

*Poinciana West  
Community Development District*

*Agenda Package*

*May 7, 2019*

# AGENDA

# *Poinciana West*

## *Community Development District*

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135 W. Central Blvd., Suite 320, Orlando, Florida 32801

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

April 30, 2019

**Board of Supervisors  
Poinciana West Community  
Development District**

Dear Board Members:

The Board of Supervisors of Poinciana West Community Development District will meet **Tuesday, May 7, 2019 at 9:30 AM at Mosaics, 388 Village Drive, Poinciana, Florida. PLEASE NOTE THE DATE AND LOCATION OF THE MEETING.** Following is the advance agenda for the meeting:

1. Roll Call
2. Pledge of Allegiance
3. Public Comment Period on Agenda Items
4. Approval of Minutes of the March 19, 2019 Meeting
5. Review and Acceptance of Fiscal Year 2018 Draft Audit Report
6. Consideration of Resolution 2019-05 Approving the Proposed Fiscal Year 2020 Budget and Setting a Public Hearing
7. Discussion of Defendant's Proposed Settlement on Motion to Tax Costs
8. Staff Reports
  - A. Attorney
  - B. Engineer
  - C. District Manager
    - i. Approval of Check Register
    - ii. Balance Sheet and Income Statement
    - iii. Presentation of Number of Registered Voters - 2,343
  - D. Field Manager
    - i. Field Manager's Report
      - Proposal from All Terrain Tractor Service, Inc. for Various Stormwater Pond Repairs
      - Proposal from Floralawn to Perform Line Trimming of Dry Ponds
    - ii. Customer Complaint Log
9. Supervisor's Requests
10. General Audience Comments
11. Other Business
12. Next Meeting Date - June 19, 2019
13. Adjournment

The second order of business is the reciting of the Pledge of Allegiance.

The third order of business is the Public Comment Period where the public has an opportunity to be heard on propositions coming before the Board as reflected on the agenda, and any other items.

The fourth order of business is the approval of minutes of the March 19, 2019 meeting. The minutes are enclosed for your review.

The fifth order of business is the review and acceptance of the Fiscal Year 2018 draft audit report. A copy of the report is enclosed for your review.

The sixth order of business is the consideration of Resolution 2019-05 approving the proposed Fiscal Year 2020 budget and setting a public hearing. Once approved the proposed budget will be transmitted to the governing authorities at least 60 days prior to the final budget hearing. A copy of the Resolution and proposed budget are enclosed for your review.

The seventh order of business is the discussion of the Defendant's proposed settlement on the Motion to Tax Costs. The letter regarding the Motion from the Defendant's attorney is enclosed for your review.

The eighth order of business is Staff Reports. Section C is the District Manager's Report. Sub-Section 1 includes the check register for approval and Sub-Section 2 includes the balance sheet and income statement for your review. Sub-Section 3 is the presentation of the number of registered voters within the boundaries of the District. A copy of the letter from the Polk County Supervisor of Elections is enclosed for your review. Section D is the Field Manager's Report. The report containing the monthly treatment reports is enclosed for your review. The proposals from All Terrain and Floralawn are also enclosed for your review. Sub-Section 2 includes the customer complaint log for review.

The balance of the agenda will be discussed at the meeting. In the meantime, if you have any questions, please contact me.

Sincerely,

A handwritten signature in dark ink, appearing to read 'George S. Flint', with a stylized, cursive flourish at the end.

George S. Flint  
District Manager

CC: Michael Eckert, District Counsel  
Kathleen Leo, District Engineer  
Alan Scheerer, Field Manager  
Clayton Smith, Assistant Field Manager  
Darrin Mossing, GMS

Enclosures

# MINUTES

MINUTES OF MEETING  
POINCIANA WEST  
COMMUNITY DEVELOPMENT DISTRICT

The regular meeting of the Board of Supervisors of the Poinciana West Community Development District was held on Tuesday, March 19, 2019 at 9:30 a.m. at Mosaics, 388 Village Drive, Poinciana, Florida.

Present and constituting a quorum were:

Charles W. Case	Chairman
Leonard Vento	Vice Chairman
Shirley Bzdweka	Assistant Secretary
Peggy Gregory	Assistant Secretary
Roy LaRue	Assistant Secretary

Also present were:

George Flint	District Manager
Michael Eckert	District Counsel
Kathy Leo	District Engineer
Clayton Smith	Asst. Field Manager
Pete Deglomite	Clarke Environmental
Amy Solis	Clarke Environmental
Residents	

*The following is a summary of the discussions and actions taken at the March 19, 2019 Poinciana West Community Development District's Board of Supervisors Meeting.*

**FIRST ORDER OF BUSINESS**

**Roll Call**

Mr. Case called the meeting to order and all Board Members introduced themselves. A quorum was established.

**SECOND ORDER OF BUSINESS**

**Pledge of Allegiance**

The Pledge of Allegiance was recited.

**THIRD ORDER OF BUSINESS**

**Public Comment Period on Agenda Items**

There being none, the next item followed.

**FOURTH ORDER OF BUSINESS****Approval of Minutes of the January 16, 2019 Meeting**

Mr. Eckert provided changes, which would be incorporated, noting that the minutes reflected the nature of the conversations and were not a verbatim transcript.

On MOTION by Ms. Bzdwaka seconded by Mr. Vento with all in favor the minutes of the January 16, 2019 meeting were approved, as amended.

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

Mr. Eckert reported the settlement offer for the ongoing litigation approved at the last meeting, was made through Jan Carpenter's office. There was no response from the attorney, although the initial reaction was favorable. He was preparing the response and anticipated filing within the next 30 days. The legislature was in session and proposed legislation impacting CDDs would include:

1. Changes to the audit process, necessitating a rule amendment.
2. Providing that certain information related to contracts is not confidential or exempt from public records requirements and deleting a provision exempting trade secrets held by local government agencies from public records requirements.

Mr. Case asked if the District had trade secrets. Mr. Eckert explained a vendor was required to disclose what they provided to the District was a trade secret, such as an address of a Police Officer. Ms. Gregory suggested the District require a vendor with trade secrets sign a disclosure or waiver.

3. Filing the Financial Disclosure Form electronically with the Ethics Commission rather than the County Supervisor of Elections.
4. A requirement of two-thirds vote from the Board (four Board members) to issue bonds.

Mr. Eckert and his firm were monitoring the legislation and any changes would occur the summer after the bills were signed by the Governor.

Mr. Case questioned the following:

- If there was legislation to require a property evaluation, would it significantly change the approach of the bond validation. *Mr. Eckert stated it depends on the language.*
- Streamlining the process for a newly established District to amend their boundaries. *Mr. Eckert explained when a District was newly established, the areas to bring into the District later would be identified, but it did not affect the CDD.*
- How far the District was from concluding the litigation. *Mr. Eckert estimated 90 days to file the response and according to Ms. Carpenter, it was questionable whether Taylor Morrison would agree to fund any costs incurred after they terminated the Funding Agreement, but assumed they would want an agreement when the final payment was made, releasing them from any further obligations. Mr. Flint would see to Ms. Carpenter at the Poinciana meeting tomorrow and would ask her to update the Board via email.*

## **B. Engineer**

Ms. Leo reported since the last meeting, GMS staff reviewed the pond status repairs and Mr. Smith would update the Board under his report. She would be working with Mr. Smith in the next month to create a punchlist as repairs were ongoing.

Ms. Gregory noted overgrown weeds, grass and 4-foot trees were growing out of the pond off of the 14<sup>th</sup> hole on the Cypress golf course. Mr. Case asked if the pond belonged to Hampton Golf or the Poinciana CDD. Mr. Smith reported it was Pond E-18 and only the southern end of the pond was owned by the Poinciana CDD. Mr. Case directed Mr. Smith to forward this to the Poinciana CDD Board.

## **C. District Manager**

### **i. Approval of Check Register**

Mr. Flint presented the Check Register from January 7, 2019 through March 11, 2019 totaling \$108,707.53. The detail was behind the Check Register. He stated there were a couple of transfers to the Debt Service Fund.

Ms. Gregory questioned the following:



- Why there were \$4,600 in charges for Floralawn 2, LLC and whether the District had a contract with Floralawn 2. *Mr. Flint confirmed it was the Floralawn contract for mowing the CDD common areas such as around the ponds.*
- Who the District was tutoring for \$2,500 through NewAgeTutors, LLC. *Mr. Flint indicated the Board entered into a contract with VGlobalTech to update the District's website to comply with the American with Disabilities Act (ADA) and would research the legal relationship between NewAgeTutors and VGlobalTech.*
- Questioned the November statement for Hopping, Green & Sams, which was \$7,700 and a charge on the December statement for \$342.05 for a general counsel monthly meeting. *Mr. Eckert explained it was for a general counsel monthly meeting matter. Mr. Flint would provide an itemized bill to Ms. Gregory and include future itemized bills in the agenda package.*
- Why Polk County Circuit Courts charged a recording fee. *Mr. Eckert explained it had to do with releasing the assessments.*
- Why checks were not processed electronically. *Mr. Flint explained checks were cut in-house, as opposed to an Electronic Funds Transfer which is more expensive than a paper check.*
- If legislative updates provided by Hopping, Green & Sams in the newsletter was through a subscription. *Mr. Eckert stated the District paid Hopping, Green & Sams to monitor the legislation and provide updates to the Board. The time of monitoring was spread across all the Districts. Ms. Gregory did not want to be charged if nothing affected the CDD. Mr. Case pointed out monitoring legislation was a large part of the Hopping, Green & Sams contract.*

Ms. Bzdweka moved to approve the Check Register for January 7, 2019 through March 11, 2019 and Mr. Vento seconded the motion.

Mr. LaRue and Ms. Gregory dissented due to not receiving the details of the legal invoices. Mr. Case felt there was adequate detail.

On VOICE VOTE with Mr. Case, Ms. Bzdweka and Mr. Vento in favor and Mr. LaRue and Ms. Gregory dissenting, the Check Register for January 7, 2019 through March 11, 2019 was approved (Motion Passed 3-2).

**ii. Balance Sheet and Income Statement**

Mr. Flint presented the Unaudited Financial Statements through February 28, 2019, indicating that \$281,000 of the \$291,000 in assessments were collected. Residents had until March 31<sup>st</sup> to pay their assessments and any tax bills that were not paid would go to a tax certificate sale in June. Administrative expenses, actuals versus prorated were under so the District was in good shape.

Mr. Vento asked on Page 2, whether \$2,500 for Information Technology was due to the ADA issues. Mr. Flint replied affirmatively. He added that at the end of the year, staff may provide a budget amendment if total expenses exceeded the budget. In the meantime, the Board would approve the Proposed Budget in May and set the date, place and time of the public hearing, which was typically in August. The Board would have June and July to discuss the budget. Mr. Case believed the District was on target with the budget.

On MOTION by Mr. Vento seconded by Ms. Bzdewka with all in favor the Unaudited Financial Statements through February 28, 2019 were approved.

**D. Field Manager**

**i. Field Manager's Report**

Mr. Smith presented the Field Manager's Report, which was included in the agenda package.

Mr. Case questioned the definition of "*as needed*," with respect to the dry ponds and who would make the determination that it was needed. Mr. Smith explained the criteria was for low maintenance as the owner wanted it to look like a grassy field with no tall weeds and nothing surrounding storm structures. They will continue monitoring it. Mr. LaRue asked if Mr. Smith was preparing criteria on what was needed. Mr. Smith would be a part of it with Floralawn monitoring. Mr. Case was satisfied as long as Floralawn could get a machine into the area to keep it maintained and thanked Mr. Smith for working with Floralawn. Mr. LaRue requested standard operating procedures and requirements for maintaining the dry ponds. Ms. Gregory

would include an explanation to residents in *The Reflections* newsletter. Mr. Case suggested including this information on the CDD website.

Mr. Smith distributed a checklist, noting the majority of items were completed; however, a number of items could not be completed because of an extremely wet winter. The remaining items would be handled by Floralawn over the next couple of weeks. Skimmer repairs were ongoing throughout the community because mowers could deteriorate the edge of pond banks. He will purchase the skimmer material, have it cut down and placed onsite or in storage instead of having a contractor pre-make the material and bring it onsite. There was no major damage, as only a 2 or 3 foot section on each skimmer needed to be repaired. The purpose was to bring it back up to full specs. Mr. Case asked if Floralawn items should be completed on a regular basis. Mr. Smith did not know if Floralawn was responsible for the back of the weir, but since it was not maintained in a long time, Floralawn was doing the work at a low cost.

Mr. Case requested the District Manager review Floralawn's contract to see if trimming was included. Mr. Smith stated the contract was not explicit. Mr. Flint noted many easement areas were not next to where Floralawn was mowing and the District Engineer performed an annual inspection to identify issues. Since GMS was taking over field management services, going forward GMS would be responsible on an as needed basis with Floralawn's assistance. Ms. Gregory asked if any exceptions were made for "*as needed*," and in the event it was needed, who would do it and how much would it would cost. Mr. Flint replied when the Floralawn contract was being renewed, it could be addressed.

Mr. Smith presented reports from Clarke. They evaluated the ravine, which was actually a ditch where there was a tree, which was the responsibility of the HOA. Ms. Gregory questioned who was on the HOA Board, as she was on the golf course at least three days per week and nothing was done since January. Mr. LaRue stated three Taylor Morrison employees were on the HOA Board. Ms. Gregory asked if they were on the Board when this item was first discussed. Mr. Deglomine acknowledged the area looked bad and someone was neglecting it, which was why it was being handled by the HOA. Mr. LaRue agreed with Ms. Gregory and suggested speaking to the HOA Manager to find out why the HOA was not maintaining it.

## **ii. Customer Complaint Log**

Mr. Smith presented the Customer Complaint Log. Mr. Case stated he received a call from the resident at 586 Villa Park Road on February 27<sup>th</sup> and when he went to the house, there were a swarm of midges around the soffits and around the front door. The resident was dealing with this issue for five years and Mr. Case asked why. Mr. Smith stated he did not know, but since it had complaints, the Board could consider it in the contract. Mr. Case questioned what other ponds were in the contract. Mr. Flint replied Ponds 5, 8 and 9. Mr. Eckert stated the Board historically treated ponds where there were unresolved complaints and it would be cost prohibitive, based on the current budget, to include all of the CDD ponds. Mr. LaRue stated he did not recall someone from Villa Park Road calling on a regular basis for five years. Mr. Case agreed with Mr. LaRue that it was time to review all ponds. Mr. Flint stated he would bring a proposal to the next meeting.

Mr. LaRue stated when he looked at the pond bank and if it was a gradual slope and sunshine was going through the water, there would be worse weed and moss problems. Green slime that had bubbles in it meant it was decaying, which was what midges needed so they needed to understand the mitigating circumstances, whether it was because the moss had not been controlled and why some ponds were fine and others were not. He gave Clarke a failing grade on midge control. Ms. Gregory stated she and Mr. LaRue received the phone calls because they were told no one listened to previous calls and asked if the bulk of the midges were only on Ponds 5, 8 and 9. Ms. Gregory suggested asking an agricultural school and Polk County to evaluate the ponds to determine why midges were in specific areas and ways to eradicate them. Mr. Case agreed and asked Mr. Deglomine to explain why the District contacted the University of Florida. Mr. Deglomine explained that Polk County performed a study, concluding that Clarke was doing everything they could.

Ms. Solis of Clarke explained the following:

- Clarke contracted with Dr. Ali of the University of Florida to survey all of the ponds in Poinciana. There were more problems with the ponds in the Poinciana CDD than Poinciana West, which was newer and had better water quality.
- Water quality issues were addressed before and the CDD considered nutrient reduction with chemicals to lower the phosphorus in the ponds.
- Midges thrive on nasty water. There were water studies and the result was algae in the ponds. Algae and midges are the number one indicator of water quality.

These were not meant to be healthy ponds. They were retention ponds, absorbing all of the draining and runoff. The ponds were being treated with Abate®, which had temephos as the active ingredient, the larvicide used for the lakes.

- Polk County performed an analysis two years ago based on resident complaints and reported this was the most that any community was doing to try to combat midges, which were a Florida problem because of deep phosphorus lakes.
- Water quality treatments weren't always meant to be 100% effective and eradication of the midges was impossible.

As an engineer, Mr. LaRue, concluded out of 22 ponds, three were being treated for midges and 15 ponds did not have midges. He suggested looking at the 15 ponds to understand why they were healthy. Mr. LaRue asked if some ponds were used for irrigation and if Pond 6 was stagnant. Ms. Solis confirmed none of the ponds were used for irrigation. Mr. Case recalled reclaimed water was being used for irrigation.

- The ponds were considered for using a holistic approach, such as adding a littoral zone; however, it was costly to plant around the perimeter of all ponds.
- The reclaimed water that was used for irrigation had nutrients that contributed to the problem with the midges. Retention ponds were not designed to treat the water before it discharged to the wetlands. Retrofitting the ponds to treat the water would be costly.

Mr. Case recalled the Poinciana CDD spending \$40,000 to \$50,000 for an aerator and two ponds stocked with fish, one in the Poinciana CDD and one in this CDD, on a trial basis. Mr. Deglomine stated there were several options to eradicate midges, including larviciding, ultra-violet larvicing, fish and aeration. Ms. Gregory asked if DEET was being used. Mr. Deglomine stated the midges were not biting and noted the products they use were specifically for midge control. Ms. Gregory wanted to communicate to residents what results, trials and tests they were doing. Mr. Deglomine offered to provide reports. Mr. LaRue wanted to understand why the algae was not being controlled enough so the Board could understand what was going on and how to control it. Mr. Case suggested changing the mix of chemicals in the fogger to a stronger component as the current mixture was ineffective. Mr. LaRue requested the information before the next meeting and a quote for Pond 6 off of Villa Park Road.

Mr. LaRue questioned the response time for a complaint, as Rochelle Quinn called on February 27<sup>th</sup>, but no one treated the pond until March 14<sup>th</sup>, which was well over two weeks. Mr. Deglomine explained algae treatment was every two weeks, but they responded to complaints as soon as possible or five days at the most. If the pond was not under contract, it was not considered a priority. Mr. Eckert stated Clarke's contract was based on an acreage amount and suggested the Board approve a treatment or two until the May meeting, if there was money in the budget. Mr. Flint confirmed there were adequate funds in the budget.

On MOTION by Mr. LaRue seconded by Mr. Vento with all in favor adding Pond 6 to the midge treatment program was approved.

#### **SIXTH ORDER OF BUSINESS**

##### **Supervisor's Requests**

Mr. LaRue asked if the ponds were treated for algae. Mr. Deglomine confirmed all ponds were treated for aquatic invasive vegetation every two weeks. Mr. LaRue asked how soon they expected the algae to die after it was treated. Mr. Deglomine indicated it died quickly. Ms. Solis stated if it was bubbling, it was recently treated, but after it was treated, it could come back because of heat and water temperatures. At Mr. LaRue's request, Mr. Flint stated he would forward Clarke's contract for the Board's information.

#### **SEVENTH ORDER OF BUSINESS**

##### **General Audience Comments**

Susan Godlewski, Irvine Ranch Road, recalled algae and midge problems in Pond 20 three years ago. When she complained it was treated; however, there was occasional midge growth on the clean ponds and times when midges swarmed around houses on the pond, but not houses across the street. It was a seasonal issue. Ms. Gregory pointed out with midges there was an influx of spiders.

#### **EIGHTH ORDER OF BUSINESS**

##### **Other Business**

Mr. Eckert confirmed VGlobalTech was the registered business name for NewAgeTutors, LLC.

#### **NINTH ORDER OF BUSINESS**

##### **Next Meeting Date – April 17, 2019**

Mr. Case suggested meeting every two months, unless there was pressing business, with the next meeting occurring on May 15<sup>th</sup>. After further discussion, the May meeting was scheduled for May 7, 2019 at 9:30 a.m.

Mr. Deglomine mentioned that Ms. Solis was taking another position with Reedy Creek Mosquito Control. Ms. Solis appreciated working with the Board and the management company. Mr. Case stated he was sorry to see her leave and wished her luck in her future endeavors.

**TENTH ORDER OF BUSINESS**

**Adjournment**

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

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Chairman / Vice Chairman

## SECTION V



**DRAFT**

**Poinciana West  
Community Development District**

**ANNUAL FINANCIAL REPORT**

**September 30, 2018**

**ANNUAL FINANCIAL REPORT**

**September 30, 2018**

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**DRAFT**

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## **REPORT OF INDEPENDENT AUDITORS**

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

### **Report on the Financial Statements**

We have audited the accompanying basic financial statements of Poinciana West Community Development District as of and for the year ended September 30, 2018, and the related notes to financial statements as listed in the table of contents.

### **Management's Responsibility for the Financial Statements**

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

### **Auditor's Responsibility**

Our responsibility is to express an opinion on these financial statements based on our audits. We conducted our audits in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in the *Government Accounting Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

To the Board of Supervisors  
Poinciana West Community Development District

**DRAFT**

### **Opinion**

In our opinion, the basic financial statements referred to above present fairly, in all material respects, the financial position of the governmental activities, and each major fund of Poinciana West Community Development District as of September 30, 2018, and the respective changes in financial position and the budgetary comparison for the General Fund for the year then ended in conformity with accounting principles generally accepted in the United States of America.

### **Other Matters**

#### *Required Supplementary Information*

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

#### **Other Reporting Required by Government Auditing Standards**

In accordance with *Government Auditing Standards*, we have also issued a report dated March XX, 2019 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 and contracts.

The purpose of that report is 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 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 Poinciana West Community Development District's internal control over financial reporting and compliance.

Berger, Toombs, Elam, Gaines & Frank  
Certified Public Accountants PL  
Fort Pierce, Florida

March XX, 2019

**Poinciana West Community Development District  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
For the Year Ended September 30, 2018**

**DRAFT**

Management's discussion and analysis of Poinciana West Community Development District (the "District") financial performance provides an objective and easily readable analysis of the District's financial activities. The analysis provides summary financial information for the District and should be read in conjunction with the District's financial statements.

### **OVERVIEW OF THE FINANCIAL STATEMENTS**

The District's basic financial statements comprise three components; 1) *Government-wide financial statements*, 2) *Fund financial statements*, and 3) *Notes to financial statements*. The *Government-wide financial statements* present an overall picture of the District's financial position and results of operations. The *Fund financial statements* present financial information for the District's major funds. The *Notes to financial statements* provide additional information concerning the District's finances.

The *Government-wide financial statements* are the **statement of net position** and the **statement of activities**. These statements use accounting methods similar to those used by private-sector companies. Emphasis is placed on the net position of governmental activities and the change in net position. Governmental activities are primarily supported by special assessments.

The **statement of net position** presents information on all position and liabilities of the District, with the difference between position and liabilities reported as net position. Net position are reported in three categories; 1) net investment in capital assets, 2) restricted, and 3) unrestricted. Assets, liabilities, and net position are reported for all Governmental activities.

The **statement of activities** presents information on all revenues and expenses of the District and the change in net position. Expenses are reported by major function and program revenues relating to those functions are reported, providing the net cost of all functions provided by the District. To assist in understanding the District's operations, expenses have been reported as governmental activities. Governmental activities financed by the District include general government, physical environment and interest on long term debt.

*Fund financial statements* present financial information for governmental funds. These statements provide financial information for the major funds of the District. Governmental fund financial statements provide information on the current assets and liabilities of the funds, changes in current financial resources (revenues and expenditures), and current available resources.

**Poinciana West Community Development District  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
For the Year Ended September 30, 2018**

**DRAFT**

**OVERVIEW OF THE FINANCIAL STATEMENTS (CONTINUED)**

*Fund financial statements* include a balance sheet and a statement of revenues, expenditures and changes in fund balances for all governmental funds. A statement of revenues, expenditures, and changes in fund balances – budget and actual is provided for the District's General Fund. *Fund financial statements* provide more detailed information about the District's activities. Individual funds are established by the District to track revenues that are restricted to certain uses or to comply with legal requirements.

The *government-wide financial statements* and the *fund financial statements* provide different pictures of the District. The *government-wide financial statements* provide an overall picture of the District's financial standing. These statements are comparable to private-sector companies and give a good understanding of the District's overall financial health and how the District paid for the various activities, or functions, provided by the District. All assets of the District, including land, infrastructure and improvements are reported in the **statement of net position**. All liabilities, including principal outstanding on bonds are included. The **statement of activities** includes depreciation on all long-lived assets of the District, but transactions between the different functions of the District have been eliminated in order to avoid "doubling up" the revenues and expenses. The *fund financial statements* provide a picture of the major funds of the District. In the case of governmental activities, outlays for long lived assets are reported as expenditures and long-term liabilities, such as general obligation bonds, are not included in the fund financial statements. To provide a link from the *fund financial statements* to the *government-wide financial statements*, a reconciliation is provided from the *fund financial statements* to the *government-wide financial statements*.

*Notes to financial statements* provide additional detail concerning the financial activities and financial balances of the District. Additional information about the accounting practices of the District, investments of the District, capital assets and long-term debt are some of the items included in the *notes to financial statements*.

**Financial Highlights**

The following are the highlights of financial activity for the year ended September 30, 2018.

- ♦ The District's total assets exceeded total liabilities by \$2,943,454 (net position). Unrestricted net position for Governmental Activities were \$574,395. Net investment in capital assets was \$2,294,237. Restricted net position was \$74,822.
- ♦ Governmental activities revenues totaled \$1,383,031 while governmental activities expenses totaled \$1,292,571.

**Poinciana West Community Development District  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
For the Year Ended September 30, 2018**

DRAFT

**OVERVIEW OF THE FINANCIAL STATEMENTS (CONTINUED)**

**Financial Analysis of the District**

The following schedule provides a summary of the assets, liabilities and net position of the District and is presented by category for comparison purposes.

**Net Position**

	<b>Governmental Activities</b>	
	<b>2018</b>	<b>2017</b>
Current assets	\$ 881,163	\$ 900,771
Restricted assets	818,453	788,258
Capital assets, net	<u>14,023,819</u>	<u>14,385,054</u>
 Total Assets	 <u>15,723,435</u>	 <u>16,074,083</u>
 Deferred outflow of resources	 <u>378,697</u>	 <u>399,075</u>
 Current liabilities	 711,807	 701,802
Non-current liabilities	<u>12,446,871</u>	<u>12,918,362</u>
 Total Liabilities	 <u>13,158,678</u>	 <u>13,620,164</u>
 Net investment in capital assets	 2,294,237	 2,240,856
Net position - restricted	74,822	34,989
Net position - unrestricted	<u>574,395</u>	<u>577,149</u>
 Total Net Position	 <u><u>\$ 2,943,454</u></u>	 <u><u>\$ 2,852,994</u></u>

The decrease in capital assets is mainly related to depreciation on those assets in the current year.

The decrease in total liabilities is related to the current year principal payment.

**Poinciana West Community Development District  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
For the Year Ended September 30, 2018**

DRAFT

**OVERVIEW OF THE FINANCIAL STATEMENTS (CONTINUED)**

**Financial Analysis of the District (Continued)**

The following schedule provides a summary of the changes in net position of the District and is presented by category for comparison purposes.

**Change in Net Position**

	<b>Governmental Activities</b>	
	<b>2018</b>	<b>2017</b>
Program Revenues		
Charges for services	\$ 1,374,351	\$ 1,507,363
General Revenues		
Investment earnings	8,680	6,837
Miscellaneous	-	57
Total Revenues	<u>1,383,031</u>	<u>1,514,257</u>
Expenses		
General government	186,439	163,326
Physical environment	482,600	479,508
Interest on long-term debt	<u>623,532</u>	<u>915,832</u>
Total Expenses	<u>1,292,571</u>	<u>1,558,666</u>
Change in Net Position	90,460	(44,409)
Net Position - Beginning of Year	<u>2,852,994</u>	<u>2,897,403</u>
Net Position - End of Year	<u><u>\$ 2,943,454</u></u>	<u><u>\$ 2,852,994</u></u>

The decrease in charges for services and interest on long-term debt is related to the bond refunding in the prior year.

The increase in general government expenses is related to an increase in engineering and legal expenses in the current year.



**Poinciana West Community Development District  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
For the Year Ended September 30, 2018**

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**OVERVIEW OF THE FINANCIAL STATEMENTS (CONTINUED)**

**Capital Assets Activity**

The following schedule provides a summary of the District's capital assets activity as of September 30, 2018 and 2017:

Description	Governmental Activities	
	2018	2017
Capital assets not being depreciated:		
Land improvements	\$ 6,645,273	\$ 6,645,273
Capital assets being depreciated:		
Infrastructure	10,446,892	10,446,892
Accumulated depreciation	(3,068,346)	(2,707,111)
Total Capital Assets, depreciated	7,378,546	7,739,781
Total Capital Assets	\$ 14,023,819	\$ 14,385,054

During the year, depreciation was \$361,235.

**General Fund Budgetary Highlights**

The budget exceeded governmental expenditures primarily because of less legal advertising and professional services expenditures than were expected.

The budget was amended for increased legal advertising and trustee expenditures.

**Debt Management**

Governmental Activities debt includes the following:

- ◆ In February 2017, the District issued \$11,215,000 Series 2017-1 Senior Special Assessment Refunding Bonds and \$2,945,000 Series 2017-2 Subordinate Special Assessment Refunding Bonds. These bonds were issued to refund and redeem the Series 2007 Special Assessment Bonds. The balance of the Series 2017-1 and Series 2017-2 Bonds were \$10,345,000 and \$2,740,000, respectively at September 30, 2018.

**Poinciana West Community Development District  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
For the Year Ended September 30, 2018**

**DRAFT**

**OVERVIEW OF THE FINANCIAL STATEMENTS (CONTINUED)**

**Economic Factors and Next Year's Budget**

The District does not expect any economic factors to affect operations during the year ended September 30, 2019.

**Request for Information**

The financial report is designed to provide a general overview of Poinciana West Community Development District's finances for all those with an interest. Questions concerning any of the information provided in this report or requests for additional information should be addressed to the Poinciana West Community Development District, Governmental Management Services-CF, LLC, 1412 S Narcoossee Rd., St. Cloud, FL 34771.

**Polnciana West Community Development District**  
**STATEMENT OF NET POSITION**  
**September 30, 2018**

DRAFT

**Governmental  
Activities**

**ASSETS**

**Current Assets:**

Cash and cash equivalents	\$ 551,337
Due from other governments	2,537
Due from developer	9,006
Prepaid expenses	318,283
<b>Total Current Assets</b>	<b>881,163</b>

**Non-current Assets:**

**Restricted assets:**

Investments	818,453
Capital assets not being depreciated:	
Land improvements	6,645,273
Capital assets being depreciated:	
Infrastructure	10,446,892
Less: accumulated depreciation	(3,068,346)
<b>Total Non-current Assets</b>	<b>14,842,272</b>
<b>Total Assets</b>	<b>15,723,435</b>

**DEFERRED OUTFLOW OF RESOURCES**

Deferred amount on refunding	378,697
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**LIABILITIES**

**Current Liabilities:**

Accounts payable	6,684
Accrued interest payable	225,123
Bonds payable	480,000
<b>Total Current Liabilities</b>	<b>711,807</b>

**Non-current liabilities:**

Bonds payable	12,446,871
<b>Total Liabilities</b>	<b>13,158,678</b>

**NET POSITION**

Net investment in capital assets	2,294,237
Restricted for debt service	74,822
Unrestricted	574,395
<b>Total Net Position</b>	<b>\$ 2,943,454</b>

*See accompanying notes.*

**Poinciana West Community Development District**  
**STATEMENT OF ACTIVITIES**  
**For the Year Ended September 30, 2018**

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<b>Functions/Programs</b>	<b>Expenses</b>	<b>Program Revenues Charges for Services</b>	<b>Net (Expense) Revenues and Changes in Net Position Governmental Activities</b>
Governmental Activities			
General government	\$ (186,439)	\$ 180,694	\$ (5,745)
Physical environment	(482,600)	117,626	(364,974)
Interest on long-term debt	(623,532)	1,076,031	452,499
Total Governmental Activities	<u>\$ (1,292,571)</u>	<u>\$ 1,374,351</u>	<u>81,780</u>
<b>General revenues:</b>			
Investment earnings			<u>8,680</u>
Change in Net Position			90,460
Net Position - October 1, 2017			<u>2,852,994</u>
Net Position - September 30, 2018			<u><u>\$ 2,943,454</u></u>

See accompanying notes.

**Poinciana West Community Development District**  
**BALANCE SHEET**  
**GOVERNMENTAL FUNDS**  
**September 30, 2018**

DRAFT

	General	Debt Service	Total Governmental Funds
<b>ASSETS</b>			
Cash and cash equivalents	\$ 551,337	\$ -	\$ 551,337
Due from other funds	11,178	-	11,178
Due from other governments	558	1,979	2,537
Due from developer	9,006	-	9,006
Prepaid expenses	9,000	-	9,000
Restricted assets - investments at fair value	-	818,453	818,453
<b>Total Assets</b>	<u><u>\$ 581,079</u></u>	<u><u>\$ 820,432</u></u>	<u><u>\$ 1,401,511</u></u>
 <b>LIABILITIES AND FUND BALANCES</b>			
<b>LIABILITIES</b>			
Accounts payable	\$ 6,684	\$ -	\$ 6,684
Due to other funds	-	11,178	11,178
<b>Total Liabilities</b>	<u><u>6,684</u></u>	<u><u>11,178</u></u>	<u><u>17,862</u></u>
 <b>FUND BALANCES</b>			
Nonspendable - prepaid expenses	9,000	-	9,000
Reserved for:			
Debt service	-	809,254	809,254
Assigned - operating reserve	65,156	-	65,156
Unreserved and undesignated	500,239	-	500,239
<b>Total Fund Balances</b>	<u><u>574,395</u></u>	<u><u>809,254</u></u>	<u><u>1,383,649</u></u>
 <b>Total Liabilities and Fund Balances</b>	<u><u>\$ 581,079</u></u>	<u><u>\$ 820,432</u></u>	<u><u>\$ 1,401,511</u></u>

See accompanying notes.

**Poinciana West Community Development District**  
**RECONCILIATION OF TOTAL GOVERNMENTAL FUND BALANCES**  
**TO NET POSITION OF GOVERNMENTAL ACTIVITIES**  
**September 30, 2018**

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Total Governmental Fund Balances \$ 1,383,649

Amounts reported for governmental activities in the Statement of Net Position  
are different because:

Capital assets not being depreciated, land improvements, used in governmental  
activities are not current financial resources and are not reported at the  
governmental fund level. 6,645,273

Capital assets being depreciated, infrastructure (\$10,446,892) net of  
net of accumulated depreciation (\$3,068,346), used in  
governmental activities are not current financial resources and  
therefore, are not reported at the governmental fund level. 7,378,546

Deferred outflow of resources are not current financial resources and therefore,  
are not reported at the governmental fund level. 378,697

Prepaid bond insurance, net are not current financial resources and therefore,  
are not reported at the governmental fund level. 309,283

Long-term liabilities, including bonds payable (\$13,085,000), less net bond  
discount (\$158,129) are not due and payable in the current period and  
therefore, are not reported at the governmental fund level. (12,926,871)

Accrued interest expense for long-term debt is not a current financial use  
and therefore, is not reported at the governmental fund level. (225,123)

Net Position of Governmental Activities \$ 2,943,454

*See accompanying notes.*

**Poinciana West Community Development District  
STATEMENT OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCES -  
GOVERNMENTAL FUNDS  
For the Year Ended September 30, 2018**

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	General	Debt Service	Total Governmental Funds
<b>Revenues</b>			
Special assessments	\$ 298,320	\$ 1,076,031	\$ 1,374,351
Investment earnings	6,730	1,950	8,680
<b>Total Revenues</b>	<u>305,050</u>	<u>1,077,981</u>	<u>1,383,031</u>
<b>Expenditures</b>			
<b>Current</b>			
General government	186,439	-	186,439
Physical environment	121,365	-	121,365
<b>Debt service</b>			
Principal	-	465,000	465,000
Interest	-	552,294	552,294
Other debt service	-	30,707	30,707
<b>Total Expenditures</b>	<u>307,804</u>	<u>1,048,001</u>	<u>1,355,805</u>
<b>Net change in fund balances</b>	<u>(2,754)</u>	<u>29,980</u>	<u>27,226</u>
<b>Fund Balances - October 1, 2017</b>	<u>577,149</u>	<u>779,274</u>	<u>1,356,423</u>
<b>Fund Balances - September 30, 2018</b>	<u><u>\$ 574,395</u></u>	<u><u>\$ 809,254</u></u>	<u><u>\$ 1,383,649</u></u>

See accompanying notes.

**Poinciana West Community Development District**  
**RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES AND**  
**CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS TO THE**  
**STATEMENT OF ACTIVITIES**  
**For the Year Ended September 30, 2018**



Net Change in Fund Balances - Total Governmental Funds \$ 27,226

Amounts reported for governmental activities in the Statement of Activities are different because:

Governmental funds report capital outlays as expenditures. However, in the Statement of Activities, the cost of those assets is allocated over their estimated useful lives as depreciation. This is the amount of depreciation in the current period. (361,235)

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. 465,000

Amortization expense of a bond discount, \$(8,509), and prepaid bond insurance, \$(16,643), does not require the use of current resources and therefore is not reported in the governmental funds. This is the amount of amortization in the current period. (25,152)

The deferred amount of refunding is amortized in the Statement of Activities, but not in the governmental funds. This is the amount of amortization in the current year. (20,378)

In the Statement of Activities, interest is accrued on outstanding bonds; whereas in governmental funds, interest expenditures are reported when due. This is the change in accrued interest from the prior year to the current year. 4,999

Change in Net Position of Governmental Activities \$ 90,460

See accompanying notes.



**Poinciana West Community Development District  
STATEMENT OF REVENUES, EXPENDITURES AND  
CHANGES IN FUND BALANCES - BUDGET AND ACTUAL  
GENERAL FUND**

**For the Year Ended September 30, 2018**

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	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
<b>Revenues</b>				
Special assessments	\$ 297,492	\$ 297,492	\$ 298,320	\$       828
Investment earnings	3,000	6,730	6,730	-
<b>Total Revenues</b>	<u>300,492</u>	<u>304,222</u>	<u>305,050</u>	<u>828</u>
<b>Expenditures</b>				
<b>Current</b>				
General government	165,397	203,587	186,439	17,148
Physical environment	135,095	121,595	121,365	230
<b>Total Expenditures</b>	<u>300,492</u>	<u>325,182</u>	<u>307,804</u>	<u>17,378</u>
<b>Net change in fund balances</b>	-	(20,960)	(2,754)	18,206
<b>Fund Balances - October 1, 2017</b>	<u>519,902</u>	<u>519,902</u>	<u>577,149</u>	<u>57,247</u>
<b>Fund Balances - September 30, 2018</b>	<u><u>\$ 519,902</u></u>	<u><u>\$ 498,942</u></u>	<u><u>\$ 574,395</u></u>	<u><u>\$   75,453</u></u>

*See accompanying notes.*

**Poinciana West Community Development District**  
**NOTES TO FINANCIAL STATEMENTS**  
**September 30, 2018**

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**NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

The financial statements of the District have been prepared in conformity with generally accepted accounting principles (GAAP) as applied to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The District's more significant accounting policies are described below.

**1. Reporting Entity**

The District was established on October 6, 2006, pursuant to the Uniform Community Development District Act of 1980, Chapter 190, Florida Statutes and Polk County Ordinance 2006-052, as amended by Polk County Ordinances 2007-043 and 2016-043. The District was established for the purposes of financing and managing the acquisition, construction, maintenance and operation of the infrastructure necessary for community development within its jurisdiction. The District is authorized to issue bonds for the purpose, among others, of financing, funding, planning, establishing, acquiring, constructing or re-constructing, enlarging or extending, equipping, operating and maintaining water management, bridges or culverts, district roads, landscaping, street lights and other basic infrastructure projects within or without the boundaries of the Poinciana West Community Development District. The District is governed by a five-member Board of Supervisors who are elected on an at-large basis in a general election by qualified electors within the District. The District operates within the criteria established by Chapter 190.

The reporting entity for the District includes all functions of government in which the District's Board exercises oversight responsibility. Oversight responsibility includes, but is not limited to, financial interdependency, designation of management, significant ability to influence operations and accountability for fiscal matters. As required by GAAP, these financial statements present the Poinciana West Community Development District (the primary government) as a stand-alone government.

Based upon the application of the above-mentioned criteria as set forth by the Governmental Accounting Standards Board, the District has identified no component units.

**2. Measurement Focus and Basis of Accounting**

The basic financial statements of the District are composed of the following:

- Government-wide financial statements
- Fund financial statements
- Notes to financial statements

**Poinciana West Community Development District**  
**NOTES TO FINANCIAL STATEMENTS**  
**September 30, 2018**

**DRAFT**

**NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**2. Measurement Focus and Basis of Accounting (Continued)**

**a. Government-wide Financial Statements**

Government-wide financial statements report all non-fiduciary information about the reporting government as a whole. These statements include all the governmental activities of the primary government. The effect of interfund activity has been removed from these statements.

Governmental activities are supported by special assessments. Program revenues include charges for services and payments made by parties outside of the reporting government's citizenry if that money is restricted to a particular program. Program revenues are netted with program expenses in the Statement of Activities to present the net cost of each program.

Amounts paid to acquire capital assets are capitalized as assets, rather than reported as an expenditure. Proceeds of long-term debt are recorded as liabilities in the government-wide financial statements, rather than as an other financing source.

Amounts paid to reduce long-term indebtedness of the reporting government are reported as a reduction of the related liability, rather than as an expenditure.

**b. Fund Financial Statements**

The underlying accounting system of the District is organized and operated on the basis of separate funds, each of which is considered to be a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenues and expenditures or expenses, as appropriate. Governmental resources are allocated to and accounted for in individual funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled.

Fund financial statements for the primary government's governmental funds are presented after the government-wide financial statements. These statements display information about major funds individually.

**Poinciana West Community Development District**  
**NOTES TO FINANCIAL STATEMENTS**  
**September 30, 2018**



**NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**2. Measurement Focus and Basis of Accounting (Continued)**

**b. Fund Financial Statements (Continued)**

**Governmental Funds**

When both restricted and unrestricted resources are combined in a fund, qualified expenses are considered to be paid first from restricted resources, and then from unrestricted resources. Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are considered to be available when they are collected within the current period or soon thereafter to pay liabilities of the current period. For this purpose, the District considers revenues to be available if they are collected within 60 days of the end of the current fiscal period.

Expenditures generally are recorded when a liability is incurred, as under accrual accounting. Interest associated with the current fiscal period is considered to be an accrual item and so has been recognized as revenue of the current fiscal period.

Under the current financial resources measurement focus, only current assets and current liabilities are generally included on the balance sheet. The reported fund balance is considered to be a measure of "available spendable resources". Governmental fund operating statements present increases (revenues and other financing sources) and decreases (expenditures and other financing uses) in net current assets. Accordingly, they are said to present a summary of sources and uses of "available spendable resources" during a period.

Because of their spending measurement focus, expenditure recognition for governmental fund types excludes amounts represented by non-current liabilities. Since they do not affect net current assets, such long-term amounts are not recognized as governmental fund type expenditures or fund liabilities.

Amounts expended to acquire capital assets are recorded as expenditures in the year that resources are expended, rather than as fund assets. The proceeds of long-term debt are recorded as an other financing source rather than as a fund liability.

Debt service expenditures are recorded only when payment is due.

**Poinclana West Community Development District**  
**NOTES TO FINANCIAL STATEMENTS**  
**September 30, 2018**

**DRAFT**

**NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**3. Basis of Presentation**

**a. Governmental Major Funds**

General Fund – The General Fund is the District's primary operating fund. It accounts for all financial resources of the general government, except those required to be accounted for in another fund.

Debt Service Funds – Account for debt service requirements to retire the Series 2017 Special Assessment Refunding Bonds which were used to refund the Series 2007 Special Assessment Bonds issued to finance the construction of District infrastructure improvements and fund the cost to acquire, construct and equip the Series 2007 Project.

**b. Non-current Governmental Assets/Liabilities**

GASB Statement 34 requires that non-current governmental assets, such as land and buildings, and non-current governmental liabilities, such as general obligation bonds, be reported in the governmental activities column in the government-wide Statement of Net Position.

**4. Assets, Liabilities, and Net Position or Equity**

**a. Cash and Investments**

Florida Statutes require state and local governmental units to deposit monies with financial institutions classified as "Qualified Public Depositories," a multiple financial institution pool whereby groups of securities pledged by the various financial institutions provide common collateral from their deposits of public funds. This pool is provided as additional insurance to the federal depository insurance and allows for additional assessments against the member institutions, providing full insurance for public deposits.

The District is authorized to invest in those financial instruments as established by Section 218.415, Florida Statutes. The authorized investments consist of:

1. Direct obligations of the United States Treasury;
2. The Local Government Surplus Funds Trust or any intergovernmental investment pool authorized pursuant to the Florida Interlocal Cooperative Act of 1969;
3. Interest-bearing time deposits or savings accounts in authorized qualified public depositories;
4. Securities and Exchange Commission, registered money market funds with the highest credit quality rating from a nationally recognized rating agency.

Cash equivalents include time deposits, certificates of deposit and all highly liquid debt instruments with original maturities of three months or less.

**Poinciana West Community Development District**  
**NOTES TO FINANCIAL STATEMENTS**  
**September 30, 2018**

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**NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**4. Assets, Liabilities, and Net Position or Equity (Continued)**

**b. Restricted Net Position**

Certain net position of the District will be classified as restricted on the statement of net position because their use is limited either by law through constitutional provisions or enabling legislation; or by restrictions imposed externally by creditors. In a fund with both restricted and unrestricted net position, qualified expenses are considered to be paid first from restricted net position and then from unrestricted net position.

**c. Capital Assets**

Capital assets, which include land improvements, improvements other than buildings, and equipment are reported in governmental activities.

The District defines capital assets as assets with an initial, individual cost of \$5,000 or more and an estimated useful life in excess of one year. The valuation basis for all assets is historical cost.

The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend its useful life are not capitalized.

Depreciation of capital assets is computed and recorded by utilizing the straight-line method over the assets' estimated useful lives ranging from 5 to 30 years.

**d. Bond Insurance**

Bond insurance associated with the issuance of long-term debt is treated as a prepaid expense and amortized over the life of the debt.

**e. Deferred Outflows of Resources**

Deferred outflow of resources is the consumption of net position by the government that is applicable to a future reporting period. Deferred amount on refunding is amortized and recognized as a component of interest expense over the life of the bond.

**f. Bond Discounts**

Bond discounts associated with the issuance of bonds are amortized over the life of the bonds using the straight-line method of accounting.

**Poinciana West Community Development District**  
**NOTES TO FINANCIAL STATEMENTS**  
**September 30, 2018**

**DRAFT**

**NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**4. Assets, Liabilities, and Net Position or Equity (Continued)**

**g. Budgets**

Budgets are prepared and adopted after public hearings for the governmental funds, pursuant to Chapter 190, Florida Statutes. The District utilizes the same basis of accounting for budgets as it does for revenues and expenditures in its various funds. Formal budgets are adopted for the general fund. The legal level of budgetary control is at the fund level. As a result, deficits in the budget columns of the accompanying financial statements may occur. All budgeted appropriations lapse at year end.

**h. Net Position**

Net position represents the difference between assets and liabilities and are reported in three categories. Net investment in capital assets represents capital assets, net of accumulated depreciation and any outstanding debt related to those assets. Net position is reported as restricted when there are legal limitations imposed on their use by legislation, or external restrictions imposed by other governments, creditors, or grantors. Unrestricted net position are assets that do not meet definitions of the classifications previously described.

**NOTE B – RECONCILIATION OF GOVERNMENT-WIDE AND FUND FINANCIAL STATEMENTS**

**1. Explanation of Differences Between the Governmental Fund Balance Sheet and the Government-wide Statement of Net Position**

"Total fund balances" of the District's governmental funds (\$1,383,649) differs from "net position" of governmental activities (\$2,943,454) reported in the Statement of Net Position. This difference primarily results from the long-term economic focus of the Statement of Net Position versus the current financial resources focus of the Governmental Fund Balance Sheet. The effect of the differences is illustrated below.

**Capital related Items**

When capital assets (improvements and equipment that are to be used in governmental activities) are purchased or constructed, the cost of those assets is reported as expenditures in governmental funds. However, the Statement of Net Position includes those capital assets among the assets of the District as a whole.

Land improvements	\$ 6,645,273
Infrastructure	10,446,892
Accumulated depreciation	<u>(3,068,346)</u>
Total	<u>\$ 14,023,819</u>

**Poinciana West Community Development District**  
**NOTES TO FINANCIAL STATEMENTS**  
**September 30, 2018**

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**NOTE B – RECONCILIATION OF GOVERNMENT-WIDE AND FUND FINANCIAL STATEMENTS (CONTINUED)**

**1. Explanation of Differences Between the Governmental Fund Balance Sheet and the Government-wide Statement of Net Position (Continued)**

**Deferred amount on refunding**

The difference between the outstanding balance of the old debt and the cost of the new debt is a deferred outflow of resources. This balance is amortized over the life of the new debt. The unamortized balance is reflected as deferred amount on refunding.

Deferred amount on refunding	\$ <u>378,697</u>
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**Long-term debt transactions**

Long-term liabilities applicable to the District's governmental activities are not due and payable in the current period and accordingly are not reported as fund liabilities. All liabilities (both current and long-term) are reported in the Statement of Net Position. Balances at September 30, 2018 were:

Bonds payable	\$ (13,085,000)
Bond discount, net	<u>158,129</u>
 Total	 \$ <u>(12,926,871)</u>

**Accrued interest**

Accrued liabilities in the Statement of Net Position differ from the amount reported in governmental funds due to the accrued interest on bonds.

Accrued interest	\$ <u>(225,123)</u>
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**Prepaid bond insurance**

The bond insurance purchased on the refunding bonds issued in the current year are not current financial resources and therefore are not reported at the fund level.

Prepaid bond insurance, net	\$ <u>309,283</u>
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**Poinciana West Community Development District**  
**NOTES TO FINANCIAL STATEMENTS**  
**September 30, 2018**

**DRAFT**

**NOTE B – RECONCILIATION OF GOVERNMENT-WIDE AND FUND FINANCIAL STATEMENTS (CONTINUED)**

**2. Explanation of Differences Between the Governmental Fund Operating Statements and the Statement of Activities**

The "net change in fund balances" for government funds (\$27,226) differs from the "change in net position" for governmental activities (\$90,460) reported in the Statement of Activities. The differences arise primarily from the long-term economic focus of the Statement of Activities versus the current financial resources focus of the governmental funds. The effect of the differences is illustrated below.

**Capital related items**

When capital assets that are to be used in governmental activities are purchased or constructed, the resources expended for those assets are reported as expenditures in governmental funds. However, in the Statement of Activities, the costs of those assets is allocated over their estimated useful lives and reported as depreciation. As a result, fund balances decrease by the amount of financial resources expended, whereas net position decrease by the amount of depreciation charged for the year.

Depreciation	\$ <u>(361,235)</u>
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**Amortization**

Amortization expense of the deferred amount on refunding and prepaid bond insurance does not require the use of current resources and therefore is not reported in the governmental funds.

Amortization of prepaid bond insurance	\$ (16,643)
Amortization of bond discount	(8,509)
Amortization of deferred amount on refunding	<u>(20,378)</u>
Total	\$ <u>(45,530)</u>

**Long-term debt transactions**

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.

Bond principal payments	\$ <u>465,000</u>
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Some expenses reported in the Statement of Activities do not require the use of current financial resources, therefore, are not reported as expenditures in governmental funds.

Net decrease in accrued interest payable	\$ <u>4,999</u>
--	-----------------

**Poinclana West Community Development District  
NOTES TO FINANCIAL STATEMENTS  
September 30, 2018**

**DRAFT**

**NOTE C – CASH AND INVESTMENTS**

All deposits are held in qualified public depositories and are included on the accompanying balance sheet as cash and investments.

**Custodial Credit Risk – Deposits**

Custodial credit risk is the risk that in the event of a bank failure, the District's deposits may not be returned to it. The District follows the provisions of Chapter 280, Florida Statutes regarding deposits and investments to manage custodial credit risk. The District maintains all deposits in a qualified public depository, so that all deposits are fully insured by Federal Depositors Insurance or collateralized under Chapter 280, Florida Statutes. As of September 30, 2018, the District's bank balance was \$567,580 and the carrying value was \$551,337.

As of September 30, 2018, the District had the following investments and maturities:

<u>Investment</u>	<u>Maturities</u>	<u>Fair Value</u>
U.S. Bank Commercial Paper	N/A	<u>\$ 818,453</u>

The District categorizes its fair value measurements within the fair value hierarchy recently established by generally accepted accounting principles. The fair value is the price that would be received to sell an asset, or paid to transfer a liability, in an orderly transaction between market participants at the measurement date. The hierarchy is based on the valuation inputs used to measure the fair value of the asset. The District uses a market approach in measuring fair value that uses prices and other relevant information generated by market transactions involving identical or similar assets, liabilities, or groups of assets and liabilities.

Assets or liabilities are classified into one of three levels. Level 1 is the most reliable and is based on quoted price for identical assets, or liabilities, in an active market. Level 2 uses significant other observable inputs when obtaining quoted prices for identical or similar assets, or liabilities, in markets that are not active. Level 3 is the least reliable and uses significant unobservable inputs that uses the best information available under the circumstances, which includes the District's own data in measuring unobservable inputs.

Based on the criteria in the preceding paragraph, the investment in U.S. Bank Commercial Paper is a Level 1 asset.

**Investments**

The District's investment policy allows management to invest funds in investments permitted under Section 218.415, Florida Statutes. Among other investments, the policy allows the District to invest in the State Board of Administration Local Government Surplus Trust Funds.

**Poinciana West Community Development District**  
**NOTES TO FINANCIAL STATEMENTS**  
**September 30, 2018**

**DRAFT**

**NOTE C – CASH AND INVESTMENTS (CONTINUED)**

Investments

Cash placed with the State Board of Administration represents the District's participation in the Local Government Surplus Trust Funds Investment Pool and is reported at fair value. As a pool participant the District invests in pools of investments in which shares are owned in the pool rather than the underlying investments.

Interest Rate Risk

The District does not have a formal investment policy that limits investment maturities as a means of managing its exposure to fair value losses arising from increasing interest rates.

Credit Risk

The District's investments in treasury funds, commercial paper, and government loans are limited by state statutory requirements and bond compliance. The District has no investment policy that would further limit its investment choices.

Concentration of Credit Risk

The District places no limit on the amount it may invest. The investment in US Bank Commercial Paper represents 100% of the District's total investments.

The types of deposits and investments and their level of risk exposure as of September 30, 2018 were typical of these items during the fiscal year then ended. As of September 30, 2018, the District's investment in the US Bank Commercial Paper was rated A-1+ by Standard & Poor's. The District considers any decline in fair value for certain investments to be temporary.

**NOTE D – SPECIAL ASSESSMENT REVENUES**

Assessments are non-ad valorem assessments on benefitted property within the District. Operating and Maintenance Assessments are based upon adopted budget and levied annually. Debt Service Assessments are levied when bonds are issued and collected annually for the term of the bond. The District may collect assessments directly or utilize the uniform method of collection (Chapter 197.3632, Florida Statutes). Directly 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 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 all considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal period. Only the portion of assessments receivable due within the current fiscal period is considered to be susceptible to accrual as revenue of the current period. All other revenue items are considered to be measurable and available only when cash is received by the government.

**Poinciana West Community Development District**  
**NOTES TO FINANCIAL STATEMENTS**  
**September 30, 2018**

DRAFT

**NOTE E – CAPITAL ASSETS**

Capital Asset activity for the year ended September 30, 2018 was as follows:

	Balance October 1, 2017	Additions	Deletions	Balance September 30, 2018
<u>Governmental Activities:</u>				
Capital assets, not depreciated:				
Land and improvements	\$ 6,645,273	\$ -	\$ -	\$ 6,645,273
Capital assets, being depreciated:				
Infrastructure	10,446,892	-	-	10,446,892
Less accumulated depreciation for:				
Infrastructure	(2,707,111)	(361,235)	-	(3,068,346)
Total Capital Assets Depreciated, Net	7,739,781	(361,235)	-	7,378,546
Governmental Activities Capital Assets	<u>\$ 14,385,054</u>	<u>\$ (361,235)</u>	<u>\$ -</u>	<u>\$ 14,023,819</u>

Depreciation of \$361,235 was charged to physical environment.

**NOTE F – LONG-TERM DEBT**

Governmental Activities

The following is a summary of activity for long-term debt of the Governmental Activities for the year ended September 30, 2018:

Long-term debt at October 1, 2017	\$ 13,550,000
Principal payments	<u>(465,000)</u>
Long-term debt at September 30, 2018	13,085,000
Less: bond discount, net	<u>(158,129)</u>
Bonds payable, net at September 30, 2018	<u>\$ 12,926,871</u>

**Poinciana West Community Development District**  
**NOTES TO FINANCIAL STATEMENTS**  
**September 30, 2018**

DRAFT

**NOTE F – LONG-TERM DEBT (CONTINUED)**

Long-term debt for Governmental Activities is comprised of the following:

Special Assessment Refunding Bonds

\$11,215,000 Series 2017-1 Senior Special Assessment Refunding Bonds due in annual principal installments beginning May 2017. Interest at various rates between 2% and 4.3% is due May and November beginning May 2017. Current portion is \$395,000.

\$ 10,345,000

\$2,945,000 Series 2017-2 Subordinate Special Assessment Refunding Bonds due in annual principal installments beginning May 2017. Interest at various rates between 5.375% and 5.7% is due May and November beginning May 2017. Current portion is \$85,000.

2,740,000

Bond payable

13,085,000

Bond discount, net

(158,129)

Bonds Payable, Net

\$ 12,926,871

The annual requirements to amortize the principal and interest of bonded debt outstanding as of September 30, 2018 are as follows:

Year Ending September 30,	Principal	Interest	Total
2019	\$ 480,000	\$ 540,294	\$ 1,020,294
2020	495,000	527,331	1,022,331
2021	510,000	512,774	1,022,774
2022	525,000	496,463	1,021,463
2023	545,000	478,338	1,023,338
2024-2028	3,055,000	2,069,995	5,124,995
2029-2033	3,770,000	1,378,826	5,148,826
2034-2037	3,705,000	438,164	4,143,164
Totals	<u>\$ 13,085,000</u>	<u>\$ 6,442,185</u>	<u>\$ 19,527,185</u>

**Poinciana West Community Development District**  
**NOTES TO FINANCIAL STATEMENTS**  
**September 30, 2018**

**DRAFT**

**NOTE F – LONG-TERM DEBT (CONTINUED)**

**Summary of Significant Bond Resolution Terms and Covenants**

Significant Bond Provisions

The Series 2017-1 and Series 2017-2 Bonds are subject to redemption at the option of the District prior to their maturity, in whole or in part, at any time after May 1, 2027 at a redemption price equal to the principal amount of the Series 2017-1 Bonds to be redeemed, together with accrued interest to the date of redemption. The Series 2017-1 and Series 2017-2 Bonds are subject to extraordinary mandatory redemption prior to maturity in the manner determined by the Bond Registrar if certain events occurred as outlined in the Trust Indenture.

The Trust Indenture established certain amounts be maintained in a reserve account. In addition, the Trust Indenture has certain 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.

Depository Funds

The bond resolution establishes certain funds and determines the order in which revenues are to be deposited into these funds. A description of the significant funds, including their purposes, is as follows:

Reserve Fund – The Series 2017-1 and Series 2017-2 Reserve Accounts were funded from the proceeds of the Series 2017-1 and Series 2017-2 Bonds in amounts equal to 50 percent of the outstanding Series 2017-1 and Series 2017-2 Bonds at issuance. Monies held in the reserve accounts will be used only for the purposes established in the Trust Indenture.

The following is a schedule of required reserve deposits as of September 30, 2018:

	<u>Reserve Balance</u>	<u>Reserve Requirement</u>
Senior Special Assessment Refunding Bonds, Series 2017-1	\$ 391,548	\$ 391,031
Subordinate Special Assessment Refunding Bonds, Series 2017-2	\$ 121,716	\$ 118,278

**Poinciana West Community Development District**  
**NOTES TO FINANCIAL STATEMENTS**  
**September 30, 2018**

**DRAFT**

**NOTE G – INTERFUND BALANCES**

Interfund balances at September 30, 2018, consisted of the following:

	<u>Payable Fund</u>
<u>Receivable Fund</u>	<u>Debt Service Fund</u>
General Fund	\$ 11,178

Interfund balances relate to Debt Service Fund expenditures that were paid by the General Fund during the current year and not repaid by the Debt Service Fund prior to year-end.

**NOTE H – RELATED PARTIES**

The District has contracted with a management company to perform management advisory services, which include financial and accounting advisory 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 I – 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 for which the government carries commercial insurance.

**NOTE J – REUSE FACILITY AGREEMENT**

On March 20, 2013 an agreement was signed between the Poinciana West Community Development District and the Solivita West Community Association, Inc. (the "Association"). Per the agreement, the Association shall be responsible for the management and maintenance of the Reuse Facilities. The Association shall be solely responsible for the staffing, budgeting, financing, billing and collection of fees, assessments, service charges, etc., necessary to perform the inspection, operation and maintenance responsibilities set forth per the Agreement. The District shall pay the Association the sum of \$10 per year for the provision of services pursuant to the terms of this Agreement.

The term of this Agreement is for a period commencing as of March 20, 2013 and ending on September 30, 2022, and shall be automatically renewed for additional 5 year periods after September 30, 2022, unless either party provides the other party at least 180 days written notice of its intent to not renew. The District shall have a right to terminate this Agreement effective immediately at any time due to the Association's failure to perform in accordance with the terms of this Agreement or upon 365 days' notice without a showing of cause.

**DRAFT**

**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 West 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 Poinciana West Community Development District, as of and for the year ended September 30, 2018, and the related notes to the financial statements, and have issued our report thereon dated March XX, 2019.

**Internal Control Over Financial Reporting**

In planning and performing our audit, we considered Poinciana West Community Development District's internal control over financial reporting 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 Poinciana West Community Development District's internal control. Accordingly, we do not express an opinion on the effectiveness of Poinciana West Community Development District's internal control over financial reporting.

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



**DRAFT**

Board of Supervisors  
Poinciana West Community Development District

**Compliance and Other Matters**

As part of obtaining reasonable assurance about whether Poinciana West Community Development District's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant 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.

Berger, Toombs, Elam, Gaines & Frank  
Certified Public Accountants  
Fort Pierce, Florida

March XX, 2019

**DRAFT**

## **MANAGEMENT LETTER**

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

### **Report on the Financial Statements**

We have audited the financial statements of the Poinciana West Community Development District as of and for the year ended September 30, 2018, and have issued our report thereon dated March XX, 2019.

### **Auditor's Responsibility**

We conducted our audit in accordance with auditing standards generally accepted in the United States; 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 Financial Statements Performed in Accordance with *Government Auditing Standards* and our Independent Auditor's Report on an examination conducted in accordance with AICPA Professionals Standards, AT-C Section 315 regarding compliance requirements in accordance with Chapter 10.550, Rules of the Auditor General. Disclosures in that report, which is dated March XX, 2019, should be considered in conjunction with this management letter.

### **Prior Audit Findings**

Section 10.554(1)(i)1., Rules of the Auditor General, requires that we determine whether or not corrective actions have been made to address findings and recommendations made in the preceding financial audit report. There were no findings or recommendations made in the preceding financial audit report.

### **Financial Condition and Management**

Section 10.554(1)(i)5.a. and 10.556(7), Rules of the Auditor General, requires us to apply appropriate procedures and communicate the results of our determination as to whether or not Poinciana West Community Development District has met one or more of the conditions described in Section 218.503(1), Florida Statutes, and to identify the specific conditions met. In connection with our audit, we determined that the Poinciana West Community Development District did not meet any of the conditions described in Section 218.503(1), Florida Statutes.

**DRAFT**

To the Board of Supervisors  
Poinciana West Community Development District

Pursuant to Sections 10.554(1)(i)5.c. and 10.556(8), Rules of the Auditor General, we applied financial conditions assessment procedures as of September 30, 2018 September 30, 2017 for the Poinciana West Community Development District. It is management's responsibility to monitor the Poinciana West Community Development District's financial condition; our financial condition assessment was based in part on the representations made by management and the review of the financial information provided by the same.

Section 10.554(1)(i)2., Rules of the Auditor General, requires that we communicate any recommendations to improve financial management. In connection with our audit, we did not have any such recommendations.

**Additional Matters**

Section 10.554(1)(i)3., Rules of the Auditor General, requires us to communicate 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. In connection with our audit, we did not note any such findings.

**Purpose of this Letter**

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, the Board of Supervisors, and applicable management, and is not intended to be and should not be used by anyone other than these specified parties.

Berger, Toombs, Elam, Gaines & Frank  
Certified Public Accountants PL  
Fort Pierce, Florida

March XX, 2019

**DRAFT**

**INDEPENDENT ACCOUNTANT'S REPORT/COMPLIANCE  
WITH SECTION 218.415, FLORIDA STATUTES**

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

We have examined Poinciana West Community Development District's compliance with Section 218.415, Florida Statutes during the year ended September 30, 2018. Management is responsible for Poinciana West Community Development District's compliance with those requirements. Our responsibility is to express an opinion on Poinciana West Community Development 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 and, accordingly, included examining, on a test basis, evidence about Poinciana West Community Development District's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our examination provides a reasonable basis for our opinion. Our examination does not provide a legal determination on Poinciana West Community Development District's compliance with the specified requirements.

In our opinion, Poinciana West Community Development District complied, in all material respects, with the aforementioned requirements during the year ended September 30, 2018.

Berger, Toombs, Elam, Gaines & Frank  
Certified Public Accountants PL  
Fort Pierce, Florida

March XX, 2019

## SECTION VI

## RESOLUTION 2019-05

### **A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE POINCIANA WEST COMMUNITY DEVELOPMENT DISTRICT APPROVING PROPOSED BUDGETS FOR FISCAL YEAR 2019/2020 AND SETTING A PUBLIC HEARING THEREON PURSUANT TO FLORIDA LAW; ADDRESSING TRANSMITTAL, POSTING AND PUBLICATION REQUIREMENTS; AND PROVIDING AN EFFECTIVE DATE.**

**WHEREAS**, the District Manager has heretofore prepared and submitted to the Board of Supervisors (“**Board**”) of the Poinciana West Community Development District (“**District**”) prior to June 15, 2019, proposed budgets (“**Proposed Budget**”) for the fiscal year beginning October 1, 2019 and ending September 30, 2020 (“**Fiscal Year 2019/2020**”); and

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

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

1. **PROPOSED BUDGET APPROVED.** The Proposed Budget prepared by the District Manager for Fiscal Year 2019/2020 attached hereto as **Exhibit A** is hereby approved as the basis for conducting a public hearing to adopt said Proposed Budget.

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

DATE: August 21, 2019

HOUR: 9:30 a.m.

LOCATION: Starlite Ballroom  
384 Village Drive  
Poinciana West, Florida 34759

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

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

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

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

**PASSED AND ADOPTED THIS 7<sup>th</sup> DAY OF MAY, 2019.**

ATTEST:

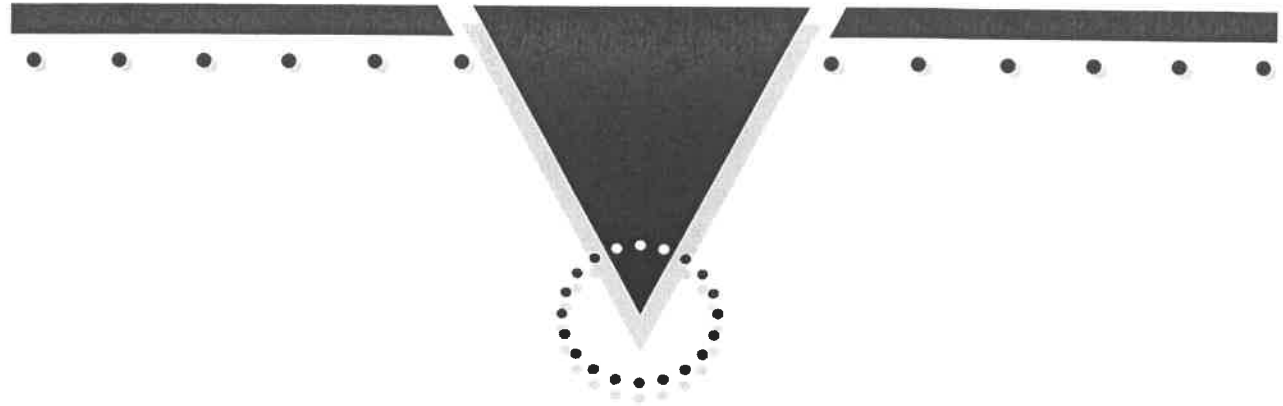
**POINCIANA WEST COMMUNITY  
DEVELOPMENT DISTRICT**

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Secretary/Assistant Secretary

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Chairman/Vice Chairman



# **Poinciana West Community Development District**

**Proposed Budget  
FY 2020**





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7	<u>Amortization Schedule Series 2017 R1</u>
8	<u>Amortization Schedule Series 2017 R2</u>

# Poinciana West

## Community Development District

**Fiscal Year 2020  
General Fund**

Description	Adopted Budget FY2019	Actual Thru 3/31/19	Projected Next 6 Months	Total Thru 9/30/19	Proposed Budget FY2020
<b>Revenues</b>					
Special Assessments - Tax Collector	\$291,294	\$283,336	\$7,958	\$291,294	\$291,294
Interest	\$3,000	\$2,471	\$1,529	\$4,000	\$3,000
Carry Forward Surplus	\$76,525	\$8,447	\$0	\$8,447	\$73,591
<b>Total Revenues</b>	<b>\$370,819</b>	<b>\$294,255</b>	<b>\$9,487</b>	<b>\$303,741</b>	<b>\$367,885</b>
<b>Expenditures</b>					
<b>Administrative</b>					
Supervisors Fees	\$12,000	\$3,000	\$6,000	\$9,000	\$12,000
FICA Expense	\$918	\$230	\$459	\$689	\$918
Engineering	\$20,000	\$3,098	\$6,902	\$10,000	\$20,000
Attorney	\$50,000	\$16,151	\$23,849	\$40,000	\$50,000
Arbitrage	\$450	\$0	\$450	\$450	\$450
Dissemination	\$5,000	\$2,850	\$2,500	\$5,350	\$5,000
Annual Audit	\$3,415	\$0	\$3,415	\$3,415	\$3,415
Trustee Fees	\$7,050	\$7,004	\$0	\$7,004	\$7,050
Assessment Administration	\$5,000	\$5,000	\$0	\$5,000	\$5,000
Management Fees	\$45,000	\$22,500	\$22,500	\$45,000	\$45,000
Information Technology	\$1,500	\$3,250	\$750	\$4,000	\$1,500
Telephone	\$100	\$45	\$55	\$100	\$100
Postage	\$3,000	\$543	\$957	\$1,500	\$3,000
Printing & Binding	\$1,500	\$284	\$466	\$750	\$1,500
Insurance	\$10,883	\$9,000	\$0	\$9,000	\$10,883
Legal Advertising	\$2,500	\$1,213	\$1,603	\$2,816	\$3,500
Other Current Charges	\$636	\$384	\$516	\$900	\$1,000
Office Supplies	\$200	\$73	\$127	\$200	\$200
Property Appraiser	\$6,198	\$0	\$3,100	\$3,100	\$3,100
Dues, Licenses & Subscriptions	\$175	\$175	\$0	\$175	\$175
<b>Administrative Expenses</b>	<b>\$175,525</b>	<b>\$74,799</b>	<b>\$73,649</b>	<b>\$148,447</b>	<b>\$173,791</b>
<b>Operation &amp; Maintenance</b>					
Field Services	\$10,000	\$5,000	\$5,000	\$10,000	\$10,000
Landscape Maintenance	\$56,294	\$28,147	\$28,147	\$56,294	\$58,694
Aquatic Control Maintenance	\$57,000	\$28,500	\$28,500	\$57,000	\$62,400
Aquatic Midge Management	\$32,000	\$11,000	\$11,000	\$22,000	\$30,000
R&M Plant Replacement	\$10,000	\$50	\$2,450	\$2,500	\$3,000
Storm Structure Repairs	\$0	\$0	\$0	\$0	\$10,000
Contingency	\$10,000	\$1,650	\$3,350	\$5,000	\$10,000
Capital Outlay	\$20,000	\$0	\$2,500	\$2,500	\$10,000
<b>Operation &amp; Maintenance Expenses</b>	<b>\$195,294</b>	<b>\$74,347</b>	<b>\$80,947</b>	<b>\$155,294</b>	<b>\$194,094</b>
<b>Total Expenditures</b>	<b>\$370,819</b>	<b>\$149,145</b>	<b>\$154,596</b>	<b>\$303,741</b>	<b>\$367,885</b>
<b>Excess Revenues/(Expenditures)</b>	<b>\$0</b>	<b>\$145,109</b>	<b>(\$145,109)</b>	<b>\$0</b>	<b>\$0</b>

Net Assessment	\$291,294
Collection Cost (6%)	\$18,593
Gross Assessment	\$309,887

Property Type	Platted Units	Gross Per Unit	Gross Total
Single Family	1650	\$186.57	\$307,841
Recreational	11	\$186.57	\$2,052
<b>Total</b>	<b>1661</b>		<b>\$309,893</b>

**Poinciana West**  
**Community Development District**  
GENERAL FUND BUDGET

**REVENUES:**

*Special Assessments – Tax Collector*

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

*Interest*

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

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**EXPENDITURES:**

**Administrative:**

*Supervisors Fees*

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

*FICA Expense*

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

*Engineering*

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

*Attorney*

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

*Arbitrage*

The District will contract with an independent certified public accountant to annually calculate the District's Arbitrage Rebate Liability on the Series 2017 R1 & R2 Special Assessment Refunding Bonds. The District has contracted with AMTEC for this service.

*Dissemination*

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

**Poinciana West**  
**Community Development District**  
GENERAL FUND BUDGET

Annual Audit

The District is required by Florida Statutes to arrange for an independent audit of its financial records on an annual basis. The District has contracted with Berger, Toombs, Elam, Gaines & Frank for this service.

Trustee Fees

The District will pay annual trustee fees for the Series 2017 R-1 & R-2 Special Assessment Refunding Bonds that are deposited with a Trustee at USBank.

Assessment Administration

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

Management Fees

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

Information Technology

Represents costs related to District's accounting and information systems, District's website creation and maintenance, electronic compliance with Florida Statutes and other electronic data requirements.

Telephone

Telephone and fax machine.

Postage

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

Printing & Binding

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

Insurance

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

Legal Advertising

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

# Poinciana West

## Community Development District

### GENERAL FUND BUDGET

#### Other Current Charges

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

#### Office Supplies

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

#### Property Appraiser

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

#### Dues, Licenses & Subscriptions

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

#### Operations & Maintenance:

##### Field Services

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

##### Landscape Maintenance

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

Description	Monthly	Annual
Landscape Maintenance	\$4,691	\$56,294
Contingency		\$2,400
<b>Total</b>		<b>\$58,694</b>

##### Aquatic Control Maintenance

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

Description	Monthly	Annual
Aquatic Maintenance	\$4,750	\$57,000
Contingency - 2 Ponds x \$225 each	\$450	\$5,400
<b>Total</b>		<b>\$62,400</b>

**Poinciana West**  
**Community Development District**  
GENERAL FUND BUDGET

*Aquatic Midge Management*

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

<b>Description</b>	<b>Monthly</b>	<b>Annual</b>
Aquatic Midge Control	\$1,833	\$22,000
Contingency		\$8,000
<b>Total</b>		<b>\$30,000</b>

*R&M – Plant Replacement*

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

*Storm Structure Repairs*

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

*Contingency*

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

*Capital Outlay*

Represents estimated cost for Aeration Systems.

# Poinciana West

## Community Development District

### Fiscal Year 2020 Debt Service Fund

Adopted Budget FY2019	Actual Thru 3/31/19	Projected Next 6 Months	Total Thru 9/30/19	Proposed Budget FY2020
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#### Revenues

Special Assessments - Tax Collector	\$1,050,687	\$1,021,287	\$29,400	\$1,050,687	\$1,050,687
Interest Income	\$100	\$1,377	\$623	\$2,000	\$1,000
Carry Forward Surplus	\$292,350	\$294,013	\$0	\$294,013	\$275,206

<b>Total Revenues</b>	<b>\$1,343,137</b>	<b>\$1,316,676</b>	<b>\$30,023</b>	<b>\$1,346,699</b>	<b>\$1,326,893</b>
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#### Expenses

<b>Administrative</b>					
Property Appraiser	\$22,355	\$0	\$11,200	\$11,200	\$11,200

#### **Series 2017 R-1**

Interest - 11/1	\$194,316	\$194,316	\$0	\$194,316	\$190,011
Principal - 5/1	\$395,000	\$0	\$395,000	\$395,000	\$405,000
Interest - 5/1	\$194,316	\$0	\$194,316	\$194,316	\$190,011
Special Call - 5/1	\$0	\$0	\$5,000	\$5,000	\$0

#### **Series 2017 R-2**

Interest - 11/1	\$75,831	\$75,831	\$0	\$75,831	\$72,582
Principal - 5/1	\$85,000	\$0	\$85,000	\$85,000	\$90,000
Interest - 5/1	\$75,831	\$0	\$75,831	\$75,831	\$72,582
Special Call - 5/1	\$0	\$0	\$35,000	\$35,000	\$0

<b>Total Expenditures</b>	<b>\$1,042,649</b>	<b>\$270,147</b>	<b>\$801,347</b>	<b>\$1,071,494</b>	<b>\$1,031,386</b>
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<b>Excess Revenues/(Expenditures)</b>	<b>\$300,488</b>	<b>\$1,046,529</b>	<b>(\$771,324)</b>	<b>\$275,206</b>	<b>\$295,506</b>
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<b>Series 2017 R-1</b>	
Interest - 11/1/2020	\$185,151

<b>Series 2017 R-2</b>	
Interest - 11/1/2020	\$70,163

Net Assessment	\$1,050,687
Collection Cost (6%)	\$67,065
<b>Gross Assessment</b>	<b>\$1,117,752</b>

Property Type	Platted Units	Gross Per Unit	Gross Total
Single Family	1617	\$686.58	\$1,110,200
Recreational	11	\$686.58	\$7,552
<b>Total</b>	<b>1628</b>		<b>\$1,117,752</b>

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

SERIES 2017 R-1  
**AMORTIZATION SCHEDULE**

DATE	BALANCE	PRINCIPAL	INTEREST	TOTAL
11/1/19	\$ 9,945,000.00	\$ -	\$ 190,011.25	\$ 190,011.25
5/1/20	\$ 9,945,000.00	\$ 405,000.00	\$ 190,011.25	\$ -
11/1/20	\$ 9,540,000.00	\$ -	\$ 185,151.25	\$ 780,162.50
5/1/21	\$ 9,540,000.00	\$ 415,000.00	\$ 185,151.25	\$ -
11/1/21	\$ 9,125,000.00	\$ -	\$ 179,548.75	\$ 779,700.00
5/1/22	\$ 9,125,000.00	\$ 425,000.00	\$ 179,548.75	\$ -
11/1/22	\$ 8,700,000.00	\$ -	\$ 173,173.75	\$ 777,722.50
5/1/23	\$ 8,700,000.00	\$ 440,000.00	\$ 173,173.75	\$ -
11/1/23	\$ 8,260,000.00	\$ -	\$ 166,298.75	\$ 779,472.50
5/1/24	\$ 8,260,000.00	\$ 455,000.00	\$ 166,298.75	\$ -
11/1/24	\$ 7,805,000.00	\$ -	\$ 158,905.00	\$ 780,203.75
5/1/25	\$ 7,805,000.00	\$ 470,000.00	\$ 158,905.00	\$ -
11/1/25	\$ 7,335,000.00	\$ -	\$ 150,680.00	\$ 779,585.00
5/1/26	\$ 7,335,000.00	\$ 485,000.00	\$ 150,680.00	\$ -
11/1/26	\$ 6,850,000.00	\$ -	\$ 141,950.00	\$ 777,630.00
5/1/27	\$ 6,850,000.00	\$ 505,000.00	\$ 141,950.00	\$ -
11/1/27	\$ 6,345,000.00	\$ -	\$ 132,607.50	\$ 779,557.50
5/1/28	\$ 6,345,000.00	\$ 525,000.00	\$ 132,607.50	\$ -
11/1/28	\$ 5,820,000.00	\$ -	\$ 122,763.75	\$ 780,371.25
5/1/29	\$ 5,820,000.00	\$ 545,000.00	\$ 122,763.75	\$ -
11/1/29	\$ 5,275,000.00	\$ -	\$ 111,863.75	\$ 779,627.50
5/1/30	\$ 5,275,000.00	\$ 565,000.00	\$ 111,863.75	\$ -
11/1/30	\$ 4,710,000.00	\$ -	\$ 100,210.63	\$ 777,074.38
5/1/31	\$ 4,710,000.00	\$ 590,000.00	\$ 100,210.63	\$ -
11/1/31	\$ 4,120,000.00	\$ -	\$ 88,041.88	\$ 778,252.50
5/1/32	\$ 4,120,000.00	\$ 615,000.00	\$ 88,041.88	\$ -
11/1/32	\$ 3,505,000.00	\$ -	\$ 75,357.50	\$ 778,399.38
5/1/33	\$ 3,505,000.00	\$ 645,000.00	\$ 75,357.50	\$ -
11/1/33	\$ 2,860,000.00	\$ -	\$ 61,490.00	\$ 781,847.50
5/1/34	\$ 2,860,000.00	\$ 670,000.00	\$ 61,490.00	\$ -
11/1/34	\$ 2,190,000.00	\$ -	\$ 47,085.00	\$ 778,575.00
5/1/35	\$ 2,190,000.00	\$ 700,000.00	\$ 47,085.00	\$ -
11/1/35	\$ 1,490,000.00	\$ -	\$ 32,035.00	\$ 779,120.00
5/1/36	\$ 1,490,000.00	\$ 730,000.00	\$ 32,035.00	\$ -
11/1/36	\$ 760,000.00	\$ -	\$ 16,340.00	\$ 778,375.00
5/1/37	\$ 760,000.00	\$ 760,000.00	\$ 16,340.00	\$ 776,340.00
		\$ 9,945,000.00	\$ 4,267,027.50	\$ 14,212,027.50



# Poinciana West

## Community Development District

### SERIES 2017 R-2 AMORTIZATION SCHEDULE

DATE	BALANCE	PRINCIPAL	INTEREST	TOTAL
11/1/19	\$ 2,620,000.00	\$ -	\$ 72,581.88	\$ 72,581.88
5/1/20	\$ 2,620,000.00	\$ 90,000.00	\$ 72,581.88	\$ -
11/1/20	\$ 2,530,000.00	\$ -	\$ 70,163.13	\$ 232,745.00
5/1/21	\$ 2,530,000.00	\$ 95,000.00	\$ 70,163.13	\$ -
11/1/21	\$ 2,435,000.00	\$ -	\$ 67,610.00	\$ 232,773.13
5/1/22	\$ 2,435,000.00	\$ 95,000.00	\$ 67,610.00	\$ -
11/1/22	\$ 2,340,000.00	\$ -	\$ 65,056.88	\$ 227,666.88
5/1/23	\$ 2,340,000.00	\$ 105,000.00	\$ 65,056.88	\$ -
11/1/23	\$ 2,235,000.00	\$ -	\$ 62,235.00	\$ 232,291.88
5/1/24	\$ 2,235,000.00	\$ 110,000.00	\$ 62,235.00	\$ -
11/1/24	\$ 2,125,000.00	\$ -	\$ 59,278.75	\$ 231,513.75
5/1/25	\$ 2,125,000.00	\$ 115,000.00	\$ 59,278.75	\$ -
11/1/25	\$ 2,010,000.00	\$ -	\$ 56,188.13	\$ 230,466.88
5/1/26	\$ 2,010,000.00	\$ 120,000.00	\$ 56,188.13	\$ -
11/1/26	\$ 1,890,000.00	\$ -	\$ 52,963.13	\$ 229,151.25
5/1/27	\$ 1,890,000.00	\$ 130,000.00	\$ 52,963.13	\$ -
11/1/27	\$ 1,760,000.00	\$ -	\$ 49,469.38	\$ 232,432.50
5/1/28	\$ 1,760,000.00	\$ 135,000.00	\$ 49,469.38	\$ -
11/1/28	\$ 1,625,000.00	\$ -	\$ 45,841.25	\$ 230,310.63
5/1/29	\$ 1,625,000.00	\$ 140,000.00	\$ 45,841.25	\$ -
11/1/29	\$ 1,485,000.00	\$ -	\$ 42,078.75	\$ 227,920.00
5/1/30	\$ 1,485,000.00	\$ 150,000.00	\$ 42,078.75	\$ -
11/1/30	\$ 1,335,000.00	\$ -	\$ 38,047.50	\$ 230,126.25
5/1/31	\$ 1,335,000.00	\$ 160,000.00	\$ 38,047.50	\$ -
11/1/31	\$ 1,175,000.00	\$ -	\$ 33,487.50	\$ 231,535.00
5/1/32	\$ 1,175,000.00	\$ 170,000.00	\$ 33,487.50	\$ -
11/1/32	\$ 1,005,000.00	\$ -	\$ 28,642.50	\$ 232,130.00
5/1/33	\$ 1,005,000.00	\$ 180,000.00	\$ 28,642.50	\$ -
11/1/33	\$ 825,000.00	\$ -	\$ 23,512.50	\$ 232,155.00
5/1/34	\$ 825,000.00	\$ 190,000.00	\$ 23,512.50	\$ -
11/1/34	\$ 635,000.00	\$ -	\$ 18,097.50	\$ 231,610.00
5/1/35	\$ 635,000.00	\$ 200,000.00	\$ 18,097.50	\$ -
11/1/35	\$ 435,000.00	\$ -	\$ 12,397.50	\$ 230,495.00
5/1/36	\$ 435,000.00	\$ 210,000.00	\$ 12,397.50	\$ -
11/1/36	\$ 225,000.00	\$ -	\$ 6,412.50	\$ 228,810.00
5/1/37	\$ 225,000.00	\$ 225,000.00	\$ 6,412.50	\$ 231,412.50
	\$ 2,620,000.00	\$ 1,608,127.50	\$ 4,228,127.50	

# SECTION VII

**BUSH | ROSS**  
ATTORNEYS AT LAW

**J. CARTER ANDERSEN**  
candersen@bushross.com  
(813) 204-6405 [Direct Line]

**HAROLD D. HOLDER**  
hholder@bushross.com  
(813) 204-6436 [Direct Line]

1801 N. Highland Avenue  
Tampa, Florida 33602  
(813) 224-9255 [Phone]  
(813) 223-9620 [Fax]  
www.bushross.com

Mailing Address:  
Post Office Box 3913  
Tampa, Florida 33601-3913

April 15, 2019

**FOR SETTLEMENT DISCUSSION PURPOSES ONLY  
NOT ADMISSIBLE IN LITIGATION**

**VIA EMAIL TO DOUGS@HGSLAW.COM & SHELLYL@HGSLAW.COM**

Poinciana West Community Development District  
c/o Douglas M. Smith, Esq.  
Hopping Green & Sams  
119 South Monroe Street, Suite 300  
Tallahassee, Florida 32301

Dear Mr. Smith:

We represent Brenda Taylor, William Mann, and William Wynn (the "Residents"). As set forth in the enclosed motion and supporting affidavit, the Residents are entitled to recover costs of \$54,146.66 incurred in successfully contesting bond validation sought by Poinciana West Community Development District ("Poinciana West CDD").

**The Residents are seeking entry of a judgment holding Poinciana West CDD jointly and severally liable for the full amount of the Residents' costs of \$54,146.66.** However, in an effort to amicably resolve this matter, the Residents are willing to accept from Poinciana West CDD payment of 29.49% of the Residents' costs, which we understand is the percentage of validation costs apportioned to Poinciana West CDD under its interlocal agreement with Poinciana CDD.

The Residents hereby offer to accept **payment of \$15,967.85** from Poinciana West CDD to satisfy its liability for the Residents' costs. In return, the Residents will release Poinciana West CDD for the remaining \$38,178.81, which the Residents will seek to recover solely from Poinciana CDD. This offer will remain open for a period of 30 days unless it is rejected or revoked before the expiration of 30 days.

Sincerely,



Harold D. Holder  
J. Carter Andersen

Enclosures

## SECTION VIII

## SECTION C

# SECTION 1

# Poinciana West Community Development District

## Summary of Check Register

March 11, 2019 to April 30, 2019

<b>Fund</b>	<b>Date</b>	<b>Check No.'s</b>		<b>Amount</b>
General Fund	3/14/19	1544	\$	50.00
	3/20/19	1545	\$	9,325.65
	3/21/19	1546-1549	\$	22,330.58
	3/28/19	1550	\$	55.70
	4/4/19	1551-1553	\$	6,221.16
	4/11/19	1554-1555	\$	5,452.65
	4/18/19	1556-1557	\$	6,583.33
	4/19/19	1558	\$	24,524.52
	4/25/19	1559	\$	3,054.24
			\$	77,597.83
Payroll	<b><u>February 2019</u></b>			
	Charles Case III	50048	\$	184.70
	Leonard Vento	50049	\$	134.70
	Peggy Gregory	50050	\$	184.70
	Roy LaRue	50051	\$	184.70
	Shirley Bzdewka	50052	\$	184.70
			\$	873.50
			\$	<b>78,471.33</b>

AP300R  
YEAR-TO-DATE ACCOUNTS PAYABLE PREPAID/COMPUTER CHECK REGISTER RUN 4/30/19 PAGE 1  
\*\*\* CHECK DATES 03/11/2019 - 04/30/2019 \*\*\*  
POINCIANA WEST - GENERAL FUND  
BANK A GENERAL FUND

CHECK DATE	VEND#	.....INVOICE..... DATE INVOICE	....EXPENSED TO... YRMO DPT ACCT# SUB	VENDOR NAME SUBCLASS	STATUS	AMOUNT	....CHECK.... AMOUNT #
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3/14/19	00007	12/11/18	3272	201811 320-53800-48200	*	50.00
				SOD AROUND MAN HOLE COVER		
				FLORALAWN 2, LLC		50.00 001544

3/20/19	00013	3/19/19	03192019	201903	300-20700-10000		*	9,325.65	
			FY19	DEBT SERVICE	SER2017				
					POINCIANA WEST CDD C/O USBANK			9,325.65	001545

3/21/19	00005	3/15/19	1004862	201903	320-53800-47100	*	1,833.33
MOSQUITO MGMT SERV MAR19							
CLARKE ENVIRONMENTAL MOSQUITO							1,833.33 001546

3/21/19	00020	3/15/19	2923	201903	320-53800-47000	*	4,750.00
AQUATIC MAINT. SRVC MAR19							
CLARKE AQUATIC SERVICES, INC							4,750.00 001547

3/21/19	00002	9/17/18	102657	201808 300-13100-10000	*	2,890.50
			PROJ.	CONSTRUCTION SEP18		
		10/25/18	103492	201809 300-13100-10000	*	245.00

12/21/18	104464	201811 300-13100-10000	PROJECT CONSTRUCTION-SEFT	*	496.50
2/15/19	105461	201901 300-13100-10000	PROJ. CONSTRUCTION NOV	*	4,940.00

3/18/19	106127	201902 310-51300-31500	*	171.50
AMENDMENTS-CONCLUSION 2019				
GEN.COUNSEL/NTHLY MTG FEB				
HOPPING GREEN & SAMS				8,743.50 001548

3/21/19	00017	2/25/19	5283782	201902 310-51300-32300		*	7,003.75
TRUSTEE FEES FY17							
						U.S. BANK	7,003.75 001549

3/28/19	00008	3/19/19	6-494-63	201903	310-51300-42000	*	55.70
DELIVERY 03/12/19							
FEDEX							55.70 001550

4/04/19	00028	3/28/19	1	201903	310-51300-31300	*	250.00
				REV. AMORT SCHED 2017-2			
		3/28/19	1	201903	310-51300-31300	*	100.00

4/04/19	00007	4/01/19	3662	201904	320-53800-46200	DISCLOSURE SERVICES, LLC	350.00	001551
REV.AMONT SCHED 2017-I							4,691.16	*

LAWN MAINTENANCE APR19  
FLORALAWN 2, LLC  
4,691.16 001552

POIW POIN WEST CDD TVISCARRA



CHECK DATE	VEND#	INVOICE DATE	INVOICE	YRMO	DPT	ACCT#	SUB	SUBCLASS	VENDOR NAME	STATUS	AMOUNT	...CHECK... AMOUNT
4/04/19	00016	4/01/19	2136197	201903	310-51300-31100				GAI CONSULTANTS, INC	*	1,180.00	1,180.00 001553
4/11/19	00001	4/01/19	37	201904	310-51300-34000				MANAGEMENT FEES-APR19	*	3,750.00	3,750.00
4/01/19	37	201904	310-51300-35200						INFORMATION TECH-APR19	*	125.00	125.00
4/01/19	37	201904	310-51300-31300						DISSEMINATION-APR19	*	416.67	416.67
4/01/19	37	201904	310-51300-51000						OFFICE SUPPLIES	*	.30	.30
4/01/19	37	201904	310-51300-42000						POSTAGE	*	23.88	23.88
4/01/19	37	201904	310-51300-42500						COPIES	*	36.30	36.30
4/01/19	38	201904	320-53800-12000						FIELD MANAGEMENT-APR19	*	833.33	833.33
4/11/19	00010	3/31/19	106060IT	201903	310-51300-48000				GOVERNMENTAL MANAGEMENT SERVICES-CF	*	267.17	267.17
4/18/19	00005	4/15/19	1004974	201904	320-53800-47100				THE LEDGER	*	1,833.33	1,833.33
4/18/19	00020	4/15/19	3085	201904	320-53800-47000				CLARKE ENVIRONMENTAL MOSQUITO	*	4,750.00	4,750.00
4/19/19	00013	4/19/19	04192019	201904	300-20700-10000				CLARKE AQUATIC SERVICES, INC	*	24,524.52	24,524.52
4/25/19	00002	4/22/19	106711	201903	310-51300-31500				POINCIANA WEST CDD C/O USBANK	*	3,054.24	3,054.24
									HOPPING GREEN & SAMS		3,054.24	3,054.24
									TOTAL FOR BANK A		77,597.83	77,597.83
									TOTAL FOR REGISTER		77,597.83	77,597.83
									POIW POIN WEST CDD TWISCARRA			



# floralawn 2, LLC

Premier Lawn & Pest

P.O. Box 91597  
Lakeland, FL 33804

## Invoice

Date	Invoice #
12/11/2018	3272

<b>Bill To</b>
Poinciana West Community Development Dist c/o Governmental Management Services Central Florida, LLC 1412 S Narcoossee Rd St. Cloud, FL 34771

\* 7

320-538 482

P.O. No.	Terms	Project
	Due on receipt	

Quantity	Description	Rate	Amount
1	503 Indian Wells - sod around man hole cover remove dead and replaced - completed: 11/8/18  <i>CSW</i> <i>Plat Replacement</i>  <i>#7</i> <i>Sod Around Man Hole Cover</i>	50.00	50.00
Thank you for your business.		<b>Total</b>	\$50.00

Corporate Office	Solivita Fax	E-mail	Web Site
(863) 668-0494	(863) 225-9565	info@floralawn.com	www.floralawn.com

## CHECK REQUEST FORM

DISTRICT/ASSOCIATION: Poinciana West CDD DATE: 3/19/19

PAYABLE TO: Poinciana West CDD c/o USBank #13

AMOUNT REQUESTED: \$ 9,325.65

REQUESTED BY: J. Vinca

ACCOUNT # 300-267-10000

DESCRIPTION OF NEED: FY19 Debt Service Assessments

Series 2017

APPROVED BY: [Signature]

SIGNATURE: [Signature]

		GROSS ASSESSMENTS RECEIVED		COMMISSIONS PAID	INTEREST INCOME	NET ASSESSMENTS RECEIVED	100% DEBT SERVICE FUND
DATE	DISTRIBUTION		DISCOUNTS				
11/14/18	ACH	\$ 4,806.06	\$ 192.22	\$ 92.28	\$ -	\$ 4,521.56	\$ 4,521.56
11/20/18	ACH	\$ 15,742.68	\$ 808.53	\$ 298.68	\$ -	\$ 14,635.47	\$ 14,635.47
11/23/18	ACH	\$ 24,030.30	\$ 961.10	\$ 461.38	\$ -	\$ 22,607.82	\$ 22,607.82
11/30/18	ACH	\$ 141,435.48	\$ 5,656.79	\$ 2,715.57	\$ -	\$ 133,063.12	\$ 133,063.12
12/12/18	ACH	\$ 258,377.48	\$ 10,331.72	\$ 4,960.92	\$ -	\$ 243,084.84	\$ 243,084.84
12/28/18	ACH	\$ 570,209.92	\$ 22,797.19	\$ 10,948.25	\$ -	\$ 536,464.48	\$ 536,464.48
1/15/19	ACH	\$ 45,330.98	\$ 1,379.53	\$ 879.03	\$ -	\$ 43,072.42	\$ 43,072.42
1/31/19	ACH	\$ -	\$ -	\$ -	\$ 1,323.67	\$ 1,323.67	\$ 1,323.67
2/15/19	ACH	\$ 13,731.60	\$ 274.60	\$ 269.14	\$ -	\$ 13,187.86	\$ 13,187.86
3/15/19	ACH	\$ 9,612.12	\$ 96.15	\$ 190.32	\$ -	\$ 9,325.65	\$ 9,325.65
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# INVOICE

Page: 1(1)

www.clarke.com  
TOLL-FREE: 800-323-5727  
PHONE: 630-894-2000  
AR Email: [accountsreceivable@clarke.com](mailto:accountsreceivable@clarke.com),  
AR Dept. Ext.: 3139

**Payment Instructions:** Clarke Environmental Mosquito Management, Inc.  
**Electronic:** Bank of America - Account: 8666607231 - Routing: 071000039  
**Check:** 16300 Collections Center Drive, Chicago, IL 60693

Customer #: P07800  
Customer PO #: NA

Invoice #: 001004862  
Invoice Date: 03/15/19  
Terms: Net 30 Days  
Due Date: 04/15/19

B  
I Poinciana West Community Dev. Dist.  
L 9145 Narcoossee Road  
L Suite A206  
T Orlando, FL 32827-5768  
O George Flint

RECEIVED  
MAR 15 2019

BY: \_\_\_\_\_

Agreement no 1000002502

Consultant Pete Deglomine - Salesman

Description	Total
-------------	-------

## CLARKE ENVIRONMENTAL MOSQUITO MANAGEMENT SERVICE

W9's can be found on our website at [www.clarke.com](http://www.clarke.com)  
Service for March 2019

Order total 1,833.33

#5  
Mosquito Mgmt Serv Mar19  
1-320-538-471

Clarke Environmental Mosquito Management, Inc. is a Clarke Company

	Total:	1,833.33
--	--------	----------

Clarke will charge applicable sales taxes unless a valid exemption certificate is Emailed to: [accountsreceivable@clarke.com](mailto:accountsreceivable@clarke.com) or faxed to: 630-672-7439

Helping make communities around the world more livable, safe and comfortable.



# INVOICE

Page: 1(1)

www.clarke.com  
TOLL-FREE: 800-323-5727  
PHONE: 630-894-2000  
AR Email: accountsreceivable@clarke.com,  
AR Dept. Ext.: 3139

**Payment Instructions:** Clarke Aquatic Services, Inc.  
**Electronic:** Bank of America - Account: 8666607118 - Routing: 071000039  
**Check:** 16308 Collections Center Drive, Chicago, IL 60693

Customer #: 088096  
Customer PO #:

B  
I Poinciana West Community Dev. Dist.  
L 9145 Narcoossee Rd.  
L Suite A206  
T Orlando, FL 32827-5768  
O George Flint

Invoice #: 000002923  
Invoice Date: 03/15/19  
Terms: Net 30 Days  
Due Date: 04/15/19

RECEIVED  
MAR 15 2019

BY:\_\_\_\_\_

Agreement no 1000002499

Consultant Pete Deglomine - Salesman

Description	Total
-------------	-------

## CLARKE AQUATIC MAINTENANCE SERVICES

W9's can be found on our website at [www.clarke.com](http://www.clarke.com)  
Service for March 2019

#20  
Aquatic Maint. Srvc Mar19  
1-320-538-47

Order total 4,750.00

Clarke Aquatic Services, Inc. is a Clarke Company

630-894-2000	Total:	4,750.00
--------------	--------	----------

Clarke will charge applicable sales taxes unless a valid exemption certificate is Emailed to: [accountsreceivable@clarke.com](mailto:accountsreceivable@clarke.com) or faxed to: 630-672-7439

Helping make communities around the world more livable, safe and comfortable.

# Hopping Green & Sams

Attorneys and Counselors

119 S. Monroe Street, Ste. 300  
P.O. Box 6526  
Tallahassee, FL 32314  
850.222.7500

RECEIVED  
SEP 18 2018  
BY: \_\_\_\_\_

===== STATEMENT =====

September 17, 2018

Poinciana West Community Development District  
George Flint, District Manager  
Governmental Management Services  
1412 S. Narcoossee Rd  
St. Cloud, FL 34771

Bill Number 102657  
Billed through 08/31/2018

#2 (ud)

1-306-131-1

PROJECT CONSTRUCTION SEP18

## Project Construction

PWCDD 00103 MCE

### FOR PROFESSIONAL SERVICES RENDERED

08/10/18	MCE	Work on pond conveyance and maintenance issues; prepare for meeting with Leo, Good, Flint and Pila.	1.20 hrs
08/17/18	MCE	Prepare for, travel to and attend meeting with GAI, district manager and Avatar; return travel.	3.80 hrs
08/22/18	MCE	Revise pond conveyance documents based on meeting with district manager, district engineer and developer.	1.40 hrs
08/23/18	MKR	Review remaining conveyance items.	0.40 hrs
08/24/18	MKR	Review stormwater ponds dedication task list; prepare process checklist.	1.10 hrs
08/28/18	MKR	Review ownership and encumbrance report regarding stormwater tract P-19A and P-19B.	2.20 hrs

Total fees for this matter \$2,890.50

### MATTER SUMMARY

Eckert, Michael C.	6.40 hrs	310 /hr	\$1,984.00
Rigoni, Michelle K.	3.70 hrs	245 /hr	\$906.50

TOTAL FEES \$2,890.50

TOTAL CHARGES FOR THIS MATTER \$2,890.50

### BILLING SUMMARY

Eckert, Michael C.	6.40 hrs	310 /hr	\$1,984.00
Rigoni, Michelle K.	3.70 hrs	245 /hr	\$906.50

TOTAL FEES \$2,890.50

=====

**TOTAL CHARGES FOR THIS BILL**

**\$2,890.50**

**Please include the bill number on your check.**



# Hopping Green & Sams

Attorneys and Counselors

118 S. Monroe Street, Ste. 300  
P.O. Box 6526  
Tallahassee, FL 32314  
850.222.7500

REGISTERED  
OCT 26-2018

BY: \_\_\_\_\_

## STATEMENT

October 25, 2018

Poinciana West Community Development District  
George Flint, District Manager  
Governmental Management Services  
1412 S. Narcoossee Rd  
St. Cloud, FL 34771

Bill Number 103492  
Billed through 10/31/2018

# 2 (h)

360 131-1

### Project Construction

PWCDD 00103 MCE

### FOR PROFESSIONAL SERVICES RENDERED

09/05/18	MKR	Prepare quit-claim deeds from Poinciana West CDD and Avatar to Poinciana CDD conveying tract P-1F (Phase I-F Unit 1); prepare quit-claim deeds from Poinciana West CDD and Avatar to Poinciana CDD conveying tract P-1 (Phase 5I).	1.00 hrs
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Total fees for this matter	\$245.00
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### MATTER SUMMARY

Rigoni, Michelle K.	1.00 hrs	245 /hr	\$245.00
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TOTAL FEES	\$245.00
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TOTAL CHARGES FOR THIS MATTER	<u>\$245.00</u>
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### BILLING SUMMARY

Rigoni, Michelle K.	1.00 hrs	245 /hr	\$245.00
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TOTAL FEES	\$245.00
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TOTAL CHARGES FOR THIS BILL	<u>\$245.00</u>
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Please include the bill number on your check.

# Hopping Green & Sams

Attorneys and Counselors

119 S. Monroe Street, Ste. 300  
P.O. Box 6526  
Tallahassee, FL 32314  
850.222.7500

RECEIVED  
DEC 22 2018

BY: \_\_\_\_\_

===== STATEMENT =====

December 21, 2018

Poinciana West Community Development District  
George Flint, District Manager  
Governmental Management Services  
1412 S. Narcoossee Rd  
St. Cloud, FL 34771

Bill Number 104464  
Billed through 12/31/2018

#2 1-300-131-100  
Proj. Construction Nov  
(1a)

## Project Construction

PWCDD 00103 MCE

### FOR PROFESSIONAL SERVICES RENDERED

11/16/18	MKR	Perform real property due diligence regarding pond conveyance.	1.00 hrs
11/26/18	MKR	Review status of pond due diligence; prepare memorandum regarding pond conveyance status.	0.70 hrs
11/29/18	MCE	Provide pond conveyance memorandum to board.	0.10 hrs
11/29/18	MKR	Finalize pond conveyance status memorandum.	0.20 hrs
Total fees for this matter			\$496.50

### MATTER SUMMARY

Eckert, Michael C.	0.10 hrs	310 /hr	\$31.00
Rigonl, Michelle K.	1.90 hrs	245 /hr	\$465.50

TOTAL FEES \$496.50

TOTAL CHARGES FOR THIS MATTER \$496.50

### BILLING SUMMARY

Eckert, Michael C.	0.10 hrs	310 /hr	\$31.00
Rigonl, Michelle K.	1.90 hrs	245 /hr	\$465.50

TOTAL FEES \$496.50

TOTAL CHARGES FOR THIS BILL \$496.50

Please include the bill number on your check.

# Hopping Green & Sams

Attorneys and Counselors

119 S. Monroe Street, Ste. 300  
P.O. Box 6526  
Tallahassee, FL 32314  
850.222.7500

## STATEMENT

February 15, 2019

Poinciana West Community Development District  
c/o Governmental Management Services - Central  
Florida  
9145 Narcoossee Road, Suite A206  
Orlando, FL 32827

Bill Number 105461  
Billed through 01/31/2019

RECEIVED  
FEB 15 2019

#2 (Hd)  
1-360 - 131-100

Amenities - Conclusion 2019

### AMENITIES - CONCLUSION (2019)

BY: \_\_\_\_\_

PWCDD 00108 MCE

### FOR PROFESSIONAL SERVICES RENDERED

01/03/19	DMS	Research motion to tax costs and strategy with respect to same; analyze and evaluate response to same.	1.20 hrs
01/04/19	DMS	Revise and finalize motion for substitution; prepare e-mails to new counsel; finalize and file motion.	0.40 hrs
01/07/19	DMS	Research motion to tax.	1.30 hrs
01/08/19	DMS	Evaluate and prepare memorandum regarding recovery of costs pursuant to motion to tax; review and follow-up regarding Anderson affidavit; review local and administrative rules regarding taxation motions.	4.20 hrs
01/09/19	DMS	Follow-up regarding order regarding substitution.	0.30 hrs
01/10/19	DMS	Review and revise memorandum regarding motion to tax costs; research same.	1.70 hrs
01/14/19	DMS	Follow-up regarding motion for substitution.	0.10 hrs
01/15/19	DMS	Check status of substitution.	0.10 hrs
01/17/19	DMS	Confer with Stimler; review cost memorandum regarding same; confer with Stimler.	0.90 hrs
01/23/19	DMS	Review docket; prepare letter to Judge Selph regarding substitution.	0.50 hrs
01/30/19	DMS	Review Stimler response; research strategy; prepare opposition to motion to tax costs.	4.40 hrs
01/31/19	DMS	Follow-up regarding motion for substitution.	0.10 hrs
Total fees for this matter			\$4,940.00

### MATTER SUMMARY

Smith, Douglas M.	15.20 hrs	325 /hr	\$4,940.00
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TOTAL FEES	\$4,940.00
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TOTAL CHARGES FOR THIS MATTER	<u>\$4,940.00</u>
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**BILLING SUMMARY**

Smith, Douglas M.	15.20 hrs	325 /hr	\$4,940.00
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TOTAL FEES	\$4,940.00
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TOTAL CHARGES FOR THIS BILL	<u>\$4,940.00</u>
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**Please include the bill number on your check.**

# Hopping Green & Sams

Attorneys and Counselors

119 S. Monroe Street, Ste. 300  
P.O. Box 6526  
Tallahassee, FL 32314  
850.222.7500

## STATEMENT

March 18, 2019

Poinciana West Community Development District  
George Flint, District Manager  
Governmental Management Services  
1412 S. Narcoossee Rd  
St. Cloud, FL 34771

Bill Number 106127  
Billed through 02/28/2019

RECEIVED  
MAR 18 2019

#2  
Gen. Counsel / Mthly Mtg Feb  
1-310-513-315

General Counsel/Monthly Meeting  
PWCDD 00001 MCE

BY: \_\_\_\_\_

### FOR PROFESSIONAL SERVICES RENDERED

02/28/19	JLK	Continue Americans with Disabilities Act-related research and case law updates; continue negotiating ADA website agreement; confer with district manager regarding various posting and ADA-related issues.	0.10 hrs
02/28/19	SRS	Research Americans with Disabilities Act website accessibility.	0.10 hrs
02/28/19	CGS	Monitor proposed legislation which may impact district.	0.30 hrs
02/28/19	LMF	Review website regarding regulatory compliance status and ADA compliance.	0.10 hrs
Total fees for this matter			\$171.50

### MATTER SUMMARY

Stuart, Cheryl G.	0.30 hrs	365 /hr	\$109.50
Kilinski, Jennifer L.	0.10 hrs	250 /hr	\$25.00
Fiore, Lydia M. - Paralegal	0.10 hrs	125 /hr	\$12.50
Sandy, Sarah R.	0.10 hrs	245 /hr	\$24.50

TOTAL FEES \$171.50

TOTAL CHARGES FOR THIS MATTER \$171.50

### BILLING SUMMARY

Stuart, Cheryl G.	0.30 hrs	365 /hr	\$109.50
Kilinski, Jennifer L.	0.10 hrs	250 /hr	\$25.00
Fiore, Lydia M. - Paralegal	0.10 hrs	125 /hr	\$12.50
Sandy, Sarah R.	0.10 hrs	245 /hr	\$24.50

TOTAL FEES \$171.50

TOTAL CHARGES FOR THIS BILL \$171.50

=====

**Please include the bill number on your check.**



Corporate Trust Services  
EP-MN-WN3L  
60 Livingston Ave.  
St. Paul, MN 55107

Invoice Number:  
Account Number:  
Invoice Date:  
Direct Inquiries To:  
Phone:

5283782  
02/25/2019  
STACEY JOHNSON  
407-835-3805

2/3

POINCIANA WEST CDD  
C/O GOVERNMENTAL MANAGEMENT SERVICES  
9145 NARCOOSSEE RD STE A206  
ORLANDO FL 32827

POINCIANA WEST CDD 2017

The following is a statement of transactions pertaining to your account. For further information, please review the attached.

STATEMENT SUMMARY

PLEASE REMIT BOTTOM COUPON PORTION OF THIS PAGE WITH CHECK PAYMENT OF INVOICE.

TOTAL AMOUNT DUE

\$7,003.75

All invoices are due upon receipt.

#17

Trustee Fees FY17

1-310-513-323

RECEIVED  
MAR 12 2019

BY:\_\_\_\_\_

Please detach at perforation and return bottom portion of the statement with your check, payable to U.S. Bank.

POINCIANA WEST CDD 2017

Invoice Number: 5283782  
Account Number: [REDACTED]  
Current Due: \$7,003.75  
Direct Inquiries To: STACEY JOHNSON  
Phone: 407-835-3805

Wire Instructions:  
U.S. Bank



Please mail payments to:  
U.S. Bank  
CM-9690  
PO BOX 70870  
St. Paul, MN 55170-9690





Corporate Trust Services  
EP-MN-WN3L  
60 Livingston Ave.  
St. Paul, MN 55107

3/3

Invoice Number: 5283782  
Invoice Date: 02/25/2019  
Account Number: 274037000  
Direct Inquiries To: STACEY JOHNSON  
Phone: 407-835-3805

POINCIANA WEST CDD 2017

Accounts Included  
In This Relationship:



**CURRENT CHARGES SUMMARIZED FOR ENTIRE RELATIONSHIP**

Detail of Current Charges	Volume	Rate	Portion of Year	Total Fees
04200 Trustee	1.00	3,750.00	100.00%	\$3,750.00
04200 Trustee	1.00	2,750.00	100.00%	\$2,750.00
<b>Subtotal Administration Fees - In Advance 02/01/2019 - 01/31/2020</b>				<b>\$6,500.00</b>
Incidental Expenses	6,500.00	0.0775		\$503.75
<b>Subtotal Incidental Expenses</b>				<b>\$503.75</b>
<b>TOTAL AMOUNT DUE</b>				<b>\$7,003.75</b>

The fees shown on this invoice are reflective of the most recent fee schedule or notice of fee adjustment provided by U.S. Bank.

Page 2 of 2







Invoice Number	Invoice Date	Account Number	Page
6-494-63848	Mar 19, 2019		1 of 3

FedEx Tax ID: 71-0427007

**Billing Address:**

POINCIANA WEST CDD  
135 W CENTRAL BLVD STE 320  
ORLANDO FL 32801-2435

**Shipping Address:**

POINCIANA WEST CDD  
135 W CENTRAL BLVD STE 320  
ORLANDO FL 32801-2435

**Invoice Questions?**

Contact FedEx Revenue Services

Phone: 800.645.9424

M-F 7-5 (CST)

Internet: fedex.com/usgovt

**Invoice Summary****FedEx Express Services**

Total Charges	USD	\$55.70
<b>TOTAL THIS INVOICE</b>	<b>USD</b>	<b>\$55.70</b>

Other discounts may apply.

48  
Delivery 03/12/19  
1-316-513-42

RECEIVED

MAR 25 2019

BY: \_\_\_\_\_

Detailed descriptions of surcharges can be located at [fedex.com](http://fedex.com)

To ensure proper credit, please return  
this portion with your payment to FedEx.  
Please do not staple or fold.  
Please make check payable to FedEx.

Invoice Number	Invoice Amount	Account Number
6-494-63848	USD \$55.70	

**Remittance Advice**

Your payment is due by May 03, 2019

6494638486000005570787432627530000000000000000557070

0040734 01 AB 0.409 \*\*AUTO T4 0 1077 32801-243595 -C01-P40774-I1



POINCIANA WEST CDD  
135 W CENTRAL BLVD STE 320  
ORLANDO FL 32801-2435



FedEx  
P.O. Box 371461  
Pittsburgh PA 15250-7461



60024770016511

1077-01-00-0040734-0002-0070843

**Invoice Number**

6-494-63848

**Invoice Date**

Mar 19, 2019

**Account Number**

Page

2 of 3

**FedEx Express Shipment Detail By Payor Type (Original)****Ship Date:** Mar 12, 2019**Cust. Ref.:** Poinciana West CDD**Ref.#2:****Payor:** Third Party**Ref.#3:**

- Fuel Surcharge - FedEx has applied a fuel surcharge of 5.75% to this shipment.
- Distance Based Pricing, Zone 2
- Package Delivered to Recipient Address - Release Authorized

Automation INET  
 Tracking ID 774687411784  
 Service Type FedEx Standard Overnight  
 Package Type FedEx Pak  
 Zone 02  
 Packages 1  
 Rated Weight 2.0 lbs, 0.9 kgs  
 Delivered Mar 13, 2019 15:02  
 Svc Area A3  
 Signed by see above  
 FedEx Use 000000000/123677/02

**Sender**  
 George Flint  
 GMS - CF, LLC  
 135 W. Central Blvd.  
 ORLANDO FL 32801 US

**Recipient**  
 Charles W. Case, III  
 642 TAPATIO LN  
 KISSIMMEE FL 34759 US

Transportation Charge  
 Fuel Surcharge  
 Residential Delivery  
**Total Charge**

6.38  
 0.61  
 4.15  
**\$11.14**

USD

**Ship Date:** Mar 12, 2019**Cust. Ref.:** Poinciana West CDD**Ref.#2:****Payor:** Third Party**Ref.#3:**

- Fuel Surcharge - FedEx has applied a fuel surcharge of 5.75% to this shipment.
- Distance Based Pricing, Zone 2
- Package Delivered to Recipient Address - Release Authorized

Automation INET  
 Tracking ID 774687420447  
 Service Type FedEx Standard Overnight  
 Package Type FedEx Pak  
 Zone 02  
 Packages 1  
 Rated Weight 2.0 lbs, 0.9 kgs  
 Delivered Mar 13, 2019 15:22  
 Svc Area A3  
 Signed by see above  
 FedEx Use 000000000/123677/02

**Sender**  
 George Flint  
 GMS - CF, LLC  
 135 W. Central Blvd.  
 ORLANDO FL 32801 US

**Recipient**  
 Leonard Vento  
 1255 HARBOR RIDGE DR  
 KISSIMMEE FL 34759 US

Transportation Charge  
 Fuel Surcharge  
 Residential Delivery  
**Total Charge**

6.38  
 0.61  
 4.15  
**\$11.14**

USD

**FedEx® Billing Online**

FedEx Billing Online allows you to efficiently manage and pay your FedEx invoices online. It's free, easy and secure. FedEx Billing Online helps you streamline your billing process. With all your FedEx shipping information available in one secure online location, you never have to worry about misplacing a paper invoice or sifting through reams of paper to find information for past shipments. Go to [fedex.com](http://fedex.com) to sign up today!

**Invoice Number**

6-494-63848

**Invoice Date**

Mar 19, 2019

**Account Number**

Page

3 of 3

**Ship Date:** Mar 12, 2019**Cust. Ref.:** Poinciana West CDD**Ref.#2:****Payor:** Third Party**Ref.#3:**

- Fuel Surcharge - FedEx has applied a fuel surcharge of 5.75% to this shipment.
- Distance Based Pricing, Zone 2
- Package Delivered to Recipient Address - Release Authorized

Automation INET  
Tracking ID 774687427349  
Service Type FedEx Standard Overnight  
Package Type FedEx Pak  
Zone 02  
Packages 1  
Rated Weight 2.0 lbs, 0.9 kgs  
Delivered Mar 13, 2019 15:05  
Svc Area A3  
Signed by see above  
FedEx Use 000000000/123677/02

**Sender**  
George Flint  
GMS - CF, LLC  
135 W. Central Blvd.  
ORLANDO FL 32801 US

**Recipient**  
Shirley Bzdewka  
927 SAN RAPHAEL ST  
KISSIMMEE FL 34759 US

Transportation Charge  
Fuel Surcharge  
Residential Delivery  
**Total Charge**

6.38

0.61

4.15

USD

**\$11.14****Ship Date:** Mar 12, 2019**Cust. Ref.:** Poinciana West CDD**Ref.#2:****Payor:** Third Party**Ref.#3:**

- Fuel Surcharge - FedEx has applied a fuel surcharge of 5.75% to this shipment.
- Distance Based Pricing, Zone 2
- Package Delivered to Recipient Address - Release Authorized

Automation INET  
Tracking ID 774687430389  
Service Type FedEx Standard Overnight  
Package Type FedEx Pak  
Zone 02  
Packages 1  
Rated Weight 2.0 lbs, 0.9 kgs  
Delivered Mar 13, 2019 14:56  
Svc Area A3  
Signed by see above  
FedEx Use 000000000/123677/02

**Sender**  
George Flint  
GMS - CF, LLC  
135 W. Central Blvd.  
ORLANDO FL 32801 US

**Recipient**  
Peggy Gregory  
742 SAN RAPHAEL ST  
KISSIMMEE FL 34759 US

Transportation Charge  
Fuel Surcharge  
Residential Delivery  
**Total Charge**

6.38

0.61

4.15

USD

**\$11.14****Ship Date:** Mar 12, 2019**Cust. Ref.:** Poinciana West CDD**Ref.#2:****Payor:** Third Party**Ref.#3:**

- Fuel Surcharge - FedEx has applied a fuel surcharge of 5.75% to this shipment.
- Distance Based Pricing, Zone 2
- Package Delivered to Recipient Address - Release Authorized

Automation INET  
Tracking ID 774687440427  
Service Type FedEx Standard Overnight  
Package Type FedEx Pak  
Zone 02  
Packages 1  
Rated Weight 2.0 lbs, 0.9 kgs  
Delivered Mar 13, 2019 15:00  
Svc Area A3  
Signed by see above  
FedEx Use 000000000/123677/02

**Sender**  
George Flint  
GMS - CF, LLC  
135 W. Central Blvd.  
ORLANDO FL 32801 US

**Recipient**  
Roy LaRue  
211 SAN VICENTE LN  
KISSIMMEE FL 34759 US

Transportation Charge  
Fuel Surcharge  
Residential Delivery  
**Total Charge**

6.38

0.61

4.15

USD

**\$11.14****Third Party Subtotal****USD****\$55.70****Total FedEx Express****USD****\$55.70**

Disclosure Services LLC

1005 Bradford Way  
Kingston, TN 37763

# Invoice

Date	Invoice #
3/28/2019	1

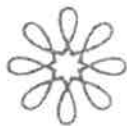
<b>Bill To</b>
Poinciana West CDD c/o GMS

RECEIVED  
APR 04 2019

BY: \_\_\_\_\_

Terms	Due Date
Net 30	4/27/2019

Description	Amount
Amortization Schedule Series 2017-2 5-1-19 Prepay \$35,000	250.00
Amortization Schedule Series 2017-1 5-1-19 Prepay \$5,000	100.00
<i>#28</i>	
<i>1-316-513-313</i>	
<i>Rev. Amort Sched 2017-2</i>	
<i>Rev. Amort Sched 2017-1</i>	
<b>Total</b>	<b>\$350.00</b>
<b>Payments/Credits</b>	<b>\$0.00</b>
<b>Balance Due</b>	<b>\$350.00</b>



# floralawn 2, LLC

Premier Lawn & Pest

P.O. Box 91597  
Lakeland, FL 33804

## Invoice

Date	Invoice #
4/1/2019	3662


### Bill To

Poinciana West Community Development Dist  
c/o Governmental Management Services  
Central Florida, LLC  
1412 S Narcoossee Rd  
St. Cloud, FL 34771

RECEIVED  
APR 02 2019

BY: \_\_\_\_\_

P.O. No.	Terms	Project
	Due on receipt	

Quantity	Description	Rate	Amount
1	Monthly Lawn Maintenance per original contract - November 2016 - Poinciana West CDD # 7 Billing for April 2019 Lawn Maintenance April 9 1-320-538-462   Landscape maintenance	4,691.16	4,691.16
Thank you for your business.		<b>Total</b>	\$4,691.16

Corporate Office	Solivita Fax	E-mail	Web Site
(863) 668-0494	(863) 225-9565	info@floralawn.com	www.floralawn.com



# INVOICE

Orlando  
618 E. South Street, Suite 700  
Orlando, FL 32801

T 407.423.8398  
F 407.843.1070

RECEIVED  
APR 01 2019

George Flint  
Governmental Management Services  
9145 Narcoossee Rd Ste A206  
Orlando, FL 32827

BY: \_\_\_\_\_

April 1, 2019  
Project No: A171207.00  
Invoice No: 2136197

Project A171207.00 Poindiana West Community Development District Engineering Services

**Professional Services Through March 23, 2019**

Task 003 2019 General Support

## Professional Personnel

	Hours	Rate	Amount
Engineering Director/Senior Director			
Leo, Kathleen	4.00	295.00	1,180.00
Totals	4.00		1,180.00
<b>Total Labor</b>			<b>1,180.00</b>

## Billing Limits

	Current	Prior	To-Date
Total Billings	1,180.00	2,141.56	3,321.56
Limit			20,000.00
Remaining			16,678.44

**Total this Task \$1,180.00**

**Total this Invoice \$1,180.00**

## Outstanding Invoices

Number	Date	Balance
2135249	2/28/2019	961.56
<b>Total</b>		<b>961.56</b>

#16  
Interim Eng. Svcs - Mar 19  
1-310-513-311

# Billing Backup

Monday, April 1, 2019

GAI Consultants, Inc.

Invoice 2136197 Dated 4/1/2019

1:33:18 PM

Project	A171207.00	Poinciana West Community Development District Engineering Services
Task	003	2019 General Support

## Professional Personnel

			Hours	Rate	Amount
Engineering Director/Senior Director					
04136	Leo, Kathleen	3/19/2019	4.00	295.00	1,180.00
	meeting & travel				
	Totals		4.00		1,180.00
	<b>Total Labor</b>				<b>1,180.00</b>

**Total this Task \$1,180.00**

**Total this Project \$1,180.00**

**Total this Report \$1,180.00**

**GMS-Central Florida, LLC**  
1001 Bradford Way  
Kingslon, TN 37763

# Invoice

Invoice #: 35  
Invoice Date: 3/1/19  
Due Date: 3/1/19  
Case:  
P.O. Number:

**Bill To:**  
Poinclana West CDD  
135 West Central BLvd  
Suite 320  
Orlando, FL 32801

D

Description	Hours/Qty	Rate	Amount
Management Fees - March 2019 34		3,750.00	3,750.00
Information Technology - March 2019 352		125.00	125.00
Dissemination Agent Services - March 2019 313		416.67	416.67
Office Supplies 51		0.42	0.42
Postage 42		7.66	7.66
Copies 425		0.15	0.15
<b>Total</b>			<b>\$4,299.90</b>
<b>Payments/Credits</b>			<b>\$0.00</b>
<b>Balance Due</b>			<b>\$4,299.90</b>



**GMS-Central Florida, LLC**  
1001 Bradford Way  
Kingston, TN 37763

# Invoice

Invoice #: 36  
Invoice Date: 3/1/19  
Due Date: 3/1/19  
Case: -  
P.O. Number:

**Bill To:**  
Poinciana West CDD  
135 West Central BLvd  
Suite 320  
Orlando, FL 32801

Description	Hours/Qty	Rate	Amount
Field Management - March 2019 1.32.538.12		833.33	833.33
Name plate holder 1.31.513.51		14.31	14.31
<b>Total</b>			<b>\$847.64</b>
<b>Payments/Credits</b>			<b>\$0.00</b>
<b>Balance Due</b>			<b>\$847.64</b>

# The Ledger NEWS CHIEF

LAKELAND, FL - WINTER HAVEN, FL  
TEL: (866) 470-7133 - FAX: (863) 802-7825  
FEDERAL ID#: 47-2464860

1 BILLING PERIOD	2 ADVERTISER / CLIENT NAME
03/04/19 - 03/31/19	POINCIANA WEST CDD
23 TOTAL AMOUNT DUE	*UNAPPLIED AMOUNT
267.17	
3 TERMS OF PAYMENT	
NET 15 DAYS	
21 CURRENT AMOUNT DUE	22 30 DAYS
267.17	.00
	60 DAYS
	.00
	OVER 90 DAYS
	.00

## ADVERTISING INVOICE and STATEMENT

24 INVOICE NUMBER	4 PAGE #	5 BILLING DATE	6 BILLED ACCOUNT NUMBER	7 ADVERTISER / CLIENT NUMBER
1026185	1	03/31/19		

8

8 - 236  
STACIE VANDERBILT  
POINCIANA WEST CDD  
135 W CENTRAL BLVD STE 320  
ORLANDO FL 32801-2435



9 REMITTANCE ADDRESS

THE LEDGER / NEWS CHIEF  
P.O. BOX 913004  
ORLANDO, FL 32891-3004

210102618500000267175

PLEASE DETACH AND RETURN UPPER PORTION WITH YOUR REMITTANCE

10 DATE	11 NEWSPAPER REFERENCE	12/13/14 DESCRIPTION - OTHER COMMENTS/CHARGES	15 SAU SIZE 16 BILLED UNITS	17 TIMES RUN 18 RATE	19 GROSS AMOUNT	20 NET AMOUNT
03/03 03/08	L060G0IT3L LEGAL LINE AD	BALANCE FORWARD NOTICE OF MEETING PO INCIANA WEST COMMUNI LKL/FULL, LNET/FULL notice 0001 L060G0IT3L Stacie  #10 1-310-513-48 Not. of meeting 03/19/19	1x55L	1	267.17	.00 267.17
<p>WE APPRECIATE YOUR CONTINUED BUSINESS. CONTACT YOUR ACCT REP DIRECTLY REGARDING AD BILLING DISCREPANCIES.</p>						

RECEIVED

APR 08 2019

BY: \_\_\_\_\_

## STATEMENT OF ACCOUNT

AGING OF PAST DUE ACCOUNTS

21 CURRENT NET AMOUNT DUE	22 30 DAYS	60 DAYS	OVER 90 DAYS	*UNAPPLIED AMOUNT	23 TOTAL AMOUNT DUE
267.17	.00	.00	.00		267.17

The Ledger NEWS CHIEF

Questions on this Invoice call:  
Tel: (866) 470-7133 Fax: (863) 802-7825

GateHouse Media

24 INVOICE NUMBER	25	1 BILLING PERIOD	6 BILLED ACCOUNT NUMBER	7 ADVERTISER / CLIENT NUMBER	2 ADVERTISER / CLIENT NAME
1026185	1	03/04/19 - 03/31/19	758309		POINCIANA WEST CDD

# THE LEDGER

LEGAL ADVERTISING

FEDERAL ID # 47 2464860

<b>INVOICE NUMBER</b>	
L060G0IT3L	
<b>BILLED ACCOUNT NUMBER</b>	
[REDACTED]	
<b>REMITTANCE ADDRESS</b>	
LAKELAND LEDGER PUBLISHING PO BOX 913004 ORLANDO, FL 32891	
<b>BILLED ACCOUNT NAME AND ADDRESS</b>	
STACIE POINCIANA WEST CDD 135 W CENTRAL BLVD STE 320 ORLANDO, FL 32801	

PLEASE RETURN THIS INVOICE ALONG WITH YOUR REMITTANCE

DATE	NEWSPAPER REFERENCE	Description	Size	PAID	NET AMOUNT
✓ 3/8/2019	L060G0IT3L	REGULAR MEETING NOTICE	1 X 55		\$ 267.17
<b>RECEIVED</b> APR 08 2019 BY: _____					
BILLED ACCOUNT NUMBER: 758309					
				TOTAL AMOUNT DUE	
				<b>\$267.17</b>	

THE LEDGER, LEGAL ADVERTISING, PO BOX 408, LAKELAND, FL 33801

**AFFIDAVIT OF PUBLICATION  
THE LEDGER  
Lakeland, Polk County, Florida**

**STATE OF FLORIDA)  
COUNTY OF POLK)**

Before the undersigned authority personally appeared Rhonda Gentle who on oath says that she is an Account Executive for Advertising at The Ledger, a daily newspaper published at Lakeland in Polk County, Florida; that the attached copy of advertisement, being a

**PUBLIC NOTICE OF MEETING**

In the matter of **REGULAR MEETING OF THE BOARD**

Concerning **POINCIANA WEST CDD**

was published in said newspaper in the issues of

**3-8 2019**

Affiant further says that said The Ledger is a newspaper published at Lakeland, in said Polk County, Florida, and that the said newspaper has hereto been continuously published in said Polk County, Florida, daily, and has been entered as second class matter at the post office in Lakeland, in said Polk County, Florida, for a period of one year next preceding the first publication of the attached copy of advertisement; and affiant further says that she has neither paid nor promised any person, firm or corporation any discount, rebate, commission or refund for the purpose of securing this advertisement for publication in the said newspaper.

Signed .....

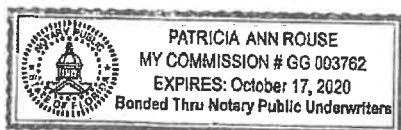
*Rhonda Gentle*  
Rhonda Gentle  
Advertising Account Executive  
Who is personally known to me.

Sworn to and subscribed before me this 8th day of March, A.D. 2019

*Patricia Ann Rouse*

Notary Public

SEAL



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

The Regular Meeting of the Board of Supervisors of the Poinciana West Community Development District will be held on Tuesday, March 18, 2019 at 9:30 AM at Mosais, 388 Village Drive, Poinciana, FL 34759. The meeting is open to the public and will be conducted in accordance with the provisions of Florida Law for Community Development Districts. A copy of the agenda for this meeting may be obtained from the District Manager, at 135 W. Central Blvd., Suite 320, Orlando, FL 32801. This meeting may be continued to a date, time, and place to be specified on the record at the meeting.

There may be occasions when one or more Supervisors, Staff or other individuals will participate by telephone.

Pursuant to the provisions of the Americans with Disabilities Act, any person requesting special accommodations to participate in these meetings is asked to advise the District Office at least forty-eight (48) hours prior to the meetings by contacting the District Manager at (407) 841-5524. If you are hearing or speech impaired, please contact the Florida Relay Service 1-800-855-8770, for aid in contacting the District Office.

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

George S. Flint  
Governmental Management Services  
- Central Florida, LLC  
District Manager

L1281 3-8; 2019



# INVOICE

Page: 1(1)

www.clarke.com  
TOLL-FREE: 800-323-5727  
PHONE: 630-894-2000  
AR Email: [accountsreceivable@clarke.com](mailto:accountsreceivable@clarke.com),  
AR Dept. Ext.: 3139

**Payment Instructions:** Clarke Environmental Mosquito Management, Inc.  
**Electronic:** Bank of America - Account: 8666607231 - Routing: 071000039  
**Check:** 16300 Collections Center Drive, Chicago, IL 60693

Customer #: P07800  
Customer PO #: NA

Invoice #: 001004974  
Invoice Date: 04/15/19  
Terms: Net 30 Days  
Due Date: 05/15/19

Poinciana West Community Dev. Dist.  
9145 Narcoossee Road  
Suite A206  
Orlando, FL 32827-5768

George Flint

RECEIVED  
APR 15 2019

BY: \_\_\_\_\_

Agreement no 1000002502

Consultant Pete Deglomine - Salesman

## CLARKE ENVIRONMENTAL MOSQUITO MANAGEMENT SERVICE

W9's can be found on our website at [www.clarke.com](http://www.clarke.com)  
Service for April 2019

#5  
Mosquito Mgmt Serv Apr 19  
1-326-538-471

CHARGE

1,833.33

Clarke Environmental Mosquito Management, Inc. is a Clarke Company

We accept ACH Payments

Total: 1,833.33

Clarke will charge applicable sales taxes unless a valid exemption certificate is Emailed to: [accountsreceivable@clarke.com](mailto:accountsreceivable@clarke.com) or faxed to: 630-672-7439

Helping make communities around the world more livable, safe and comfortable.



# INVOICE

Page: 1(1)

www.clarke.com  
TOLL-FREE: 800-323-5727  
PHONE: 630-894-2000  
AR Email: [accountsreceivable@clarke.com](mailto:accountsreceivable@clarke.com)  
AR Dept. Ext.: 3139

**Payment Instructions:** Clarke Aquatic Services, Inc.  
**Electronic:** Bank of America - Account: 8666607118 - Routing: 071000039  
**Check:** 16308 Collections Center Drive, Chicago, IL 60693

Customer #: 088096  
Customer PO #:

Invoice #: 000003085  
Invoice Date: 04/15/19  
Terms: Net 30 Days  
Due Date: 05/15/19

Poinciana West Community Dev. Dist.  
9145 Narcoossee Rd.  
Suite A206  
Orlando, FL 32827-5768

George Flint

RECEIVED  
APR 15 2019

BY: \_\_\_\_\_

Agreement no 1000002499

Consultant Pete Deglomine - Salesman

Description	Total
-------------	-------

## CLARKE AQUATIC MAINTENANCE SERVICES

W9's can be found on our website at [www.clarke.com](http://www.clarke.com)  
Service for April 2019

to go  
Aquatic Maint. Srvc Apr 19  
1-320-538-47

Order Total

4,750.00

Clarke Aquatic Services, Inc. is a Clarke Company

*** We accept ACH Payments ***	Total:	4,750.00
--------------------------------	--------	----------

Clarke will charge applicable sales taxes unless a valid exemption certificate is Emailed to: [accountsreceivable@clarke.com](mailto:accountsreceivable@clarke.com) or faxed to: 630-672-7439

Helping make communities around the world more livable, safe and comfortable.

## CHECK REQUEST FORM

DISTRICT/ASSOCIATION: Poincianna West CDD DATE: 4/19/19

PAYABLE TO: Poincianna West CDD c/o US Bank #13

AMOUNT REQUESTED: \$ 24,524.52

REQUESTED BY: J. Viscon

ACCOUNT # [REDACTED]

DESCRIPTION OF NEED: FY19 Debt Service Assessments

Series 2017

APPROVED BY: A. Liguori

SIGNATURE: [Signature]

340 207-1



# Hopping Green & Sams

Attorneys and Counselors

119 S. Monroe Street, Ste. 300  
P.O. Box 6526  
Tallahassee, FL 32314  
850.222.7500

## STATEMENT

April 22, 2019

Poinclana West Community Development District  
George Flint, District Manager  
Governmental Management Services  
1412 S. Narcoossee Rd  
St. Cloud, FL 34771

#2

1-310-513-315

Gen. Counsel/Mthly Mtg Mar

Bill Number 106711  
Billed through 03/31/2019

RECEIVED  
APR 22 2019

General Counsel/Monthly Meeting  
PWCDD 00001 MCE

BY: \_\_\_\_\_

### FOR PROFESSIONAL SERVICES RENDERED

03/05/19	MCE	Review outstanding tasks; prepare for board meeting.	0.10 hrs
03/08/19	MCE	Confer with Flint; prepare for board meeting.	0.20 hrs
03/13/19	MCE	Review draft meeting minutes and provide comments.	0.40 hrs
03/13/19	APA	Analyze agenda package; prepare agenda memorandum and notebook.	1.20 hrs
03/17/19	MCE	Prepare for board meeting.	0.10 hrs
03/17/19	SRS	Prepare for board meeting.	0.20 hrs
03/18/19	MCE	Prepare for and travel to board meeting.	1.10 hrs
03/19/19	MCE	Prepare for, travel to and attend board meeting; follow-up from same.	3.80 hrs
03/20/19	APA	Prepare e-mail to Clarke Environmental regarding breakdown price of adding Pond 6 to treatment schedule.	0.30 hrs
03/21/19	APA	Confer with Deglomine of Clarke Environmental; prepare addendum regarding pond 6 to agreement for midge control services.	1.20 hrs
03/22/19	MGC	Review question regarding update to auditor letter; review auditor's letter handbook and associated materials.	0.50 hrs
03/22/19	APA	Review update auditor letter response issue regarding fiscal year 2017-2018.	0.30 hrs
03/25/19	MCE	Prepare response to auditor letter.	0.20 hrs
03/25/19	MGC	Review auditor letter update language.	0.20 hrs
03/26/19	APA	Prepare update to auditor letter regarding fiscal year 2017-2018; prepare budget approval resolution regarding fiscal year 2019-2020.	1.10 hrs
03/29/19	SRS	Prepare budget documents.	0.10 hrs
03/29/19	CGS	Monitor proposed legislation which may impact district.	0.30 hrs

=====

Total fees for this matter	\$2,741.50
----------------------------	------------

**DISBURSEMENTS**

Document Reproduction	2.00
Travel	287.07
Travel - Meals	23.67
Total disbursements for this matter	\$312.74

**MATTER SUMMARY**

Papp, Annie M. - Paralegal	4.10 hrs	125 /hr	\$512.50
Stuart, Cheryl G.	0.30 hrs	365 /hr	\$109.50
Eckert, Michael C.	5.90 hrs	310 /hr	\$1,829.00
Collazo, Mike	0.70 hrs	310 /hr	\$217.00
Sandy, Sarah R.	0.30 hrs	245 /hr	\$73.50

TOTAL FEES	\$2,741.50
TOTAL DISBURSEMENTS	\$312.74

TOTAL CHARGES FOR THIS MATTER	<u>\$3,054.24</u>
-------------------------------	-------------------

**BILLING SUMMARY**

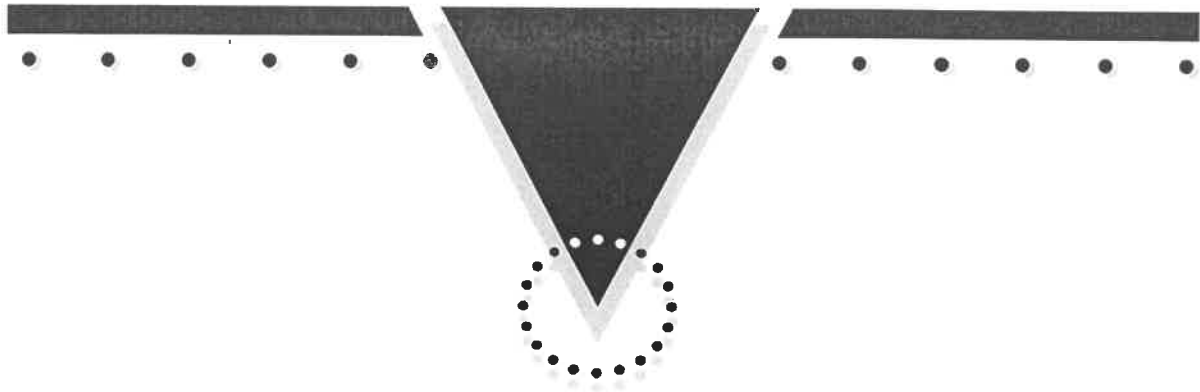
Papp, Annie M. - Paralegal	4.10 hrs	125 /hr	\$512.50
Stuart, Cheryl G.	0.30 hrs	365 /hr	\$109.50
Eckert, Michael C.	5.90 hrs	310 /hr	\$1,829.00
Collazo, Mike	0.70 hrs	310 /hr	\$217.00
Sandy, Sarah R.	0.30 hrs	245 /hr	\$73.50

TOTAL FEES	\$2,741.50
TOTAL DISBURSEMENTS	\$312.74

TOTAL CHARGES FOR THIS BILL	<u>\$3,054.24</u>
-----------------------------	-------------------

**Please include the bill number on your check.**

## SECTION 2



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

**Unaudited Financial Reporting**

**March 31, 2019**



# Table of Contents

1	<u>Balance Sheet</u>
2	<u>General Fund Income Statement</u>
3	<u>Debt Service Income Statement</u>
4	<u>Month to Month</u>
5	<u>FY19 Assessment Receipt Schedule</u>

**Poinciana West**  
**COMMUNITY DEVELOPMENT DISTRICT**  
**BALANCE SHEET**  
**March 31, 2019**

	General Fund	Debt Service Fund	Totals 2019
<b><u>ASSETS:</u></b>			
<b><u>CASH</u></b>			
OPERATING ACCOUNT - SUNTRUST	\$216,697	---	\$216,697
MONEY MARKET ACCOUNT	\$488,812	---	\$488,812
<b><u>INVESTMENTS</u></b>			
SERIES 2017			
RESERVE R1	---	\$392,139	\$392,139
RESERVE R2	---	\$121,899	\$121,899
REVENUE	---	\$1,010,522	\$1,010,522
REDEMPTION R1	---	\$2,136	\$2,136
REDEMPTION R2	---	\$33,097	\$33,097
DUE FROM DEVELOPER	\$9,970	---	\$9,970
<b>TOTAL ASSETS</b>	<b>\$715,478</b>	<b>\$1,559,793</b>	<b>\$2,275,271</b>
<b><u>LIABILITIES:</u></b>			
ACCOUNTS PAYABLE	\$8,314	---	\$8,314
<b><u>FUND EQUITY:</u></b>			
FUND BALANCES:			
RESTRICTED FOR DEBT SERVICE 2017	---	\$1,559,793	\$1,559,793
OPERATING RESERVE	\$65,156	---	\$65,156
UNASSIGNED	\$642,008	---	\$642,008
<b>TOTAL LIABILITIES &amp; FUND EQUITY</b>	<b>\$715,478</b>	<b>\$1,559,793</b>	<b>\$2,275,271</b>

# Poinciana West

## COMMUNITY DEVELOPMENT DISTRICT

### GENERAL FUND

#### Statement of Revenues & Expenditures

For The Period Ending March 31, 2019

#### REVENUES:

	ADOPTED BUDGET	PRORATED BUDGET THRU 3/31/19	ACTUAL THRU 3/31/19	VARIANCE
ASSESSMENTS - TAX COLLECTOR	\$291,294	\$283,336	\$283,336	\$0
INTEREST	\$3,000	\$1,500	\$2,471	\$971
<b>TOTAL REVENUES</b>	<b>\$294,294</b>	<b>\$284,836</b>	<b>\$285,808</b>	<b>\$971</b>

#### EXPENDITURES:

##### ADMINISTRATIVE:

SUPERVISOR FEES	\$12,000	\$6,000	\$3,000	\$3,000
FICA EXPENSE	\$918	\$459	\$230	\$230
ENGINEERING	\$20,000	\$10,000	\$3,098	\$6,903
ATTORNEY	\$50,000	\$25,000	\$16,151	\$8,849
ARBITRAGE	\$450	\$0	\$0	\$0
DISSEMINATION	\$5,000	\$2,500	\$2,850	(\$350)
ANNUAL AUDIT	\$3,415	\$0	\$0	\$0
TRUSTEE FEES	\$7,050	\$7,050	\$7,004	\$46
ASSESSMENT ADMINISTRATION	\$5,000	\$5,000	\$5,000	\$0
MANAGEMENT FEES	\$45,000	\$22,500	\$22,500	\$0
INFORMATION TECHNOLOGY	\$1,500	\$750	\$3,250	(\$2,500)
TELEPHONE	\$100	\$50	\$45	\$5
POSTAGE	\$3,000	\$1,500	\$543	\$957
PRINTING & BINDING	\$1,500	\$750	\$284	\$467
INSURANCE	\$10,883	\$10,883	\$9,000	\$1,883
LEGAL ADVERTISING	\$2,500	\$1,250	\$1,213	\$37
OTHER CURRENT CHARGES	\$636	\$318	\$384	(\$66)
OFFICE SUPPLIES	\$200	\$100	\$73	\$27
PROPERTY APPRAISER	\$6,198	\$0	\$0	\$0
DUES, LICENSES & SUBSCRIPTIONS	\$175	\$175	\$175	\$0

##### FIELD:

FIELD MANAGEMENT	\$10,000	\$5,000	\$5,000	\$0
LANDSCAPE MAINTENANCE	\$56,294	\$28,147	\$28,147	\$0
AQUATIC CONTROL MAINTENANCE	\$57,000	\$28,500	\$28,500	\$0
AQUATIC MIDGE MANAGEMENT	\$32,000	\$16,000	\$11,000	\$5,000
R&M PLANT REPLACEMENT	\$10,000	\$5,000	\$50	\$4,950
STORM STRUCTURES REPAIRS	\$0	\$0	\$0	\$0
CONTINGENCY	\$10,000	\$5,000	\$1,650	\$3,350
CAPITAL OUTLAY	\$20,000	\$10,000	\$0	\$10,000
<b>TOTAL EXPENDITURES</b>	<b>\$370,819</b>	<b>\$191,932</b>	<b>\$149,145</b>	<b>\$42,787</b>
<b>EXCESS REVENUES (EXPENDITURES)</b>	<b>(\$76,525)</b>		<b>\$136,662</b>	
<b>FUND BALANCE - BEGINNING</b>	<b>\$76,525</b>		<b>\$505,346</b>	
<b>FUND BALANCE - ENDING</b>	<b>\$0</b>		<b>\$642,008</b>	

# Poinciana West

## COMMUNITY DEVELOPMENT DISTRICT

### SERIES 2017

### DEBT SERVICE FUND

#### Statement of Revenues & Expenditures

For The Period Ending March 31, 2019

#### REVENUES:

ASSESSMENTS - TAX COLLECTOR  
INTEREST

\$1,050,687	\$1,021,287	\$1,021,287	\$0
\$100	\$50	\$1,377	\$1,327

#### TOTAL REVENUES

\$1,050,787	\$1,021,337	\$1,022,663	\$1,327
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#### EXPENDITURES:

ADMINISTRATIVE  
PROPERTY APPRAISER

\$22,355	\$0	\$0	\$0
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#### SERIES 2017 R-1

INTEREST - 11/1

\$194,316	\$194,316	\$194,316	\$0
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PRINCIPAL - 05/1

\$395,000	\$0	\$0	\$0
-----------	-----	-----	-----

INTEREST - 05/1

\$194,316	\$0	\$0	\$0
-----------	-----	-----	-----

#### SERIES 2017 R-2

INTEREST - 11/1

\$75,831	\$75,831	\$75,831	\$0
----------	----------	----------	-----

PRINCIPAL - 05/1

\$85,000	\$0	\$0	\$0
----------	-----	-----	-----

INTEREST - 05/1

\$75,831	\$0	\$0	\$0
----------	-----	-----	-----

#### TOTAL EXPENDITURES

\$1,042,649	\$270,147	\$270,147	\$0
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#### EXCESS REVENUES (EXPENDITURES)

\$8,138	\$752,517
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#### FUND BALANCE - BEGINNING

\$292,350	\$807,276
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#### FUND BALANCE - ENDING

\$300,488	\$1,559,793
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# Poinciana West Community Development District

	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sept	Total
<b>REVENUES:</b>													
ASSESSMENTS - TAX COLLECTOR	\$0	\$49,985	\$214,644	\$12,249	\$3,763	\$2,715	\$0	\$0	\$0	\$0	\$0	\$0	\$283,336
INTEREST	\$413	\$400	\$427	\$430	\$381	\$421	\$0	\$0	\$0	\$0	\$0	\$0	\$2,471
<b>TOTAL REVENUES</b>	<b>\$413</b>	<b>\$50,385</b>	<b>\$215,071</b>	<b>\$12,679</b>	<b>\$4,144</b>	<b>\$3,136</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$285,808</b>
<b>EXPENDITURES:</b>													
<b>ADMINISTRATIVE:</b>													
SUPERVISOR FEES	\$0	\$600	\$400	\$1,000	\$0	\$1,000	\$0	\$0	\$0	\$0	\$0	\$0	\$3,000
FLA EXPENSE	\$0	\$46	\$31	\$77	\$0	\$77	\$0	\$0	\$0	\$0	\$0	\$0	\$230
ENGINEERING	\$0	\$738	\$590	\$0	\$0	\$1,180	\$0	\$0	\$0	\$0	\$0	\$0	\$3,098
ATTORNEY	\$106	\$7,707	\$342	\$2,706	\$2,237	\$3,054	\$0	\$0	\$0	\$0	\$0	\$0	\$16,151
ARBITRAGE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
DISSEMINATION	\$417	\$417	\$417	\$417	\$417	\$767	\$0	\$0	\$0	\$0	\$0	\$0	\$2,850
ANNUAL AUDIT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
TRUSTEE FEES	\$0	\$0	\$0	\$0	\$0	\$7,004	\$0	\$0	\$0	\$0	\$0	\$0	\$7,004
ASSESSMENT ADMINISTRATION	\$5,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$5,000
MANAGEMENT FEES	\$3,750	\$3,750	\$3,750	\$3,750	\$3,750	\$3,750	\$0	\$0	\$0	\$0	\$0	\$0	\$22,500
INFORMATION TECHNOLOGY	\$125	\$125	\$125	\$2,625	\$125	\$125	\$0	\$0	\$0	\$0	\$0	\$0	\$3,250
TELEPHONE	\$0	\$13	\$5	\$0	\$27	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$45
POSTAGE	\$49	\$315	\$1	\$92	\$22	\$63	\$0	\$0	\$0	\$0	\$0	\$0	\$543
PRINTING & BINDING	\$120	\$7	\$118	\$2	\$36	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$284
INSURANCE:	\$9,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$9,000
LEGAL ADVERTISING	\$0	\$351	\$328	\$267	\$0	\$267	\$0	\$0	\$0	\$0	\$0	\$0	\$1,213
OTHER CURRENT CHARGES	\$49	\$69	\$48	\$117	\$52	\$49	\$0	\$0	\$0	\$0	\$0	\$0	\$384
OFFICE SUPPLIES	\$1	\$0	\$18	\$0	\$40	\$15	\$0	\$0	\$0	\$0	\$0	\$0	\$73
PROPERTY APPRAISER	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
DUES, LICENSES & SUBSCRIPTIONS	\$175	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$175
<b>FIELD:</b>													
FIELD MANAGEMENT	\$833	\$833	\$833	\$833	\$833	\$833	\$0	\$0	\$0	\$0	\$0	\$0	\$5,000
LANDSCAPE MAINTENANCE	\$4,691	\$4,691	\$4,691	\$4,691	\$4,691	\$4,691	\$0	\$0	\$0	\$0	\$0	\$0	\$28,147
AQUATIC CONTROL MAINTENANCE	\$4,750	\$4,750	\$4,750	\$4,750	\$4,750	\$4,750	\$0	\$0	\$0	\$0	\$0	\$0	\$28,500
AQUATIC MIDGE MANAGEMENT	\$1,833	\$1,833	\$1,833	\$1,833	\$1,833	\$1,833	\$0	\$0	\$0	\$0	\$0	\$0	\$11,000
R&W PLANT REPLACEMENT	\$0	\$50	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$50
STORM STRUCTURES REPAIRS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
CONTINGENCY	\$1,650	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,650
CAPITAL OUTLAY	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>TOTAL EXPENDITURES</b>	<b>\$32,549</b>	<b>\$36,394</b>	<b>\$18,280</b>	<b>\$23,751</b>	<b>\$18,813</b>	<b>\$29,458</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$149,145</b>
<b>EXCESS REVENUES/(EXPENDITURES)</b>	<b>(\$32,136)</b>	<b>\$24,071</b>	<b>\$196,791</b>	<b>(\$11,073)</b>	<b>(\$14,669)</b>	<b>(\$26,322)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$136,662</b>



## SECTION 3



April 24, 2019

Stacie Vanderbilt – Admin. Assistant  
Poinciana West CDD Office  
135 West Central Blvd. Suite 320  
Orlando, Florida 32801-2435

**RE: Poinciana West Community Development District Registered Voters**

Dear Ms. Vanderbilt,

In response to your request, there are currently **2,343** voters within the Poinciana West Community Development District. This number of registered voters in said District is as of **April 15, 2019**.

Please do not hesitate to contact us if we can be of further assistance.

Sincerely,

Lori Edwards  
Supervisor of Elections  
Polk County, Florida

**RECEIVED**

**APR 29 2019**

P.O. Box 1460, Bartow, FL 33831  
PHONE: (863) 534-5888 Fax: (863) 845-2718  
**PolkElections.com**

BY: \_\_\_\_\_

## SECTION D

# SECTION 1

# Poinciana West Community Development District



May 7, 2019

Clayton Smith - Field Services Manager  
GMS

Poinciana West  
Community Development District

Field Management Report

May 7, 2019

To: George Flint  
District Manager  
From: Clayton Smith  
Field Services Manager

RE: Poinciana CDD – May 7, 2019

The following is a summary of items related to the field operations and management of the Poinciana West Community Development District.



# In Progress

## Engineer's Report

- Many of the most urgent items have been assessed and will be priced to complete these action items.



- Some work availability is dependent on water levels.
- All work is expected to be completed by the end of the dry season.



# In Progress

## Pond Aquatic Maintenance

- ✚ Spraying and management of aquatic weeds and algae is ongoing.
- ✚ Many ponds have shown positive results after treatments.
- ✚ Treatment reports attached.



# Conclusion

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

Respectfully,  
Clayton Smith



## PW Monthly Treatment Report

Date between : 03/01/2019 and 03/31/2019

Customer Site ID	Treatment Date	Condition/Weeds Treated
16A	3/21/19	Clean
4A	3/27/19	Clean
Pond 1	3/1/19	Alligator Weed
Pond 1	3/1/19	Pennywort
Pond 1	3/1/19	Shoreline Grasses
Pond 10	3/27/19	Alligator Weed
Pond 10	3/27/19	Filamentous
Pond 10	3/27/19	Hydrilla
Pond 10	3/27/19	Pennywort
Pond 10	3/27/19	Shoreline Grasses
Pond 11	3/27/19	Alligator Weed
Pond 11	3/27/19	Pennywort
Pond 11	3/27/19	Shoreline Grasses
Pond 12	3/27/19	Alligator Weed
Pond 12	3/27/19	Filamentous
Pond 12	3/27/19	Hydrilla
Pond 12	3/27/19	Pennywort
Pond 12	3/27/19	Shoreline Grasses
Pond 13	3/25/19	Alligator Weed
Pond 13	3/25/19	Pennywort
Pond 13	3/25/19	Shoreline Grasses
Pond 15	3/27/19	Filamentous
Pond 15	3/27/19	Hydrilla
Pond 16	3/27/19	Filamentous
Pond 16	3/27/19	Hydrilla
Pond 17	3/25/19	Alligator Weed
Pond 17	3/25/19	Pennywort
Pond 17	3/25/19	Shoreline Grasses
Pond 18	3/25/19	Alligator Weed
Pond 18	3/25/19	Pennywort
Pond 18	3/25/19	Shoreline Grasses
Pond 2	3/1/19	Alligator Weed
Pond 2	3/1/19	Pennywort
Pond 2	3/1/19	Shoreline Grasses
Pond 20	3/27/19	Alligator Weed
Pond 20	3/27/19	Filamentous
Pond 20	3/27/19	Pennywort
Pond 20	3/27/19	Shoreline Grasses
Pond 21	3/27/19	Alligator Weed
Pond 21	3/27/19	Filamentous
Pond 21	3/27/19	Hydrilla
Pond 21	3/27/19	Pennywort

Pond 21	3/27/19	Shoreline Grasses
Pond 22	3/27/19	Alligator Weed
Pond 22	3/27/19	Filamentous
Pond 22	3/27/19	Pennywort
Pond 22	3/27/19	Shoreline Grasses
Pond 3	3/27/19	Clean
Pond 4	3/27/19	Filamentous
Pond 5	3/27/19	Filamentous
Pond 5	3/27/19	Hydrilla
Pond 6	3/27/19	Filamentous
Pond 7	3/27/19	Alligator Weed
Pond 7	3/27/19	Pennywort
Pond 7	3/27/19	Shoreline Grasses
Pond 8	3/27/19	Alligator Weed
Pond 8	3/27/19	Cattail
Pond 8	3/27/19	Filamentous
Pond 8	3/27/19	Pennywort
Pond 8	3/27/19	Shoreline Grasses
Pond 9	3/27/19	Alligator Weed
Pond 9	3/27/19	Filamentous
Pond 9	3/27/19	Hydrilla
Pond 9	3/27/19	Pennywort
Pond 9	3/27/19	Shoreline Grasses



Poinciana West Community Development District  
Monthly Midge Treatment Report  
*March 1, 2019-March 31, 2019*

Night Truck Spray

- 8.6 Miles were sprayed

ATV ULV Spray

- 8.1 Miles were sprayed

Backpack Pellet Larvicide

- 5.5 Acres were treated

Boat Larvicide Treatments

- 13.35 Acres were treated



**PWCDD Monthly Midge Treatment Report  
March 2019**

Customer	Route	Start Date	End Date	Used Quantity	Unit of Measure	Chemical Used Quantity	Unit of Measure
PWCDD ATV ULV	Ponds 5, 8, & 9	3/4/19	3/4/19	2.1	mi	0.48	gal
PWCDD Truck ULV	Ponds 5, 8, & 9	3/4/19	3/4/19	1.8	mi	0.31	gal
PWCDD Truck ULV	Ponds 5, 8, & 9	3/11/19	3/11/19	2.2	mi	0.48	gal
PWCDD ATV ULV	Ponds 5, 8, & 9	3/14/19	3/14/19	1.9	mi	0.3	gal
PWCDD Truck ULV	Ponds 5, 8, & 9	3/20/19	3/20/19	2.2	mi	0.5	gal
PWCDD ATV ULV	Ponds 5, 8, & 9	3/21/19	3/21/19	2.1	mi	0.31	gal
PWCDD Truck ULV	Ponds 5, 8, & 9	3/25/19	3/25/19	2.1	mi	0.47	gal
PWCDD ATV ULV	Ponds 5, 8, & 9	3/28/19	3/28/19	2	mi	0.28	gal
Total For The Month				<b>16.40</b>	<b>mi</b>	<b>3.13</b>	<b>gal</b>

Abate 5% Pellets Larvicide Ponds	Start Date	End Date	Used Quantity	Unit of Measure	Chemical Used Quantity	Unit of Measure
5,9	3/7/19	3/7/19	5.5	ac	44	lb
Total For The Month				<b>5.50</b>	<b>44.00</b>	<b>lb</b>

Abate 4E Larvicide Ponds	Start Date	End Date	Used Quantity	Unit of Measure	Chemical Used Quantity	Unit of Measure
8	3/7/19	3/7/19	13.35	ac	20	oz
Total For The Month				<b>13.35</b>	<b>20.00</b>	<b>oz</b>







949 Shadick Dr.  
Orange City, FL 32763  
P: (386) 218-6969 F: (386) 218-6970  
www.allterraintractorservice.com

# PROPOSAL

Project Name:	Solivita
Project Phase:	PWCDD - Pond Repairs - Engineers Report Summary 01/16/2019
Job Number:	

Project Address:

City, State, Zip:

Poinciana, FL

Proposal Date:

Tuesday, March 26, 2019

Proposal price good for 30 days from  
the date of this proposal.

Prepared for: **GMS**

Address:

City, State, Zip:

Contact: **Clayton Smith**

Phone:

Cell: **407-913-2960**

Email: [Csmith@gmsfl.com](mailto:Csmith@gmsfl.com)

## Scope of Work

1. Supply Labor, equipment and materials to make repairs per report Given: PWCDD Engineers Summary Report Dated 01/16/2019

## Qualifications & Exclusions

1. There are no bonds included in this proposal. If any are required, they will be at an additional cost.
2. There is no handling of contaminated, hazardous, or unsuitable materials included in this proposal. If any is required, it will be at an additional cost.
3. There are no permits included in this proposal. If any are required, they will be at an additional cost.
4. Proposal price is based on the assumption that this project will require red-lined as-builts only. If certified as-builts are required, they will be at an additional cost.
5. There is no testing included in this proposal. If any is required, it will be at an additional cost.
6. Any electrical, power, gas, CATV, telephone, utilities relocated or removed by others.
7. Any electrical work associated with site work scope is by others.

DESCRIPTION	QTY	UOM	UNIT PRICE	TOTAL
Mobilization	1	LS	\$2,500.00	\$2,500.00
POND 20	1	LS	\$1,025.00	\$1,025.00
POND 3	1	LS	\$1,025.00	\$1,025.00
POND 13	1	LS	\$750.00	\$750.00
POND 16 Back fill around 2 MES using Rip Rap and 57 Stone				
57 Stone (recycled)	1	LD	\$716.00	\$716.00
Rip Rap (recycled)	5	LDS	\$550.00	\$2,750.00
Skid Steer	8	HRS	\$95.00	\$760.00
Labor	16	HRS	\$38.50	\$616.00
R & R 6" Concrete Sidewalk	120	SF	\$9.50	\$1,140.00
Bahia Sod	1,600	SF	\$0.55	\$880.00
Skimmer Repair	1	LS	\$1,650.00	\$1,650.00
POND 2 Back Fill Around 2 MES using Rip Rap & 57 Stone				
57 Stone (recycled)	1	LD	\$716.00	\$716.00
Rip Rap (recycled)	5	LDS	\$550.00	\$2,750.00
Skid Steer	8	HRS	\$95.00	\$760.00
Labor	16	HRS	\$38.50	\$616.00
R & R 6" Concrete Sidewalk	120	SF	\$9.50	\$1,140.00
Bahia Sod	1,600	SF	\$0.55	\$880.00
Skimmer Repair	1	LS	\$2,650.00	\$2,650.00







734 South Combee Road | (863) 668-0494 Phone  
Lakeland, Florida 33804 | (863) 668-0495 Fax  
[www.floralawn.com](http://www.floralawn.com)

**PROPOSAL SUBMITTED TO:**

**May 1, 2019**

Poinciana West CDD  
C/o: Governmental Management Services  
135 West Central Blvd. Suite 320  
Orlando, Florida 32801

**Re: Line Trimming of Dry Pond**

**FLORALAWN PROPOSES TO PERFORM THE FOLLOWING:**

Line trim the following Ponds when needed billed per occurrence

Pond P3, P4, P5, P6

**\$350.00 Per Occurrence<sup>3</sup>**

**(Will be billed completed and billed on a as needed basis)**

***SPECIAL INSTRUCTIONS/REMARKS*** *Floralawn, Inc. is not responsible for any damage to driveways or walks 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: Three hundred fifty dollars and 00/100, (**\$ 350.00** ) with payments to be made as follows:  
**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 subject to acceptance within 30 days and is void thereafter at the option of the undersigned.

Authorized Signature Brad Thompson

**\*\*\*ACCEPTANCE OF PROPOSAL\*\*\***

The above prices, specifications and conditions are hereby accepted. Floralawn, Inc. is authorized to do the work as specified. Payment will be made as outlined above.

**ACCEPTED:**

Date \_\_\_\_\_

Signature \_\_\_\_\_

## SECTION 2

### Customer Complaint Log Poinciana West CDD

Date	Resident	Address	Pond	Contact	Complaint	Assigned To	Resolution	Date Resolved
4/15/19	Becky Duval	622 Irvine Ranch Road	P-20	585-415-5035	Algae on pond	Clayton Smith	Sprayed	4/22/19
4/22/19	Cindy Snider	432 Bel air Way	P-21	863-421-0002	Midges	Clayton Smith	Sprayed	4/22/19
4/22/19	Salters Alston	622 Irvine Ranch Road	P-20	585-750-9235	Algae on pond	Clayton Smith	Sprayed	4/22/19
4/26/19	Becky Duval	622 Irvine Ranch Road	P-20	585-415-5035	Algae on pond, dead grass on bank	Clayton Smith	Sprayed	4/22/19