that ponds throughout the District, were reviewed and many were experiencing excessive edge grasses, which were frequently sprayed, scheduled and completed. Spray treatment has been taking affect, by decreasing the edge grasses in size, thinning and browning in color in many of the ponds, as well as monitoring during the Fall, such as Pond E-3. Boat treatment was scheduled and completed for several ponds that were experiencing thicker grasses, such as Ponds P-16, E-3 and PC-2. According to the aquatic's vendor, water levels were receding with optimal weather conditions and littoral plantings were planted throughout the site. Staff was monitoring the Thalia littoral plantings throughout Glendora and Shorehaven, at the request of residents. They stopped using those types of plantings, as residents were not a fan of

them and were hard to maintain. In speaking with the aquatic's vendor, during the dry season, the Thalia plants would shed and look ugly, but March was a good time to see if they needed to be trimmed, but for now, they were monitoring them, to see if they decreased in size and reassess for the spring. Mr. McKelvey asked if water would discharge from the site to the Watershed system. Ms. Leo confirmed that water from their ponds, discharged into the wetland system. Mr. McKelvey requested that they monitor the nutrient load. The November Aquatics Treatment Log was not received by Mr. Blanco on time, because the notebook that the aquatics vendor was taking notes on fell into the pond. However, he had notes for the December report, which he would forward to the Board or present at the next meeting, as soon as he received it. In response to Ms. Rose Kerr's comment during the public comment period, Mr. Blanco indicated that the aquatics vendor had a boat treatment scheduled for Friday for Pond E-3, along with PC-2.

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. Mr. Lane's information was added to the Complaint Log, as requested by Mr. Cameron at the last meeting. The proposal for restoring CDD owned areas within a CDD tract on Via Monte Napoleone Drive, was presented and a beneficial planting specification for Pond P-5, was prepared in conjunction with Mr. McKelvey, which he wanted for every pond in Solivita. The reason for the bank mowing in the dry season, was to get the ponds looking better, so they were not working backward. The ideal pond would be evenly mowed throughout the easements, with enough room for edge grasses to mend into the banks and an implementation of the 80/20 rule, whereby 80% of the pond would have thriving littoral plants with 20% open, to allow for boat treatment if needed and allow space for the fishermen to catch and release. Littoral plantings were usually planted 3 or 5 feet inside of the pond to help with the water quality, as well as erosion prevention of the banks and minimizing habitats for mosquito breeding. The flyer would be provided to any resident that had questions about edge grasses and littoral plantings, in order to educate residents.

Mr. Blanco indicated that there was a link on the second page, for SOLitude that Mr. McKelvey provided to him, on littoral plantings that they recommended, Pickerelweed, Spikerush and Duck Potato. Spikerush was the most effective, as it utilized the pond nutrients with shading of the water column, assisting in preventing nuisance algae blooms and was usually

planted closest to the water's edge. The Duck Potato usually grows in wet areas along the pond in the stream margins of marshes and swamps. It can survive through wide variations of the water level and displays an affinity for high levels of phosphates and hard waters, which addressed the concern that Mr. McKelvey had. Pickerelweed was ideal for shallower portions of the pond, was usually underwater, had heart shape leaves with violet blue spikes extending above water and grows 3 to 4 feet tall. It was the most aesthetically pleasing. All three types were planted on Pond E-3, as a test case. They would monitor it and wait a couple of months, until the plants grow and take effect. If it was successful, it would be implemented on problem ponds throughout Poinciana. Mr. McKelvey asked if there would be bank plantings. Mr. Blanco confirmed that there was an action item for bank plantings. Ms. Kerr's concern that they would grow to 10 feet tall was incorrect, as at the most, they would only grow to 4 feet tall. They should be planted 3 feet into the water. No Board action was needed and Mr. Blanco would continue to monitor Pond E3 and provide updates to the Board through the Field Manager's Report. Mr. Reed asked if the rubber tire was removed from Pond A-1. Mr. Blanco would have maintenance staff remove it and provide pictures.

TWELFTH ORDER OF BUSINESS

Supervisor's Requests

Ms. Nelson recalled in November, information on fishing in Solivita, was provided to the Board and felt for the sake of the community, they needed to have an agreement on how to handle it, because people were fishing in Solivita. Only residents could fish on any pond in Solivita, according to the Association's governing documents. If it was consistent with other policies in the community, they could educate people on how they should be fishing. Mr. McKelvey pointed out they were not saying they could not fish in the ponds, but if they were going to fish, there were guidelines. Ms. Carpenter indicated that fishing in the ponds was not recommended for stormwater ponds, as there were recent drownings in other communities, due to pond slopes. Ms. Nelson wanted to provide information to the community that they could only fish in a certain place. Mr. McKelvey voiced concern that saying there was no fishing in the ponds would anger the community. Ms. Carpenter recalled that was the policy of the Board before she was hired. Mr. McKelvey asked if there was an advantage to having the policy and not enforcing it. Ms. Carpenter pointed out that there would be liability if someone was bitten by an alligator. Ms. Nelson requested that this fishing policies be placed on the next agenda for Ms.

Carpenter and Ms. Leo to provide their points of view. *There was Board consensus include the stormwater pond including fishing policies to the next agenda.*

THIRTEENTH ORDER OF BUSINESS Other Business

There being no comments, the next item followed.

FOURTEENTH ORDER OF BUSINESS General Audience Comments

There being no comments, the next item followed.

FIFTEENTH ORDER OF BUSINESS Next Meeting Date – February 19, 2025, 12:00 P.M.; The Gator Room

Ms. Adams stated that the meeting was scheduled for February 19, 2025 at 12:00 p.m. at this location.

SIXTEENTH ORDER OF BUSINESS Adjournment

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

Secretary/Assistant Secretary

Chairman/Vice Chairman

SECTION VI

**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 this pond was reported for maintenance, by field staff and 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 pointed out that Mr. Blanco had a meeting to go to in Winter Haven and requested that the Board allow him to present the Field Manager's Report, at this time, which was included in the agenda package, as well as having Mr. Reed present the Risk Assessment Report.

- i. 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. Ms. Adams would confirm the boundary through the Property Appraiser's website. 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 streetlights, which were being replaced. Staff conducted landscape reviews throughout the District and found it to be clean and tidy. Easements were mowed to residents 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

ii. 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.

iii. Midge Management Report

iv. 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 Ms. Adams 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 third-party audit, which 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.

A scenic landscape featuring a calm lake in the foreground, reflecting the surrounding environment. In the background, there are rolling mountains and hills, some covered in dense green forests. The sky is a soft, pale blue. A semi-transparent teal gradient is applied over the entire image, creating a serene and professional atmosphere.

PCDD Risk Assessment

10/28/24

The following potential financial Risks to the PCDD are provided for information and discussion by the PCDD Supervisors.

- Retention Pond Erosion
- Pond Algae growth
- Storm Drains
- Southern Canal
- Wild Hogs



1. Pond Erosion

Pond Erosion



Bank Erosion and Algae



Recommended Action

- 1. Inventory ponds with observed bank erosion.
- 2. Hold a workshop on alternate repair methods.
- 3. Include repair costs in long range planning documents.

2. POND ALGAE



Pond Algae



Recommended Actions

- 1. Develop Pond sampling Plan and hold a workshop if needed.
- 2. Add any costly items, when identified, to the Long-Range Budget when developed.
- 3. Develop action plans if needed based on sampling results.

3. STORM DRAIN ISSUES



Road Drain Backup



Storm Drains



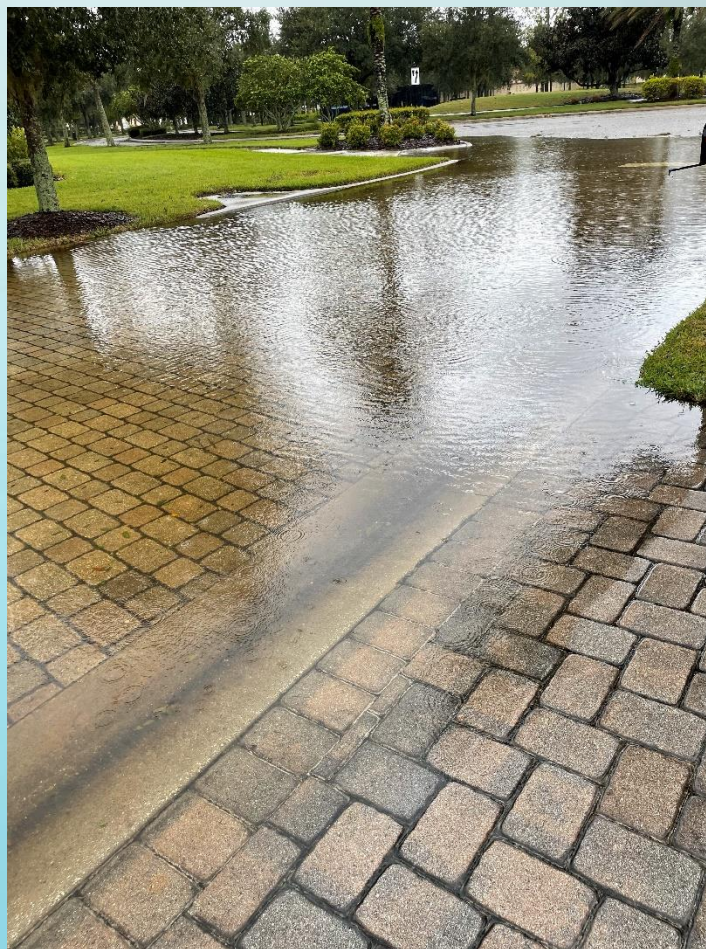
Slow Drains





Storm Drain

Road Drains



Storm Drain



Action Items

- 1. Identify any drains in need of inspection and cleaning
- 2. Evaluate alternative companies to perform inspections and cleaning
- 3. Budget for major expenditures

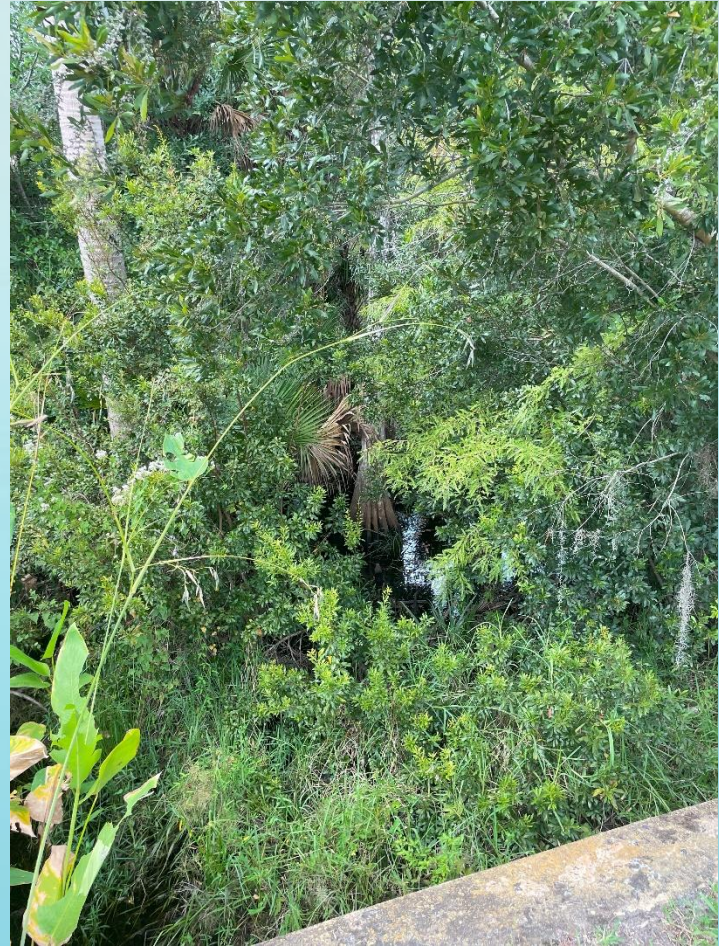
4. Southern Canal



Southern Canal











Recommended Actions

- 1. Investigate costs for clearing the vegetation for the main channels of the canal.
- 2. Review permits for any issues with dredging operations.
- 2. Add to long range planning documents if necessary.

5. Wild Hogs

- Awaiting HOA recommendations

Recommendations

- 1. Develop 10, 15 and 20-year plans for budget planning
- 2. Develop a pond sampling plan
- 3. Develop list of ponds at greatest risk of erosion
- 4. Develop Plans with HOA on dealing with Hogs
- 5. Develop a plan to address Southern Canal issues
- 6. Develop a drain inspection plan for road drains

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 parameter 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 include it. Mr. Mr. Zimbardi preferred small point type. Ms. Adams had a 10.5 font, but would make the header smaller and make other non-substantive changes. Mr. Cameron suggested making the names smaller. 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 contaminants 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 planned to distribute it via the Electronic Mail Distribution System (EMDS) 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. Adams pointed out that they were not qualified to address health concerns, but there were agreements for treating the ponds. 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.

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 VII

January 22, 2025

Poinciana Community Development District
Board of Supervisors

We are pleased to confirm our understanding of the services we are to provide Poinciana Community Development District, (“the District”) for the fiscal year ended September 30, 2025 and with an option for four (4) additional annual renewals for fiscal years ended 2026, 2027, 2028 and 2029.

Audit Scope and Objectives

We will audit the financial statements of the governmental activities, the aggregate discretely presented component units, each major fund (general fund, debt service fund, capital projects fund), and the aggregate remaining fund information, and the disclosures, which collectively comprise the basic financial statements of the District as of and for the years ended September 30, 2025, 2026, 2027, 2028 and 2029. In addition, we will examine the District’s compliance with the requirements of Section 218.415 Florida Statutes in accordance with Rule 10.556(10) of the Auditor General of the State of Florida. Accounting standards generally accepted in the United States of America (GAAP) provide for certain required supplementary information (RSI), such as management’s discussion and analysis (MD&A), to supplement the District’s basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. As part of our engagement we will apply certain limited procedures to the District’s RSI in accordance with auditing standards generally accepted in the United States of America (GAAS). These limited procedures will consist of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management’s responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We will not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient appropriate evidence to express an opinion or provide any assurance. The following RSI is required by GAAP and will be subjected to certain limited procedures, but will not be audited.

1. Management’s Discussion and Analysis
2. Budgetary comparison schedule

The objectives of our audit are to obtain reasonable assurance as to whether the financial statements as a whole are free from material misstatement, whether due to fraud or error; issue an auditor’s report that includes our opinion about whether your financial statements are fairly presented, in all material respects, in conformity with GAAP; and report on the fairness of the supplementary information referred to in the second paragraph when considered in relation to the financial statements as a whole. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS will always detect a material misstatement when it exists. Misstatements, including omissions, can arise from fraud or error and are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment of a reasonable user made based on the financial statements.

Auditor’s Responsibilities for the Audit of the Financial Statements

We will conduct our audit in accordance with GAAS and will include tests of your accounting records and other procedures we consider necessary to enable us to express such opinions. As part of an audit in accordance with GAAS, we exercise professional judgment and maintain professional skepticism throughout the audit.

We will evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management. We will also evaluate the overall presentation of the financial statements, including the disclosures, and determine whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation. We will plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement, whether from (1) errors, (2) fraudulent financial reporting, (3) misappropriation of assets, or (4) violations of laws or governmental regulations that are attributable to the government or to acts by management or employees acting on behalf of the government.

Because of the inherent limitations of an audit, combined with the inherent limitations of internal control, and because we will not perform a detailed examination of all transactions, there is an unavoidable risk that some material misstatements may not be detected by us, even though the audit is properly planned and performed in accordance with GAAS. In addition, an audit is not designed to detect immaterial misstatements or violations of laws or governmental regulations that do not have a direct and material effect on the financial statements. However, we will inform the appropriate level of management of any material errors, fraudulent financial reporting, or misappropriation of assets that comes to our attention. We will also inform the appropriate level of management of any violations of laws or governmental regulations that come to our attention, unless clearly inconsequential. Our responsibility as auditors is limited to the period covered by our audit and does not extend to any later periods for which we are not engaged as auditors.

We will also conclude, based on the audit evidence obtained, whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the government's ability to continue as a going concern for a reasonable period of time.

Our procedures will include tests of documentary evidence supporting the transactions recorded in the accounts, tests of the physical existence of inventories, and direct confirmation of receivables and certain assets and liabilities by correspondence with selected customers, creditors, and financial institutions. We will also request written representations from your attorneys as part of the engagement.

We may, from time to time and depending on the circumstances, use third-party service providers in serving your account. We may share confidential information about you with these service providers but remain committed to maintaining the confidentiality and security of your information. Accordingly, we maintain internal policies, procedures, and safeguards to protect the confidentiality of your personal information. In addition, we will secure confidentiality agreements with all service providers to maintain the confidentiality of your information and we will take reasonable precautions to determine that they have appropriate procedures in place to prevent the unauthorized release of your confidential information to others. In the event that we are unable to secure an appropriate confidentiality agreement, you will be asked to provide your consent prior to the sharing of your confidential information with the third-party service provider. Furthermore, we will remain responsible for the work provided by any such third-party service providers.

Our audit of the financial statements does not relieve you of your responsibilities.

Audit Procedures—Internal Control

We will obtain an understanding of the government and its environment, including internal control relevant to the audit, sufficient to identify and assess the risks of material misstatement of the financial statements, whether due to error or fraud, and to design and perform audit procedures responsive to those risks and obtain evidence that is sufficient and appropriate to provide a basis for our opinions. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentation, or the override of internal control. An audit is not designed to provide assurance on internal control or to identify deficiencies in internal control. Accordingly, we will express no such opinion. However, during the audit, we will communicate to management and those charged with governance internal control related matters that are required to be communicated under AICPA professional standards.

Audit Procedures—Compliance

As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we will perform tests of the District's compliance with the provisions of applicable laws, regulations, contracts, and agreements. However, the objective of our audit will not be to provide an opinion on overall compliance and we will not express such an opinion.

Other Services

We will also prepare the financial statements of Poinciana Community Development District in conformity with accounting principles generally accepted in the United States of America based on information provided by you.

We will perform the services in accordance with applicable professional standards. The other services are limited to the financial statement services previously defined. We, in our sole professional judgment, reserve the right to refuse to perform any procedure or take any action that could be construed as assuming management responsibilities.

You agree to assume all management responsibilities for the financial statement preparation services and any other nonattest services we provide; oversee the services by designating an individual, preferably from senior management, with suitable skill, knowledge, or experience; evaluate the adequacy and results of the services; and accept responsibility for them.

Responsibilities of Management for the Financial Statements

Our audit will be conducted on the basis that you acknowledge and understand your responsibility for designing, implementing, and maintaining internal controls relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error, including monitoring ongoing activities; for the selection and application of accounting principles; and for the preparation and fair presentation of the financial statements in conformity with accounting principles generally accepted in the United States of America with the oversight of those charged with governance.

Management is responsible for making information available for the drafting of financial statements, all financial records, and related information available to us and for the accuracy and completeness of that information (including information from outside of the general and subsidiary ledgers). You are also responsible for providing us with (1) access to all information of which you are aware that is relevant to the preparation and fair presentation of the financial statements, such as records, documentation, identification of all related parties and all related-party relationships and transactions, and other matters; (2) additional information that we may request for the purpose of the audit; and (3) unrestricted access to persons within the government from whom we determine it necessary to obtain audit evidence. At the conclusion of our audit, we will require certain written representations from you about the financial statements and related matters.

Your responsibilities include adjusting the financial statements to correct material misstatements and confirming to us in the management representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the latest period presented are immaterial, both individually and in the aggregate, to the financial statements of each opinion unit taken as a whole.

You are responsible for the design and implementation of programs and controls to prevent and detect fraud, and for informing us about all known or suspected fraud affecting the government involving (1) management, (2) employees who have significant roles in internal control, and (3) others where the fraud could have a material effect on the financial statements. Your responsibilities include informing us of your knowledge of any allegations of fraud or suspected fraud affecting the government received in communications from employees, former employees, grantors, regulators, or others. In addition, you are responsible for identifying and ensuring that the government complies with applicable laws and regulations.

You are responsible for the preparation of the supplementary information in conformity with accounting principles generally accepted in the United States of America (GAAP). You agree to include our report on the supplementary information in any document that contains, and indicates that we have reported on, the supplementary information. You also agree to include the audited financial statements with any presentation of the supplementary information that includes our report thereon. Your responsibilities include acknowledging to us in the representation letter that (1) you are responsible for presentation of the supplementary information in accordance with GAAP; (2) you believe the supplementary information, including its form and content, is fairly presented in accordance with GAAP; (3) the methods of measurement or presentation have not changed from those used in the prior period (or, if they have changed, the reasons for such changes); and (4) you have disclosed to us any significant assumptions or interpretations underlying the measurement or presentation of the supplementary information.

Engagement Administration, Fees, and Other

We understand that your employees will prepare all cash or other confirmations we request and will locate any documents selected by us for testing.

Subject to applicable laws and regulations, audit documentation and appropriate individuals will be made available upon request and in a timely manner to a cognizant or oversight agency or its designee, a federal agency providing direct or indirect funding, or the U.S. Government Accountability Office for purposes of a quality review of the audit, to resolve audit findings, or to carry out oversight responsibilities. We will notify you of any such request. If requested, access to such audit documentation will be provided under the supervision of DiBartolomeo, McBee, Hartley & Barnes, P.A. personnel. Furthermore, upon request, we may provide copies of selected audit documentation to the aforementioned parties. These parties may intend, or decide, to distribute the copies or information contained therein to others, including other governmental agencies. Notwithstanding the foregoing, the parties acknowledge that various documents reviewed or produced during the conduct of the audit may be public records under Florida law.

We will complete the audit within prescribed statutory deadlines, which requires the District to submit its annual audit to the Auditor General no later than nine (9) months after the end of the audited fiscal year, with the understanding that your employees will provide information needed to perform the audit on a timely basis. Provided that such information and any necessary feedback is provided on a timely basis, we will submit a preliminary draft audit report for your review no later than May 15 following the fiscal year for which the audit is conducted, and will submit a final audit report for your review no later than June 15 following the fiscal year for which the audit is conducted.

The audit documentation for this engagement will be retained for a minimum of five years after the report release date. If we are aware that a federal awarding agency or auditee is contesting an audit finding, we will contact the party(ies) contesting the audit finding for guidance prior to destroying the audit documentation.

Jim Hartley is the engagement partner and is responsible for supervising the engagement and signing the report or authorizing another individual to sign it. This agreement provides for a contract period of one (1) year with the option of four (4) additional, one-year renewals upon the written consent of both parties. Our fees for these services are not to exceed \$3,200 for the year ending 2025, \$3,350 for year ending 2026, \$3,500 for year ending 2027, \$3,600 for year ending 2028 and \$3,750 for the year ending, 2029, respectively. The fee estimate is based on anticipated cooperation from your personnel and the assumption that unexpected circumstances will not be encountered during the audit. If significant additional time is necessary or if additional Bonds are issued, we will discuss it with you and arrive at a new fee estimate before we incur the additional costs. Our invoices for these fees will be rendered each month as work progresses and are payable on presentation. If we elect to terminate our services for nonpayment, our engagement will be deemed to have been completed upon written notification of termination, even if we have not completed our report. You will be obligated to compensate us for all time expended and to reimburse us for all out-of-pocket expenditures through the date of termination.

Either party may unilaterally terminate this agreement, with or without cause, upon thirty (30) days written notice. Upon any termination of this Agreement, the District will pay all invoices for services rendered prior to the date of the notice of termination but subject to any offsets that the District may have. Pursuant to Section 218.391, Florida Statutes, all invoices for fees or other compensation must be submitted in sufficient detail to demonstrate compliance with the terms of this engagement.

We shall take all necessary steps to ensure that the audit is completed in a timely fashion so that the financial reports and audits may be approved by the District's Board of Supervisors within 180 days after the end of the fiscal year under review.

We agree and understand that Chapter 119, Florida Statutes, may be applicable to documents prepared in connection with the services provided hereunder and agree to cooperate with public record requests made there under. In connection with this Agreement, we agree to comply with all provisions of Florida's public records laws, including but not limited to Section 119.0701, Florida Statutes, the terms of which are incorporated herein. Among other requirements, we will:

- a. Keep and maintain public records required by the District to perform the service.

- b. Upon request from the District’s custodian of public records, provide the District with a copy of the requested records or allow the records to be inspected or copied within a reasonable time at a cost that does not exceed the cost provided in Chapter 119, Florida Statutes or as otherwise provided by law.
- c. Ensure that public records that are exempt or confidential and exempt from public records disclosure requirements are not disclosed except as authorized by law for the duration of the contract term and following completion of the Agreement if the auditor does not transfer the records to the District.
- d. Upon completion of this Agreement, transfer, at no cost, to the District all public records in possession of the auditor or keep and maintain public records required by the District to perform the service. If the auditor transfers all public records to the District upon completion of this Agreement, the auditor shall destroy any duplicate public records that are exempt or confidential and exempt from public records disclosure requirements. If the auditor keeps and maintains public records upon completion of the Agreement, the auditor shall meet all applicable requirements for retaining public records. All records stored electronically must be provided to the District, upon request from the District’s custodian of public records, in a format that is compatible with the information technology systems of the District.
- e. If auditor has questions regarding the application of Chapter 119, Florida statutes, to its duty to provide public records relating to this agreement, contact the public records custodian at: c/o Governmental Management Services – Central Florida LLC, 219 East Livingston Street, Orlando, Florida 32801, or recordrequest@gmscfl.com, phone: (407) 841-5524.

Reporting

We will issue a written report upon completion of our audit of Poinciana Community Development District’s financial statements. Our report will be addressed to the Board of Supervisors of the District. Circumstances may arise in which our report may differ from its expected form and content based on the results of our audit. Depending on the nature of these circumstances, it may be necessary for us to modify our opinions, add a separate section, or add an emphasis-of-matter or other-matter paragraph to our auditor’s report, or if necessary, withdraw from this engagement. If our opinions are other than unmodified, we will discuss the reasons with you in advance. If, for any reason, we are unable to complete the audit or are unable to form or have not formed opinions, we may decline to express opinions or withdraw from this engagement.

We appreciate the opportunity to be of service to Poinciana Community Development District and believe this letter accurately summarizes the terms of our engagement, and, with any addendum, if applicable, is the complete and exclusive statement of the agreement between DiBartolomeo, McBee, Hartley & Barnes and the District with respect to the terms of the engagement between the parties. If you have any questions, please let us know. If you agree with the terms of our engagement as described in this letter, please sign the attached copy and return it to us.

DiBartolomeo, McBee, Hartley & Barnes

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

RESPONSE:

This letter correctly sets forth the understanding of Poinciana Community Development District.

Signature: _____

Title: _____

Date: _____

SECTION VIII

CONTRACT AGREEMENT

This Agreement made and entered into on Monday, January 13, 2025 by and between the Poinciana Community Development District, a local unit of special purpose government of the State of Florida hereinafter referred to as the 'Special District', and Neil Combee, Polk County Property Appraiser, a Constitutional Officer of the State of Florida, whose address is 255 North Wilson Ave., Bartow, FL 33830, hereinafter referred to as the 'Property Appraiser'.

1. Section [197.3632](#) Florida Statutes, provides that special assessments of non-ad valorem taxes levied by the Special District may be included in the assessment rolls of the County and collected in conjunction with ad valorem taxes as assessed by the Property Appraiser. Pursuant to that option, the Property Appraiser and the Special District shall enter into an agreement providing for reimbursement to the Property Appraiser of administrative costs, including costs of inception and maintenance, incurred as a result of such inclusion.
2. The parties herein agree that, for the 2025 tax year assessment roll, the Property Appraiser will include on the assessment rolls such special assessments as are certified to her by the Poinciana Community Development District.
3. The term of this Agreement shall commence on January 1, 2025 or the date signed below, whichever is later, and shall run until December 31, 2025, the date of signature by the parties notwithstanding. This Agreement shall not automatically renew.
4. The Special District shall meet all relevant requirements of Section [197.3632](#) & [190.021](#) Florida Statutes.
5. The Special District shall furnish the Property Appraiser with up-to-date data concerning its boundaries and proposed assessments, and other information as requested by the Property Appraiser to facilitate in administering the non-ad valorem assessment in question. Specifically, if assessments will be included on the 2025 TRIM Notice, the Special District shall provide **proposed assessments no later than Friday, July 11, 2025**. The Special District's assessments shall, as far as practicable, be uniform (e.g. one uniform assessment for maintenance, etc.) to facilitate the making of the assessments by the mass data techniques utilized by the Property Appraiser.
6. The Special District shall certify to the Property Appraiser the Special District's annual installment and levy **no later than Monday, September 15, 2025**. The Property Appraiser shall, using the information provided by the Special District, place the Special District's non ad-valorem special assessments on properties within the district for inclusion on the 2025 tax roll.
7. The Property Appraiser shall be compensated by the Special District for the administrative costs incurred in carrying out this Agreement at the rate of 1% of the amount levied on the TRIM Notice or if the TRIM Notice is not used, the rate shall be 1% of the amount levied on the 2025 tax roll. For the TRIM Notice, the Property Appraiser will require **payment on or before Monday, September 15, 2025** for processing within the Property Appraiser budget year (October 1st – September 30th).
8. If the actual costs of performing the services under this agreement exceed the compensation provided for in Paragraph 7, the amount of compensation shall be the actual costs of performing the services under this agreement.
9. If tax roll corrections are requested by the Special District, the Property Appraiser shall be compensated by the Special District for the administrative costs incurred at the rate of \$5.00 for each tax roll correction exceeding ten (10) corrections per tax year.

The Special District shall indemnify and hold harmless, to the extent permitted by Florida law and without waiving its right of any applicable sovereign immunity, the Property Appraiser and all respective officers, employees, agents and instrumentalities from any and all liability, losses or damages, including attorneys' fees and costs of defense, which the Property Appraiser and all respective officers, employees, agents or instrumentalities may incur as a result of claims, demands, suits, causes of actions or proceedings of any kind or nature arising out of, relating to or resulting from the negligent or intentional acts or omissions of the Special District or its employees, agents, servants, partners, principals, or subcontractors arising out of, relating to, or resulting from the performance of the Agreement. The Special District shall pay all claims and losses in connection therewith and shall investigate and defend all claims, suits or actions of any kind or nature in the name of the Property Appraiser where applicable, including appellate proceedings, and shall pay all costs, judgments, and attorneys' fees which may issue thereon.

EXECUTED By:

Special District Representative

Print name

Title

Date

Neil Combee
Polk County Property Appraiser
By:



Neil Combee, Property Appraiser

SECTION IX

On Jan 16, 2025, at 7:35 AM, Jan Gripp <jwgripp@aol.com> wrote:

Joel, copy Tricia Adams

At many CDD meetings I hear "we need to educate the residences about the ponds" or similar words.

The fact is that most residents do not even know they are in a CDD or what it governs. The lady sitting next to me for the "through-way extension" presentation did not.

I do find that many more know they have a Landscape Committee, and many know who their neighborhood representative is.

The plan Joel outlined for the ponds is going to need some selling, despite it being environmentally and economically the most logical. *Presenting the idea to the Solivita Landscape Committee would be a good starting place.*

The Landscape Committee members would then be your disciples to spread the word or answer questions in their neighborhoods. The committee meets at 0900 on the first Monday of the month. If you all are interested, I can make arrangements.

Jan William Gripp
Solivita Landscape Committee
Courtyards, Via Reggio, and Villaverla Communities
jwgripp@aol.com
757-636-3676 cell

SECTION X



Proposal

Date: 2/8/2025

Work Order #14924

PO #

Customer:

Poinciana Community Development District
 c/o Governmental Management Services
 6200 Lee Vista Blvd Suite 300
 Orlando, FL 32822

Property:

Poinciana Community Development District

Regular Enhancement Estimate

Picture #1

Remove and replace (3) 3 gallon Dwarf Ixora

Picture #2

Remove and replace (1) Dwarf Ixora. Add (2) 3 gallon Dwarf Ixora

Picture #3

Remove and replace (7) 3 gallon Dwarf Ixora

Furnish and Install (20) Cubic Yards Mini Pine Bark

Breakdown

Bed Prep and Plant Removal and Plant Installation

Items	Quantity	Unit
Landscape Removal	2.00	Hr
Debris Disposal	0.05	ea
Pine Bark Mulch - Installation	20.00	cuyd
Dwarf Red Ixora - Installation	13.00	3 Gal

PROJECT TOTAL: \$2,095.20

Optional Services

Initial next to the Optional Services you would like to accept.

_____ **Irrigation Repair and Modification** **\$0.00**

Irrigation work could total +/-20% of total cost of project.

Terms & Conditions

Special Instructions/Remarks: Floralawn, Inc. is not responsible for any damage to driveways or walk that are in poor condition prior to start of work. Floralawn will also not be responsible for any damage to septic tanks or underground utilities that are not previously identified by the Owner or marking service.

We hereby propose to furnish labor and materials, complete in accordance with the above specifications for the sum of: Two thousand ninety five dollars and 20/100 (\$2,095.20]), with payments to be made as follows: 50% deposit to begin job with the balance due upon completion.

Material is guaranteed to be as specified. All work to be completed in a workmanlike manner according to standard practices. Any alteration or deviation from above specifications involving extra cost will be executed only upon written orders, and will become an extra charge over and above the estimate. All agreements are contingent upon strikes, accidents, or delays beyond our control. This proposal is subject to acceptance within 30 days and is void thereafter at the option of the undersigned.

By _____
Brad Thompson

Date 2/8/2025
Floralawn

By _____

Date _____
**Poinciana Community
Development District**

SECTION XI

SECTION A

Policy Regarding Prohibited Uses of Poinciana CDD Infrastructure

Poinciana Community Development District (the “District”) owns certain infrastructure consisting of the following for the sole purpose of water management and storm water attenuation:

- Ponds;
- Canals;
- Culverts; and
- Pond banks and landscaped buffer areas adjacent to such pond banks, as indicated on the relevant plats for the community.

The District also owns the “Bella Viana” and “Venezia” golf cart tunnels.

Any use of said infrastructure for a purpose other than its intended purpose is prohibited unless an additional use is specifically approved by the Board of Supervisors of the District (the “Board”). The only exception to this policy is for use by the District or its contractors and vendors that are authorized to be performing a maintenance function or undertaking work specifically approved by the Board.

The following additional uses have been SPECIFICALLY considered by the Board:

1. Boating on any pond, canal, or culvert for any purpose other than maintenance or repair - PROHIBITED.
2. Use of golf carts on any pond bank or adjacent landscape buffer, or on any District property that is otherwise adjacent to any pond bank, canal or culvert, for any purpose other than maintenance or repair - PROHIBITED.

Date of Adoption: May 20, 2015

SECTION B

Policy Statement for Stormwater and Tunnel Infrastructure

The Poinciana Community Development District ("CDD" or "District") owns certain infrastructure consisting of the following for the sole purpose of water management and stormwater attenuation.

- Ponds
- Canals
- Culverts
- Pond Banks and Landscaped Buffer Areas adjacent to such pond banks, as indicated on the relevant plats for the community

The District also owns the “Bella Viana” and “Venezia” golf cart tunnels.

Any use of said infrastructure for some purpose other than its intended purpose is prohibited unless an additional use is specifically approved by the Board of Supervisors ("Board") of the District. The only exception to this policy is for use by the District or its contractors and vendors that are authorized to be performing a maintenance function or undertaking work specifically approved by the Board.

Please refer to the attached map denoting ponds owned by the District.

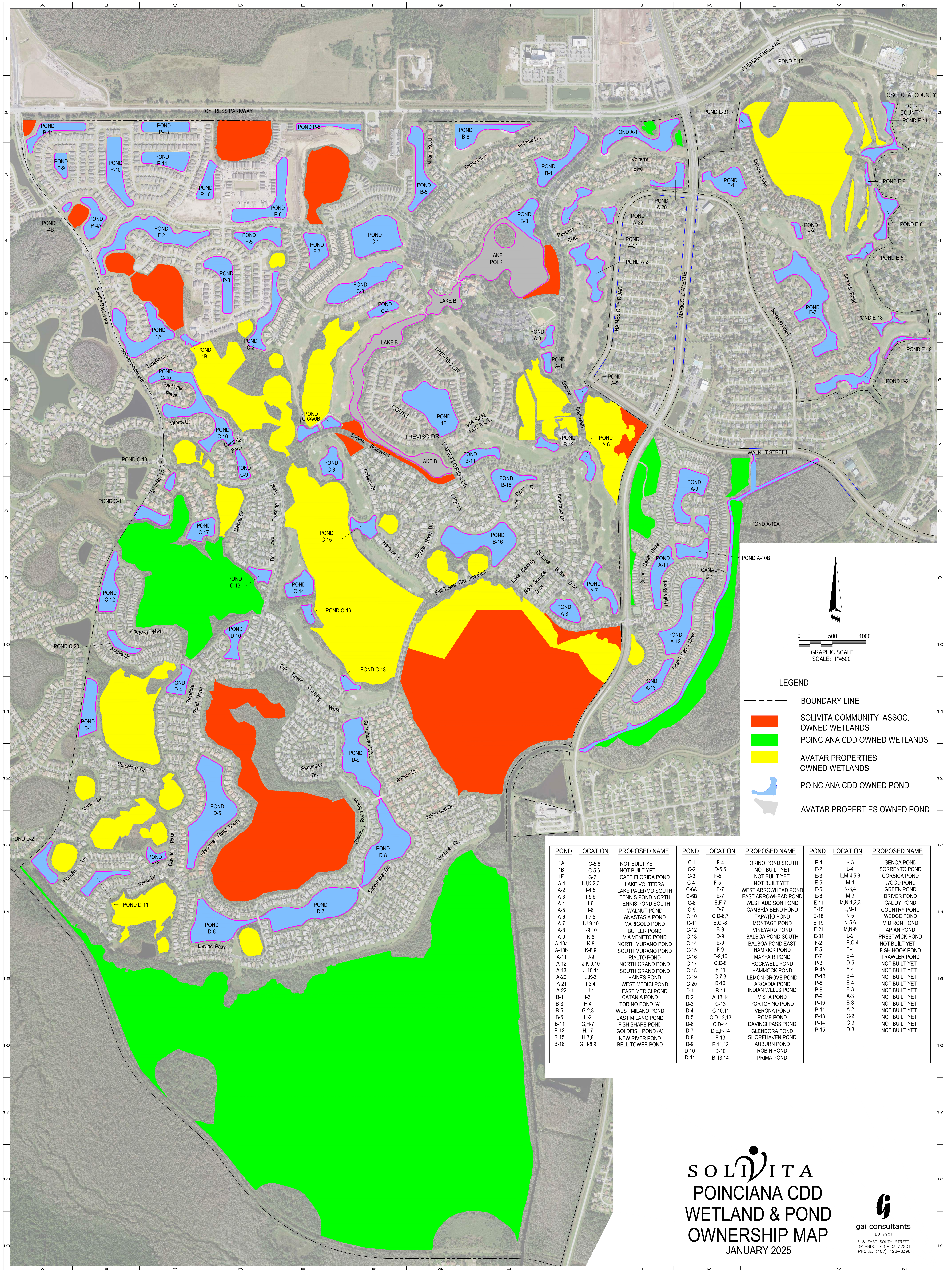
The following additional uses have been SPECIFICALLY considered by the Board:

1. Boating on any pond, canal, or culvert for any purpose other than maintenance or repair - PROHIBITED
2. Alteration of the pond banks, including adding or removing plantings and vegetation, for any purpose other than maintenance and repair - PROHIBITED
3. Use of golf carts on any pond bank or adjacent landscape buffer, or on any District property that is otherwise adjacent to any pond bank, canal, or culvert, for any purpose other than maintenance or repair – PROHIBITED.
4. Recreational fishing is allowed **AT YOUR OWN RISK** and permitted from designated areas of Poinciana Community Development District stormwater ponds. **(STAFF NOTE HERE WE NEED TO IDENTIFY DESIGNATED AREAS AND *SIGNAGE SHOULD BE INSTALLED AT DESIGNATED AREAS)** Residential/private property shall not be utilized or walked over in order to gain access to fishing areas. Easements through residential backyards along the community's stormwater management system are for maintenance purposes only and are not general grants for access for fishing or any other recreational purpose. Access to residents' backyards via these maintenance easements is prohibited. In general, access to stormwater ponds is restricted, and fishing behind private residences requires permission from the resident. Residents have a reasonable expectation of privacy and security so anglers should use common sense and respect when fishing on District property.
5. All fishing shall comply with all applicable state and local laws, ordinances, codes, regulations, and permits. All anglers should be aware of and comply with Florida Fish and Wildlife

Conservation Commission's (FWC's) guidelines for freshwater fishing including licensing requirements to promote responsible fishing.

6. The stormwater ponds are a habitat for dangerous wildlife including poisonous snakes, snapping turtles and alligators. Be aware wildlife may be present and active, posing a threat to personal safety. Do not feed or approach alligators or any other wildlife. Wildlife may neither be removed from or released into the District stormwater system; notwithstanding the foregoing, nuisance alligators posing a threat to the health, safety and welfare may be removed by a properly permitted and licensed nuisance alligator trapper, in accordance with all applicable state and local laws, rules, ordinances and policies including but not limited to rules promulgated by the Florida Fish and Wildlife Conservation Commission ("FWC"). Anyone concerned about a nuisance alligator is encouraged to call FWC's toll-free Nuisance Alligator Hotline at 866-FWC-GATOR (866-392-4286).
7. There is no swimming or wading into stormwater ponds, as the embankments can be slippery and/or steep and dangerous. There may be stormwater pond conditions where banks are eroding. It can be difficult to escape from the water if someone falls in and there is a risk of drowning or encountering dangerous wildlife in or around the stormwater pond.
8. The stormwater ponds are designed to gather and filter pollutants before they enter nearby natural bodies of water. Therefore, the stormwater ponds are likely contaminated with pollutants such as sediments, oils, grease, trash, heavy metals, pesticides, herbicides and pathogens. Therefore, fishing is only catch and release to reduce health risks from consuming fish. This catch and release policy also maintains beneficial fish populations.
9. Fishing is permitted at designated areas from Dawn to Dusk only.
10. While fishing, minors are required to be supervised by an adult to ensure safety and compliance with fishing policies.
11. Anglers must properly dispose of all trash, including fishing lines. Loose fishing lines and other debris can endanger birds and other wildlife.
12. Any stormwater pond maintenance or other issues must be reported to the District Manager's office at (407) 841-5524 ext. 147.

STAFF NOTE: *Signage Guidelines to be posted at Designated Fishing Areas: Install clear and visible signs outlining the rules, warnings, and emergency contact information. Signs should also clearly prohibit activities such as wading, swimming, and boating to further emphasize safety and reduce potential liability.



POND	LOCATION	PROPOSED NAME	POND	LOCATION	PROPOSED NAME	POND	LOCATION	PROPOSED NAME
1A	C-5,6	NOT BUILT YET	C-1	F-4	TORINO POND SOUTH	E-1	K-3	GENOA POND
1B	C-5,6	NOT BUILT YET	C-2	D-5,6	NOT BUILT YET	E-2	L-4	SORRENTO POND
1F	G-7	CAPE FLORIDA POND	C-3	F-5	NOT BUILT YET	E-3	LM-4,5,6	CORSICA POND
A-1	I,J,K-2,3	LAKE VOLTERRA	C-4	F-5	NOT BUILT YET	E-5	M-4	WOOD POND
A-2	I-4,5	LAKE PALERMO SOUTH	C-6A	E-7	WEST ARROWHEAD POND	E-6	N-3,4	GREEN POND
A-3	I-5,6	TENNIS POND NORTH	C-6B	E-7	EAST ARROWHEAD POND	E-8	M-3	DRIVER POND
A-4	I-6	TENNIS POND SOUTH	C-8	E,F-7	WEST ADDISON POND	E-11	M,N-1,2,3	CADDY POND
A-5	I-6	WALNUT POND	C-9	D-7	CAMBRIA BEND POND	E-15	LM-1	COUNTRY POND
A-6	I-7,8	ANASTASHA POND	C-10	C,D-6,7	TAPATIO POND	E-18	N-5	WEDGE POND
A-7	I,J-9,10	MARIGOLD POND	C-11	B,C-8	MONTAGE POND	E-19	N-5,6	MIDIRON POND
A-8	I-9,10	BUTLER POND	C-12	B-9	VINEYARD POND	E-21	M,N-6	APIAN POND
A-9	K-8	VIA VENETO POND	C-13	D-9	BALBOA POND SOUTH	E-31	L-2	PRESTWICK POND
A-10a	K-8	NORTH MURANO POND	C-14	E-9	BALBOA POND EAST	F-2	B,C-4	NOT BUILT YET
A-10b	K-8,9	SOUTH MURANO POND	C-15	F-9	HAMRICK POND	F-5	E-4	FISH HOOK POND
A-11	J-9	RIALTO POND	C-16	E-9,10	MAYFAIR POND	F-7	E-4	TRAWLER POND
A-12	J,K-9,10	NORTH GRAND POND	C-17	C,D-8	ROCKWELL POND	P-3	D-5	NOT BUILT YET
A-13	J-10,11	SOUTH GRAND POND	C-18	F-11	HAMMOCK POND	P-4	A-4	NOT BUILT YET
A-20	J,K-3	HAINES POND	C-19	C-7,8	LEMON GROVE POND	P-4B	B-4	NOT BUILT YET
A-21	I-3,4	WEST MEDICI POND	C-20	B-10	ARCADIA POND	P-6	E-4	NOT BUILT YET
A-22	J-4	EAST MEDICI POND	D-1	B-11	INDIAN WELLS POND	P-8	E-3	NOT BUILT YET
B-1	I-3	CATANIA POND	D-2	A-13,14	VISTA POND	P-9	A-3	NOT BUILT YET
B-3	H-4	TORINO POND (A)	D-3	C-13	PORTOFINO POND	P-10	B-3	NOT BUILT YET
B-5	G-2,3	WEST MILANO POND	D-4	C-10,11	VERONA POND	P-11	A-2	NOT BUILT YET
B-6	H-2	EAST MILANO POND	D-5	C,D-12,13	ROME POND	P-13	C-2	NOT BUILT YET
B-11	G,H-7	FISH SHAPE POND	D-6	C,D-14	DAVINCI PASS POND	P-14	C-3	NOT BUILT YET
B-12	H-7	GOLDFISH POND (A)	D-7	D,E-F-14	GLENDORA POND	P-15	D-3	NOT BUILT YET
B-15	H-7,8	NEW RIVER POND	D-8	F-13	SHOREHAVEN POND			
B-16	G,H-8,9	BELL TOWER POND	D-9	F-11,12	AUBURN POND			
			D-10	D-10	ROBIN POND			
			D-11	B-13,14	PRIMA POND			

SOLIVITA
POINCIANA CDD
WETLAND & POND
OWNERSHIP MAP
 JANUARY 2025

gai consultants
 EB 9951
 818 EAST SOUTH STREET
 ORLANDO, FLORIDA 32801
 PHONE: (407) 423-8398

SECTION XII

January 15, 2025

PCDD Meeting Pond Study

Solivita is blessed with a large number of beautiful ponds. These ponds serve as more than just storm water retention. They add value to living here. Our present method of using herbicides to treat algae blooms is expensive and leads to a distinct smell. The nutrients stay in the pond. We should strive decrease the use of this method.

Two factors affecting our pond health

- Nutrient Load
- Bank erosion

Possible Solutions-Causes of the problem

- Florida soils sometimes contain phosphates
- Other source is runoff of fertilizer from pond banks and storm drains
- There are additives that can be used in ponds to lower the phosphate levels-example certain clays
- Biological methods-microorganisms
- Littoral plantings soak up nutrients and do provide a good wildlife habitat and help with bank erosion
- Create an “no mow” zone around the ponds especially those with steep banks. Seed these with plants that are low to the ground-some wildflowers. This could also add more wildlife habitat. This would help with both erosion and nutrient load.

Beneficial Buffers: Native Plants For Ponds & Lakes In Florida

<https://www.solitudelakemanagement.com/beneficial-buffers-native-plants-for-ponds-lakes-in-florida/>

Establishing a [beneficial buffer](#) around your lake or pond's shoreline and littoral zone can help reduce the likelihood of water quality issues and erosion damage. Buffers also provide habitat for native birds, help deter geese, and hinder mosquitoes by minimizing habitat for their breeding. Beneficial buffers should be composed of native grasses and flowering species and should extend three to five feet or more from the water's edge to receive maximum benefits.

Biological Augmentation

<https://www.solitudelakemanagement.com/balance-your-aquatic-ecosystems-with-biological-augmentation/>

The use of these naturally occurring microorganisms efficiently metabolizes excess nutrients and breaks down organic matter that might ordinarily prohibit the fresh water exchange needed for an optimal environment, thus preventing many typical water quality problems.

SECTION XIII

**POINCIANA
COMMUNITY DEVELOPMENT DISTRICT
POLK COUNTY, FLORIDA
FINANCIAL REPORT
FOR THE FISCAL YEAR ENDED
SEPTEMBER 30, 2024**

DRAFT

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

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INDEPENDENT AUDITOR'S REPORT

To the Board of Supervisors
Poinciana Community Development District
Polk County, Florida

Report on the Audit of the Financial Statements

Opinions

We have audited the accompanying financial statements of the governmental activities and each major fund of Poinciana Community Development District, Polk County, Florida ("District") as of and for the fiscal year ended September 30, 2024, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities and each major fund of the District as of September 30, 2024, and the respective changes in financial position thereof for the fiscal year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the District and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibilities of Management for the Financial Statements

The District's management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America; and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the District's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

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In performing an audit in accordance with GAAS, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the District's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control–related matters that we identified during the audit.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and budgetary comparison information be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Information Included in the Financial Report

Management is responsible for the other information included in the financial report. The other information comprises the information for compliance with FL Statute 218.39 (3) (c) but does not include the financial statements and our auditor's report thereon. Our opinions on the financial statements do not cover the other information, and we do not express an opinion or any form of assurance thereon. In connection with our audit of the financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated Xxxx, 2025, on our consideration of the District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the District's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control over financial reporting and compliance.

Xxxx, 2025

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MANAGEMENT'S DISCUSSION AND ANALYSIS

Our discussion and analysis of Poinciana Community Development District, Polk County, Florida ("District") provides a narrative overview of the District's financial activities for the fiscal year ended September 30, 2024. Please read it in conjunction with the District's Independent Auditor's Report, basic financial statements, accompanying notes and supplementary information to the basic financial statements.

FINANCIAL HIGHLIGHTS

- The assets plus deferred outflows of resources of the District exceeded its liabilities at the close of the most recent fiscal year resulting in a net position balance of \$7,101,240.
- The change in the District's total net position in comparison with the prior fiscal year was \$743,877, an increase. The key components of the District's net position and change in net position are reflected in the table in the government-wide financial analysis section.
- At September 30, 2024, the District's governmental funds reported combined ending fund balances of \$1,381,035, an increase of \$23,323 in comparison with the prior fiscal year. The total fund balance is restricted for debt service, non-spendable for prepaid items, assigned for operating reserves and capital reserves, and the remainder is unassigned fund balance which is available for spending at the District's discretion.

OVERVIEW OF FINANCIAL STATEMENTS

This discussion and analysis are intended to serve as the introduction to the District's basic financial statements. The District's basic financial statements are comprised of three components: 1) government-wide financial statements, 2) fund financial statements, and 3) notes to the financial statements. This report also contains other supplementary information in addition to the basic financial statements themselves.

Government-Wide Financial Statements

The government-wide financial statements are designed to provide readers with a broad overview of the District's finances, in a manner similar to a private-sector business.

The statement of net position presents information on all the District's assets, deferred outflows of resources, liabilities, and deferred inflows of resources with the residual amount being reported as net position. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the District is improving or deteriorating.

The statement of activities presents information showing how the government's net position changed during the most recent fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods.

The government-wide financial statements include all governmental activities that are principally supported by assessments. The District does not have any business-type activities. The governmental activities of the District include the general government (management) and maintenance functions.

Fund Financial Statements

A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The District, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. The District has one fund category: governmental funds.

OVERVIEW OF FINANCIAL STATEMENTS (Continued)

Governmental Funds

Governmental funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on near-term inflows and outflows of spendable resources, as well as on balances of spendable resources available at the end of the fiscal year. Such information may be useful in evaluating a District's near-term financing requirements.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the District's near-term financing decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balances provide a reconciliation to facilitate this comparison between governmental funds and governmental activities.

The District maintains two governmental funds for external reporting. Information is presented separately in the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balances for the general fund and debt service fund, both of which are considered major funds.

The District adopts an annual appropriated budget for its general fund. A budgetary comparison schedule has been provided for the general fund to demonstrate compliance with the budget.

Notes to the Financial Statements

The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements.

GOVERNMENT-WIDE FINANCIAL ANALYSIS

As noted earlier, net position may serve over time as a useful indicator of an entity's financial position. In the case of the District, assets plus deferred outflows of resources exceeded liabilities at the close of the fiscal year.

Key components of the District's net position are reflected in the following table:

	NET POSITION SEPTEMBER 30,	
	2024	2023
Current and other assets	\$ 1,390,816	\$ 1,362,838
Capital assets, net of depreciation	13,883,097	14,233,121
Total assets	15,273,913	15,595,959
Deferred outflows of resources	144,984	168,181
Current liabilities	90,657	94,777
Long-term liabilities	8,227,000	9,312,000
Total liabilities	8,317,657	9,406,777
Net position		
Net investment in capital assets	5,801,081	5,089,302
Restricted	545,103	494,372
Unrestricted	755,056	773,689
Total net position	\$ 7,101,240	\$ 6,357,363

The District's net position reflects its investment in capital assets (e.g. land, land improvements, and infrastructure) less any related debt used to acquire those assets that is still outstanding. These assets are used to provide services to residents; consequently, these assets are not available for future spending. Although the District's investment in capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

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GOVERNMENT-WIDE FINANCIAL ANALYSIS (Continued)

The restricted portion of the District's net position represents resources that are subject to external restrictions on how they may be used. The remaining balance of unrestricted net position may be used to meet the District's other obligations.

The District's net position increased during the most recent fiscal year. The majority of the increase represents the extent to which ongoing program revenues exceeded the cost of operations and depreciation expense.

Key elements of the change in net position are reflected in the following table:

CHANGES IN NET POSITION		
FOR THE FISCAL YEAR ENDED SEPTEMBER 30,		
	2024	2023
Revenues:		
Program revenues		
Charges for services	\$ 1,995,359	\$ 1,994,894
Operating grants and contributions	44,024	30,951
General revenues		
Unrestricted investment earnings	23,332	1,398
Miscellaneous	36,573	3,901
Total revenues	<u>2,099,288</u>	<u>2,031,144</u>
Expenses:		
General government	171,539	145,996
Maintenance and operations	954,350	821,943
Interest	229,522	249,662
Total expenses	<u>1,355,411</u>	<u>1,217,601</u>
Change in net position	<u>743,877</u>	<u>813,543</u>
Net position - beginning	<u>6,357,363</u>	<u>5,543,820</u>
Net position - ending	<u>\$ 7,101,240</u>	<u>\$ 6,357,363</u>

As noted above and in the statement of activities, the cost of all governmental activities during the fiscal year ended September 30, 2024 was \$1,355,411. The costs of the District's activities were partially funded by program revenues. Program revenues were comprised primarily of assessments and investment earnings. In total, expenses increased from the prior year mainly as a result an increase in repairs and maintenance operations of the District.

GENERAL BUDGETING HIGHLIGHTS

An operating budget was adopted and maintained by the governing board for the District pursuant to the requirements of Florida Statutes. The budget is adopted using the same basis of accounting that is used in preparation of the fund financial statements. The legal level of budgetary control, the level at which expenditures may not exceed budget, is in the aggregate. Any budget amendments that increase the aggregate budgeted appropriations must be approved by the Board of Supervisors. Actual general fund expenditures did not exceed appropriations for the fiscal year ended September 30, 2024.

CAPITAL ASSETS AND DEBT ADMINISTRATION

Capital Assets

At September 30, 2024, the District had \$20,835,519 invested in capital assets for its governmental activities. In the government-wide financial statements depreciation of \$6,952,422 has been taken, which resulted in a net book value of \$13,883,097. More detailed information about the District's capital assets is presented in the notes of the financial statements.

Capital Debt

At September 30, 2024, the District had \$8,227,000 Bonds outstanding for its governmental activities. More detailed information about the District's capital debt is presented in the notes of the financial statements.

ECONOMIC FACTORS AND NEXT YEAR'S BUDGETS AND OTHER EVENTS

The District does not anticipate any major projects or significant changes to its infrastructure maintenance program for the subsequent fiscal year. In addition, it is anticipated that the general operations of the District will remain fairly constant.

CONTACTING THE DISTRICT'S FINANCIAL MANAGEMENT

This financial report is designed to provide our citizens, land owners, customers, investors and creditors with a general overview of the District's finances and to demonstrate the District's accountability for the financial resources it manages and the stewardship of the facilities it maintains. If you have questions about this report or need additional financial information, contact the Poinciana Community Development District's Finance Department at 219 E. Livingston Street, Orlando, FL 32801.

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**POINCIANA COMMUNITY DEVELOPMENT DISTRICT
POLK COUNTY, FLORIDA
STATEMENT OF NET POSITION
SEPTEMBER 30, 2024**

	Governmental Activities
ASSETS	
Cash	\$ 704,085
Due from other	10,330
Assessments receivable	4,305
Prepays and other assets	35,182
Restricted assets:	
Investments	636,914
Capital assets:	
Nondepreciable	10,404,277
Depreciable, net	3,478,820
Total assets	15,273,913
 DEFERRED OUTFLOWS OF RESOURCES	
Deferred charge on refunding (debit)	144,984
Total deferred outflows of resources	144,984
 LIABILITIES	
Accounts payable	9,781
Accrued interest payable	80,876
Non-current liabilities:	
Due within one year	1,101,000
Due in more than one year	7,126,000
Total liabilities	8,317,657
 NET POSITION	
Net investment in capital assets	5,801,081
Restricted for debt service	545,103
Unrestricted	755,056
Total net position	\$ 7,101,240

See notes to the financial statements

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**POINCIANA COMMUNITY DEVELOPMENT DISTRICT
POLK COUNTY, FLORIDA
STATEMENT OF ACTIVITIES
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2024**

<u>Functions/Programs</u>	Program Revenues			Net (Expense) Revenue and Changes in Net Position
Expenses	Charges for Services	Operating Grants and Contributions	Governmental Activities	
Primary government:				
Governmental activities:				
General government	\$ 171,539	\$ 171,539	\$ -	\$ -
Maintenance and operations	954,350	512,022	-	(442,328)
Interest on long-term debt	229,522	1,311,798	44,024	1,126,300
Total governmental activities	1,355,411	1,995,359	44,024	683,972
General revenues:				
Unrestricted investment earnings				23,332
Miscellaneous				36,573
Total general revenues				59,905
Change in net position				743,877
Net position - beginning				6,357,363
Net position - ending				\$ 7,101,240

See notes to the financial statements

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**POINCIANA COMMUNITY DEVELOPMENT DISTRICT
POLK COUNTY, FLORIDA
BALANCE SHEET
GOVERNMENTAL FUNDS
SEPTEMBER 30, 2024**

	Major Funds		Total Governmental Funds
	General	Debt Service	
ASSETS			
Cash	\$ 704,085	\$ -	\$ 704,085
Investments	-	636,914	636,914
Due from other	10,330	-	10,330
Due from other funds	13,766	-	13,766
Assessments receivable	1,474	2,831	4,305
Prepaid items	35,182	-	35,182
Total assets	<u>\$ 764,837</u>	<u>\$ 639,745</u>	<u>\$ 1,404,582</u>
LIABILITIES AND FUND BALANCES			
Liabilities:			
Accounts payable	\$ 9,781	\$ -	\$ 9,781
Due to other funds	-	13,766	13,766
Total liabilities	<u>9,781</u>	<u>13,766</u>	<u>23,547</u>
Fund balances:			
Nonspendable:			
Prepaid items	35,182	-	35,182
Restricted for:			
Debt service	-	625,979	625,979
Assigned for:			
Capital reserves	157,045	-	157,045
Operating reserves	420,799	-	420,799
Unassigned	142,030	-	142,030
Total fund balances	<u>755,056</u>	<u>625,979</u>	<u>1,381,035</u>
Total liabilities and fund balances	<u>\$ 764,837</u>	<u>\$ 639,745</u>	<u>\$ 1,404,582</u>

See notes to the financial statements

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**POINCIANA COMMUNITY DEVELOPMENT DISTRICT
POLK COUNTY, FLORIDA
RECONCILIATION OF THE BALANCE SHEET - GOVERNMENTAL FUNDS
TO THE STATEMENT OF NET POSITION
SEPTEMBER 30, 2024**

Fund balance - governmental funds	\$	1,381,035
Amounts reported for governmental activities in the statement of net position are different because:		
Capital assets used in governmental activities are not financial resources and, therefore, are not reported as assets in the governmental funds. The statement of net position includes those capital assets in the net position of the government as a whole.		
Cost of capital assets	20,835,519	
Accumulated depreciation	<u>(6,952,422)</u>	13,883,097
Deferred charges on refunding of long-term debt are shown as deferred outflows/inflows of resources in the government-wide financial statements; however, this amount is expensed in the governmental fund financial statements.		
		144,984
Liabilities not due and payable from current available resources are not reported as liabilities in the governmental fund statements. All liabilities, both current and long-term, are reported in the government-wide financial statements.		
Accrued interest payable	(80,876)	
Bonds payable	<u>(8,227,000)</u>	<u>(8,307,876)</u>
Net position of governmental activities		<u>\$ 7,101,240</u>

See notes to the financial statements

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**POINCIANA COMMUNITY DEVELOPMENT DISTRICT
POLK COUNTY, FLORIDA
STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2024**

	Major Funds		Total Governmental Funds
	General	Debt Service	
REVENUES			
Assessments	\$ 683,561	\$ 1,311,798	\$ 1,995,359
Miscellaneous revenue	36,573	-	36,573
Interest	23,332	44,024	67,356
Total revenues	743,466	1,355,822	2,099,288
EXPENDITURES			
Current:			
General government	157,773	13,766	171,539
Maintenance and operations	604,326	-	604,326
Debt service:			
Principal	-	1,085,000	1,085,000
Interest	-	215,100	215,100
Total expenditures	762,099	1,313,866	2,075,965
Excess (deficiency) of revenues over (under) expenditures	(18,633)	41,956	23,323
Fund balances - beginning	773,689	584,023	1,357,712
Fund balances - ending	\$ 755,056	\$ 625,979	\$ 1,381,035

See notes to the financial statements

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**POINCIANA COMMUNITY DEVELOPMENT DISTRICT
POLK COUNTY, FLORIDA
RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCES OF GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2024**

Net change in fund balances - total governmental funds	\$	23,323
Amounts reported for governmental activities in the statement of activities are different because:		
Depreciation on capital assets is not recognized in the governmental fund statement but is reported as an expense in the statement of activities.		(350,024)
The change in accrued interest on long-term liabilities between the current and prior fiscal year is recorded in the statement of activities but not in the fund financial statements.		8,775
Expenses reported in the statement of activities that do not require the use of current financial resources are not reported as expenditures in the funds. The details of the differences are as follows:		
Amortization of deferred amount on refunding		(23,197)
Repayment of long-term liabilities are reported as expenditures in the governmental fund statement but such repayments reduce liabilities in the statement of net position and are eliminated in the statement of activities.		<u>1,085,000</u>
Change in net position of governmental activities	\$	<u><u>743,877</u></u>

See notes to the financial statements

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**POINCIANA COMMUNITY DEVELOPMENT DISTRICT
POLK COUNTY, FLORIDA
NOTES TO FINANCIAL STATEMENTS**

NOTE 1 – NATURE OF ORGANIZATION AND REPORTING ENTITY

Poinciana Community Development District ("District") was created on November 1, 1999 pursuant to the Uniform Community Development District Act of 1980, otherwise known as Chapter 190, Florida Statutes. Chapter 190 provides among other things, the power to manage basic services for community development, power to borrow money and issue bonds, and to levy and assess non-ad valorem assessments for the financing and delivery of capital infrastructure. Also, Chapter 190 provides that a Community Development District with a size of 1,000 acres or more could be established by rule adopted under Chapter 120 by the Florida Land and Water Adjudicatory Commission. The District was established by the adoption of Rule 42AA-1.

The District was established for the purposes of financing and managing the acquisition, construction, maintenance and operation of a portion of the infrastructure necessary for community development within the District.

The District is governed by the Board of Supervisors ("Board"), which is composed of five members. The Supervisors are elected on an at-large basis by the owners of the property within the District. The Board of Supervisors of the District exercise all powers granted to the District pursuant to Chapter 190, Florida Statutes.

The Board has the responsibility for:

1. Allocating and levying assessments.
2. Approving budgets.
3. Exercising control over facilities and properties.
4. Controlling the use of funds generated by the District.
5. Approving the hiring and firing of key personnel.
6. Financing improvements.

The financial statements were prepared in accordance with Governmental Accounting Standards Board ("GASB") Statements. Under the provisions of those standards, the financial reporting entity consists of the primary government, organizations for which the District Board of Supervisors is considered to be financially accountable, and other organizations for which the nature and significance of their relationship with the District are such that, if excluded, the financial statements of the District would be considered incomplete or misleading. There are no entities considered to be component units of the District; therefore, the financial statements include only the operations of the District.

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Government-Wide and Fund Financial Statements

The basic financial statements include both government-wide and fund financial statements.

The government-wide financial statements (i.e., the statement of net position and the statement of activities) report information on all of the non-fiduciary activities of the primary government. For the most part, the effect of interfund activity has been removed from these statements.

The statement of activities demonstrates the degree to which the direct expenses of a given function or segment is offset by program revenues. *Direct expenses* are those that are clearly identifiable with a specific function or segment. *Program revenues* include 1) charges to customers who purchase, use or directly benefit from goods, services or privileges provided by a given function or segment. Operating-type special assessments for maintenance and debt service are treated as charges for services; and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Other items not included among program revenues are reported instead as *general revenues*.

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Measurement Focus, Basis of Accounting and Financial Statement Presentation

The government-wide financial statements are reported using the *economic resources measurement* focus and the *accrual basis of accounting*. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Assessments are recognized as revenues in the year for which they are levied. Grants and similar items are to be recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

Governmental fund financial statements are reported using the *current financial resources measurement focus* and the *modified accrual basis of accounting*. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be *available* when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the government considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures are recorded only when payment is due.

Assessments

Assessments are non-ad valorem assessments on benefited property within the District. Operating and maintenance assessments are based upon the adopted budget and levied annually at a public hearing of the District. Debt service assessments are levied when Bonds are issued and assessed and collected on an annual basis. The District may collect assessments directly or utilize the uniform method of collection under Florida Statutes. Direct collected assessments are due as determined by annual assessment resolution adopted by the Board of Supervisors. Assessments collected under the uniform method are mailed by the County Tax Collector on November 1 and due on or before March 31 of each year. Property owners may prepay a portion or all of the debt service assessments on their property subject to various provisions in the Bond documents.

Assessments and interest associated with the current fiscal period are considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal period. The portion of assessments receivable due within the current fiscal period is considered to be susceptible to accrual as revenue of the current period.

The District reports the following major governmental funds:

General Fund

The general fund is the general operating fund of the District. It is used to account for all financial resources except those required to be accounted for in another fund.

Debt Service Fund

The debt service fund is used to account for the accumulation of resources for the annual payment of principal and interest on long-term debt.

As a general rule, the effect of interfund activity has been eliminated from the government-wide financial statements.

When both restricted and unrestricted resources are available for use, it is the government's policy to use restricted resources first for qualifying expenditures, then unrestricted resources as they are needed.

Assets, Liabilities and Net Position or Equity

Restricted Assets

These assets represent cash and investments set aside pursuant to Bond covenants or other contractual restrictions.

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Assets, Liabilities and Net Position or Equity (Continued)

Deposits and Investments

The District’s cash and cash equivalents are considered to be cash on hand and demand deposits (interest and non-interest bearing).

The District has elected to proceed under the Alternative Investment Guidelines as set forth in Section 218.415 (17) Florida Statutes. The District may invest any surplus public funds in the following:

- a) The Local Government Surplus Trust Funds, or any intergovernmental investment pool authorized pursuant to the Florida Interlocal Cooperation Act;
- b) Securities and Exchange Commission registered money market funds with the highest credit quality rating from a nationally recognized rating agency;
- c) Interest bearing time deposits or savings accounts in qualified public depositories;
- d) Direct obligations of the U.S. Treasury.

Securities listed in paragraph c and d shall be invested to provide sufficient liquidity to pay obligations as they come due. In addition, surplus funds may be deposited into certificates of deposit which are insured and any unspent Bond proceeds are required to be held in investments as specified in the Bond Indenture.

The District records all interest revenue related to investment activities in the respective funds. Investments are measured at amortized cost or reported at fair value as required by generally accepted accounting principles.

Prepaid Items

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items in both government-wide and fund financial statements.

Capital Assets

Capital assets which include property, plant and equipment, and infrastructure assets (e.g., roads, sidewalks and similar items) are reported in the government activities columns in the government-wide financial statements. Capital assets are defined by the government as assets with an initial, individual cost of more than \$5,000 (amount not rounded) and an estimated useful life in excess of two years. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at acquisition value at the date of donation.

The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend assets lives are not capitalized. Major outlays for capital assets and improvements are capitalized as projects are constructed.

Property, plant and equipment of the District are depreciated using the straight-line method over the following estimated useful lives:

<u>Asset</u>	<u>Life</u>
Infrastructure	30
Improvements other than buildings	10

In the governmental fund financial statements, amounts incurred for the acquisition of capital assets are reported as fund expenditures. Depreciation expense is not reported in the governmental fund financial statements.

Unearned Revenue

Governmental funds report unearned revenue in connection with resources that have been received, but not yet earned.

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Assets, Liabilities and Net Position or Equity (Continued)

Long-Term Obligations

In the government-wide financial statements long-term debt and other long-term obligations are reported as liabilities in the statement of net position. Bond premiums and discounts are deferred and amortized over the life of the Bonds. Bonds payable are reported net of applicable premiums or discounts. Bond issuance costs are expensed when incurred.

In the fund financial statements, governmental fund types recognize premiums and discounts, as well as issuance costs, during the current period. The face amount of debt issued is reported as other financing sources. Premiums received on debt issuances are reported as other financing sources while discounts on debt issuances are reported as other financing uses. Issuance costs, whether or not withheld from the actual debt proceeds received, are reported as debt service expenditures.

Deferred Outflows/Inflows of Resources

In addition to assets, the statement of financial position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, deferred outflows of resources, represents a consumption of net position that applies to a future period(s) and so will not be recognized as an outflow of resources (expense/expenditure) until then.

In addition to liabilities, the statement of financial position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents an acquisition of net position that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time.

Fund Equity/Net Position

In the fund financial statements, governmental funds report non spendable and restricted fund balance for amounts that are not available for appropriation or are legally restricted by outside parties for use for a specific purpose. Assignments of fund balance represent tentative management plans that are subject to change.

The District can establish limitations on the use of fund balance as follows:

Committed fund balance – Amounts that can be used only for the specific purposes determined by a formal action (resolution) of the Board of Supervisors. Commitments may be changed or lifted only by the Board of Supervisors taking the same formal action (resolution) that imposed the constraint originally. Resources accumulated pursuant to stabilization arrangements sometimes are reported in this category.

Assigned fund balance – Includes spendable fund balance amounts established by the Board of Supervisors that are intended to be used for specific purposes that are neither considered restricted nor committed. The Board may also assign fund balance as it does when appropriating fund balance to cover differences in estimated revenue and appropriations in the subsequent year's appropriated budget. Assignments are generally temporary and normally the same formal action need not be taken to remove the assignment.

The District first uses committed fund balance, followed by assigned fund balance and then unassigned fund balance when expenditures are incurred for purposes for which amounts in any of the unrestricted fund balance classifications could be used.

Net position is the difference between assets and deferred outflows of resources less liabilities and deferred inflows of resources. Net position in the government-wide financial statements are categorized as net investment in capital assets, restricted or unrestricted. Net investment in capital assets represents net position related to infrastructure and property, plant and equipment. Restricted net position represents the assets restricted by the District's Bond covenants or other contractual restrictions. Unrestricted net position consists of the net position not meeting the definition of either of the other two components.

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Other Disclosures

Use of Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities, and disclosure of contingent assets and liabilities at the date of the financial statements, and the reported amounts of revenues and expenditures during the reporting period. Actual results could differ from those estimates.

NOTE 3 – BUDGETARY INFORMATION

The District is required to establish a budgetary system and an approved Annual Budget. Annual Budgets are adopted on a basis consistent with generally accepted accounting principles for all governmental funds. All annual appropriations lapse at fiscal year-end.

The District follows these procedures in establishing the budgetary data reflected in the financial statements.

- a) Each year the District Manager submits to the District Board a proposed operating budget for the fiscal year commencing the following October 1.
- b) Public hearing(s) are conducted to obtain comments.
- c) Prior to October 1, the budget is legally adopted by the District Board.
- d) All budget changes must be approved by the District Board, unless otherwise delegated by the District Board.
- e) The budgets are adopted on a basis consistent with generally accepted accounting principles.
- f) Unused appropriation for annually budgeted funds lapse at the end of the year.

NOTE 4 – DEPOSITS AND INVESTMENTS

Deposits

The District's cash balances were entirely covered by federal depository insurance or by a collateral pool pledged to the State Treasurer. Florida Statutes Chapter 280, "Florida Security for Public Deposits Act", requires all qualified depositories to deposit with the Treasurer or another banking institution eligible collateral equal to various percentages of the average daily balance for each month of all public deposits in excess of any applicable deposit insurance held. The percentage of eligible collateral (generally, U.S. Governmental and agency securities, state or local government debt, or corporate bonds) to public deposits is dependent upon the depository's financial history and its compliance with Chapter 280. In the event of a failure of a qualified public depository, the remaining public depositories would be responsible for covering any resulting losses.

Investments

The District's investments were held as follows at September 30, 2024:

	Amortized Cost	Credit Risk	Maturities
Goldman Sachs Financial Square Government Fund	\$ 636,914	S&P AAAM	Weighted average of the fund portfolio: 39 days
Total Investments	<u>\$ 636,914</u>		

Credit risk – For investments, credit risk is generally the risk that an issuer of an investment will not fulfill its obligation to the holder of the investment. This is measured by the assignment of a rating by a nationally recognized statistical rating organization. Investment ratings by investment type are included in the preceding summary of investments.

Concentration risk – The District places no limit on the amount the District may invest in any one issuer.

Interest rate risk – The District has adopted the State's alternative investment guidelines as a part of its compliance with Sec. 218.415(17) F.S., that limits investment maturities as a means of managing exposure to fair value losses arising from increasing interest rates.

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NOTE 4 – DEPOSITS AND INVESTMENTS (Continued)

Investments (Continued)

However, the Bond Indenture limits the type of investments held using unspent proceeds.

Fair Value Measurement – When applicable, the District measures and records its investments using fair value measurement guidelines established in accordance with GASB Statements. The framework for measuring fair value provides a fair value hierarchy that prioritizes the inputs to valuation techniques.

These guidelines recognize a three-tiered fair value hierarchy, in order of highest priority, as follows:

- *Level 1:* Investments whose values are based on unadjusted quoted prices for identical investments in active markets that the District has the ability to access;
- *Level 2:* Investments whose inputs - other than quoted market prices - are observable either directly or indirectly; and,
- *Level 3:* Investments whose inputs are unobservable.

The fair value measurement level within the fair value hierarchy is based on the lowest level of any input that is significant to the entire fair value measurement. Valuation techniques used should maximize the use of observable inputs and minimize the use of unobservable inputs.

Money market investments that have a maturity at the time of purchase of one year or less and are held by governments other than external investment pools should be measured at amortized cost. Accordingly, the District's investments have been reported at amortized cost above.

NOTE 5 – CAPITAL ASSETS

Capital asset activity for the fiscal year ended September 30, 2024 was as follows:

	Beginning Balance	Additions	Reductions	Ending Balance
<u>Governmental activities</u>				
Capital assets, not being depreciated				
Land and improvements	\$ 10,404,277	\$ -	\$ -	\$ 10,404,277
Total capital assets, not being depreciated	10,404,277	-	-	10,404,277
Capital assets, being depreciated				
Infrastructure	10,396,500	-	-	10,396,500
Improvements other than buildings	34,742	-	-	34,742
Total capital assets, being depreciated	10,431,242	-	-	10,431,242
Less accumulated depreciation for:				
Infrastructure	6,584,450	346,550	-	6,931,000
Improvements other than buildings	17,948	3,474	-	21,422
Total accumulated depreciation	6,602,398	350,024	-	6,952,422
Total capital assets, being depreciated, net	3,828,844	(350,024)	-	3,478,820
Governmental activities capital assets	\$ 14,233,121	\$ (350,024)	\$ -	\$ 13,883,097

Depreciation expense was charged to the maintenance and operations function.

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NOTE 6 – LONG-TERM LIABILITIES

Series 2022

On February 1, 2022, the District issued \$10,845,000 of Special Assessment Refunding Bonds, Series 2022 due on May 1, 2031 which bear interest at a rate which increases each year starting at 1.69% and finishing at 2.57% in the year the Bonds are due. The Bonds were issued to refund District’s outstanding Special Assessment Refunding Bonds, Series 2012 (the “Refunded Bonds”), pay certain costs associated with the issuance of the Bonds. Interest is to be paid semiannually on each May 1 and November 1. Principal on the Bonds is to be paid serially commencing May 1, 2023 through May 1, 2031.

The Series 2022 Bonds are subject to redemption at the option of the District prior to their maturity. The Series 2022 Bonds are subject to optional redemption. The Bonds are subject to extraordinary mandatory redemption prior to their selected maturity in the manner determined by the Bond Registrar if certain events occurred as outlined in the Bond Indenture. This occurred during the current fiscal year as the District prepaid \$8,000 of the Series 2022 Bonds.

The Bond Indenture established a debt service reserve requirement as well as other restrictions and requirements relating principally to the use of proceeds to pay for the infrastructure improvements and the procedures to be followed by the District on assessments to property owners. The District agrees to levy special assessments in annual amounts adequate to provide payment of debt service and to meet the reserve requirements. The amount in the debt service reserve account meets the debt service reserve requirement. The District was in compliance with the requirements at September 30, 2024.

Long-term Debt Activity

Changes in long-term liability activity for the fiscal year ended September 30, 2024 were as follows:

	Beginning Balance	Additions	Reductions	Ending Balance	Due Within One Year
Bonds payable:					
Series 2022	\$ 9,312,000	\$ -	\$ 1,085,000	\$ 8,227,000	\$ 1,101,000
Total	\$ 9,312,000	\$ -	\$ 1,085,000	\$ 8,227,000	\$ 1,101,000

At September 30, 2024, the scheduled debt service requirements on the long-term debt were as follows:

Year ending September 30:	Principal	Interest	Total
2025	\$ 1,101,000	\$ 194,421	\$ 1,295,421
2026	1,124,000	171,477	1,295,477
2027	1,147,000	146,883	1,293,883
2028	1,171,000	120,695	1,291,695
2029	1,200,000	92,911	1,292,911
2030-2031	2,492,000	96,045	2,588,045
Total	\$ 8,235,000	\$ 822,432	\$ 9,057,432

NOTE 7 – MANAGEMENT COMPANY

The District has contracted with a management company to perform management advisory services, which include financial and accounting services. Certain employees of the management company also serve as officers of the District. Under the agreement, the District compensates the management company for management, accounting, financial reporting, computer and other administrative costs.

NOTE 8 – RISK MANAGEMENT

The District is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; and natural disasters. The District has obtained commercial insurance from independent third parties to mitigate the costs of these risks; coverage may not extend to all situations. There were no settled claims over the past three years.

**POINCIANA COMMUNITY DEVELOPMENT DISTRICT
POLK COUNTY, FLORIDA
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE - BUDGET AND ACTUAL – GENERAL FUND
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2024**

	<u>Budgeted Amounts</u>		<u>Variance with Final Budget - Positive (Negative)</u>
	Original & Final	Actual Amounts	
REVENUES			
Assessments	\$ 667,127	\$ 683,561	\$ 16,434
Interest	500	23,332	22,832
Miscellaneous revenue	-	36,573	36,573
Total revenues	<u>667,627</u>	<u>743,466</u>	<u>75,839</u>
EXPENDITURES			
Current:			
General government	148,177	157,773	(9,596)
Maintenance and operations	662,247	604,326	57,921
Total expenditures	<u>810,424</u>	<u>762,099</u>	<u>48,325</u>
Excess (deficiency) of revenues over (under) expenditures	(142,797)	(18,633)	124,164
OTHER FINANCING SOURCES (USES)			
Carryforward surplus	142,797	-	(142,797)
Total other financing sources (uses)	<u>142,797</u>	<u>-</u>	<u>(142,797)</u>
Net change in fund balances	<u>\$ -</u>	<u>(18,633)</u>	<u>\$ (18,633)</u>
Fund balance - beginning		<u>773,689</u>	
Fund balance - ending		<u>\$ 755,056</u>	

See notes to required supplementary information

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**POINCIANA COMMUNITY DEVELOPMENT DISTRICT
POLK COUNTY, FLORIDA
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION**

The District is required to establish a budgetary system and an approved Annual Budget for the general fund. The District's budgeting process is based on estimates of cash receipts and cash expenditures which are approved by the Board. The budget approximates a basis consistent with accounting principles generally accepted in the United States of America (generally accepted accounting principles).

The legal level of budgetary control, the level at which expenditures may not exceed budget, is in the aggregate. Any budget amendments that increase the aggregate budgeted appropriations must be approved by the Board of Supervisors. Actual general fund expenditures did not exceed appropriations for the fiscal year ended September 30, 2024.

**POINCIANA COMMUNITY DEVELOPMENT DISTRICT
POLK COUNTY, FLORIDA
OTHER INFORMATION – DATA ELEMENTS
REQUIRED BY FL STATUTE 218.39(3)(C)
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2024
UNAUDITED**

Element	Comments
Number of District employees compensated in the last pay period of the District's fiscal year being reported.	0
Number of independent contractors compensated to whom nonemployee compensation was paid in the last month of the District's fiscal year being reported.	8
Employee compensation	\$4,600
Independent contractor compensation	\$604,127
Construction projects to begin on or after October 1; (>\$65K)	Not applicable
Budget variance report	See the Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual - General Fund
Ad Valorem taxes;	Not applicable
Special assessment rate	Operations and maintenance - \$184.04
Special assessments collected	Debt service - \$373.96
Outstanding Bonds:	\$1,995,359
	see Note 6 for details

**INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL
REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT
OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH
GOVERNMENT AUDITING STANDARDS**

To the Board of Supervisors
Poinciana Community Development District
Polk County, Florida

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities and each major fund of Poinciana Community Development District, Polk County, Florida ("District") as of and for the fiscal year ended September 30, 2024, and the related notes to the financial statements, which collectively comprise the District's basic financial statements, and have issued our opinion thereon dated, Xxxx, 2025.

Report on Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the District's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, we do not express an opinion on the effectiveness of the District's internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. *A material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented or detected and corrected on a timely basis. *A significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or, significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses or significant deficiencies may exist that were not identified.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the District's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Xxxx, 2025

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**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH THE
REQUIREMENTS OF SECTION 218.415, FLORIDA STATUTES, REQUIRED BY
RULE 10.556(10) OF THE AUDITOR GENERAL OF THE STATE OF FLORIDA**

To the Board of Supervisors
Poinciana Community Development District
Polk County, Florida

We have examined Poinciana Community Development District, Polk County, Florida's ("District") compliance with the requirements of Section 218.415, Florida Statutes, in accordance with Rule 10.556(10) of the Auditor General of the State of Florida during the fiscal year ended September 30, 2024. Management is responsible for District's compliance with those requirements. Our responsibility is to express an opinion on District's compliance based on our examination.

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. Those standards require that we plan and perform the examination to obtain reasonable assurance about whether the District complied, in all material respects, with the specified requirements referenced in Section 218.415, Florida Statutes. An examination involves performing procedures to obtain evidence about whether the District complied with the specified requirements. The nature, timing, and extent of the procedures selected depend on our judgment, including an assessment of the risks of material noncompliance, whether due to fraud or error. We believe that the evidence we obtained is sufficient and appropriate to provide a reasonable basis for our opinion. Our examination does not provide a legal determination on the District's compliance with specified requirements.

We are required to be independent and to meet our other ethical responsibilities in accordance with relevant ethical requirements relating to the examination engagement.

In our opinion, the District complied, in all material respects, with the aforementioned requirements for the fiscal year ended September 30, 2024.

This report is intended solely for the information and use of the Legislative Auditing Committee, members of the Florida Senate and the Florida House of Representatives, the Florida Auditor General, management, and the Board of Supervisors of Poinciana Community Development District, Polk County, Florida and is not intended to be and should not be used by anyone other than these specified parties.

Xxxx, 2025

**MANAGEMENT LETTER PURSUANT TO THE RULES OF
THE AUDITOR GENERAL FOR THE STATE OF FLORIDA**

To the Board of Supervisors
Poinciana Community Development District
Polk County, Florida

Report on the Financial Statements

We have audited the accompanying basic financial statements of Poinciana Community Development District, Polk County, Florida ("District") as of and for the fiscal year ended September 30, 2024 and have issued our report thereon dated Xxxx, 2025.

Auditor's Responsibility

We conducted our audit in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and Chapter 10.550, Rules of the Florida Auditor General.

Other Reporting Requirements

We have issued our Independent Auditor's Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of the Financial Statements Performed in Accordance with *Government Auditing Standards*; and Independent Auditor's Report on an examination conducted in accordance with *AICPA Professional Standards*, AT-C Section 315, regarding compliance requirements in accordance with Chapter 10.550, Rules of the Auditor General. Disclosures in those reports, which are dated Xxxx, 2025, should be considered in conjunction with this management letter.

Purpose of this Letter

The purpose of this letter is to comment on those matters required by Chapter 10.550 of the Rules of the Auditor General for the State of Florida. Accordingly, in connection with our audit of the financial statements of the District, as described in the first paragraph, we report the following:

- I. **Current year findings and recommendations.**
- II. **Status of prior year findings and recommendations.**
- III. **Compliance with the Provisions of the Auditor General of the State of Florida.**

Our management letter is intended solely for the information and use of the Legislative Auditing Committee, members of the Florida Senate and the Florida House of Representatives, the Florida Auditor General, Federal and other granting agencies, as applicable, management, and the Board of Supervisors of Poinciana Community Development District, Polk County, Florida and is not intended to be and should not be used by anyone other than these specified parties.

We wish to thank Poinciana Community Development District, Polk County, Florida and the personnel associated with it, for the opportunity to be of service to them in this endeavor as well as future engagements, and the courtesies extended to us.

Xxxx, 2025

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REPORT TO MANAGEMENT

I. CURRENT YEAR FINDINGS AND RECOMMENDATIONS

None

II. PRIOR YEAR FINDINGS AND RECOMMENDATIONS

None

III. COMPLIANCE WITH THE PROVISIONS OF THE AUDITOR GENERAL OF THE STATE OF FLORIDA

Unless otherwise required to be reported in the auditor's report on compliance and internal controls, the management letter shall include, but not be limited to the following:

1. A statement as to whether or not corrective actions have been taken to address findings and recommendations made in the preceding annual financial audit report.

There were no significant findings and recommendations made in the preceding annual financial audit report for the fiscal year ended September 30, 2023.

2. Any recommendations to improve the local governmental entity's financial management.

There were no such matters discovered by, or that came to the attention of, the auditor, to be reported for the fiscal year ended September 30, 2024.

3. Noncompliance with provisions of contracts or grant agreements, or abuse, that have occurred, or are likely to have occurred, that have an effect on the financial statements that is less than material but which warrants the attention of those charged with governance.

There were no such matters discovered by, or that came to the attention of, the auditor, to be reported, for the fiscal year ended September 30, 2024.

4. The name or official title and legal authority of the District are disclosed in the notes to the financial statements.
5. The District has not met one or more of the financial emergency conditions described in Section 218.503(1), Florida Statutes.
6. We applied financial condition assessment procedures and no deteriorating financial conditions were noted as of September 30, 2024. It is management's responsibility to monitor financial condition, and our financial condition assessment was based in part on representations made by management and the review of financial information provided by same.
7. Management has provided the specific information required by Section 218.39(3)(c) in the Other Information section of the financial statements on page 22.

SECTION XIV



Prepared By:
Manny R. Vilaret, Esquire
Vilaret Law, PLLC
10901 Danka Circle, Suite C
Saint Petersburg, Florida 33716

AERIAL EASEMENT

KNOW ALL MEN BY THESE PRESENTS, that the undersigned, its successors and assigns (GRANTOR herein), in consideration of the sum of One Dollar (\$1.00) and other valuable considerations, the receipt of which is hereby acknowledged, grant and convey to **DUKE ENERGY FLORIDA, LLC, a Florida limited liability company d/b/a DUKE ENERGY** (GRANTEE herein), P.O. Box 14042, St. Petersburg, Florida 33733, its successors, assigns, lessees, licensees, transferees, permittees, and apportionees, the non-exclusive right, privilege and easement to construct, remove, reconstruct, operate and maintain in perpetuity, overhead electric transmission and distribution lines, communication systems and related facilities for providing electric energy services, and communications services (including services to telecommunication providers and other customers) and the transmission of any and all present or future form of communication by any present or future means or method (including, with respect to all grants herein, communication and other wires, fiber optics, guys, anchors, attachments and accessories desirable in connection therewith) all of which may be installed or constructed over and across the following described lands in Polk County, Florida, and referred to hereinafter as the Easement Area to wit:

See Exhibit "A", attached hereto, incorporated herein, and by this reference made a part hereof.

Tax Parcel Number: **28-27-24-934011-005140 and 28-27-24-934011-005150**

Together with the right to construct, install, operate, utilize, patrol, inspect, alter, improve, repair, rebuild, relocate or remove such lines, systems and related facilities, including the right to increase or decrease the number and type of wires and voltage and to adjust the centerline of the wires within the Easement Area, all as conditioned herein.

GRANTEE shall have all other rights and privileges reasonably necessary or convenient for the safe and efficient operation and maintenance of said electric transmission and distribution lines, communication systems and related facilities, including (i) the right to trim, cut, remove, and keep clear trees, limbs and undergrowth within said Easement Area and the right to cut down at any time and from time to time, in GRANTEE'S sole discretion, any tree standing outside the Easement Area which if felled, or upon falling, could fall within five (5) feet of any conductor or other facility included within said Easement Area, and further including (ii) the reasonable right to enter upon adjoining lands of the GRANTOR by such route or routes, including private roads and ways then existing thereon, on foot or by conveyance, with materials, supplies, and equipment as may be desirable for the purpose of exercising all rights herein granted and further including (iii) the right to relocate any listed or protected plant or animal species found within the Easement Area to another location within the Easement Area. As a result of any actions or inaction of GRANTEE, including but not limited to said relocations, GRANTEE hereby agrees to restore the Easement Area at its own expense to as near as practicable to the original condition.

PROVIDED, HOWEVER, that as a condition precedent to the exercise of any rights granted hereunder, GRANTEE covenants and agrees to comply with all federal, state, or local laws, rules, or regulations, including but not limited to the requirements of water management district permits and easements of record.

GRANTOR covenants and agrees that no new or additional trees, buildings, structures, ponds or obstacles will be located or constructed within the Easement Area nor shall ground elevation be altered more than two (2) feet, after the date of this Easement.

GRANTOR shall have all other rights in and to said Easement Area not inconsistent with (i) GRANTEE'S right to the safe and efficient operation and maintenance of said electric transmission and distribution lines, communications systems and related facilities, including clear, continuous access within the Easement Area, (ii) GRANTEE'S right-of-way utilization or encroachment guidelines, or (iii) any federal, state, or local laws, rules, or regulations; including, but not limited to, the right to

utilize said Easement Area for (a) ingress and egress, (b) general farming, (c) construction, maintenance and travel over roads and streets across the Easement Area.

PROVIDED, HOWEVER, that as a condition precedent to the exercise of any such right other than ingress and egress, GRANTOR covenants and agrees to obtain from GRANTEE ((800) 700-8744, www.prgnprojectsolutions.com, or P.O. Box 14042, St. Petersburg, Florida 33733, Attention: Asset Protection Right-of-Way Specialist) a prior written determination that the exercise of such right is not inconsistent with the safe and efficient operation and maintenance of said electric transmission and distribution lines and communications systems or with any of the foregoing guidelines or laws.

GRANTOR warrants and covenants that it has the right to convey to GRANTEE this easement, and that GRANTEE shall have quiet and peaceful possession, use and enjoyment of same, subject to the requirements of this Easement..

All covenants, terms, provisions and conditions herein contained shall inure and extend to and be obligatory upon the successors, lessees and assigns of the respective parties hereto.

IN WITNESS WHEREOF, the said GRANTOR has hereunto affixed its hands and seals this _____ day of _____, 20__.

GRANTOR:
Poinciana Community Development District

ATTEST:

Secretary

Chairman

Print or Type Name

Print or Type Name

SIGNED, SEALED AND DELIVERED IN THE PRESENCE OF:

Grantor's mailing address:

Signature of First Witness

Print or Type Name of First Witness

CORPORATE SEAL

Address: _____

Signature of Second Witness

Print or Type Name of Second Witness

Address: _____

(Names and addresses (street number, street, city, state and zip code) **must** be typed or printed clearly under each signature)

State of _____)
County of _____) ss

The foregoing Easement was acknowledged before me by means of physical presence or online notarization, this _____ day of _____, 20__, by _____ and _____, its Chairman and its Secretary, respectively of the Poinciana Community Development District, on behalf of the District who are personally known to me or who have produced _____ as identification.

NOTARY SEAL

Notary Public

Name typed, printed or stamped

My Commission Expires: _____

Legal Description:

Polk County Tax Parcel IDs: 282724934011005140 & 282724934011005150

(Parcel 1)

A parcel of land, being a portion of Tract C-1, Solivita - Phase IIIA, as per plat thereof, recorded in Plat Book 127, Pages 10-13 of the Public Records of Polk County, Florida, and adjoining the Easterly Right of Way line of Marigold Avenue, a 150 foot wide right of way, as shown on the plat of Poinciana Neighborhood 3, Village 3, as recorded in Plat Book 52, Pages 19-31 of said Public Records; said lands also being a portion of lands described in Official Records Book 6586, Page 427, as record in said Public Records and being situated in Section 24, Township 27 South, Range 28 East, Polk County, Florida, being more particularly described as follows:

Commence at a point of intersection of the Southerly Line of aforementioned Tract C-1 and the Easterly Right of Way line of aforementioned Marigold Avenue; thence northerly along said Easterly Right of Way line, the following three courses: (1) N 01°39'37"W, a distance of 210.68 feet to the point of curvature of a curve concave easterly, having a radius of 1675.00 feet, a central angle of 07°26'18", and being subtended by a chord bearing of N 02°03'32"E, and a chord distance of 217.30 feet; (2) thence northerly along the arc of said curve a distance of 217.45 feet to the Point of Beginning; (3) thence continue northerly along the continuation of said curve concave easterly, having a radius of 1675.00 feet, a central angle of 18°15'42", being subtended by a chord bearing of N 14°54'32"E and a chord distance of 531.61 feet, through an arc distance of 533.87 feet to a point on the southwesterly line of Tract G1, as shown on aforesaid plat of Solivita - Phase IIIA; thence departing said Easterly Right of Way line, run S 16°02'31"E, along said southwesterly line of Tract G1, a distance of 105.55 feet; thence departing said southwesterly line of Tract G1, run S 21°55'31"W, a distance of 444.41 feet to the Point of Beginning.

Contains 0.50 acres (21,961 square feet), more or less.

(Parcel 2)

A parcel of land, being a portion of Tracts B2 and C-2, Solivita - Phase IIIA, as per plat thereof, recorded in Plat Book 127, Pages 10-13 of the Public Records of Polk County, Florida, and adjoining the Easterly Right of Way line of Marigold Avenue, a 150 foot wide right of way, as shown on the plat of Poinciana Neighborhood 3, Village 3, as recorded in Plat Book 52, Pages 19-31 of said Public Records; said lands also being a portion of lands described in Official Records Book 6586, Page 427, as record in said Public Records and being situated in Sections 13 and 24, Township 27 South, Range 28 East, Polk County, Florida, being more particularly described as follows:

Commence at a point of intersection of the Southerly Line of Tract C-1, Solivita - Phase IIIA, as per plat thereof, recorded in Plat Book 127, Pages 10-13 of the Public Records of Polk County, Florida, and the Easterly Right of Way line of aforementioned Marigold Avenue; thence northerly along said Easterly Right of Way line, the following four courses: (1) N 01°39'37"W, a distance of 210.68 feet to the point of curvature of a curve concave easterly, having a radius of 1675.00 feet, a central angle of 27°05'51", and being subtended by a chord bearing of N 11°53'18"E, and a chord distance of 784.81 feet; (2) thence northerly along the arc of said curve a distance of 792.17 feet to a point on the Northeasterly line of Tract G1, as shown on aforesaid plat of Solivita - Phase IIIA; said point also being the Point of Beginning; (3) thence continue northerly along the continuation of said curve concave southeasterly, having a radius of 1675.00 feet, a central angle of 08°08'49", being subtended by a chord bearing of N 29°30'38"E and a chord distance of 237.97 feet, through an arc distance of 238.17 feet; (4) thence N 33°35'03"E, a distance of 155.97 feet; thence departing said Easterly Right of Way line, run S 21°55'31"W, a distance of 449.62 feet to a point on aforesaid Northeasterly line of Tract G1; thence the following two courses along said Northeasterly line of Tract G1, (1) N 17°16'51"W, a distance of 53.37 feet; (2) thence N 34°10'17"W, a distance of 35.18 feet to the Point of Beginning.

Contains 0.36 acres (15,865 square feet), more or less.

Surveyor's Notes:

1. North and the bearings shown hereon are referenced to the East Right of Way Line of Marigold Avenue as being N01°39'37"E.
2. All measurements shown hereon are in U.S. Survey Feet.
3. An abstract of title was not performed by or furnished to Colliers Engineering & Design, Inc. Any easements or encumbrances that may appear as a result of said abstract are not warranted by this sketch.
4. Legal description was prepared by Colliers Engineering & Design per client request and is based on deeds of record and a field survey to locate the controlling corners needed to establish the parcels, right-of-way and easement shown in the legal description and sketch hereon.
5. This sketch meets the applicable "Standards of Practice" as set forth by the Florida Board of Professional Surveyors and Mappers in rule 5J17.050-.052, Florida Administrative Code. Not valid without the original signature and the raised seal or the electronic signature and computer generated seal of a Florida Licensed Surveyor and Mapper.



09/17/2024

THOMAS R. CAMDEN, P.S.M.
COLLIERS ENGINEERING & DESIGN, INC.

FLORIDA REGISTRATION No. 7078
FLORIDA REGISTRATION No. LB 7388

DATE

F23049201_RW_ESMT_RO_09172024_PCDD.DWG

 <p>Engineering & Design</p>		<p>ORLANDO 1101 North Lake Destiny Road Suite 415 Maitland, FL 32751 Phone: 321.441.9405 www.colliersengineering.com</p>		<p>CERTIFIED TO: DUKE ENERGY FLORIDA, LLO</p>		 <p>DUKE ENERGY</p>							
<p>REVISIONS</p> <table border="1"> <tr> <td>1</td> <td></td> <td></td> </tr> <tr> <td>2</td> <td></td> <td></td> </tr> </table>		1			2			<p>DESCRIPTION SKETCH</p> <p>POINCIANA COMMUNITY DEVELOPMENT DISTRICT</p> <p>F23049201 - MARIGOLD AVE</p>		<p>550 S. TRYON STREET CHARLOTTE, N.C. 28202 TELEPHONE NO. (704)382-2361</p>		<p>WO: 51261650</p>	
1													
2													
<p>VENDOR PROJECT No. 24010095A</p>		<p>DRAWN TRC</p>		<p>CHECK TRC</p>		<p>SCALE: 1"=200'</p>							
<p>VENDOR DRAWING No.</p>		<p>DATE: 09/17/2024</p>		<p>SITE: N/P</p>		<p>LU: N/P</p>							
						<p>SHEET 1 OF 2</p>							

Curve Table					
Curve #	Length	Radius	Central Angle	Chord Bearing	Chord
C1	533.87'	1675.00'	18°15'42"	N14°54'32"E	531.61'
C2	40.85'	1675.00'	01°23'51"	N24°44'18"E	40.85'
C3	238.17'	1675.00'	08°08'49"	N29°30'38"E	237.97'

SECTION 13
TOWNSHIP 27 SOUTH
RANGE 28 EAST
POLK COUNTY

DUKE ENERGY EASEMENT
PARCEL 2 CONTAINS
0.36 ACRES (15,865 SQ. FT.)



POINT OF BEGINNING

(PARCEL 2)

SECTION 13-27S-28E
SECTION 24-27S-28E

LEGEND:

- O.R.B. OFFICIAL RECORDS BOOK
- P.S.M. PROFESSIONAL SURVEYOR AND MAPPER
- LB LICENSED BUSINESS
- R/W RIGHT-OF-WAY
- R RADIUS
- L ARC LENGTH
- Δ CENTRAL ANGLE (DELTA)
- CB CHORD BEARING
- CH CHORD DISTANCE
- N/P NOT PROVIDED
- CHANGE IN DIRECTION

-  TAX ID 282724934011005150 AND A PORTION OF LANDS DESCRIBED IN O.R.B. 6586, PAGE 427
-  TAX ID 282724934011005140 AND A PORTION OF LANDS DESCRIBED IN O.R.B. 6586, PAGE 427

DUKE ENERGY EASEMENT
PARCEL 1 CONTAINS
0.50 ACRES (21,961 SQ. FT.)

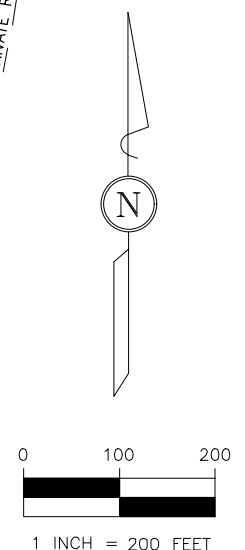
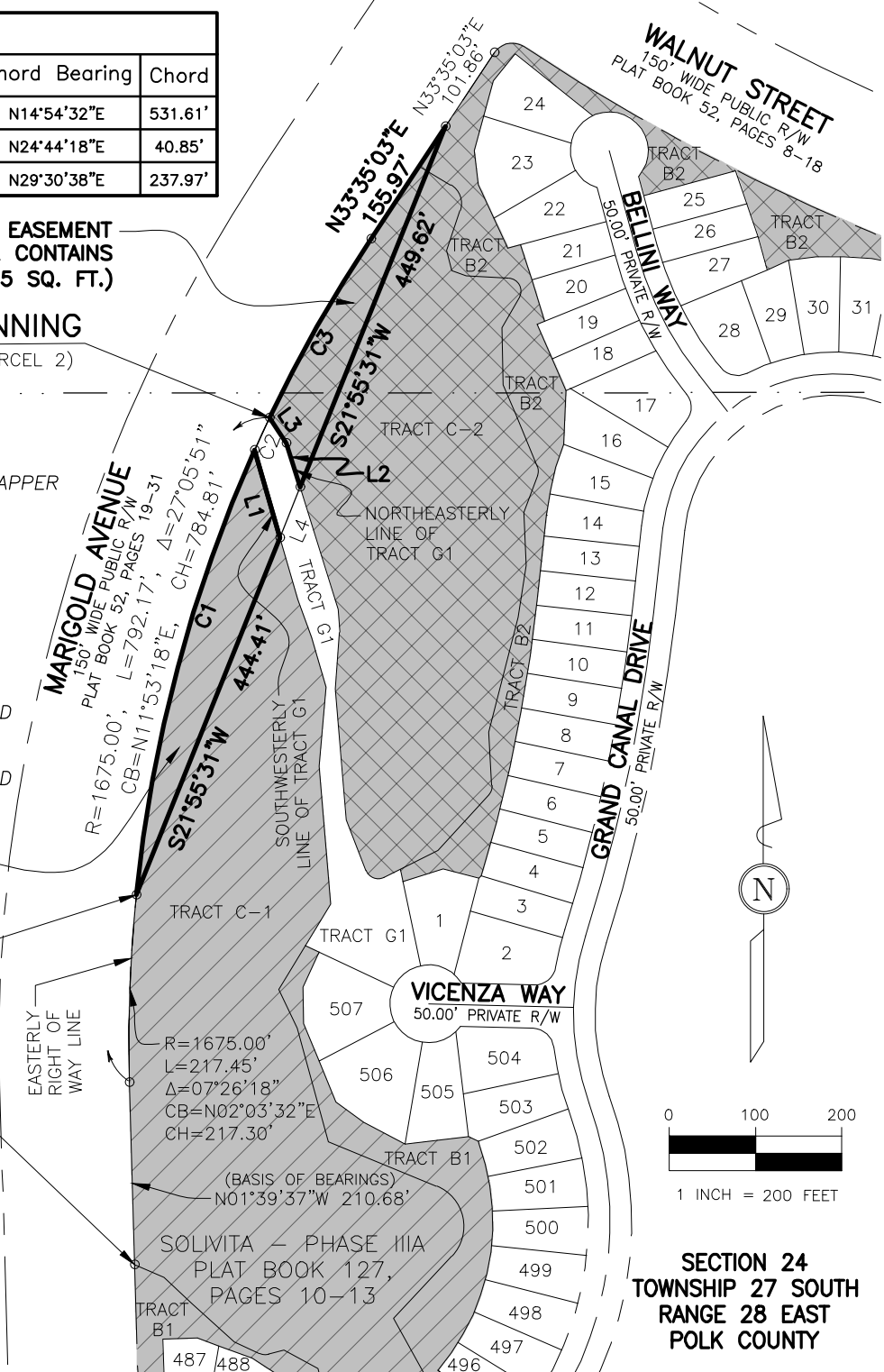
POINT OF BEGINNING

(PARCEL 1)

POINT OF COMMENCEMENT

(PARCEL 1 AND PARCEL 2)
THE POINT OF INTERSECTION WITH
THE SOUTH LINE OF TRACT C-1
AND THE EAST RIGHT OF WAY LINE
OF MARIGOLD AVENUE

Line Table		
Line #	Direction	Length
L1	S16°02'31"E	105.55'
L2	N17°16'51"W	53.37'
L3	N34°10'17"W	35.18'
L4	S21°55'31"W	63.04'



SECTION 24
TOWNSHIP 27 SOUTH
RANGE 28 EAST
POLK COUNTY

F23049201_RW_ESMT_RO_09172024_PCDD.DWG

Colliers
Engineering & Design

ORLANDO
1101 North Lake Destiny Road
Suite 415
Maitland, FL 32751
Phone: 321.441.9405

www.colliersengineering.com
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REVISIONS	1	
	2	

VENDOR PROJECT No. 24010095A
VENDOR DRAWING No.


CERTIFIED TO: DUKE ENERGY FLORIDA, L.L.C.

DESCRIPTION SKETCH

POINCIANA COMMUNITY
DEVELOPMENT DISTRICT

F23049201 - MARIGOLD AVE

DRAWN	CHECK	SCALE: 1"=200'
TRC	TRC	DATE: 09/17/2024



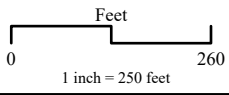
DUKE ENERGY

550 S. TRYON STREET
CHARLOTTE, N.C. 28202
TELEPHONE NO. (704)382-2361

WO: 51261650	SHEET 2 OF 2
SITE: N/P LU: N/P	



	Study Area
	Wetland
	Surface Water
	Proposed OH Transmission Line
	Removal Structure
	Existing Structure
	Proposed Install



MARIGOLD AVE LMP RELOCATION
DUKE ENERGY FLORIDA

POLK COUNTY, FLORIDA



N
W —+— E
S

ECOLOGICAL SURVEY MAP



SECTION XV

SECTION B

SECTION 1

2025 Community Development Rate Schedule

Professionals include educated and/or trained Engineers, Economists, Planners, Designers, Landscape Architects, Surveyors, Environmental Specialists, Archaeologists, Scientists, and others.

Changes in hourly rates to reflect increases in cost of living, taxes, benefits, etc. will take effect on January 1, 2026. Rates in the below table are "loaded" hourly rates and include all overhead, costs, and benefits per hourly unit rate.

Labor Classification	Labor Rate
Expert Witness	\$375.00
CSG Director 3	\$360.00
CSG Senior Director 2	\$325.00
CSG Senior Director 1	\$305.00
CSG Director 2	\$275.00
CSG Director 1	\$240.00
CSG Senior Manager 2	\$215.00
CSG Senior Manager 1	\$195.00
CSG Manager	\$180.00
CSG Assistant Manager	\$170.00
CSG Senior Professional 2	\$160.00
CSG Senior Professional 1	\$150.00
CSG Professional 1	\$130.00
CSG Senior Project Technician	\$120.00
CSG Project Technician 2	\$115.00
CSG Project Technician 1	\$105.00
CSG Technician 1	\$85.00
Principal	\$375.00
Technical/Professional 31	\$365.00
Technical/Professional 30	\$350.00
Technical/Professional 29	\$345.00
Technical/Professional 28	\$335.00
Technical/Professional 27	\$320.00
Technical/Professional 26	\$300.00
Technical/Professional 25	\$290.00
Technical/Professional 24	\$275.00
Technical/Professional 23	\$265.00
Technical/Professional 22	\$255.00
Technical/Professional 21	\$245.00
Technical/Professional 20	\$235.00
Technical/Professional 19	\$225.00
Technical/Professional 18	\$215.00
Technical/Professional 17	\$210.00
Technical/Professional 16	\$200.00
Technical/Professional 15	\$190.00
Technical/Professional 14	\$180.00
Technical/Professional 13	\$170.00
Technical/Professional 12	\$160.00
Technical/Professional 11	\$150.00
Technical/Professional 10	\$145.00
Technical/Professional 09	\$135.00
Technical/Professional 08	\$130.00
Technical/Professional 07	\$120.00
Technical/Professional 06	\$115.00
Technical/Professional 05	\$110.00
Technical/Professional 04	\$105.00
Technical/Professional 03	\$100.00
Technical/Professional 02	\$95.00
Technical/Professional 01	\$90.00
Technical/Support 2	\$85.00
Technical/Support 1	\$80.00

SECTION C

SECTION 1

Poinciana Community Development District
Action Items February 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 facilitated 01.15.2025.
Ongoing	Monitor Polk County Road Design 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. Improvements on Pond P8 tract need to be added.
03.20.2024	Pond Water Quality	Field Staff	In Process	Bring recommendation for additional pond plantings and a test pond for a no mow zone for Board to consider.
Ongoing	Educate residents regarding beneficial pond vegetation and best maintenance practices		In Process	Letter provided to Association and Amenity Management 12.04.2024. Upcoming Association Presentations and activities to be considered. Earth Day April 22 presentation/booth to be considered.
11.20.2024	Eminent Domain Cypress Parkway	District Counsel	In Process	BOS approved retention letter with Gray Robinson 11.20.2024.

SECTION 2

Poinciana Community Development District

Summary of Check Register

January 6, 2025 to February 10, 2025

Fund	Date	Check No.'s	Amount	
General Fund	Truist	1/9/25	243	\$ 5,005.20
		1/13/25	244-246	\$ 20,086.41
		1/29/25	247-250	\$ 16,163.48
		2/6/25	251-252	\$ 17,764.20
				\$ 59,019.29
Payroll		<u>January 2024</u>		
		Anita Nelson	ACH	\$ 184.70
		Anthony Reed	ACH	\$ 84.70
		Jon R Cameron	ACH	\$ 184.70
		Richard McKelvey	50218	\$ 184.70
				\$ 638.80
				\$ 59,658.09

CHECK DATE	VEND#	INVOICE DATE	INVOICE	EXPENSED TO YRMO	DPT ACCT#	SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	CHECK AMOUNT	CHECK #
1/09/25	00027	12/09/24	133030	202411	310-51300-31500		GENERAL COUNSEL NOV 24	*	4,809.20		
		12/09/24	133031	202411	310-51300-31510		CONVEYANCE NOV 24	*	196.00		
LATHAM LUNA EDEN & BEAUDINE										5,005.20	000243
1/13/25	00001	1/01/25	282	202501	310-51300-34000		MANAGEMENT FEES JAN 25	*	3,785.25		
		1/01/25	282	202501	310-51300-35200		WEBSITE ADMIN JAN 25	*	72.25		
		1/01/25	282	202501	310-51300-35100		INFORMATION TECH JAN 25	*	108.33		
		1/01/25	282	202501	310-51300-51000		OFFICE SUPPLIES	*	.03		
		1/01/25	282	202501	310-51300-42000		POSTAGE	*	31.58		
		1/01/25	283	202501	320-53800-12000		FIELD MANAGEMENT JAN 25	*	928.33		
		1/01/25	283	202501	320-53800-49000		LIGHT BULBS	*	12.34		
GOVERNMENTAL MANAGEMENT SERVICES										4,938.11	000244
1/13/25	00017	12/31/24	2212722	202412	310-51300-31100		ENGINEER SVCS DEC 24	*	2,400.30		
GAI CONSULTANTS, INC										2,400.30	000245
1/13/25	00044	1/02/25	PSI13815	202501	320-53800-47000		AQUATIC MAINT JAN 25	*	12,748.00		
SOLITUDE LAKE MANAGEMENT										12,748.00	000246
1/29/25	00011	1/15/25	99990001	202501	320-53800-47100		MOSQUITO MAINT JAN 25	*	14,702.26		
CLARKE ENVIRONMENTAL MOSQUITO										14,702.26	000247
1/29/25	00056	1/20/25	00068834	202412	310-51300-48000		ANNUAL AUDIT SVC 12.1.24	*	270.24		
GANNETT FLORIDA LOCALIQ										270.24	000248
1/29/25	00027	11/14/24	132814	202410	310-51300-31510		CONVEYANCE OCT24	*	56.00		
		1/14/25	134272	202412	310-51300-31500		GENERAL COUNSEL DEC24	*	513.00		
		1/14/25	134273	202412	310-51300-31510		CONVEYANCE DEC24	*	280.00		
LATHAM LUNA EDEN & BEAUDINE										849.00	000249
POIN POIN CDD BOH											

CHECK DATE	VEND#	INVOICE DATE	INVOICE	EXPENSED TO YRMO	DPT	ACCT#	SUB	SUBCLASS	VENDOR NAME	STATUS	AMOUNT	CHECK AMOUNT	CHECK #
1/29/25	00059	1/15/25	42	202501	310	51300	42000		REIMBURSE POSTAGE EXP POLK COUNTY TAX COLLECTOR	*	341.98	341.98	000250
2/06/25	00004	2/01/25	30296	202502	320	53800	46200		LANDSCAPE MAINT FEB 25 FLORALAWN 2 LLC	*	16,081.20	16,081.20	000251
2/06/25	00017	1/31/25	2214312	202501	310	51300	31100		ENGINEER SVCS JAN 25 GAI CONSULTANTS, INC	*	1,683.00	1,683.00	000252
TOTAL FOR BANK C											59,019.29		
TOTAL FOR REGISTER											59,019.29		

POIN POIN CDD BOH

SECTION 3

Poinciana
Community Development District

Unaudited Financial Reporting
December 31, 2024



Table of Contents

1	<hr/>	<u>Balance Sheet</u>
2-3	<hr/>	<u>General Fund</u>
4	<hr/>	<u>Debt Service Fund - Series 2022</u>
5	<hr/>	<u>Capital Reserve Fund</u>
6-7	<hr/>	<u>Month to Month</u>
8	<hr/>	<u>Assessment Receipt Schedule</u>

Poinciana
Community Development District
Combined Balance Sheet
December 31, 2024

	<i>General Fund</i>	<i>Debt Service Fund</i>	<i>Capital Reserve Fund</i>	<i>Totals Governmental Funds</i>
Assets:				
Cash				
Operating - Hancock Whitney	\$ 1,990,935	\$ -	\$ -	\$ 1,990,935
Operating - Truist	\$ 151,091	\$ -	\$ -	\$ 151,091
Money Market - Bank United	\$ 124,071	\$ -	\$ 158,751	\$ 282,821
Investments				
Series 2022				
Reserve	\$ -	\$ 134,628	\$ -	\$ 134,628
Revenue	\$ -	\$ 406,961	\$ -	\$ 406,961
Interest	\$ -	\$ 12	\$ -	\$ 12
Principal	\$ -	\$ 153	\$ -	\$ 153
Prepayment	\$ -	\$ 18	\$ -	\$ 18
Due from General Fund	\$ -	\$ 1,118,373	\$ -	\$ 1,118,373
Total Assets	\$ 2,266,097	\$ 1,660,144	\$ 158,751	\$ 4,084,991
Liabilities:				
Accounts Payable	\$ 30,233	\$ -	\$ -	\$ 30,233
Due to Debt Service	\$ 1,118,373	\$ -	\$ -	\$ 1,118,373
Total Liabilities	\$ 1,148,607	\$ -	\$ -	\$ 1,148,607
Fund Balance:				
Assigned for:				
Capital Reserves	\$ -	\$ -	\$ 158,751	\$ 158,751
Restricted for:				
Debt Service	\$ -	\$ 1,660,144	\$ -	\$ 1,660,144
Unassigned	\$ 1,117,490	\$ -	\$ -	\$ 1,117,490
Total Fund Balances	\$ 1,117,490	\$ 1,660,144	\$ 158,751	\$ 2,936,385
Total Liabilities & Fund Balance	\$ 2,266,097	\$ 1,660,144	\$ 158,751	\$ 4,084,991

Poinciana
Community Development District
General Fund
Statement of Revenues, Expenditures, and Changes in Fund Balance
For The Period Ending December 31, 2024

	Adopted Budget	Prorated Budget Thru 12/31/24	Actual Thru 12/31/24	Variance
Revenues:				
Assessments - Tax Roll	\$ 886,925	\$ 786,911	\$ 786,911	\$ -
Interest	\$ 2,373	\$ 2,373	\$ 3,272	\$ 899
Total Revenues	\$ 889,298	\$ 789,284	\$ 790,183	\$ 899
Expenditures:				
General & Administrative:				
Supervisors Fees	\$ 12,000	\$ 3,000	\$ 2,000	\$ 1,000
FICA Expense	\$ 918	\$ 230	\$ 153	\$ 77
Engineering	\$ 20,000	\$ 5,000	\$ 4,373	\$ 627
Attorney	\$ 30,000	\$ 7,500	\$ 8,389	\$ (889)
Arbitrage	\$ 450	\$ -	\$ -	\$ -
Annual Audit	\$ 3,700	\$ -	\$ -	\$ -
Trustee Fees	\$ 4,000	\$ -	\$ -	\$ -
Assessment Administration	\$ 5,250	\$ 5,250	\$ 5,250	\$ -
Management Fees	\$ 45,423	\$ 11,356	\$ 11,356	\$ -
Information Technology	\$ 1,300	\$ 325	\$ 325	\$ 0
Website Maintenance	\$ 867	\$ 217	\$ 217	\$ -
Telephone	\$ 100	\$ 25	\$ -	\$ 25
Postage	\$ 2,600	\$ 650	\$ 145	\$ 505
Printing & Binding	\$ 500	\$ 125	\$ 8	\$ 117
Insurance	\$ 7,981	\$ 7,981	\$ 7,763	\$ 218
Legal Advertising	\$ 5,500	\$ 1,375	\$ 574	\$ 801
Other Current Charges	\$ 2,400	\$ 600	\$ 336	\$ 264
Office Supplies	\$ 400	\$ 100	\$ 0	\$ 100
Property Appraiser	\$ 7,000	\$ -	\$ -	\$ -
Dues, Licenses & Subscriptions	\$ 175	\$ 175	\$ 175	\$ -
Total General & Administrative:	\$ 150,564	\$ 43,908	\$ 41,064	\$ 2,844

Poinciana

Community Development District

General Fund

Statement of Revenues, Expenditures, and Changes in Fund Balance

For The Period Ending December 31, 2024

	Adopted Budget	Prorated Budget Thru 12/31/24	Actual Thru 12/31/24	Variance
<i>Operations & Maintenance</i>				
Field Services	\$ 11,140	\$ 2,785	\$ 2,785	\$ -
Property Insurance	\$ 21,500	\$ 21,500	\$ 22,169	\$ (669)
Electric	\$ 2,544	\$ 636	\$ 340	\$ 296
Landscape Maintenance	\$ 220,544	\$ 55,136	\$ 48,244	\$ 6,892
Landscape Improvement Areas Contingency	\$ 18,500	\$ 4,625	\$ -	\$ 4,625
Aquatic Control Maintenance	\$ 159,828	\$ 39,957	\$ 38,244	\$ 1,713
Aquatic Midge Management	\$ 194,062	\$ 48,516	\$ 44,107	\$ 4,409
R&M - Plant Replacement	\$ 7,000	\$ 1,750	\$ -	\$ 1,750
Storm Structure Repairs	\$ 41,616	\$ 10,404	\$ -	\$ 10,404
Contingency	\$ 12,000	\$ 3,000	\$ 73,750	\$ (70,750)
Total Operations & Maintenance:	\$ 688,734	\$ 188,309	\$ 229,639	\$ (41,330)
<i>Other Expenditures</i>				
Transfer Out - Capital Reserve	\$ 50,000	\$ -	\$ -	\$ -
Total Other Expenditures	\$ 50,000	\$ -	\$ -	\$ -
Total Expenditures	\$ 889,298	\$ 232,217	\$ 270,703	\$ (38,486)
Net Change in Fund Balance	\$ -		\$ 519,480	
Fund Balance - Beginning	\$ -		\$ 598,010	
Fund Balance - Ending	\$ -		\$ 1,117,490	

Poinciana

Community Development District

Debt Service Fund - Series 2022

Statement of Revenues, Expenditures, and Changes in Fund Balance

For The Period Ending December 31, 2024

	Adopted Budget	Prorated Budget Thru 12/31/24	Actual Thru 12/31/24	Variance
Revenues:				
Assessments - Tax Roll	\$ 1,279,197	\$ 1,129,308	\$ 1,129,308	\$ -
Interest	\$ 15,000	\$ 3,750	\$ 6,907	\$ 3,157
Total Revenues	\$ 1,294,197	\$ 1,133,058	\$ 1,136,215	\$ 3,157
Expenditures:				
Property Appraiser	\$ 13,755	\$ -	\$ -	\$ -
Series 2022				
Interest - 11/1	\$ 97,211	\$ 97,211	\$ 97,051	\$ 160
Special Call -11/1	\$ -	\$ -	\$ 5,000	\$ (5,000)
Principal - 5/1	\$ 1,101,000	\$ -	\$ -	\$ -
Interest - 5/1	\$ 97,211	\$ -	\$ -	\$ -
Total Expenditures	\$ 1,309,176	\$ 97,211	\$ 102,051	\$ (4,840)
Excess (Deficiency) of Revenues over Expenditures	\$ (14,979)		\$ 1,034,164	
Net Change in Fund Balance	\$ (14,979)		\$ 1,034,164	
Fund Balance - Beginning	\$ 478,956		\$ 625,980	
Fund Balance - Ending	\$ 463,977		\$ 1,660,144	

Poinciana
Community Development District
Capital Reserve Fund
Statement of Revenues, Expenditures, and Changes in Fund Balance
For The Period Ending December 31, 2024

	Adopted Budget	Prorated Budget Thru 12/31/24	Actual Thru 12/31/24	Variance
Revenues:				
Interest	\$ -	\$ -	\$ 1,706	\$ 1,706
Total Revenues	\$ -	\$ -	\$ 1,706	\$ 1,706
Expenditures:				
Capital Outlay	\$ -	\$ -	\$ -	\$ -
Total Expenditures	\$ -	\$ -	\$ -	\$ -
Excess (Deficiency) of Revenues over Expenditures	\$ -	\$ -	\$ 1,706	
Other Financing Sources/(Uses):				
Transfer In/(Out)	\$ 50,000	\$ -	\$ -	\$ -
Total Other Financing Sources/(Uses)	\$ 50,000	\$ -	\$ -	\$ -
Net Change in Fund Balance	\$ 50,000		\$ 1,706	
Fund Balance - Beginning	\$ 150,440		\$ 157,045	
Fund Balance - Ending	\$ 200,440		\$ 158,751	

Poinciana
Community Development District
Month to Month

	Oct	Nov	Dec	Jan	Feb	March	April	May	June	July	Aug	Sept	Total
Revenues:													
Assessments - Tax Roll	\$ -	\$ 234,010	\$ 552,901	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	786,911
Interest	\$ 1,597	\$ 953	\$ 723	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	3,272
Total Revenues	\$ 1,597	\$ 234,963	\$ 553,623	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	790,183
Expenditures:													
General & Administrative:													
Supervisors Fees	\$ 1,000	\$ 1,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	2,000
FICA Expense	\$ 77	\$ 77	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	153
Engineering	\$ 1,440	\$ 533	\$ 2,400	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	4,373
Attorney	\$ 2,591	\$ 5,005	\$ 793	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	8,389
Arbitrage	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Annual Audit	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Trustee Fees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Assessment Administration	\$ 5,250	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	5,250
Management Fees	\$ 3,785	\$ 3,785	\$ 3,785	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	11,356
Information Technology	\$ 108	\$ 108	\$ 108	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	325
Website Maintenance	\$ 72	\$ 72	\$ 72	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	217
Telephone	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Postage	\$ 114	\$ 2	\$ 30	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	145
Printing & Binding	\$ 8	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	8
Insurance	\$ 7,763	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	7,763
Legal Advertising	\$ -	\$ 304	\$ 270	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	574
Other Current Charges	\$ 125	\$ 124	\$ 88	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	336
Office Supplies	\$ 0	\$ 0	\$ 0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0
Property Appraiser	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Dues, Licenses & Subscriptions	\$ 175	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	175
Total General & Administrative:	\$ 22,508	\$ 11,010	\$ 7,547	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	41,064

Poinciana
Community Development District
Month to Month

	Oct	Nov	Dec	Jan	Feb	March	April	May	June	July	Aug	Sept	Total
<i>Operation and Maintenance</i>													
Field Services	\$ 928	\$ 928	\$ 928	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	2,785
Property Insurance	\$ 22,169	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	22,169
Electric	\$ 81	\$ 88	\$ 170	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	340
Landscape Maintenance	\$ 16,081	\$ 16,081	\$ 16,081	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	48,244
Landscape Improvement Areas Contingency	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Aquatic Control Maintenance	\$ 12,748	\$ 12,748	\$ 12,748	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	38,244
Aquatic Midge Management	\$ 14,702	\$ 14,702	\$ 14,702	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	44,107
R&M - Plant Replacement	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Storm Structure Repairs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Contingency	\$ 59,600	\$ 13,500	\$ 650	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	73,750
Total Operations & Maintenance:	\$ 126,310	\$ 58,048	\$ 45,280	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	229,639
<i>Other Expenditures</i>													
Transfer Out - Capital Reserve	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Total Other Expenditures	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Total Expenditures	\$ 148,818	\$ 69,058	\$ 52,827	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	270,703
Net Change in Fund Balance	\$ (147,221)	\$ 165,905	\$ 500,796	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	519,480

Poinciana
Community Development District
Special Assessment Receipts
Fiscal Year 2025

MAINTENANCE ASSESSMENTS

Gross Assessments \$ 953,675.91
Certified Net Assessments \$ 886,918.60

100%

Date	Distribution	Gross Assessments				Net Assessments		
		Received	Discounts/Penalties	Commissions Paid	Interest Income	Received	General Fund	
11/13/24	10/21/24	\$ 13,836.03	\$ (715.20)	\$ (262.42)	\$0.00	\$ 12,858.41	\$ 12,858.41	
11/15/24	10/01-10/31/24	\$ 6,363.24	\$ (254.54)	\$ (122.18)	\$0.00	\$ 5,986.52	\$ 5,986.52	
11/19/24	11/01-11/07/24	\$ 98,377.86	\$ (3,932.98)	\$ (1,888.90)	\$0.00	\$ 92,555.98	\$ 92,555.98	
11/26/24	11/08-11/15/24	\$ 130,312.18	\$ (5,200.54)	\$ (2,502.23)	\$0.00	\$ 122,609.41	\$ 122,609.41	
12/6/24	11/16-11/26/24	\$ 199,480.63	\$ (7,966.46)	\$ (3,830.29)	\$0.00	\$ 187,683.88	\$ 187,683.88	
12/20/24	11/24-11/30/24	\$330,974.19	\$ (13,236.20)	\$ (6,354.76)	\$0.00	\$ 311,383.23	\$ 311,383.23	
12/27/24	12/1-12/15/24	\$57,066.05	\$ (2,133.84)	\$ (1,098.65)	\$0.00	\$ 53,833.56	\$ 53,833.56	
						\$ -	\$ -	
Total Collected		\$ 836,410.18	\$ (33,439.76)	\$ (16,059.43)	\$ -	\$ 786,910.99	\$ 786,910.99	
Percentage Collected							89%	

DEBT SERVICE ASSESSMENTS

Gross Assessments \$ 1,375,854.94
Certified Net Assessments \$ 1,279,545.09

100%

Date	Distribution	Gross Assessments				Net Assessments		
		Received	Discounts/Penalties	Commissions Paid	Interest Income	Received	Debt Service Fund	
11/13/24	10/21/24	\$ 20,654.44	\$ (1,067.26)	\$ (391.74)	\$0.00	\$ 19,195.44	\$ 19,195.44	
11/15/24	10/01-10/31/24	\$ 8,601.08	\$ (344.03)	\$ (165.14)	\$0.00	\$ 8,091.91	\$ 8,091.91	
11/19/24	11/01-11/07/24	\$ 134,613.95	\$ (5,381.35)	\$ (2,584.65)	\$0.00	\$ 126,647.95	\$ 126,647.95	
11/26/24	11/08-11/15/24	\$ 180,293.01	\$ (7,198.60)	\$ (3,461.89)	\$0.00	\$ 169,632.52	\$ 169,632.52	
12/6/24	11/16-11/26/24	\$ 284,206.93	\$ (11,350.83)	\$ (5,457.12)	\$0.00	\$ 267,398.98	\$ 267,398.98	
12/20/24	11/08-11/15/24	\$489,270.64	\$ (19,566.80)	\$ (9,394.08)	\$0.00	\$ 460,309.76	\$ 460,309.76	
12/27/24	11/16-11/26/24	\$82,708.72	\$ (3,084.99)	\$ (1,592.47)	\$0.00	\$ 78,031.26	\$ 78,031.26	
						\$ -	\$ -	
Total Collected		\$ 1,200,348.77	\$ (47,993.86)	\$ (23,047.09)	\$ -	\$ 1,129,307.82	\$ 1,129,307.82	
Percentage Collected							88%	

SECTION D

Poinciana Community Development District



February 19th, 2025

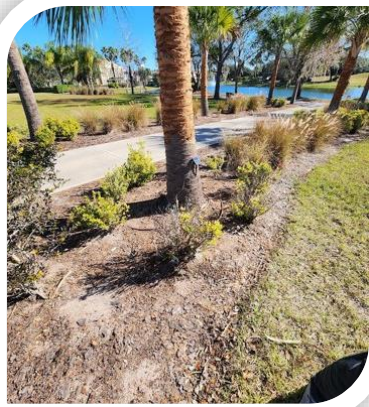
Joel Blanco - Field Services Manager

GMS

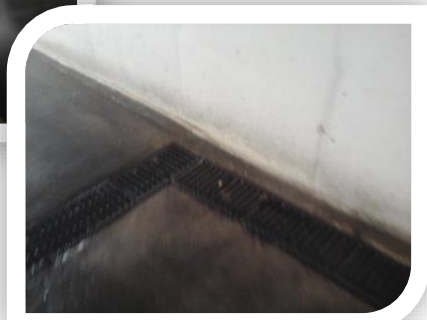
Site Item

CDD Tract on Via Monte Napoleone

- ✚ Per board direction, last month's proposal provided by the landscaping vendor was reviewed.
- ✚ Area was reduced to address the entrance on Via Monte Napoleone Dr.
- ✚ Attached is the revised proposal to address the mulch needed in the landscaping beds, replace dead Ixoras surrounding the Sylvester Palms, and perform an irrigation check.



Remove Plant Debris and Pressure Wash on Far Right Drain at the Bella Viana Tunnel



- ✚ Field Staff identified the drains had plant debris on the far right and mud stains on the wall.
- ✚ Maintenance staff removed all the plant debris and pressure wash the right-side wall, drain area, and tunnel flooring.

Site Items

Landscape Maintenance Review



- ✚ GMS staff completed the review of CDD owned landscaping.
- ✚ Reviewed landscaping remains in satisfactory standards--clean and tidy easements at the end of resident property line with pond banks at appropriate height levels and edge grasses contained during the dry season.
- ✚ Landscaping vendor continues to mow along the easements bordering retention walls such as PC-2 and P16. Overgrown pond banks bordering the golf course have been mowed during the dry season.
- ✚ The dead Cypress tree at B-15 was removed by the landscaping vendor.

Site Items

Aquatic Maintenance Review



- ✚ GMS staff has completed the district ponds reviews.
- ✚ Several ponds are experiencing low water levels during the dry season with most edges exposed.
- ✚ Fertilization completed during the first week of February by the HOA landscaping vendor has initiated several algae blooms throughout the district ponds. Vendor has diligently treated several ponds with a list of ponds scheduled for treatment.
- ✚ Littoral plantings on the resident side of E3 have been completed with most plants starting to sprout.
- ✚ Large patio screen and several articles of trash were collected and disposed during reviews
- ✚ Ponds in need of Alligator warning signs have been reviewed with map provided.

Conclusion

For any questions or comments regarding the above information, please contact me by phone at 786-238-9473, or by email at jblanco@gmscfl.com Thank you.

Respectfully,
Joel Blanco



SECTION 1

Pond #	Date Serviced	Algae	Grasses	Submersed Wee	No Treatment Ne	Comments
OD-01	12-17				x	
OD-02	12-17				x	
OD-03	12-17				x	
OD-04	12-17				x	
OD-05	12-17		x			
OD-06	12-19		x			
OD-07	12-19		x			
OD-08	12-19		x			
OD-09	12-19		x			
OD-10	12-17		x			
OD-11	12-17		x			
OC-01		12-9	x			
OC-02		12-9			x	
OC-03		12-9			x	
OC-06A		12-3	x			
OC-06B		12-3	x			
OC-08		12-3	x			
OC-09		12-3	x			
OC-10		12-3	x			
OC-11		12-3			x	
OC-12		12-6			x	
OC-13		12-3	x			
OC-14		12-3	x			
OC-15		12-3	x			
OC-16		12-3			x	
OC-17		12-3			x	
OC-18	12-16				x	
OC-19	12-19				x	
OC-20	12-16				x	
OB-01		12-9			x	
OB-05		12-9			x	
OB-06		12-9			x	
OB-11		12-2			x	
OB-15		12-2			x	
OB-16		12-2			x	
OF-07		12-5		x		
OA-01	12-24		x			
OA-02	12-24		x			
OA-03		12-2	x			
OA-04		12-2	x			
OA-05		12-2	x			
OA-06		12-2	x			

OA-07	12-2	x		
OA-08	12-2			x
OA-09	12-2			x
OA-10A	12-2			x
OA-10B	12-2			x
OA-11	12-2			x
OA-12	12-2			x
OA-13	12-2			x
OA-20	12-26	x		
OA-21	12-26	x		
OA-22	12-26	x		
OO-POLK	12-24			x
OE-01	12-26			x
OE-02	12-26			x
OE-03	12-26			x
OE-05	12-26			x
OE-06	12-26			x
OE-08	12-26			x
OE-11	12-26			x
OE-15	12-26			x
OE-18	12-26			x
OE-19	12-26			x
OE-21	12-26			x
OE-31	12-26			x
P-1	12-5	x		
P-2	12-5	x		
P-3	12-5			x
P-4	12-5	x		
P-5	12-5	x		
P-6	12-19	x		
P-8	12-11			x
P-9	12-11			x
P-10	12-11			x
P-11	12-11			x
P-13	12-11	x		
P-14	12-11	x		
P-15	12-11	x		
5A-P-16	12-23			x
5C-P-16	12-23			x
OS-3	12-23			x
5E-W-C-3	12-23			x
P-1F	12-2			x
Canal 1	12-19	x		

Pond #	Date Serviced	Algae	Grasses	Submersed Weeds	No Treatment Needed	Comments
OD-01	1-8				x	
OD-02	1-8				x	
OD-03	1-8				x	
OD-04	1-14		x			
OD-05	1-8				x	
OD-06	1-8				x	
OD-07	1-8				x	
OD-08	1-8				x	
OD-09	1-8				x	
OD-10	1-8				x	
OD-11	1-14		x			
OC-01	1-16		x			
OC-02	1-17		x	x		
OC-03	1-16				x	
OC-06A	1-13		x			
OC-06B	1-13		x			
OC-08	1-13				x	
OC-09	1-13			x		
OC-10	1-13				x	
OC-11	1-13				x	
OC-12	1-14				x	
OC-13	1-7				x	
OC-14	1-7				x	
OC-15	1-7				x	
OC-16	1-7				x	
OC-17	1-7					
OC-18	1-8		x			
OC-19	1-7				x	
OC-20	1-14					
OB-01	1-21		x			
OB-05	1-21		x			
OB-06	1-21		x			
OB-11	1-7				x	
OB-15	1-7				x	
OB-16	1-7				x	
OF-07	1-29				x	
OA-01	1-17		x			
OA-02	1-17		x			
OA-03	1-17		x			
OA-04	1-13		x			
OA-05	1-13		x			
OA-06	1-13		x			
OA-07	1-13		x			
OA-08	1-13		x			
OA-09	1-7				x	
OA-10A	1-7				x	
OA-10B	1-7				x	
OA-11	1-7				x	
OA-12	1-7				x	

OA-13	1-7				x	
OA-20	1-22					
OA-21	1-22					
OA-22	1-22					
OO-POLK	Club Pond					
OE-01	1-22				x	
OE-02	1-22				x	
OE-03	1-22					
OE-05	1-22				x	
OE-06	1-22				x	
OE-08	1-22				x	
OE-11	1-22				x	
OE-15	1-22				x	
OE-18	1-22				x	
OE-19	1-22				x	
OE-21	1-22				x	
OE-31	1-22				x	
P-1	1-29				x	
P-2	1-29				x	
P-3	1-29				x	
P-4	1-29				x	
P-5	1-29				x	
P-6	1-29		x			
P-8	1-29				x	
P-9	1-29				x	
P-10	1-29				x	
P-11	1-29				x	
P-13	1-29				x	
P-14	1-29				x	
P-15	1-29				x	
5A-P-16	1-23		x			
5C-P-16	1-23		x			
OS-3	1-22		x			
5E-W-C-3	1-23				x	
P-1F	1-23				x	
Canal 1	1-17				x	

SECTION 2



All Services By Customer Summary

Run By: kissasst

Page 1 of 1
Monday, February 10, 2025
9:15:41 AM

Poinciana Community Development Dist (S07800)

Filter Date between 01/01/2025 and 01/31/2025

Customer	Work Type	Service Item	Service Item Description	Start Date	End Date	Used Quantity	Unit Of Measure	Treated Ponds
S07800 - Poinciana Community Development Dist	Municipal Back Pack	KIS1768 - Nat G30 10 lbs per acre		01/03/2025	01/03/2025	2.44	acr	1,3,10.
S07800 - Poinciana Community Development Dist	Municipal Back Pack	KIS1768 - Nat G30 10 lbs per acre		01/23/2025	01/23/2025	14.85	acr	P1,2,P3,4,6,7,8,9,10,P10,11,12,13,14,15,16,17,19,20,22,
S07800 - Poinciana Community Development Dist	Municipal Back Pack	KIS1818 - Strike Pellets 10lbs/acre		01/23/2025	01/23/2025	9.69	acr	1,3,5,18,21,23
						26.98		
S07800 - Poinciana Community Development Dist	Night Truck	KIS2715 - Biomist 4+4 ATV/ULV		01/13/2025	01/13/2025	9.60	mi	
S07800 - Poinciana Community Development Dist	Night Truck	KIS2827 - Biomist 4+4 Truck ULV		01/16/2025	01/16/2025	11.00	mi	
S07800 - Poinciana Community Development Dist	Night Truck	KIS2827 - Biomist 4+4 Truck ULV		01/31/2025	01/31/2025	12.10	mi	
						32.7		

SECTION 3

Date	Resident	Address	Contact Given	Pond	Complaint	Assigned To	Resolution	Date Resolved
1/30/2025	Susan Borchini	345 Sorrento Rd		PE3	Update on algae/plant growth in pond	Joel	Provided resident with update on treatment. Requested and verified with vendor boat treatment.	2/3/25
1/30/2025	David Kaiser	584 Davinci Pass			Algae bloom in pond	Joel	Requested treatment with aquatics vendor.	2/3/25
2/2/2025	Susan Borchini	345 Sorrento Rd.		PE3	Floating grass island	Joel	See 01/30/25 Resolution--Provided resident with update on treatment. Requested and verified with vendor boat treatment.	2/3/25
2/2/2025	Daniel Jankowski	1037 Umbria Dr.			Mowing incomplete behind home	Joel	Provided resident with update on CDD owned areas bordering the retention wall on Umbria Dr.	02/03/25
2/6/2025	Lori Stopka	161 Vestrella Dr.		p4	Floating weeds/grass island	Joel	Requested treatment with aquatics vendor.	2/3/25