

*Poinciana West
Community Development District*

Agenda Package

January 15, 2020

AGENDA

Poinciana West

Community Development District

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

January 8, 2020

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

Dear Board Members:

The Board of Supervisors of Poinciana West Community Development District will meet **Wednesday, January 15, 2020 at 9:00 AM at Starlite Ballroom, 384 Village Drive, Poinciana, FL. PLEASE NOTE THE START TIME 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 December 4, 2019 Meeting
5. Review and Acceptance of Draft Fiscal Year 2019 Audit Report
6. Consideration of Contract Agreement with Polk County Property Appraiser for Assessment Administration
7. Ratification of Data Sharing and Usage Agreement with Polk County Property Appraiser
8. Discussion of Settlement Offer for Motion to Tax Costs
9. Staff Reports
 - A. Attorney
 - B. Engineer
 - C. District Manager
 - i. Approval of Check Register
 - ii. Balance Sheet and Income Statement
 - D. Field Manager
 - i. Field Manager's Report
 - ii. Customer Complaint Log
10. Supervisor's Requests
11. General Audience Comments
12. Other Business
13. Next Meeting Date – March 18, 2020
14. 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 December 4, 2019 meeting. The minutes are enclosed for your review.

The fifth order of business is the review and acceptance of the Fiscal Year 2019 draft audit report. A copy of the draft report is enclosed for your review.

The sixth order of business is the consideration of contract agreement with the Polk County Property Appraiser for assessment administration services. A copy of the agreement is enclosed for your review.

The seventh order of business is the ratification of the data sharing and usage agreement with the Polk County Property Appraiser. A copy of the agreement is enclosed for your review.

The eighth order of business is the discussion of settlement offer regarding the Motion to Tax Costs. Back-up material was previously provided to the Board for review.

The ninth 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. Section D is the Field Manager's Report. The report containing the monthly treatment reports is 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 black ink, appearing to read 'G. S. Flint', with a stylized, flowing script.

George S. Flint
District Manager

CC: Scott D. Clark, District Counsel
Kathleen Leo, District Engineer
Clayton Smith, 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 Wednesday, December 4, 2019 at 9:30 a.m. at Mosaics, 388 Village Drive, Poinciana, Florida.

Present and constituting a quorum were:

Peggy Gregory	Chairman
Roy LaRue	Vice Chairman
Charles W. Case	Assistant Secretary
Maneck Master	Assistant Secretary
Joseph Clark	Assistant Secretary

Also present were:

George Flint	District Manager
Michael Eckert	District Counsel
Kathy Leo	District Engineer
Clayton Smith	Field Manager
Tricia Adams	GMS
Pete Deglomine	Clarke Environmental
Residents	

The following is a summary of the discussions and actions taken at the December 4, 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 called the roll. 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

Organizational Matters

A. Acceptance of Resignation of Shirley Bzdewka

Mr. Case announced Ms. Bzdewka resigned from the Board as she moved outside of the District.

On MOTION by Ms. Gregory seconded by Mr. LaRue with all in favor accepting Shirley Bzdewka's resignation effective immediately was approved.

Mr. Case stated appreciated Ms. Bzdewka's service on the Board.

B. Review of Letters of Interest/Resumes

Mr. Case presented letters of interest from Dr. Maneck Master, Mr. Larry Fair, Mr. Joseph Clark and Ms. Rhonda DiFranco. Two seats were open; Ms. Bzdewka's seat and a vacant seat, but there would be an election in November for three seats. However, if the Poinciana West CDD and the Poinciana CDD were merging, and Board Members may have to forfeit their seats. Mr. Eckert requested the Board appoint each seat separately. Mr. Clark, Mr. Fair and Dr. Master addressed the Board and a question and answer session ensued.

C. Appointments of Individuals to Fulfill the Board Vacancies

D. Administration of Oaths of Office to Newly Appointed Board Members

On MOTION by Ms. Gregory seconded by Mr. LaRue with all in favor the appointment of Mr. Joseph Clark to fill the Board vacancy in Seat 3 with a term ending November 2020 was approved.

Mr. Flint, a Notary of the State of Florida and duly authorized, administered the Oath of Office to Mr. Clark.

Mr. Case congratulated Mr. Clark and welcomed him to the Board. Regarding Seat 5, Mr. Case nominated Dr. Master since he had served on a number of Boards.

On MOTION by Mr. Case seconded by Ms. Gregory with all in favor, the appointment of Dr. Maneck Master to fill the Board vacancy in Seat 5 with a term ending November 2020 was approved.

Mr. Flint, a Notary of the State of Florida and duly authorized, administered the Oath of Office to Dr. Master.

Mr. Case congratulated Dr. Master and welcomed him to the Board.

Mr. Flint and Mr. Eckert explained the Sunshine and Public Records Laws and procedural matters.

E. Consideration of Resolution 2020-01 Electing Officers

Mr. LaRue nominated Ms. Gregory as Chair and Mr. Clark seconded the nomination.

On MOTION by Mr. LaRue seconded by Mr. Clark with all in favor Ms. Gregory was elected Chair.

Ms. Gregory nominated Mr. LaRue as Vice Chair and Mr. Clark seconded the nomination.

On MOTION by Ms. Gregory seconded by Mr. Clark with all in favor Mr. LaRue was elected Vice Chair.

Ms. Gregory nominated Mr. Flint as Secretary and Mr. Clark seconded the nomination.

On MOTION by Ms. Gregory seconded by Mr. Clark with all in favor Mr. Flint was elected Secretary.

Ms. Gregory nominated all remaining Board Members and Jason Showe as Assistant Secretary and Mr. Clark seconded the nomination.

On MOTION by Ms. Gregory seconded by Mr. Clark with all in favor all remaining Board Members and Jason Showe were elected Assistant Secretaries.

Ms. Gregory nominated Ariel Lovera as Treasurer and Mr. Clark seconded the nomination.

On MOTION by Ms. Gregory seconded by Mr. Clark with all in favor Ariel Lovera was elected Treasurer.

Ms. Gregory nominated Teresa Viscarra as Assistant Treasurer and Mr. Clark seconded the nomination.

On MOTION by Ms. Gregory seconded by Mr. Clark with all in favor Teresa Viscarra was elected Assistant Treasurer.

On MOTION by Mr. Case seconded by Mr. Clark with all in favor Resolution 2020-01, Electing Officers was approved.

FIFTH ORDER OF BUSINESS

Approval of Minutes of the July 17, 2019 and September 18, 2019 Meetings

On MOTION by Mr. Clark seconded by Mr. LaRue with all in favor the Minutes of the July 17, 2019 Meeting as presented were approved.

Mr. Flint provided corrections to the September 18, 2019 meeting minutes.

On MOTION by Mr. Case seconded by Mr. Clark with all in favor the Minutes of the September 18, 2018 Meeting as amended were approved.

The Board thanked Mr. Flint for putting extra effort into the minutes.

SIXTH ORDER OF BUSINESS

Public Hearing

A. Consideration of Resolution 2020-02 Adopting Amended Rules of Procedure

Ms. Gregory recalled in September there were many revisions to the Rules of Procedure, which were incorporated, but voiced concern about continual revisions and updates and having to spend \$1,000 to publish the advertisement plus legal fees. Mr. Eckert stated the rules were revised every three to four years, due to changes in the Statute.

On MOTION by Mr. LaRue seconded by Mr. Clark with all in favor the public hearing was opened.

Mr. Norm Gundel (419 Fountain Valley Lane) supported the amendments to Rule 1.3(3) regarding agenda and meeting materials on Page 11, but suggested not limiting the amount of

information disclosed to the public on the website and the Board and operate under the premise, “Everything you see, we see.” Mr. Flint stated there was a list of items the Legislature required for the website. The initial draft stayed within the legal requirements and did not go beyond what was legally required. There were no record access issues as the financials that were in the agenda packages were posted on the website.

On MOTION by Mr. LaRue seconded by Dr. Master with all in favor the public hearing to adopt the amended Rules of Procedure was closed.

On MOTION by Ms. Gregory seconded by Mr. LaRue with all in favor Resolution 2020-02 Adopting Amended Rules of Procedure was adopted.

SEVENTH ORDER OF BUSINESS

Ratification of Agreement with Berger, Toombs, Elam, Gaines & Frank to Provide Auditing Services for the Fiscal Year 2019

Mr. Flint stated as a Government entity, the District was required to have an annual independent audit performed. The Board went through the Request for Qualifications (RFQ) process, appointed an Audit Committee to evaluate the proposals and selected Berger, Toombs, Elam, Gaines & Frank. Since the new fiscal year started on October 1, 2019 and the Board did not have a meeting, Mr. Flint executed the agreement.

On MOTION by Ms. Gregory seconded by Mr. Clark with all in favor the Agreement with Berger, Toombs, Elam, Gaines & Frank to Provide Auditing Services for the Fiscal Year 2019 in the amount of \$3,415 was ratified.

EIGHTH ORDER OF BUSINESS

Discussion of Holding Joint Meeting with Poinciana CDD

Mr. Flint reported that at their last meeting, the Poinciana CDD Board requested a joint meeting with the Poinciana West CDD to discuss merging the Districts. The next Poinciana CDD meeting was scheduled for December 18, which provided sufficient time to meet publication requirements. He suggested having the Poinciana West CDD meeting at 9:30 a.m., the joint meeting and then the Poinciana CDD meeting. Since several Board Members were not available on December 18, meeting on January 15th was proposed. Discussion ensued and Ms.

Gregory suggested Mr. Flint's office forward the merger information to the new Board Members and hold the joint meeting on January 15, 2020 at 11:00 a.m. in the ballroom.

On MOTION by Mr. LaRue seconded by Dr. Master with all in favor scheduling a joint meeting between the Poinciana West CDD and Poinciana CDD to discuss the merger on January 15, 2020 at 11:00 a.m. in the Starlite Ballroom, 384 Village Drive, Poinciana, Florida and authorization for the Poinciana West CDD Chair to coordinate Poinciana CDD Chair on the times of the CDD meetings was approved.

NINTH ORDER OF BUSINESS

Staff Reports

A. Attorney

Mr. Eckert reported the following:

- The show cause hearing for the second bond validation was scheduled for February 10th and asked if the Board wanted to make a different settlement offer than was previously made.

Ms. Gregory recalled the original amount was \$8,000. Mr. Eckert stated the other party amended their costs to include an additional \$8,000 for attending CDD Board meetings and other costs. Mr. Case was not in favor of changing the settlement offer. Ms. Gregory calculated the District spent \$10,000 in legal fees and received nothing in return. Mr. LaRue requested this item be tabled until the January meeting so the new Board Members could get up to speed. There was Board consensus.

- Explained the Open Meetings Law, whereby meetings must be accessible to the public. If not, there could be a Sunshine Law violation and any actions taken by the Board at the meeting, would be voided by a court. Anyone attending a CDD meeting, which was a public meeting, must be granted access into the community without question. Three times, Mr. Eckert was held at the gate and suggested that a Board Member work with the gate operators to ensure the proper protocol was in place.

Mr. Flint noted Post Orders were in place, but with changes in personnel, these issues occurred, and staff should be reminded. Ms. Gregory suggested speaking to Craig Carmichael of Evergreen, as it was not the Board's job to micromanage Evergreen. Discussion ensued.

- Provided an update of the legislative session. There was a favorable Commission on Ethics opinion.
- The Board would be receiving a letter from District Counsel requesting a rate increase of \$40 per hour. The current rate was \$350 plus travel expenses.

B. Engineer

Ms. Leo noted nothing significant to report. As reported earlier, the county was improving Cypress Parkway and Marigold Avenue. They were still working through some sections and would have a report in January.

Dr. Master questioned the process for moving funds from the builder to the District for maintenance. Ms. Leo confirmed the developer conveyed all ponds to the District except for 19-A and 19-B, but there would be additional ponds next year or the year after. Mr. Eckert explained the process. The developer would provide a letter to the District requesting the District's acceptance of specific ponds, the District Engineer would review them to ensure they were in good working order and in accordance with specifications and District Counsel would ensure there were no liens. The District would then accept the conveyance through a deed and negotiate with the developer to provide funds to the District for maintenance. Discussion ensued.

C. District Manager

i. Approval of Check Register

Mr. Flint presented the Check Register from September 12, 2019 through November 26, 2019 for the General Fund and Board payroll totaling \$75,881.58. The detail was behind the Check Register. Ms. Gregory questioned the following:

- Why there was a \$5,000 charge for assessment roll certification? Mr. Flint explained it was a one-time per year charge from GMS to maintain the assessment roll for the District, process all prepayments and certify the assessment roll with the Polk County Tax Collector.
- Why the District just paid a bill for Ms. Leo from February? Mr. Flint believed it was an invoice that did not get processed. Mr. LaRue requested an update at the next meeting.
- Why there was a \$7,000 bill from Egis and if the insurance was put out for bid like Mr. Flint was supposed to? Mr. Flint explained Egis was the administrator for

the Florida Insurance Alliance, which insured over 300 CDDs, provided the best policy, were the most cost effective and most responsive when there was a claim. The \$7,000 included public official's liability insurance, general liability insurance and property insurance. At Ms. Gregory request, Mr. Flint would forward a copy of the declaration page to the Board.

- Why there was a \$14 bill for domain? Mr. Flint stated it was an annual cost for the website domain.
- Why there was an \$833 charge for field management? Mr. Flint indicated this was Mr. Smith's fee to manage contractors and handle onsite issues.
- Mr. LaRue questioned Mr. Eckert's travel fees; one for three hours of travel to Board meeting and disbursements of \$403.15 for travel. Mr. Eckert stated he charged for his hotel room and mileage per his contract.

Mr. LaRue requested page numbers on each invoice for reference purposes.

On MOTION by Ms. Gregory seconded by Dr. Master with all in favor the Check Register was approved.

ii. Balance Sheet and Income Statement

Mr. Flint presented the Unaudited Financial Statements through October 31, 2019, the first month of Fiscal Year 2020. Assessment revenue would not be received until late November/December. Actuals were \$29,000 against a pro-rated budget of \$41,000 for the month.

On MOTION by Mr. Clark seconded by Dr. Master with all in favor approval of the April Financial Statements, were accepted.

D. Field Manager

i. Field Manager's Report

Mr. Smith presented the Field Manager's Report. All aerator systems were installed and operating. Mr. LaRue asked if there would be 500 Bluegill and 500 Sunfish stocked in the ponds. Mr. Smith noted there would be a total of 500 Bluegill and Sunfish, which he would place in the ponds at no charge (installation was at no charge). Mr. Smith will ask Clarke to re-check the oxygen levels in the ponds prior to placing the fish, which was expected towards the end of the

month. Mr. LaRue asked if cold weather would cause oxygen issues. Mr. Flint stated the only issue would be during the transition of the fish from warm to cold water. Mr. Smith spoke to Clarke and now was the opportune time to have the fish stocked. The monthly treatment report from Clarke was provided. They have been treating the ponds since July. There was little to no midge activity.

Mr. LaRue requested an explanation of the chemicals used, what it does and how long the treatment lasts. Ms. Gregory recalled discussion about including an article about midge treatments and procedures in *Reflections*. Mr. Smith stated there was an article in *Reflections* about the dry ponds.

ii. Customer Complaint Log

Mr. Smith presented the Customer Complaint Log. Ms. Gregory noted several complaints about algae and trash in the pond off of Ladera Ranch Road. Mr. Smith stated trash was blowing off a new construction site and the builder and landscaper were picking up the trash. Mr. Deglomine from Clarke stated since he treated the Hydrilla, it was burnt down, causing trash to build on top of the water. Mr. Smith stated he would contact Taylor Morrison about the construction site trash.

TENTH ORDER OF BUSINESS

Supervisor's Requests

Ms. Gregory addressed the ongoing billing issues for attorney's fees with the lawsuits, etc. Mr. Case stated he was happy with Mr. Eckert's firm, but Ms. Gregory stated she was concerned about the cost to residents. She stated that what happened with the \$1 million paid to Hopping Green because of the amenity fiasco was in the past, but there were ongoing discussions about their travel costs. Since there was now a full Board, Ms. Gregory suggested discussions with the Poinciana CDD about a potential merger and having one attorney, when that merger was complete. In the meantime, they would still represent the Poinciana West CDD. Mr. Eckert did not feel comfortable serving as District Counsel if Board Members did not have confidence in him and suggested the Board terminate his agreement. Ms. Gregory pointed out Mr. Eckert signed a Conflict of Interest Waiver and the Board had the following options:

1. Release his firm
2. Engage Jan Carpenter
3. Engage another counsel

Discussion ensued and the Board addressed the following opinions:

- Dr. Master stated if there was a conflict of interest by Mr. Eckert serving as Counsel for both Districts for the potential merger, there would be a need for a different attorney.
- Mr. Case felt there was no conflict and had ultimate confidence and comfort with Mr. Eckert.
- Mr. Clark preferred the District have their own independent attorney, one that did not require waivers.
- Mr. LaRue agreed with engaging new counsel, as he did not want to use Ms. Carpenter and had no confidence in Mr. Eckert.
- Ms. Gregory had no issues with Mr. Eckert, but was concerned about his fees. Mr. Case noted his fees were less than Ms. Carpenter's.
- Dr. Master voiced concern about the Conflict of Interest. Choosing Ms. Carpenter would not resolve the issue.

A lengthy debate ensued between Mr. Case and Ms. Gregory. Ms. Gregory pointed out that even though Board members differed on their opinions, everyone was entitled to express them. She stated the Board was in this situation because no one spoke up before the last election and felt the Board was looking out for the resident's best interests. Mr. LaRue recalled Mr. Eckert advising the Board not to speak because the Board had an opportunity and responsibility to inform residents what they were doing and why. Ms. Gregory wanted the new Board Members to see the entire picture before voting. Dr. Master appreciated it. Mr. LaRue stated the Board must openly discuss what they are doing, why and where they expect to go.

If the Board wanted to change District Counsel, Mr. Eckert instructed the Board to take public comments, since this item was not on the agenda and take the following actions:

1. Terminate the existing contract.
2. Authorize the Chair or Vice Chair to assign a substitution of counsel in the pending litigation.
3. Decide on replacement counsel and the process.

Mr. Flint cautioned if the Board terminated Mr. Eckert's agreement, the District was operating without Counsel and suggested the Board authorize staff to provide proposals at the January meeting. Discussion ensued.

Mr. Clark moved to schedule a special meeting on January 7, 2020 at 9:30 a.m., based on the availability of the location to review resumes and interview attorneys to represent the Poinciana West CDD and Mr. LaRue seconded the motion.

Discussion ensued. Ms. Gregory volunteered to research firms. Mr. Eckert stated if the Board directed him not to participate in the meeting, he would not participate.

Discussion ensued and residents addressed the following:

- Mr. Norm Gundel suggested asking the Poinciana CDD Board to accommodate the District on the meeting date.
- Ms. Carol Ridges (1764 San Rafeal Way) asked why there was a vote of no confidence with the current attorney and if the merger document was public information. Mr. Flint stated he would post the document on the CDD website. Mr. LaRue stated the reason why the Board had no confidence in Mr. Eckert was because there was no negotiation and felt he represented the developer, not the residents. Mr. Case recalled the Board did not direct Mr. Eckert to negotiate. The Board was advised they could get a better deal, but it has been a year and the Board changed. Mr. LaRue stated Taylor Morrison refused to talk to the Board. Ms. Gregory directed the resident to the website. There was animosity as Board Members had certain feelings about the current attorney.
- Mr. Gundel, a former attorney, explained Mr. Eckert had a conflict of interest because of representing the CDD Board and was former Counsel for Poinciana CDD. For him to participate in the merger, would require a Conflict of Interest Waiver from both Boards. Mr. Gundel felt the only option was for the Board to choose outside counsel, so there would be no conflict of interest.
- A Resident asked why the District had to pay for a hotel for Mr. Eckert. Mr. Eckert stated the District had meetings early in the morning. Mr. Gregory recalled the Board talked about Mr. Eckert attending by video conference.
- A Resident asked how often the Board met. Mr. Flint stated the District met six times per year. The Poinciana CDD advertises monthly meetings and cancels them if there is no business.

- Ms. Ridges questioned whether all meetings were open to the public. Mr. Flint confirmed all meetings and documentation were public.
- Mr. Tom Paul (Del Prado Drive) asked if Mr. Eckert represented Taylor Morrison. Mr. Eckert confirmed he never represented Taylor Morrison or AV Homes.
- A Resident questioned why the website was not up to date. Mr. Flint stated Ms. Bzdewka was still on the website because her resignation was not accepted by the Board, there were two vacant seats, which were just filled and the minutes for the past two meetings were not included because they were not approved until today. Evergreen was supposed to send out emails to residents. Resident Trudy Robertson stated a notice was sent out by Solivita on November 29th. A Resident requested a map be uploaded to the website. Mr. Flint noted he was the public records custodian and residents could request documents from his office. There was a minimal charge for hard copies. If a document did not exist, the District was not required to produce one.

Mr. Clark requested Mr. Eckert call into the January 7, 2020 meeting.

On VOICE VOTE with Ms. Gregory, Dr. Master, Mr. Clark and Mr. LaRue in favor and Mr. Case dissenting, scheduling a special meeting on January 7, 2020 at 9:30 a.m., based on the availability of the location to review resumes and interview attorneys to represent the Poinciana West CDD was approved (Motion Passed 4-1).

ELEVENTH ORDER OF BUSINESS

General Audience Comments

There were no additional audience comments.

TWELFTH ORDER OF BUSINESS

Other Business

There being none, the next item followed.

THIRTEENTH ORDER OF BUSINESS

Next Meeting Date – January 15, 2020

Mr. Case announced that the next meeting was on January 15, 2020 at 9:30 a.m. Ms. Gregory appreciated residents attending the meeting and having a full Board.

FOURTEENTH ORDER OF BUSINESS

Adjournment

On MOTION by Mr. Clark seconded by Dr. Master with all in favor the meeting was adjourned.

Secretary/Assistant Secretary

Chairman/Vice Chairman

DRAFT

SECTION V

DRAFT

**Poinciiana West
Community Development District
ANNUAL FINANCIAL REPORT
September 30, 2019**

Poinciana West Community Development District

ANNUAL FINANCIAL REPORT

September 30, 2019

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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 financial statements of Poinciana West Community Development District as of and for the year ended September 30, 2019, and the related notes to financial statements, which collectively comprise the District's basic 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 audit. We conducted our audit 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

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, 2019, 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 January XX, 2020 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

January XX, 2020

Poinciana West Community Development District
MANAGEMENT'S DISCUSSION AND ANALYSIS
For the Year Ended September 30, 2019

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, 2019**

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, 2019.

- ♦ The District's total assets and deferred outflows of resources exceeded total liabilities by \$3,065,200 (net position). Unrestricted net position for Governmental Activities were \$581,440. Net investment in capital assets was \$2,424,529. Restricted net position was \$59,231.
- ♦ Governmental activities revenues totaled \$1,364,170 while governmental activities expenses totaled \$1,245,560.

**Poinciana West Community Development District
MANAGEMENT'S DISCUSSION AND ANALYSIS
For the Year Ended September 30, 2019**

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

	Governmental Activities	
	2019	2018
Current assets	\$ 892,450	\$ 884,299
Restricted assets	804,418	818,453
Capital assets, net	13,662,584	14,023,819
Total Assets	15,359,452	15,726,571
Deferred outflow of resources	358,319	378,697
Current liabilities	732,191	711,807
Non-current liabilities	11,920,380	12,446,871
Total Liabilities	12,652,571	13,158,678
Net investment in capital assets	2,424,529	2,294,237
Net position - restricted	59,231	74,822
Net position - unrestricted	581,440	577,531
Total Net Position	\$ 3,065,200	\$ 2,946,590

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.

The increase in net investment in capital assets is the result of current year principal payments in excess of current year depreciation.

**Poinciana West Community Development District
MANAGEMENT'S DISCUSSION AND ANALYSIS
For the Year Ended September 30, 2019**

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

	Governmental Activities	
	2019	2018
Program Revenues		
Charges for services	\$ 1,355,475	\$ 1,349,417
General Revenues		
Investment earnings	8,695	8,680
Total Revenues	<u>1,364,170</u>	<u>1,358,097</u>
Expenses		
General government	130,981	177,898
Physical environment	523,879	482,600
Interest on long-term debt	590,700	604,003
Total Expenses	<u>1,245,560</u>	<u>1,264,501</u>
Change in Net Position	118,610	93,596
Net Position - Beginning of Year	<u>2,946,590</u>	<u>2,852,994</u>
Net Position - End of Year	<u>\$ 3,065,200</u>	<u>\$ 2,946,590</u>

The decrease in general government expenses is related to a decrease in supervisor fees, engineering and legal expenses in the current year.

The increase in physical environment expenses is related to an increase in the aquatics contract and increased storm structure repairs.

**Poinciana West Community Development District
MANAGEMENT'S DISCUSSION AND ANALYSIS
For the Year Ended September 30, 2019**

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, 2019 and 2018:

<u>Description</u>	<u>Governmental Activities</u>	
	<u>2019</u>	<u>2018</u>
Capital assets not being depreciated:		
Land improvements	<u>\$ 6,645,273</u>	<u>\$ 6,645,273</u>
Capital assets being depreciated:		
Infrastructure	10,446,892	10,446,892
Accumulated depreciation	<u>(3,429,581)</u>	<u>(3,068,346)</u>
Total Capital Assets, depreciated	<u>7,017,311</u>	<u>7,378,546</u>
Total Capital Assets	<u><u>\$ 13,662,584</u></u>	<u><u>\$ 14,023,819</u></u>

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

General Fund Budgetary Highlights

The budget exceeded governmental expenditures primarily because of less repairs and maintenance and contingency expenditures than were expected.

There were no amendments to the budget during the year.

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 \$9,945,000 and \$2,620,000, respectively at September 30, 2019.

**Poinciana West Community Development District
MANAGEMENT'S DISCUSSION AND ANALYSIS
For the Year Ended September 30, 2019**

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, 2020.

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, 135 W Central Blvd, Ste 320 Orlando, FL 32801.

Poinciana West Community Development District
STATEMENT OF NET POSITION
September 30, 2019

	Governmental Activities
ASSETS	
Current Assets:	
Cash and cash equivalents	\$ 577,809
Due from developer	10,001
Prepaid expenses	304,640
Total Current Assets	<u>892,450</u>
Non-current Assets:	
Restricted assets:	
Investments	804,418
Capital assets not being depreciated:	
Land improvements	6,645,273
Capital assets being depreciated:	
Infrastructure	10,446,892
Less: accumulated depreciation	<u>(3,429,581)</u>
Total Non-current Assets	<u>14,467,002</u>
Total Assets	<u>15,359,452</u>
DEFERRED OUTFLOW OF RESOURCES	
Deferred amount on refunding	<u>358,319</u>
LIABILITIES	
Current Liabilities:	
Accounts payable	18,370
Accrued interest payable	218,821
Bonds payable	495,000
Total Current Liabilities	<u>732,191</u>
Non-current liabilities:	
Bonds payable	<u>11,920,380</u>
Total Liabilities	<u>12,652,571</u>
NET POSITION	
Net investment in capital assets	2,424,529
Restricted for debt service	59,231
Unrestricted	581,440
Total Net Position	<u>\$ 3,065,200</u>

See accompanying notes.

Poinciana West Community Development District
STATEMENT OF ACTIVITIES
For the Year Ended September 30, 2019

<u>Functions/Programs</u>	<u>Expenses</u>	<u>Program Revenues Charges for Services</u>	<u>Net (Expense) Revenues and Changes in Net Position Governmental Activities</u>
Governmental Activities			
General government	\$ (130,981)	\$ 130,530	\$ (451)
Physical environment	(523,879)	162,083	(361,796)
Interest on long-term debt	(590,700)	1,062,862	472,162
Total Governmental Activities	<u>\$ (1,245,560)</u>	<u>\$ 1,355,475</u>	<u>109,915</u>
General revenues:			
Investment earnings			<u>8,695</u>
Change in Net Position			118,610
Net Position - October 1, 2018			<u>2,946,590</u>
Net Position - September 30, 2019			<u>\$ 3,065,200</u>

See accompanying notes.

**Poinciana West Community Development District
BALANCE SHEET –
GOVERNMENTAL FUNDS
September 30, 2019**

	General	Debt Service	Total Governmental Funds
ASSETS			
Cash and cash equivalents	\$ 577,809	\$ -	\$ 577,809
Due from developer	10,001	-	10,001
Prepaid expenses	12,000	-	12,000
Restricted assets - investments at fair value	-	804,418	804,418
Total Assets	<u>\$ 599,810</u>	<u>\$ 804,418</u>	<u>\$ 1,404,228</u>
LIABILITIES AND FUND BALANCES			
LIABILITIES			
Accounts payable	<u>\$ 18,370</u>	<u>\$ -</u>	<u>\$ 18,370</u>
FUND BALANCES			
Nonspendable - prepaid expenses	12,000	-	12,000
Reserved for:			
Debt service	-	804,418	804,418
Assigned - operating reserve	65,156	-	65,156
Unreserved and undesignated	504,284	-	504,284
Total Fund Balances	<u>581,440</u>	<u>804,418</u>	<u>1,385,858</u>
Total Liabilities and Fund Balances	<u>\$ 599,810</u>	<u>\$ 804,418</u>	<u>\$ 1,404,228</u>

See accompanying notes.

**Poinciana West Community Development District
RECONCILIATION OF TOTAL GOVERNMENTAL FUND BALANCES
TO NET POSITION OF GOVERNMENTAL ACTIVITIES
September 30, 2019**

Total Governmental Fund Balances	\$ 1,385,858
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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
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Capital assets being depreciated, infrastructure (\$10,446,892) net of net of accumulated depreciation (\$3,429,581), used in governmental activities are not current financial resources and therefore, are not reported at the governmental fund level.	7,017,311
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Deferred outflow of resources are not current financial resources and therefore, are not reported at the governmental fund level.	358,319
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Prepaid bond insurance, net are not current financial resources and therefore, are not reported at the governmental fund level.	292,640
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Long-term liabilities, including bonds payable (\$12,565,000), less net bond discount (\$149,620) are not due and payable in the current period and therefore, are not reported at the governmental fund level.	(12,415,380)
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Accrued interest expense for long-term debt is not a current financial use and therefore, is not reported at the governmental fund level.	(218,821)
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Net Position of Governmental Activities	<u>\$ 3,065,200</u>
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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, 2019

	General	Debt Service	Total Governmental Funds
Revenues			
Special assessments	\$ 292,613	\$ 1,062,862	\$ 1,355,475
Investment earnings	4,921	3,774	8,695
Total Revenues	<u>297,534</u>	<u>1,066,636</u>	<u>1,364,170</u>
Expenditures			
Current			
General government	130,981	-	130,981
Physical environment	162,644	-	162,644
Debt service			
Principal	-	520,000	520,000
Interest	-	540,294	540,294
Other debt service	-	11,178	11,178
Total Expenditures	<u>293,625</u>	<u>1,071,472</u>	<u>1,365,097</u>
Net change in fund balances	<u>3,909</u>	<u>(4,836)</u>	<u>(927)</u>
Fund Balances - October 1, 2018	<u>577,531</u>	<u>809,254</u>	<u>1,386,785</u>
Fund Balances - September 30, 2019	<u>\$ 581,440</u>	<u>\$ 804,418</u>	<u>\$ 1,385,858</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, 2019

Net Change in Fund Balances - Total Governmental Funds	\$	(927)
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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)
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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.		520,000
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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)
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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)
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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.		6,302
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Change in Net Position of Governmental Activities	\$	<u>118,610</u>
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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, 2019

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
Revenues				
Special assessments	\$ 291,294	\$ 291,294	\$ 292,613	\$ 1,319
Investment earnings	3,000	3,000	4,921	1,921
Total Revenues	<u>294,294</u>	<u>294,294</u>	<u>297,534</u>	<u>3,240</u>
Expenditures				
Current				
General government	175,525	175,525	130,981	44,544
Physical environment	175,294	175,294	162,644	12,650
Capital outlay	20,000	20,000	-	20,000
Total Expenditures	<u>370,819</u>	<u>370,819</u>	<u>293,625</u>	<u>77,194</u>
Net change in fund balances	(76,525)	(76,525)	3,909	80,434
Fund Balances - October 1, 2018	<u>76,525</u>	<u>76,525</u>	<u>577,531</u>	<u>501,006</u>
Fund Balances - September 30, 2019	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 581,440</u>	<u>\$ 581,440</u>

See accompanying notes.

Poinciana West Community Development District
NOTES TO FINANCIAL STATEMENTS
September 30, 2019

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, 2019**

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, 2019

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.

**Poinciana West Community Development District
NOTES TO FINANCIAL STATEMENTS
September 30, 2019**

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, 2019**

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, 2019

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 (\$1,385,858) differs from "net position" of governmental activities (\$3,065,200) 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>(3,429,581)</u>
Total	<u>\$ 13,662,584</u>

Poinciana West Community Development District
NOTES TO FINANCIAL STATEMENTS
September 30, 2019

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>358,319</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, 2019 were:

Bonds payable	\$ (12,565,000)
Bond discount, net	<u>149,620</u>
Total	<u>\$ (12,415,380)</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>(218,821)</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>292,640</u>
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Poinciana West Community Development District
NOTES TO FINANCIAL STATEMENTS
September 30, 2019

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 (\$(927)) differs from the "change in net position" for governmental activities (\$118,610) 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>
--------------	---------------------

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>520,000</u>
-------------------------	-------------------

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>6,302</u>
--	-----------------

Poinciana West Community Development District
NOTES TO FINANCIAL STATEMENTS
September 30, 2019

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, 2019, the District's bank balance was \$588,695 and the carrying value was \$577,809.

As of September 30, 2019, 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>\$ 804,418</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, 2019**

NOTE C – CASH AND INVESTMENTS (CONTINUED)

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, 2019 were typical of these items during the fiscal year then ended. As of September 30, 2019, 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, 2019

NOTE E – CAPITAL ASSETS

Capital Asset activity for the year ended September 30, 2019 was as follows:

	Balance October 1, 2018	Additions	Deletions	Balance September 30, 2019
<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	(3,068,346)	(361,235)	-	(3,429,581)
Total Capital Assets Depreciated, Net	7,378,546	(361,235)	-	7,017,311
Governmental Activities Capital Assets	<u>\$ 14,023,819</u>	<u>\$ (361,235)</u>	<u>\$ -</u>	<u>\$ 13,662,584</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, 2019:

Long-term debt at October 1, 2018	\$ 13,085,000
Principal payments	<u>(520,000)</u>
Long-term debt at September 30, 2019	12,565,000
Less: bond discount, net	<u>(149,620)</u>
Bonds payable, net at September 30, 2019	<u>\$ 12,415,380</u>

Poinciana West Community Development District
NOTES TO FINANCIAL STATEMENTS
September 30, 2019

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 \$405,000. \$ 9,945,000

\$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 \$90,000. 2,620,000

Bond payable 12,565,000

Bond discount, net (149,620)

Bonds Payable, Net \$ 12,415,380

The annual requirements to amortize the principal and interest of bonded debt outstanding as of September 30, 2019 are as follows:

Year Ending September 30,	Principal	Interest	Total
2020	\$ 495,000	\$ 525,170	\$ 1,020,170
2021	510,000	510,613	1,020,613
2022	525,000	494,301	1,019,301
2023	545,000	476,176	1,021,176
2024	565,000	456,783	1,021,783
2025-2029	3,170,000	1,939,869	5,109,869
2030-2034	3,930,000	1,204,325	5,134,325
2035-2037	2,825,000	264,734	3,089,734
Totals	<u>\$ 12,565,000</u>	<u>\$ 5,871,971</u>	<u>\$ 18,436,971</u>

Poinciana West Community Development District
NOTES TO FINANCIAL STATEMENTS
September 30, 2019

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 maximum annual debt service payments for the Series 2017-1 and Series 2017-2 Bonds. 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, 2019:

	<u>Reserve Balance</u>	<u>Reserve Requirement</u>
Senior Special Assessment Refunding Bonds, Series 2017-1	\$ 392,020	\$ 392,337
Subordinate Special Assessment Refunding Bonds, Series 2017-2	\$ 122,134	\$ 121,826

**Poinciana West Community Development District
NOTES TO FINANCIAL STATEMENTS
September 30, 2019**

NOTE G – 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 H – 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 I – 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.

**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, 2019, and the related notes to the financial statements, and have issued our report thereon dated January XX, 2020.

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.

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

January XX, 2020

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, 2019, and have issued our report thereon dated January XX, 2020.

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 January XX, 2020, 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.

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, 2019 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

January XX, 2020

**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, 2019. 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, 2019.

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

January XX, 2020

SECTION VI

CONTRACT AGREEMENT

This Agreement made and entered into on Friday, December 06, 2019 by and between the Poinciana West Community Development District, a local unit of special purpose government of the State of Florida hereinafter referred to as the 'Special District', and Marsha M. Faux, Polk County Property Appraiser, a Constitutional Officer of the State of Florida, whose address is 255 North Wilson Ave., Bartow, FL 33830, hereinafter referred to as the 'Property Appraiser'.

1. Section 197.3632 Florida Statutes, provides that special assessments of non-ad valorem taxes levied by the Special District may be included in the assessment rolls of the County and collected in conjunction with ad valorem taxes as assessed by the Property Appraiser. Pursuant to that option, the Property Appraiser and the Special District shall enter into an agreement providing for reimbursement to the Property Appraiser of administrative costs, including costs of inception and maintenance, incurred as a result of such inclusion.
2. The parties herein agree that, for the 2020 tax year assessment roll, the Property Appraiser will include on the assessment rolls such special assessments as are certified to her by the Poinciana West Community Development District.
3. The term of this Agreement shall commence on January 1, 2020 and shall run until December 31, 2020, the date of signature by the parties notwithstanding. This Agreement shall not automatically renew.
4. The Special District shall meet all relevant requirements of Section 197.3632 & 190.021 Florida Statutes.
5. The Special District shall furnish the Property Appraiser with up-to-date data concerning its boundaries and proposed assessments, and other information as requested by the Property Appraiser to facilitate in administering the non-ad valorem assessment in question. Specifically, the Special District shall provide **proposed assessments no later than Friday, July 17, 2020**, for inclusion on the 2020 TRIM notice which is statutorily mailed within 55 days of July 1. The Special District's assessments shall, as far as practicable, be uniform (e.g. one uniform assessment for maintenance, etc.) to facilitate the making of the assessments by the mass data techniques utilized by the Property Appraiser.
6. The Special District shall certify to the Property Appraiser the Special District's annual installment and levy **no later than Tuesday, September 15, 2020**. The Property Appraiser shall, using the information provided by the Special District, place the Special District's non ad-valorem special assessments on properties within the district for inclusion on the 2020 tax roll.
7. The Property Appraiser shall be compensated by the Special District for the administrative costs incurred in carrying out this Agreement at the rate of 1% of the amount levied on the TRIM Notice. The Property Appraiser will require **payment on or before Tuesday, September 15, 2020** for processing within the Property Appraiser budget year (October 1st – September 30th).
8. If the actual costs of performing the services under this agreement exceed the compensation provided for in Paragraph 7, the amount of compensation shall be the actual costs of performing the services under this agreement.
9. If tax roll corrections are requested by the Special District, the Property Appraiser shall be compensated by the Special District for the administrative costs incurred at the rate of \$5.00 for each tax roll correction exceeding ten (10) corrections per tax year.

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

CONTRACT AGREEMENT

EXECUTED on the date first above written
By:

Special District Representative

Print name

Title

Marsha M. Faux, CFA, ASA
Polk County Property Appraiser
By:



Marsha M. Faux, Property Appraiser

SECTION VII



Marsha M. Faux, CFA, ASA
Polk County Property Appraiser
2020 Data Sharing and Usage Agreement

POINCIANA WEST CDD

This Data Sharing and Usage Agreement, hereafter referred to as "Agreement," establishes the terms and conditions under which the **POINCIANA WEST CDD**, hereafter referred to as **agency**, can acquire and use Polk County Property Appraiser data that is exempt from Public Records disclosure as defined in FS 119.071.

The confidentiality of personal identifying and location information including: names, physical, mailing, and street addresses, parcel ID, legal property description, neighborhood name, lot number, GPS coordinates, or any other descriptive property information that may reveal identity or home address pertaining to parcels owned by individuals that have received exempt / confidential status, hereafter referred to as **confidential information**, will be protected as follows:

1. The **agency** will not release **confidential information** that may reveal identifying and location information of individuals exempted from Public Records disclosure.
2. The **agency** will not present the **confidential information** in the results of data analysis (including maps) in any manner that would reveal personal identifying and location information of individuals exempted from Public Records disclosure.
3. The **agency** shall comply with all state laws and regulations governing the confidentiality of personal identifying and location information that is the subject of this Agreement.
4. The **agency** shall ensure any employee granted access to **confidential information** is subject to the terms and conditions of this Agreement.
5. The **agency** shall ensure any third party granted access to **confidential information** is subject to the terms and conditions of this Agreement. Acceptance of these terms must be provided in writing to the **agency** by the third party before personal identifying and location information is released.

The term of this Agreement shall commence on **January 1, 2020** and shall run until **December 31, 2020**, the date of signature by the parties notwithstanding. **This Agreement shall not automatically renew.** A new agreement will be provided annually for the following year.

IN WITNESS THEREOF, both the Polk County Property Appraiser, through its duly authorized representative, and the **agency**, through its duly authorized representative, have hereunto executed this Data Sharing and Usage Agreement for the term of the agreement.

POLK COUNTY PROPERTY APPRAISER

Signature: *Marsha Faux*
Print: Marsha M. Faux CFA, ASA
Title: Polk County Property Appraiser
Date: December 2, 2019

POINCIANA WEST CDD

Signature: *George S. Flise*
Print: George S. Flise
Title: District Manager
Date: 12/4/19

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

SECTION IX

SECTION C

SECTION 1

Poinciana West Community Development District

Summary of Check Register

November 26, 2019 to January 8, 2020

Fund	Date	Check No.'s		Amount
General Fund	12/2/19	1627-1629	\$	6,288.85
	12/3/19	1630	\$	216,029.46
	12/6/19	1631	\$	5,125.00
	12/9/19	1632	\$	144.50
	12/11/19	1633	\$	50.00
	12/20/19	1634-1636	\$	6,766.96
	1/3/20	1637-1639	\$	9,977.95
	1/8/20	1640	\$	722,205.72
			\$	966,588.44
Payroll	<u>December 2019</u>			
	Charles Case III	50066	\$	184.70
	Maneck Master	50067	\$	184.70
	Peggy Gregory	50068	\$	184.70
	Roy LaRue	50069	\$	184.70
			\$	738.80
	<u>January 2020</u>			
	Charles Case III	50070	\$	184.70
	Maneck Master	50071	\$	184.70
	Peggy Gregory	50072	\$	184.70
	Roy LaRue	50073	\$	184.70
			\$	738.80
			\$	968,066.04

CHECK DATE	VEND#INVOICE..... DATE INVOICE	...EXPENSED TO... YRMO DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNTCHECK.... AMOUNT #
12/20/19	00008	12/03/19 6-856-01	201911 310-51300-42000	DELIVERY 11/27/19	*	33.63	
				FEDEX			33.63 001636
1/03/20	00007	1/01/20 4553-I	202001 320-53800-46200	LAWN MAINTENANCE JAN20	*	4,691.16	
				FLORALAWN 2, LLC			4,691.16 001637
1/03/20	00008	12/10/19 6-863-06	201911 310-51300-42000	DELIVERY 11/27/19	*	6.79	
				FEDEX			6.79 001638
1/03/20	00016	12/30/19 2146222	201911 310-51300-31100	INTERIM ENG. SRVCS-NOV19	*	295.00	
		12/30/19 2146222A	201912 310-51300-31100	INTERIM ENG. SRVCS-DEC19	*	4,985.00	
				GAI CONSULTANTS, INC			5,280.00 001639
1/08/20	00013	1/08/20 01082020	202001 300-20700-10000	FY20 DEBT SERVICE SER2017	*	722,205.72	
				POINCIANA WEST CDD C/O USBANK			722,205.72 001640
TOTAL FOR BANK A						966,588.44	
TOTAL FOR REGISTER						966,588.44	

POIW POIN WEST CDD TVISCARRA



floralawn 2, LLC

Premier Lawn & Pest

P.O. Box 91597
Lakeland, FL 33804

Invoice

Date	Invoice #
12/1/2019	4479

Bill To

Poinciana West Community Development Dist
c/o Governmental Management Services
Central Florida, LLC
1408 Hamlin Avenue Unit E
St. Cloud, FL 34771

RECEIVED
NOV 26 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 Billing for December 2019 #7 1-320-530-462 Lawn Maintenance Dec19	4,691.16	4,691.16
Thank you for your business.			Total \$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 T 407.423.8398
618 E. South Street, Suite 700 F 407.843.1070
Orlando, FL 32801

RECEIVED
NOV 27 2019

George Flint
Governmental Management Services
1408 Hamlin Ave Unit E
St. Cloud, FL 34771

BY: _____

November 26, 2019
Project No: A171207.00
Invoice No: 2145332

Project A171207.00 Poinciana West Community Development District Engineering Services

Professional Services Through November 16, 2019

Task 004 2020 General Support

Professional Personnel

	Hours	Rate	Amount
Engineering Director/Senior Director			
Leo, Kathleen	2.50	295.00	737.50
Totals	2.50		737.50
Total Labor			737.50

Billing Limits	Current	Prior	To-Date
Total Billings	737.50	0.00	737.50
Limit			10,000.00
Remaining			9,262.50
Total this Task			\$737.50
Total this Invoice			\$737.50

#16

1-310-513-311

Interim Eng. Svcs - Oct 19 \$442.50

Interim Eng. Svcs - Nov 19 \$295.00

Project	A171207.00	Poinciana West Community Development Dis	Invoice	2145332
---------	------------	--	---------	---------

Billing Backup

Tuesday, November 26, 2019

GAI Consultants, Inc.

Invoice 2145332 Dated 11/26/2019

5:14:32 PM

Project	A171207.00	Poinciana West Community Development District Engineering Services
---------	------------	--

Task	004	2020 General Support
------	-----	----------------------

Professional Personnel

			Hours	Rate	Amount	
	Engineering Director/Senior Director					
04136	Leo, Kathleen	10/23/2019	.50	295.00	147.50	
	Email responses					
04136	Leo, Kathleen	10/31/2019	1.00	295.00	295.00	
	Emails, Misc CDD Admin					
04136	Leo, Kathleen	11/7/2019	.50	295.00	147.50	
	meeting coordination					
04136	Leo, Kathleen	11/13/2019	.50	295.00	147.50	
	misc admin					
	Totals		2.50		737.50	
	Total Labor					737.50
				Total this Task		\$737.50
				Total this Project		\$737.50
				Total this Report		\$737.50

Hopping Green & Sams

Attorneys and Counselors

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

RECEIVED
NOV 26 2019

BY: _____

===== STATEMENT =====

November 26, 2019

Poinciana West Community Development District
George Flint, District Manager
Governmental Management Services
1408 Hamlin Avenue, Unit E
St. Cloud, FL 34771

Bill Number 111290
Billed through 10/31/2019

#2

1-316-513-315

Gen. Counsel/Mthly Mtg Oct

General Counsel/Monthly Meeting

PWCDD 00001 MCE

FOR PROFESSIONAL SERVICES RENDERED

10/02/19	MCE	Review operating expense projected savings regarding merger; confer with Flint.	0.30 hrs
10/03/19	MCE	Confer with Flint regarding landscape agreement; revise same.	0.50 hrs
10/06/19	MCE	Complete Department of Economic Opportunity's annual special district fee invoice and update form; complete Department of Management Services survey.	0.20 hrs
10/23/19	DMS	Prepare audit response.	0.50 hrs
10/24/19	DMS	Revise and finalize audit response.	0.40 hrs
10/24/19	APA	Prepare response to auditor request letter regarding fiscal year 2018-2019.	1.20 hrs
10/25/19	MGC	Review response to auditor request letter.	0.20 hrs
10/27/19	MCE	Complete Florida Division of Retirement Survey.	0.10 hrs
Total fees for this matter			\$845.50

DISBURSEMENTS

Conference Calls	14.69
Total disbursements for this matter	\$14.69

MATTER SUMMARY

Papp, Annie M. - Paralegal	1.20 hrs	125 /hr	\$150.00
Smith, Douglas M.	0.90 hrs	325 /hr	\$292.50
Eckert, Michael C.	1.10 hrs	310 /hr	\$341.00
Collazo, Mike	0.20 hrs	310 /hr	\$62.00

TOTAL FEES	\$845.50
TOTAL DISBURSEMENTS	\$14.69

TOTAL CHARGES FOR THIS MATTER**\$860.19****BILLING SUMMARY**

Papp, Annie M. - Paralegal	1.20 hrs	125 /hr	\$150.00
Smith, Douglas M.	0.90 hrs	325 /hr	\$292.50
Eckert, Michael C.	1.10 hrs	310 /hr	\$341.00
Collazo, Mike	0.20 hrs	310 /hr	\$62.00

TOTAL FEES**\$845.50****TOTAL DISBURSEMENTS****\$14.69****TOTAL CHARGES FOR THIS BILL****\$860.19****Please include the bill number on your check.**

CHECK REQUEST FORM

DISTRICT/ASSOCIATION: Poinciana West CDD DATE: 12/3/19

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

AMOUNT REQUESTED: \$ 216,029.46

REQUESTED BY: J. Viscand

ACCOUNT # [REDACTED]

DESCRIPTION OF NEED: FY20 Debt Service Assessments Series 2017

APPROVED BY: [Signature]

SIGNATURE: [Signature]

300-207-1

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

Invoice

Invoice #: 57
Invoice Date: 12/1/19
Due Date: 12/1/19
Case:
P.O. Number:

Bill To:
Polkiana West CDD
219 E. Livingston St.
Orlando, FL 32801

Description	Hours/Qty	Rate	Amount
Management Fees - December 2019		3,750.00	3,750.00
Information Technology - December 2019		125.00	125.00
Dissemination Agent Services -December 2019		416.67	416.67
#1			
1-310-S13-34			
Management Fees Dec19			
1-310-S13-352			
Information Tech Dec19			
1-310-S13-313			
Dissemination Fees Dec19			
Total			\$4,291.67
Payments/Credits			\$0.00
Balance Due			\$4,291.67

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

Invoice

Invoice #: 58
Invoice Date: 12/1/19
Due Date: 12/1/19
Case:
P.O. Number:

Bill To:
Poinciana West CDD
219 E. Livingston St.
Orlando, FL 32801

Description	Hours/Qty	Rate	Amount
Field Management - December 2019 #1 1-320-538-12 Field Management Dec19		833.33	833.33
Total			\$833.33
Payments/Credits			\$0.00
Balance Due			\$833.33

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

Invoice

Invoice #: 59
Invoice Date: 12/9/19
Due Date: 12/9/19
Case:
P.O. Number:

Bill To:
Poinolana West CDD
219 E. Livingston St.
Orlando, FL 32801

Description	Hours/Qty	Rate	Amount
Office Supplies		17.65	17.65
Postage		2.50	2.50
Copies		124.35	124.35
*1			
1-310-513-51			
Office Supplies Dec19			
1-310-513-42			
Postage Dec19			
1-310-513-425			
Copies Dec19			
Total			\$144.50
Payments/Credits			\$0.00
Balance Due			\$144.50

Solivita Club - Avatar Properties, Inc.
395 Village Dr., Ste. C, Kissimmee, FL 34759
Phone 863-427-7129



DATE: DECEMBER 4, 2019

BILL TO	SHIP TO	INSTRUCTIONS
PWCDD	Same as recipient	

QUANTITY	DESCRIPTION	UNIT PRICE	TOTAL
1	Room Charge	50.00	50.00

RECEIVED
DEC 05 2019

BY: _____

#32

1-310-513-49

Room Rental Fee Dec 19

SUBTOTAL	50.00
SALES TAX	
SHIPPING & HANDLING	
TOTAL DUE	50.00



INVOICE

www.clarke.com
TOLL-FREE: 800-823-5727
PHONE: 630-694-2000
AR Email: accountsreceivable@clarke.com,
AR Dept. Ext.: 3139

Payment Instructions: Clarke Environmental Mosquito Management, Inc.

[Redacted Address Block]

Customer #: P07800
Customer PO #: NA

B
I Poinciana West Community Dev. Dist.
L 1408 Hamlin Ave, Unit E
L
T St. Cloud, FL 34771-8588
O George Flint

Invoice #: 001009601
Invoice Date: 12/16/19
Terms: Net 30 Days
Due Date: 01/15/20

RECEIVED
DEC 16 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
Service for December 2019

#5
1-320-538-471
Mosquito Mgmt serv Dec 19

Order total 1,983.33

Clarke Environmental Mosquito Management, Inc. is a Clarke Company

*** We accept ACH Payments ***

Total: 1,983.33

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

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



INVOICE

www.clarke.com
TOLL-FREE: 800-323-5727
PHONE: 630-694-2000
AR Email: accountsreceivable@clarke.com,
AR Dept. Ext.: 3139

Payment Instructions: Clarke Aquatic Services, Inc.

CHECK: 10000 Conclusions Center Drive, Chicago, IL 60600

Customer #: 088096

Customer PO #:

B
I Poinciana West Community Dev. Dist.
L 1408 Hamlin Avenue
L Unit E
T St. Cloud, FL 34771-8588
O George Flint

Invoice #: 000005332
Invoice Date: 12/16/19
Terms: Net 30 Days
Due Date: 01/15/20

RECEIVED
DEC 16 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
Service for December 2019

20
1-320 - 12-47
Aquatic Maint. Srvc Dec/19

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 or faxed to: 630-672-7439



Invoice Number	Invoice Date	Account Number
6-856-01863	Dec 03, 2019	

Page
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	\$33.63
TOTAL THIS INVOICE	USD	\$33.63

Other discounts may apply.

W8
1-310-513-42
Delivery 11/27/19

RECEIVED

DEC 09 2019

BY: _____

Detailed descriptions of surcharges can be located at 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
6-856-01863	USD \$33.63	

Remittance Advice

Your payment is due by Jan 17, 2020

6856018632000003363987432627530000000000000000336390

0031764 01 AB 0.409 **AUTO TO C 1336 32801-243595 -C01-P31795-11



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



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



60023360013074

1336-01-00-0031764-0002-0060967

Invoice Number	Invoice Date	Account Number	Page
6-856-01863	Dec 03, 2019		2 of 3

FedEx Express Shipment Detail By Payor Type (Original)

Ship Date: Nov 27, 2019

Cust. Ref.: Poinciana West CDD

Ref.#2:

Payor: Third Party

Ref.#3:

- Fuel Surcharge - FedEx has applied a fuel surcharge of 6.50% to this shipment.
- Distance Based Pricing, Zone 2
- FedEx has audited this shipment for correct packages, weight, and service. Any changes made are reflected in the invoice amount.
- Package Delivered to Recipient Address - Release Authorized
- The package weight exceeds the maximum for the packaging type, therefore, FedEx Pak was rated as Customer Packaging.

Automation INET
Tracking ID 777100236146
Service Type FedEx Standard Overnight
Package Type Customer Packaging
Zone 02
Packages 1
Rated Weight 3.0 lbs, 1.4 kgs
Delivered Nov 29, 2019 12:59
Svc Area A3
Signed by see above
FedEx Use 000000000/123677/02

Sender
George Flint
GMS - CF, LLC
219 E Livingston Street
ORLANDO FL 32801 US

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

Transportation Charge	6.38
Fuel Surcharge	0.68
Residential Delivery	4.15
Total Charge	USD \$11.21

Ship Date: Nov 27, 2019

Cust. Ref.: Poinciana West CDD

Ref.#2:

Payor: Third Party

Ref.#3:

- Fuel Surcharge - FedEx has applied a fuel surcharge of 6.50% to this shipment.
- Distance Based Pricing, Zone 2
- FedEx has audited this shipment for correct packages, weight, and service. Any changes made are reflected in the invoice amount.
- Package Delivered to Recipient Address - Release Authorized
- The package weight exceeds the maximum for the packaging type, therefore, FedEx Pak was rated as Customer Packaging.

Automation INET
Tracking ID 777100241822
Service Type FedEx Standard Overnight
Package Type Customer Packaging
Zone 02
Packages 1
Rated Weight 3.0 lbs, 1.4 kgs
Delivered Nov 29, 2019 13:05
Svc Area A3
Signed by see above
FedEx Use 000000000/123677/02

Sender
George Flint
GMS - CF, LLC
219 E Livingston Street
ORLANDO FL 32801 US

Recipient
Peggy Gregory
742 SAN RAPHAEL ST
KISSIMMEE FL 34759 US

Transportation Charge	6.38
Fuel Surcharge	0.68
Residential Delivery	4.15
Total Charge	USD \$11.21

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Invoice Number	Invoice Date	Account Number	Page
6-856-01863	Dec 03, 2019		3 of 3

Ship Date: Nov 27, 2019

Cust. Ref.: Poinciana West CDD

Ref.#2:

Payor: Third Party

Ref.#3:

- Fuel Surcharge - FedEx has applied a fuel surcharge of 6.50% to this shipment.
- Distance Based Pricing, Zone 2
- FedEx has audited this shipment for correct packages, weight, and service. Any changes made are reflected in the invoice amount.
- Package Delivered to Recipient Address - Release Authorized
- The package weight exceeds the maximum for the packaging type, therefore, FedEx Pak was rated as Customer Packaging.

Automation	INET	Sender	Recipient
Tracking ID	777100247474	George Flint	Roy LaRue
Service Type	FedEx Standard Overnight	GMS - CF, LLC	211 SAN VICENTE LN
Package Type	Customer Packaging	219 E Livingston Street	KISSIMMEE FL 34759 US
Zone	02	ORLANDO FL 32801 US	
Packages	1		
Rated Weight	3.0 lbs, 1.4 kgs		
Delivered	Nov 29, 2019 13:01	Transportation Charge	6.38
Svc Area	A3	Fuel Surcharge	0.68
Signed by	see above	Residential Delivery	4.15
FedEx Use	000000000/123677/02	Total Charge	USD \$11.21
Third Party Subtotal			USD \$33.63
Total FedEx Express			USD \$33.63



floralawn 2, LLC

Premier Lawn & Pest

P.O. Box 91597
Lakeland, FL 33804

Invoice

Date	Invoice #
1/1/2020	4553-I

Bill To

Poinciana West Community Development Dist
c/o Governmental Management Services
Central Florida, LLC
1408 Hamlin Avenue Unit E
St. Cloud, FL 34771

RECEIVED
DEC 31 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 Billing for January 2020 #7 1-320-538-462 Lawn Maintenance Jan 20	4,691.16	4,691.16
Thank you for your business.		Total	\$4,691.16

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



Invoice Number	Invoice Date	Account Number
6-863-06013	Dec 10, 2019	

Page
1 of 2

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: 800.845.9424

M-F 7-5 (CST)

Internet: fedex.com/usgovt

Invoice Summary

FedEx Express Services

Total Charges	USD	\$6.79
TOTAL THIS INVOICE	USD	\$6.79

Other discounts may apply.

#8
1-310-33-42
Delivery 11/27/19

RECEIVED
DEC 30 2019

BY: _____

RECEIVED

DEC 19 2019

BY: _____

Detailed descriptions of surcharges can be located at 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
6-863-06013	USD \$6.79	

Remittance Advice

Your payment is due by Jan 24, 2020

6863060130000000067918743262753000000000000000000067910

0026871 01 AB 0.409 **AUTO T1 0 1343 32801-243595 -C01-P26897-11



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



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



60028440013854

1343-01-00-0026871-0001-0047023

Invoice Number	Invoice Date	Account Number	Page
6-863-06013	Dec 10, 2019		2 of 2

FedEx Express Shipment Detail By Payor Type (Original)

Ship Date: Nov 27, 2019

Orig. Ref.: PCW CDD

Ref.#:

Payor: Third Party

Ref.#:

- Fuel Surcharge - FedEx has applied a fuel surcharge of 6.50% to this shipment.
- Distance Based Pricing, Zone 2
- FedEx has audited this shipment for correct packages, weight, and service. Any changes made are reflected in the invoice amount.
- The package weight exceeds the maximum for the packaging type, therefore, FedEx Pak was rated as Customer Packaging.

Automation	INET	Sender	Recipient
Tracking ID	777100263941	George Flint	Kathy Leo
Service Type	FedEx Standard Overnight	GMS - CF, LLC	SAI Consultants
Package Type	Customer Packaging	219 E Livingston Street	618 E SOUTH ST
Zone	02	ORLANDO FL 32801 US	ORLANDO FL 32801 US
Packages	1		
Rated Weight	3.0 lbs, 1.4 kgs		
Delivered	Dec 02, 2019 12:16		
Svc Area	A1	Transportation Charge	8.38
Signed by	B.YOUNG	Fuel Surcharge	0.41
FedEx Use	000000000/123677/_	Total Charge	USD \$6.79
Third Party Subtotal			USD \$6.79
Total FedEx Express			USD \$6.79

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INVOICE

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

T 407.423.8398
F 407.843.1070

George Flint
Governmental Management Services
1408 Hamlin Ave Unit E
St. Cloud, FL 34771

December 30, 2019
Project No: A171207.00
Invoice No: 2146222

Project A171207.00 Poinciana West Community Development District Engineering Services

Professional Services Through December 21, 2019

Task 004 2020 General Support

Professional Personnel

	Hours	Rate	Amount
Engineering Director/Senior Director			
Leo, Kathleen	6.00	295.00	1,770.00
Senior Project Technical Specialist			
Ziegler, Timothy	27.00	130.00	3,510.00
Totals	33.00		5,280.00
Total Labor			5,280.00

Billing Limits

	Current	Prior	To-Date
Total Billings	5,280.00	737.50	6,017.50
Limit			10,000.00
Remaining			3,982.50

Total this Task \$5,280.00

Total this Invoice \$5,280.00

#16

1-310-513-311 \$295.00

RECEIVED
DEC 30 2019

BY: _____

Interim Eng. Svcs - Nov 19

1-310-513-311 \$4,985.00

Interim Eng. Svcs - Dec 19

Project	A171207.00	Poinciana West Community Development Dis	Invoice	2146222
---------	------------	--	---------	---------

Billing Backup

Monday, December 30, 2019

GAI Consultants, Inc.

Invoice 2146222 Dated 12/30/2019

10:53:02 AM

Project	A171207.00	Poinciana West Community Development District Engineering Services
Task	004	2020 General Support

Professional Personnel

			Hours	Rate	Amount	
	Engineering Director/Senior Director					-
04136	Leo, Kathleen	11/21/2019	.50	295.00	147.50	
	CDD Matters					
04136	Leo, Kathleen	11/25/2019	.50	295.00	147.50	
	CDD Admin					
04136	Leo, Kathleen	12/4/2019	4.00	295.00	1,180.00	
	CDD Meeting					
04136	Leo, Kathleen	12/10/2019	1.00	295.00	295.00	
	Annual Report					
	Senior Project Technical Specialist					
03992	Ziegler, Timothy	12/10/2019	1.50	130.00	195.00	
	Research and preparation for annual pond inspections					
03992	Ziegler, Timothy	12/11/2019	7.00	130.00	910.00	
	Annual pond inspection field observation, photography, and recording of stormwater pond conditions					
03992	Ziegler, Timothy	12/12/2019	5.00	130.00	650.00	
	Annual pond inspection field observation, photography, and recording of stormwater pond conditions					
03992	Ziegler, Timothy	12/16/2019	4.00	130.00	520.00	
	Annual pond inspection field observation, photography, and recording of stormwater pond conditions					
03992	Ziegler, Timothy	12/17/2019	3.00	130.00	390.00	-
	Compilation of notes and photographs for annual stormwater report					
03992	Ziegler, Timothy	12/18/2019	2.00	130.00	260.00	
	Compilation of notes and photographs for annual stormwater report					
03992	Ziegler, Timothy	12/19/2019	3.00	130.00	390.00	
	Compilation of notes and photographs for annual stormwater report					
03992	Ziegler, Timothy	12/20/2019	1.50	130.00	195.00	
	Compilation of notes and photographs for annual stormwater report					
	Totals		33.00		5,280.00	
	Total Labor					5,280.00
	Total this Task					\$5,280.00
	Total this Project					\$5,280.00
	Total this Report					\$5,280.00

gaiconsultants.com

CHECK REQUEST FORM

DISTRICT/ASSOCIATION: Poinciana West CDD DATE: 1/8/20

#13

PAYABLE TO: Poinciana West CDD c/o USBank

AMOUNT REQUESTED: \$ 722,205.72

REQUESTED BY: T. Usca

ACCOUNT # [REDACTED]

DESCRIPTION OF NEED: FY20 Debt Service Assessments

Series 2017

APPROVED BY: [Signature]

SIGNATURE: [Signature]

MAINTENANCE

GROSS ASSESSMENTS \$	309,892.74
CERTIFIED NET ASSESSMENTS \$	291,299.18
	100%

DATE	DISTRIBUTION	GROSS ASSESSMENTS RECEIVED	DISCOUNTS	COMMISSIONS PAID	INTEREST INCOME	NET ASSESSMENTS RECEIVED	GENERAL FUND
11/14/19	ACH	\$ 1,119.42	\$ 44.76	\$ 21.49	\$ -	\$ 1,053.17	\$ 1,053.17
11/18/19	ACH	\$ 4,841.30	\$ 241.25	\$ 92.00	\$ -	\$ 4,508.05	\$ 4,508.05
11/22/19	ACH	\$ 13,197.45	\$ 523.62	\$ 253.48	\$ -	\$ 12,420.35	\$ 12,420.35
11/29/19	ACH	\$ 45,709.65	\$ 1,827.70	\$ 877.64	\$ -	\$ 43,004.31	\$ 43,004.31
12/6/19	ACH	\$ 73,601.61	\$ 2,940.64	\$ 1,413.22	\$ -	\$ 69,247.75	\$ 69,247.75
12/13/19	28900	\$ 591.80	\$ -	\$ -	\$ -	\$ 591.80	\$ 591.80
12/16/19	ACH	\$ 137,922.50	\$ 5,514.39	\$ 2,648.16	\$ -	\$ 129,759.95	\$ 129,759.95
		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
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		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL COLLECTED		\$ 276,983.73	\$ 11,092.36	\$ 5,305.99	\$ -	\$ 260,585.38	\$ 260,585.38
PERCENTAGE COLLECTED							89%

DEBT SERVICE

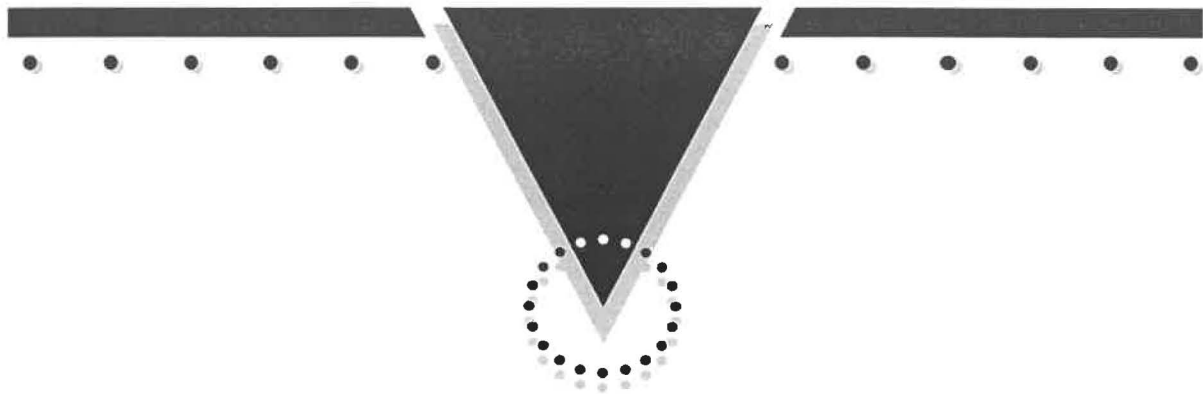
GROSS ASSESSMENTS \$	1,117,752.24
CERTIFIED NET ASSESSMENTS \$	1,050,687.11
	100%

		GROSS ASSESSMENTS RECEIVED	DISCOUNTS	COMMISSIONS PAID	INTEREST INCOME	NET ASSESSMENTS RECEIVED	DEBT SERVICE FUND
DATE	DISTRIBUTION						
11/14/19	ACH	\$ 3,432.90	\$ 137.30	\$ 65.91	\$ --	\$ 3,229.69	\$ 3,229.69
11/18/19	ACH	\$ 17,815.94	\$ 887.69	\$ 338.57	\$ --	\$ 16,589.68	\$ 16,589.68
11/22/19	ACH	\$ 46,507.10	\$ 1,845.04	\$ 893.24	\$ --	\$ 43,768.82	\$ 43,768.82
11/29/19	ACH	\$ 162,032.88	\$ 6,480.56	\$ 3,111.05	\$ --	\$ 152,441.27	\$ 152,441.27
12/6/19	ACH	\$ 265,362.28	\$ 10,604.69	\$ 5,095.15	\$ --	\$ 249,662.44	\$ 249,662.44
12/13/19	28900	\$ 2,135.39	\$ -	\$ -	\$ --	\$ 2,135.39	\$ 2,135.39
12/16/19	ACH	\$ 500,004.26	\$ 19,996.21	\$ 9,600.16	\$ --	\$ 470,407.89	\$ 470,407.89
		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL COLLECTED		\$ 997,290.75	\$ 39,951.49	\$ 19,104.08	\$ -	\$ 938,235.18	\$ 938,235.18
PERCENTAGE COLLECTED							89%

\$ 722,205.72

300-207-1

SECTION 2



Poinciana West
Community Development District

Unaudited Financial Reporting

December 31, 2019



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1	<u>Balance Sheet</u>
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3	<u>Debt Service Income Statement</u>
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Poinciana West
COMMUNITY DEVELOPMENT DISTRICT
BALANCE SHEET
December 31, 2019

	General Fund	Debt Service Fund	Totals 2020
<u>ASSETS:</u>			
<u>CASH</u>			
OPERATING ACCOUNT - SUNTRUST	\$996,916	---	\$996,916
MONEY MARKET ACCOUNT	\$492,127	---	\$492,127
<u>INVESTMENTS</u>			
SERIES 2017			
RESERVE R1	---	\$393,297	\$393,297
RESERVE R2	---	\$122,532	\$122,532
REVENUE	---	\$216,034	\$216,034
REDEMPTION R1	---	\$11,791	\$11,791
REDEMPTION R2	---	\$24,010	\$24,010
DUE FROM GENERAL FUND	---	\$722,206	\$722,206
TOTAL ASSETS	<u>\$1,489,043</u>	<u>\$1,489,870</u>	<u>\$2,978,913</u>
<u>LIABILITIES:</u>			
ACCOUNTS PAYABLE	\$5,937	---	\$5,937
DUE TO DEBT SERVICE	\$722,206	---	\$722,206
<u>FUND EQUITY:</u>			
FUND BALANCES:			
RESTRICTED FOR DEBT SERVICE 2017	---	\$1,489,870	\$1,489,870
OPERATING RESERVE	\$65,156	---	\$65,156
UNASSIGNED	\$695,744	---	\$695,744
TOTAL LIABILITIES & FUND EQUITY	<u>\$1,489,043</u>	<u>\$1,489,870</u>	<u>\$2,978,913</u>

Poinciana West

COMMUNITY DEVELOPMENT DISTRICT

GENERAL FUND

Statement of Revenues & Expenditures

For The Period Ending December 31, 2019

	ADOPTED BUDGET	PRORATED BUDGET THRU 12/31/19	ACTUAL THRU 12/31/19	VARIANCE
<u>REVENUES:</u>				
ASSESSMENTS - TAX COLLECTOR	\$291,294	\$260,585	\$260,585	\$0
INTEREST	\$4,500	\$1,125	\$932	(\$193)
TOTAL REVENUES	\$295,794	\$261,710	\$261,517	(\$193)
<u>EXPENDITURES:</u>				
<u>ADMINISTRATIVE:</u>				
SUPERVISOR FEES	\$6,000	\$1,500	\$800	\$700
FICA EXPENSE	\$459	\$115	\$61	\$54
ENGINEERING	\$15,000	\$3,750	\$6,313	(\$2,563)
ATTORNEY	\$30,000	\$7,500	\$1,510	\$5,990
ARBITRAGE	\$450	\$0	\$0	\$0
DISSEMINATION	\$5,500	\$1,375	\$1,250	\$125
ANNUAL AUDIT	\$3,415	\$0	\$0	\$0
TRUSTEE FEES	\$7,050	\$0	\$0	\$0
ASSESSMENT ADMINISTRATION	\$5,000	\$5,000	\$5,000	\$0
MANAGEMENT FEES	\$45,000	\$11,250	\$11,250	\$0
INFORMATION TECHNOLOGY	\$1,500	\$375	\$375	\$0
TELEPHONE	\$100	\$25	\$0	\$25
POSTAGE	\$1,500	\$375	\$98	\$277
PRINTING & BINDING	\$750	\$188	\$267	(\$79)
INSURANCE	\$10,883	\$10,883	\$7,000	\$3,883
LEGAL ADVERTISING	\$2,000	\$500	\$922	(\$422)
OTHER CURRENT CHARGES	\$800	\$200	\$226	(\$26)
OFFICE SUPPLIES	\$200	\$50	\$36	\$14
PROPERTY APPRAISER	\$3,100	\$0	\$0	\$0
DUES, LICENSES & SUBSCRIPTIONS	\$175	\$175	\$175	\$0
<u>FIELD:</u>				
FIELD MANAGEMENT	\$10,000	\$2,500	\$2,500	\$0
LANDSCAPE MAINTENANCE	\$58,694	\$14,674	\$14,073	\$600
AQUATIC CONTROL MAINTENANCE	\$64,479	\$16,120	\$14,250	\$1,870
AQUATIC MIDGE MANAGEMENT	\$30,000	\$7,500	\$5,950	\$1,550
R&M PLANT REPLACEMENT	\$3,000	\$750	\$0	\$750
STORM STRUCTURES REPAIRS	\$10,000	\$2,500	\$0	\$2,500
CONTINGENCY	\$10,000	\$2,500	\$0	\$2,500
CAPITAL OUTLAY	\$10,000	\$2,500	\$0	\$2,500
TOTAL EXPENDITURES	\$335,055	\$92,304	\$72,056	\$20,247
EXCESS REVENUES (EXPENDITURES)	(\$39,261)		\$189,461	
FUND BALANCE - BEGINNING	\$39,261		\$506,284	
FUND BALANCE - ENDING	\$0		\$695,744	

Poinciana West

COMMUNITY DEVELOPMENT DISTRICT

SERIES 2017

DEBT SERVICE FUND

Statement of Revenues & Expenditures

For The Period Ending December 31, 2019

	ADOPTED BUDGET	PRORATED BUDGET THRU 12/31/19	ACTUAL THRU 12/31/19	VARIANCE
REVENUES:				
ASSESSMENTS - TAX COLLECTOR	\$1,050,687	\$938,235	\$938,235	\$0
ASSESSMENTS - PREPAYMENTS	\$0	\$0	\$7,439	\$7,439
INTEREST	\$1,000	\$250	\$2,365	\$2,115
TOTAL REVENUES	\$1,051,687	\$938,485	\$948,039	\$9,554
EXPENDITURES:				
ADMINISTRATIVE				
PROPERTY APPRAISER	\$11,200	\$0	\$0	\$0
SERIES 2017 R-1				
INTEREST - 11/1	\$190,011	\$190,011	\$190,011	\$0
PRINCIPAL - 05/1	\$405,000	\$0	\$0	\$0
INTEREST - 05/1	\$190,011	\$0	\$0	\$0
SERIES 2017 R-2				
INTEREST - 11/1	\$72,582	\$72,582	\$72,574	\$8
PRINCIPAL - 05/1	\$90,000	\$0	\$0	\$0
INTEREST - 05/1	\$72,582	\$0	\$0	\$0
TOTAL EXPENDITURES	\$1,031,386	\$262,593	\$262,585	\$8
EXCESS REVENUES (EXPENDITURES)	\$20,301		\$685,454	
FUND BALANCE - BEGINNING	\$282,651		\$804,417	
FUND BALANCE - ENDING	\$302,952		\$1,489,870	

**Poinciana West
Community Development District**

	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sept	Total
REVENUES:													
ASSESSMENTS - TAX COLLECTOR	\$0	\$60,986	\$199,600	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$260,585
INTEREST	\$356	\$281	\$295	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$932
TOTAL REVENUES	\$356	\$61,267	\$199,895	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$261,517
EXPENDITURES:													
ADMINISTRATIVE:													
SUPERVISOR FEES	\$0	\$0	\$800	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$800
FICA EXPENSE	\$0	\$0	\$61	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$61
ENGINEERING	\$738	\$590	\$4,985	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$6,313
ATTORNEY	\$860	\$650	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,510
ARBITRAGE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
DISSEMINATION	\$417	\$417	\$417	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,250
ANNUAL AUDIT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
TRUSTEE FEES	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
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	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$11,250
INFORMATION TECHNOLOGY	\$125	\$125	\$125	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$375
TELEPHONE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
POSTAGE	\$29	\$67	\$3	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$98
PRINTING & BINDING	\$141	\$1	\$124	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$267
INSURANCE	\$7,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$7,000
LEGAL ADVERTISING	\$0	\$922	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$922
OTHER CURRENT CHARGES	\$76	\$50	\$100	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$226
OFFICE SUPPLIES	\$18	\$0	\$18	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$36
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
FIELD:													
FIELD MANAGEMENT	\$833	\$833	\$833	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,500
LANDSCAPE MAINTENANCE	\$4,691	\$4,691	\$4,691	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$14,073
AQUATIC CONTROL MAINTENANCE	\$4,750	\$4,750	\$4,750	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$14,250
AQUATIC MIDGE MANAGEMENT	\$1,983	\$1,983	\$1,983	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$5,950
R&M PLANT REPLACEMENT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
STORM STRUCTURES REPAIRS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
CONTINGENCY	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
CAPITAL OUTLAY	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL EXPENDITURES	\$10,586	\$18,830	\$22,640	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$72,056
EXCESS REVENUES/(EXPENDITURES)	(\$10,231)	\$42,437	\$177,254	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$189,461

SECTION D

SECTION 1

Poinciana West Community Development District



January 15, 2020
Clayton Smith - Field Services Manager
GMS

Poinciana West
Community Development District

Field Management Report

January 15, 2020

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

RE: Poinciana CDD – January 15, 2020

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

In Progress

Pond Aquatic Maintenance

- ✚ Spraying and management of aquatic weeds and algae is ongoing.
- ✚ Some ponds showing presence of duckweed
- ✚ Contractor has treated the duckweed.



In Progress

Pond 6 Midge Management - Fish

- ✚ To add fish to pond when factors are positive.
- ✚ Gambusia are most recommended fish for controlling midge larvae. Gambusia and Native grass shrimp to be added.
- ✚ Oxygen levels and water temperatures were tested



Upcoming Items

Hydrilla Treatment



- ✚ Re-treatment of target ponds has shown positive results.
- ✚ Systemic treatment to be carried out again in April.

Conclusion

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

Respectfully,
Clayton Smith



PW Monthly Treatment Report

Date between : 12/01/2019 and 12/31/2019

Customer Site ID	Treatment Date	Condition/Weeds Treated
16A	12/11/19	Clean
4A	12/11/19	Clean
Pond 1	12/11/19	Clean
Pond 10	12/20/19	Clean
Pond 11	12/11/19	Clean
Pond 12	12/20/19	Clean
Pond 13	12/11/19	Clean
Pond 15	12/19/19	Clean
Pond 16	12/19/19	Clean
Pond 17	12/19/19	Clean
Pond 18	12/19/19	Clean
Pond 2	12/11/19	Alligator Weed
Pond 2	12/11/19	Pennywort
Pond 2	12/11/19	Shoreline Grasses
Pond 20	12/20/19	Clean
Pond 21	12/19/19	Duckweed
Pond 21	12/19/19	Filamentous
Pond 22	12/20/19	Clean
Pond 3	12/11/19	Clean
Pond 4	12/11/19	Clean
Pond 5	12/19/19	Clean
Pond 6	12/19/19	Filamentous
Pond 7	12/11/19	Clean
Pond 8	12/20/19	Clean
Pond 9	12/20/19	Clean



**PWCDD Monthly Midge Treatment Report
December 2019**

Customer	Route	Start Date	End Date	Used Quantity	Unit of Measure	Chemical Used Quantity	Unit of Measure
PWCDD Truck ULV	Ponds 5,6, 8, & 9	12/5/19	12/5/19	2.2	mi	0.49	gal
PWCDD ATV ULV	Ponds 5,6, 8, & 9	12/5/19	12/5/19	2.3	mi	0.35	gal
PWCDD Truck ULV	Ponds 5,6, 8, & 9	12/9/19	12/9/19	2.2	mi	0.49	gal
PWCDD ATV ULV	Ponds 5,6, 8, & 9	12/12/19	12/12/19	2.4	mi	0.36	gal
PWCDD Truck ULV	Ponds 5,6, 8, & 9	12/16/19	12/16/19	2.2	mi	0.49	gal
PWCDD ATV ULV	Ponds 5,6, 8, & 9	12/19/19	12/19/19	2.4	mi	0.36	gal
PWCDD Truck ULV	Ponds 5,6, 8, & 9	12/23/19	12/23/19	2.2	mi	0.49	gal
PWCDD ATV ULV	Ponds 5,6, 8, & 9	12/23/19	12/23/19	2.4	mi	0.35	gal
Total For The Month				13.70	mi	2.54	gal

Abate 5% Pellets Larvicide Ponds	Start Date	End Date	Used Quantity	Unit of Measure	Chemical Used Quantity	Unit of Measure
5,6,9	12/12/19	12/12/19	6.5	ac	52	lb
Total For The Month			6.50	ac	52.00	lb

Abate 4E Larvicide Ponds	Start Date	End Date	Used Quantity	Unit of Measure	Chemical Used Quantity	Unit of Measure
NONE FOR DECEMBER				ac		oz
Total For The Month			0.00	ac	0.00	oz



Poinciana West Community Development District
Monthly Midge Treatment Report
December 1, 2019-December 23, 2019

Night Truck Spray

- 8.8 Miles were sprayed

ATV ULV Spray

- 9.5 Miles were sprayed

Backpack Pellet Larvicide

- 6.5 Acres were treated

Boat Larvicide Treatments

- 0 Acres were treated

SECTION 2

Customer Complaint Log Poinciana West CDD

Date	Resident	Address	Pond	Contact	Complaint	Assigned To	Resolution	Date Resolved
12/2/19	Laura Abrashoff	130 Indian Wells Ave	P-5	330-495-7355	Inquiry on plantings along pond	Clayton Smith	TBD	
12/30/19	Rosalie Sones	1331 Bonita Canyon Drive	P-22	863-496-5290	Algae & grass clippings	Clayton Smith	Sprayed	1/8/20
1/7/20	Richard Sones	1331 Bonita Canyon Drive	P-22	Spoke with George	Algae & grass clippings	Clayton Smith	Sprayed	1/8/20