

*Poinciana West  
Community Development District*

*Agenda Package*

*July 21, 2021*

# AGENDA

# ***Poinciana West***

## ***Community Development District***

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219 E. Livingston Street, Orlando, Florida 32801

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

July 14, 2021

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

Dear Board Members:

The Board of Supervisors of Poinciana West Community Development District will meet **Wednesday, July 21, 2021 at 9:30 AM** at the **Starlite Ballroom, 384 Village Drive, Poinciana, Florida.**

**Zoom Information for Members of the Public:**

**Link: <https://zoom.us/j/94240027473>**

**Dial-in Number: (646) 876-9923**

**Meeting ID: 942 4002 7473**

Following is the advance agenda for the meeting:

1. Roll Call
2. Pledge of Allegiance
3. Public Comment Period on Agenda Items
4. Approval of Minutes of the May 19, 2021 Meeting
5. Public Hearing
  - A. Consideration of Resolution 2021-03 Adopting the Fiscal Year 2022 Budget and Relating to the Annual Appropriations
  - B. Consideration of Resolution 2021-04 Imposing Special Assessments and Certifying an Assessment Roll
6. Review and Acceptance of Fiscal Year 2020 Audit Report
7. Staff Reports
  - A. Attorney
  - B. Engineer
  - C. District Manager
    - i. Approval of Check Register
    - ii. Balance Sheet and Income Statement
    - iii. Approval of the Fiscal Year 2022 Meeting Schedule
  - D. Field Manager
    - i. Field Manager's Report
    - ii. Customer Complaint Log
8. Supervisor's Requests
9. General Audience Comments
10. Other Business

11. Next Meeting Date – September 15, 2021
12. 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 May 19, 2021 meeting. The minutes are enclosed for your review.

The fifth order of business opens the public hearing to adopt the Fiscal Year 2022 budget. Section A is the consideration of Resolution 2021-03 adopting the Fiscal Year 2022 budget and relating to the annual appropriations. A copy of the Resolution and approved budget are enclosed for your review. Section B is the consideration of Resolution 2021-04 imposing special assessments and certifying the assessment roll. A copy of the Resolution is enclosed for your review and a copy of the assessment roll will be available at the meeting for review

The sixth order of business is the review and acceptance of the Fiscal Year 2020 audit report. A copy of the report is enclosed for your review.

The seventh order of business is Staff Reports. Section C is the District Manager's Report. Sub-Section 1 includes the check register with invoices included for approval. Sub-Section 2 includes the balance sheet and income statement for your review. Sub-Section 3 is the approval of the Fiscal Year 2022 meeting schedule. A sample meeting notice is enclosed for your review. Section D is the Field Manager's Report. The report and the monthly treatment reports will be provided under separate cover. 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,



Tricia Adams  
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, May 19, 2021 at 9:30 a.m. at the Starlite Ballroom, 384 Village Drive, Poinciana, Florida.

Present and constituting a quorum were:

Peggy Gregory	Chairman
Roy LaRue	Vice Chairman
Mayra Skeete	Assistant Secretary
Maneck Master	Assistant Secretary
Joe Clark	Assistant Secretary

Also present were:

Tricia Adams	District Manager
Scott Clark <i>by Zoom</i>	District Counsel
Kathy Leo	District Engineer
Clayton Smith	Field Manager
Cherrief Jackson	Clarke
Tim Gardner	Clarke

*The following is a summary of the discussions and actions taken at the May 19, 2021 Poinciana West Community Development District's Board of Supervisors Meeting.*

**FIRST ORDER OF BUSINESS**

**Roll Call**

Ms. Adams called the meeting to order and called the roll. 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**

Ms. Adams gave the public an opportunity to comment on items that were presented on the agenda and asked for the public to keep their comments to three minutes.

Resident's comment referred to the last month's meeting not having time for comments and suggested that if the CDD is going to wait six months in between meetings that they carve out more time for public comments.

**FOURTH ORDER OF BUSINESS****Approval of Minutes of the March 17, 2021 Meeting**

Ms. Adams presented the Board with the minutes from the March 17, 2021 meeting and asked for any comments or corrections. She stated that she had received a comment from Supervisor Master and had incorporated it into the amended minutes. Supervisor Skeete had a correction due to her name being spelled incorrectly throughout the minutes. There being no further comments, she asked for a motion to approve.

On MOTION by Ms. Gregory, seconded by Mr. LaRue, with all in favor, the Minutes from the March 17, 2021 Meeting, were approved as amended.

**FIFTH ORDER OF BUSINESS****Consideration of Interim Services Agreement with Clarke Environmental Mosquito Management, Inc. for 2021 EMM Program**

Ms. Adams noted that this is regarding environmental changes with the midge management program. They have learned that there were some regulatory changes that required Clarke to re-evaluate their approach to midge management which they have implemented in the past months. The proposed amount of the agreement is \$1,933 a month. Mr. Smith added that the program has been successful due to the fact that it allows all ponds to be treated and sprayed for midges and he is happy with the current results. It is a proposed decrease to the current monthly budget.

Mr. LaRue stated that there is still an issue on pond number six and he thinks that they can't say that the program is successful at this point. Mr. Smith reminded the Board that this program will not fully eradicate the issue and to think it can would be an unrealistic goal. This is a management program. Mr. LaRue also asked that the language be changed in the agreement to state specifically that all the ponds are being treated as he believes that would be very helpful. Cherrief Jackson, representative from Clarke, explained why the contract was worded the way that it was and will make that change for the Board.

Ms. Adams asked for a motion of approval with the change made to add the language to have all CDD ponds be included in the contract and the below motion followed.

On MOTION by Mr. LaRue, seconded by Ms. Skeete, with all in favor, the Interim Services Agreement with Clarke Environmental Mosquito Management, Inc. for 2021 EMM Program, was approved, as amended.

## **SIXTH ORDER OF BUSINESS**

### **Consideration of Resolution 2021-02 Approving the Proposed Fiscal Year 2022 Budget and Setting a Public Hearing**

Ms. Adams noted that today's meeting is a kickoff in the budgeting process. The Board will have the ability to revise the budget at any meeting up through the budget adoption. One key point the Board should be cognizant of would be if the Board chose to increase the assessments, they would not have the ability to do that after approving the proposed budget. The proposed budget was included in that agenda packet for Board review and would be effective starting October 1, 2021. Ms. Adams walked the Board through an overview of the budget for the newer Board members which included explanations of the revenue and expenditure sections. The resolution also sets the budget adoption for the July 21, 2021 Board of Supervisor's Meeting at 9:30 a.m. Ms. Adams then took questions and comments from the Board.

Ms. Gregory commented that the management fees are being increased and asked if that was part of the existing contract with GMS. Ms. Adams stated that it is a 3% increase, and it is compliant with the current contract. Ms. Gregory also asked why there is a jump in the information technology line item in the budget. Ms. Adams explained that there were significant expenses in this area and District Management services has acquired new technology in order to allow for virtual meetings and other technology expenses.

Ms. Gregory mentioned that she would like to investigate changing insurance companies when the contract expires thinking that there may be a better option out there for the CDD. Mr. LaRue added that he agreed with the Chair in putting the contract out for RFP when the time comes. Ms. Adams noted that GMS has worked with other Districts that have shopped around for different insurance coverage. She stated their prices are reasonable to what other CDDs are currently paying and wants the Board to calibrate their expectations on what else is out there.

Ms. Gregory commented on the fact that the "other" category had jumped from \$1,000 to \$2,400 and expressed her dislike for the description of the line item. Ms. Adams explained that there is an added expense for fraud protection alerts that are associated with bank fees that they are seeing across many Districts. She will touch base with accounting to provide more information for that line item.



Dr. Master suggested that a column be added to reflect the actuals from the 2020 to get a sense of what spending looked like one more previous year, due to its unusual factors and Ms. Adams said that she can add it for the next budget review. In addition, Mr. LaRue stated it would be helpful to also show the reserves. Ms. Adams pointed out that on page 6 there is a balance analysis that shows information each month and a projected end of year balance for Fiscal Year 2021. There being no other comments or questions Ms. Adams asked for a motion of approval.

On MOTION by Mr. LaRue, seconded by Ms. Gregory, with all in favor, Resolution 2021-02 Approving the Proposed Fiscal Year 2022 and setting a Public Hearing for July 21, 2021 at 9:30 AM at the Starlite Ballroom, was approved.

## **SEVENTH ORDER OF BUSINESS**

### **Staff Reports**

#### **A. Attorney**

Mr. Clark noted that he is developing a more comprehensive report on things that have happened with recent legislature, some related to COVID and a significant restructure of the emergency management statutes. There are some provisions allowing for virtual meetings in the future during emergency situations that will give allowance without governmental permission. After further review, counsel will report back to the Board.

Another item of interest he reported is the case law that has affected websites and ADA requirements has been favorable. There is a decision in the 11<sup>th</sup> Circuit that says that websites are not places of public accommodation. Due to the 9<sup>th</sup> Circuit on the westside of the country favored in the other direction which may result in a Supreme Court hearing. He had nothing further for the Board and opened the floor for questioning. The Board having no questions, the next item followed.

#### **B. Engineer**

Ms. Leo, District Engineer, presented a report to the Board. She reported that pond inspections are complete. No urgent problems were detected, and things seems to be in good working order. She will email the report to those who are not in attendance and asked for any questions the Board might have.

Mr. LaRue asked about the areas highlighted in red labeled "Community Association Owned Wetlands." He asked if that was owned by the CDD, and Ms. Leo said that it was not. It was an update made because in the last report it did state "CDD Owned Wetland."

**C. District Manager**

Ms. Adams reported information on the upcoming meetings moving forward. Due to the pandemic the state allowed for virtual meetings and then in the fall the Governor ordered those meetings needed to go back to an in person quorum. Ms. Adams asked if the Board wanted to continue with Zoom hybrid meetings or go back to full in person meetings for their attendees. She stated that during the current meeting, there were eight participants joining via Zoom. Mr. LaRue stated that he is in favor of continuing the hybrid meetings. Staff will move in the direction the Board would like to continue, that direction is to continue hybrid meetings.

**i. Approval of Check Register**

Ms. Adams presented the check register from March 10, 2021 through May 11, 2021 to the Board totaling \$93,680.17 and the detail of the check run summary was included in the agenda packet.

On MOTION by Mr. Clark, seconded by Ms. Gregory, with all in favor, the Check Register totaling \$93,680.17, was approved.

**ii. Balance Sheet and Income Statement**

Ms. Adams stated that this does not require any Board action but historically, this District has made a motion to accept the unaudited financials.

On MOTION by Mr. LaRue, seconded by Ms. Skeete, with all in favor, the Balance Sheet and Income Statement, was accepted.

**iii. Presentation of Number of Registered Voters – 2,524**

Ms. Adams noted that this is a notification that within the District there are 2,524 registered voters as of April 15, 2021. This is provided for informational purposes only and there is no action required.

**D. Field Manager****i. Field Manager's Report**

Mr. Smith presented the Field Manager's report and the report can be found in the agenda package. In progress items include:

- Hydrilla treatments
- Midge treatment changes

**ii. Customer Complaint Log**

Mr. Smith presented the customer complaint log that can be found in the agenda package. The complaints are logged from March 2021 to May 2021. Mr. LaRue asked Mr. Smith to keep an eye on Pond #6, and noted that the last pond on the complaint log is not a Poinciana West CDD pond.

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

Ms. Gregory made a statement to the residents of Poinciana West CDD. She received an email from concerned residents about the conversation at the last meeting concerning a merger of Poinciana West and Poinciana. She wanted to be clear that the issue was not on the agenda nor was there a vote on the issue. She apologizes for the fraudulent statements and misinformation posted by the Poinciana CDD Chair.

Mr. LaRue stated that at the last meeting he voiced his concerns about some of the Poinciana District ponds and the tunnels being a liability the Poinciana West CDD might not want to take on. He has asked Kathy Leo, District Engineer, for information on the tunnels to have a better understanding on how much money has been spent to maintain them. In 2015 the CDD spent \$13,700 to maintain the tunnels. The other information provided was the 2012 estimate on what it would take to replace the tunnels and that total was an estimated \$700,000 to replace just one tunnel. On March 30<sup>th</sup> there was a discussion on new roads coming through that have to do with the tunnels and whether the county believes they are up to code. If it turns out that the codes have changes, the road commission will insist that the tunnels be replaced. In summary, he believes that it is too high of a liability for Poinciana West to get involved with the merger.

There being no other Supervisor requests, the next item followed.

**NINTH ORDER OF BUSINESS****General Audience Comments**

There being none, the next item followed.

**TENTH ORDER OF BUSINESS****Other Business**

There being none, the next item followed.

**ELEVENTH ORDER OF BUSINESS****Next Meeting Date – July 21, 2021**

The next meeting date is scheduled for July 21, 2021.

**TWELTH ORDER OF BUSINESS**

**Adjournment**

On MOTION by Ms. Gregory, seconded by Dr. Master, with all in favor, the meeting was adjourned.
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Secretary/Assistant Secretary

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Chairman/Vice Chairman

## SECTION V

## SECTION A

# **RESOLUTION 2021-03**

## **THE ANNUAL APPROPRIATION RESOLUTION OF THE POINCIANA WEST COMMUNITY DEVELOPMENT DISTRICT (“DISTRICT”) RELATING TO THE ANNUAL APPROPRIATIONS AND ADOPTING THE BUDGETS FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2021 AND ENDING SEPTEMBER 30, 2022; AUTHORIZING BUDGET AMENDMENTS; AND PROVIDING AN EFFECTIVE DATE.**

**WHEREAS**, the District Manager has, prior to the fifteenth (15<sup>th</sup>) day in June, 2021, submitted to the Board of Supervisors (“**Board**”) of the Poinciana West Community Development District (“**District**”) proposed budgets (“**Proposed Budgets**”) for the fiscal year beginning October 1, 2021 and ending September 30, 2022 (“**Fiscal Year 2021/2022**”) along with an explanatory and complete financial plan for each fund of the District, pursuant to the provisions of Section 190.008(2)(a), *Florida Statutes*; and

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

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

**WHEREAS**, the District Manager posted the Proposed Budgets on the District’s website at least two days before the public hearing; and

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

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

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

### **SECTION 1. BUDGET**

- a. The Board has reviewed the Proposed Budgets, copies of which is on file with the office of the District Manager and at the District’s Local Records Office, and hereby approves certain amendments thereto, as shown in Section 2 below.

- b. The Proposed Budgets, attached hereto as **Exhibit A**, as amended by the Board, are hereby adopted in accordance with the provisions of Section 190.008(2)(a), *Florida Statutes* (“**Adopted Budgets**”), and incorporated herein by reference; provided, however, that the comparative figures contained in the Adopted Budgets may be subsequently revised as deemed necessary by the District Manager to reflect actual revenues and expenditures.
- c. The Adopted Budgets, as amended, shall be maintained in the office of the District Manager and at the District’s Local Records Office and identified as “The Budgets for the Poinciana West Community Development District for the Fiscal Year Ending September 30, 2022.”
- d. The Adopted Budgets shall be posted by the District Manager on the District’s official website within thirty (30) days after adoption, and shall remain on the website for at least 2 years.

## SECTION 2. APPROPRIATIONS

There is hereby appropriated out of the revenues of the District, for Fiscal Year 2021/2022, the sum of \$\_\_\_\_\_ to be raised by the levy of assessments and/or otherwise, which sum is deemed by the Board to be necessary to defray all expenditures of the District during said budget year, to be divided and appropriated in the following fashion:

TOTAL GENERAL FUND	\$ _____
DEBT SERVICE FUND - SERIES 2017-1 & -2	\$ _____
CAPITAL RESERVE FUND	\$ _____
TOTAL ALL FUNDS	\$ _____

## SECTION 3. BUDGET AMENDMENTS

Pursuant to Section 189.016, *Florida Statutes*, the District at any time within Fiscal Year 2021/2022 or within 60 days following the end of the Fiscal Year 2021/2022 may amend its Adopted Budget for that fiscal year as follows:

- a. The Board may authorize an increase or decrease in line item appropriations within a fund by motion recorded in the minutes if the total appropriations of the fund do not increase.
- b. The District Manager or Treasurer may authorize an increase or decrease in line item appropriations within a fund if the total appropriations of the fund do not



increase and if the aggregate change in the original appropriation item does not exceed \$10,000 or 10% of the original appropriation.

- c. By resolution, the Board may increase any appropriation item and/or fund to reflect receipt of any additional unbudgeted monies and make the corresponding change to appropriations or the unappropriated balance.
- d. Any other budget amendments shall be adopted by resolution and consistent with Florida law.

The District Manager or Treasurer must establish administrative procedures to ensure that any budget amendments are in compliance with this Section 3 and Section 189.016, *Florida Statutes*, among other applicable laws. Among other procedures, the District Manager or Treasurer must ensure that any amendments to budget under subparagraphs c. and d. above are posted on the District's website within 5 days after adoption and remain on the website for at least 2 years.

**SECTION 4. EFFECTIVE DATE.** This Resolution shall take effect immediately upon adoption.

**PASSED AND ADOPTED THIS 21<sup>st</sup> DAY OF JULY, 2021.**

ATTEST:

**POINCIANA WEST COMMUNITY  
DEVELOPMENT DISTRICT**

\_\_\_\_\_  
Secretary/Assistant Secretary

By: \_\_\_\_\_

Its: \_\_\_\_\_

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

***Proposed Budget***  
***FY2022***



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**Poinciana West**  
**Community Development District**  
**Proposed Budget**  
**General Fund**

	Actuals Thru 9/30/20	Adopted Budget FY2021	Actuals Thru 5/31/21	Projected Next 4 Months	Total Projected 9/30/21	Proposed Budget FY2022
<b>Revenues</b>						
Special Assessments - Tax Collector	\$ 294,895	\$ 291,294	\$ 290,375	\$ 919	\$ 291,294	\$ 291,294
Interest	\$ 1,937	\$ 1,000	\$ 355	\$ 160	\$ 515	\$ 500
Carry Forward Balance	\$ 28,276	\$ 41,552	\$ 24,739	\$ -	\$ 24,739	\$ 50,003
<b>Total Revenues</b>	<b>\$ 325,108</b>	<b>\$ 333,846</b>	<b>\$ 315,469</b>	<b>\$ 1,079</b>	<b>\$ 316,548</b>	<b>\$ 341,797</b>
<b>Expenditures</b>						
<b>Administrative</b>						
Supervisors Fees	\$ 5,600	\$ 6,000	\$ 800	\$ 2,000	\$ 2,800	\$ 6,000
FICA Expense	\$ 428	\$ 459	\$ 61	\$ 153	\$ 214	\$ 459
Engineering	\$ 10,347	\$ 15,000	\$ 4,690	\$ 5,000	\$ 9,690	\$ 15,000
Attorney	\$ 14,507	\$ 30,000	\$ 3,134	\$ 10,000	\$ 13,134	\$ 30,000
Arbitrage	\$ 450	\$ 450	\$ 450	\$ -	\$ 450	\$ 450
Dissemination	\$ 5,350	\$ 5,500	\$ 3,733	\$ 1,667	\$ 5,400	\$ 5,500
Annual Audit	\$ 3,415	\$ 3,415	\$ -	\$ 3,310	\$ 3,310	\$ 3,310
Trustee Fees	\$ 7,004	\$ 7,050	\$ 7,004	\$ -	\$ 7,004	\$ 7,050
Assessment Administration	\$ 5,000	\$ 5,000	\$ 5,000	\$ -	\$ 5,000	\$ 5,000
Management Fees	\$ 45,000	\$ 45,000	\$ 30,000	\$ 15,000	\$ 45,000	\$ 46,350
Information Technology	\$ 1,500	\$ 900	\$ 600	\$ 300	\$ 900	\$ 1,125
Website Maintenance	\$ -	\$ 600	\$ 400	\$ 200	\$ 600	\$ 750
Telephone	\$ -	\$ 100	\$ -	\$ 33	\$ 33	\$ 100
Postage	\$ 733	\$ 1,250	\$ 191	\$ 417	\$ 608	\$ 1,250
Printing & Binding	\$ 626	\$ 1,000	\$ 112	\$ 333	\$ 445	\$ 1,000
Insurance	\$ 7,000	\$ 7,700	\$ 7,351	\$ -	\$ 7,351	\$ 8,100
Legal Advertising	\$ 5,274	\$ 2,500	\$ 1,170	\$ 833	\$ 2,003	\$ 2,500
Other Current Charges	\$ 1,793	\$ 1,000	\$ 634	\$ 333	\$ 967	\$ 2,400
Office Supplies	\$ 171	\$ 300	\$ 16	\$ 100	\$ 116	\$ 300
Property Appraiser	\$ 3,099	\$ 3,100	\$ -	\$ 3,100	\$ 3,100	\$ 3,100
Settlement Agreement	\$ 14,371	\$ -	\$ -	\$ -	\$ -	\$ -
Dues, Licenses & Subscriptions	\$ 175	\$ 175	\$ 175	\$ -	\$ 175	\$ 175
<b>Total Administrative</b>	<b>\$ 131,844</b>	<b>\$ 136,499</b>	<b>\$ 65,522</b>	<b>\$ 42,780</b>	<b>\$ 108,301</b>	<b>\$ 139,919</b>
<b>Operations &amp; Maintenance</b>						
Field Services	\$ 10,000	\$ 10,000	\$ 6,667	\$ 3,333	\$ 10,000	\$ 10,300
Landscape Maintenance	\$ 56,294	\$ 59,868	\$ 37,529	\$ 18,765	\$ 56,294	\$ 61,713
Aquatic Control Maintenance	\$ 57,000	\$ 64,479	\$ 38,000	\$ 19,000	\$ 57,000	\$ 66,865
Aquatic Midge Maintenance	\$ 23,800	\$ 30,000	\$ 15,867	\$ 7,933	\$ 23,800	\$ 30,000
R&M Plant Replacement	\$ -	\$ 3,000	\$ -	\$ 1,000	\$ 1,000	\$ 3,000
Storm Structure Repairs	\$ 1,958	\$ 10,000	\$ 150	\$ 3,333	\$ 3,483	\$ 10,000
Contingency	\$ 2,660	\$ 10,000	\$ -	\$ 3,333	\$ 3,333	\$ 10,000
Capital Outlay	\$ -	\$ 10,000	\$ -	\$ 3,333	\$ 3,333	\$ 10,000
<b>Total Operations &amp; Maintenance</b>	<b>\$ 151,712</b>	<b>\$ 197,347</b>	<b>\$ 98,213</b>	<b>\$ 60,031</b>	<b>\$ 158,244</b>	<b>\$ 201,878</b>
<b>Total Expenditures</b>	<b>\$ 283,556</b>	<b>\$ 333,846</b>	<b>\$ 163,734</b>	<b>\$ 102,811</b>	<b>\$ 266,545</b>	<b>\$ 341,797</b>
<b>Excess Revenues/(Expenditures)</b>	<b>\$ 41,552</b>	<b>\$ -</b>	<b>\$ 151,735</b>	<b>\$ (101,732)</b>	<b>\$ 50,003</b>	<b>\$ -</b>

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

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

**Poinciana West**  
**Community Development District**  
**General Fund Budget**

**Revenues:**

**Special Assessments – Tax Collector**

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

**Interest**

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

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**Expenditures:**

**Administrative:**

**Supervisors Fees**

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

**FICA Expense**

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

**Engineering**

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

**Attorney**

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

**Arbitrage**

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

**Dissemination**

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

**Poinciana West**  
**Community Development District**  
**General Fund Budget**

*Annual Audit*

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

*Trustee Fees*

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

*Assessment Administration*

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

*Management Fees*

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

*Information Technology*

Represents costs related to the District's information systems, which include but are not limited to video conferencing services, cloud storage services and servers, security, accounting software, etc.

*Website Maintenance*

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

*Telephone*

Telephone and fax machine.

*Postage*

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

*Printing & Binding*

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

## Poinciana West Community Development District General Fund Budget

### Insurance

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

### Legal Advertising

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

### Other Current Charges

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

### Office Supplies

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

### Property Appraiser

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

### Dues, Licenses & Subscriptions

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

## **Operations & Maintenance:**

### Field Services

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

### Landscape Maintenance

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

<b>Description</b>	<b>Monthly</b>	<b>Annual</b>
Landscape Maintenance	\$4,785	\$57,420
3% Increase		\$1,723
Contingency		\$2,570
<b>Total</b>		<b>\$61,713</b>

## Poinciana West Community Development District General Fund Budget

### Aquatic Control Maintenance

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

<b>Description</b>	<b>Monthly</b>	<b>Annual</b>
Aquatic Maintenance	\$4,821	\$57,855
2% Increase		\$1,157
Contingency		\$7,853
<b>Total</b>		<b>\$66,865</b>

### Aquatic Midge Management

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

<b>Description</b>	<b>Monthly</b>	<b>Annual</b>
Aquatic Midge Control	\$1,983	\$23,800
8% Increase		\$1,904
Contingency		\$4,296
<b>Total</b>		<b>\$30,000</b>

### R&M – Plant Replacement

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

### Storm Structure Repairs

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

### Contingency

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

### Capital Outlay

Represents estimated cost for any capital related projects.



# Poinciana West

## Community Development District

### Projected Fund Balance Analysis

#### **FY 2021 Projected Ending Fund Balance**

Actual Beginning Fund Balance	\$ 519,559
Less: cash to balance budget	\$ -
Plus: projected excess revenue	\$ 25,264
Projected Ending Fund Balance	<u>\$ 544,823</u>

#### **FY 2022 Estimated Ending Fund Balance**

Projected Beginning Fund Balance	\$ 544,823
Less: cash to balance budget	\$ (50,003)
Projected Ending Fund Balance	<u>\$ 494,820</u>

#### **FY 2022 Estimated Reserves (Ending Fund Balance)**

Operating Reserve (3 months)	\$ 85,449
Unreserved Fund Balance	\$ 409,370
	<u>\$ 494,820</u>

**Poinciana West**  
**Community Development District**  
**Proposed Budget**  
**Debt Service Fund**

	Adopted Budget FY2021	Actuals Thru 5/31/21	Projected Next 4 Months	Total Projected 9/30/21	Proposed Budget FY2022
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**Revenues**

Assessments - Tax Collector	\$ 1,048,751	\$ 1,044,619	\$ 4,132	\$ 1,048,751	\$ 1,046,815
Assessments - Prepayments	\$ -	\$ 21,376	\$ -	\$ 21,376	\$ -
Interest	\$ 1,000	\$ 33	\$ -	\$ 33	\$ -
Carry Forward Surplus	\$ 287,459	\$ 299,105	\$ -	\$ 299,105	\$ 290,113
<b>Total Revenues</b>	<b>\$ 1,337,210</b>	<b>\$ 1,365,133</b>	<b>\$ 4,132</b>	<b>\$ 1,369,265</b>	<b>\$ 1,336,928</b>

**Expenditures**

<b>Administrative</b>					
Property Appraiser	\$ 11,200	\$ -	\$ 11,200	\$ 11,200	\$ 11,200
<b>Series 2017 R-1</b>					
Interest - 11/1	\$ 184,950	\$ 184,869	\$ -	\$ 184,869	\$ 178,771
Special Call - 11/1	\$ -	\$ 15,000	\$ -	\$ 15,000	\$ -
Principal - 5/1	\$ 415,000	\$ 415,000	\$ -	\$ 415,000	\$ 425,000
Interest - 5/1	\$ 184,950	\$ 184,569	\$ -	\$ 184,569	\$ 178,771
Special Call - 5/1	\$ -	\$ 10,000	\$ -	\$ 10,000	\$ -
<b>Series 2017 R-2</b>					
Interest - 11/1	\$ 69,324	\$ 69,324	\$ -	\$ 69,324	\$ 66,075
Special Call -11/1	\$ -	\$ 5,000	\$ -	\$ 5,000	\$ -
Principal - 5/1	\$ 90,000	\$ 90,000	\$ -	\$ 90,000	\$ 95,000
Interest - 5/1	\$ 69,324	\$ 69,190	\$ -	\$ 69,190	\$ 66,075
Special Call - 5/1	\$ -	\$ 25,000	\$ -	\$ 25,000	\$ -
<b>Total Expenditures</b>	<b>\$ 1,024,749</b>	<b>\$ 1,067,952</b>	<b>\$ 11,200</b>	<b>\$ 1,079,152</b>	<b>\$ 1,020,893</b>
<b>Excess Revenues/(Expenditures)</b>	<b>\$ 312,461</b>	<b>\$ 297,181</b>	<b>\$ (7,068)</b>	<b>\$ 290,113</b>	<b>\$ 316,035</b>

<b>Series 2017 R-1</b>	
Interest - 11/1/22	\$172,396

<b>Series 2017 R-2</b>	
Interest - 11/1/22	\$63,522

Net Assessments	\$ 1,046,815
Collection Cost (6%)	\$ 66,818
Gross Assessments	<b>\$ 1,113,633</b>

Property Type	Platted Units	Gross Per Unit	Gross Total
Single Family	1611	\$686.58	\$1,106,080
Recreational	11	\$686.58	\$7,552
	<b>1622</b>		<b>\$1,113,633</b>

**Poinciana West**  
**Community Development District**  
**Series 2017A-1 Special Assessment Refunding Bonds**  
**Amortization Schedule**

Date	Balance	Principal	Interest	Total
11/01/21	\$ 9,085,000.00	\$ -	\$ 178,771.25	\$ 357,542.50
05/01/22	\$ 9,085,000.00	\$ 425,000.00	\$ 178,771.25	
11/01/22	\$ 8,660,000.00	\$ -	\$ 172,396.25	\$ 776,167.50
05/01/23	\$ 8,660,000.00	\$ 440,000.00	\$ 172,396.25	
11/01/23	\$ 8,220,000.00	\$ -	\$ 165,521.25	\$ 777,917.50
05/01/24	\$ 8,220,000.00	\$ 450,000.00	\$ 165,521.25	
11/01/24	\$ 7,770,000.00	\$ -	\$ 158,208.75	\$ 773,730.00
05/01/25	\$ 7,770,000.00	\$ 465,000.00	\$ 158,208.75	
11/01/25	\$ 7,305,000.00	\$ -	\$ 150,071.25	\$ 773,280.00
05/01/26	\$ 7,305,000.00	\$ 485,000.00	\$ 150,071.25	
11/01/26	\$ 6,820,000.00	\$ -	\$ 141,341.25	\$ 776,412.50
05/01/27	\$ 6,820,000.00	\$ 500,000.00	\$ 141,341.25	
11/01/27	\$ 6,320,000.00	\$ -	\$ 132,091.25	\$ 773,432.50
05/01/28	\$ 6,320,000.00	\$ 520,000.00	\$ 132,091.25	
11/01/28	\$ 5,800,000.00	\$ -	\$ 122,341.25	\$ 774,432.50
05/01/29	\$ 5,800,000.00	\$ 540,000.00	\$ 122,341.25	
11/01/29	\$ 5,260,000.00	\$ -	\$ 111,541.25	\$ 773,882.50
05/01/30	\$ 5,260,000.00	\$ 565,000.00	\$ 111,541.25	
11/01/30	\$ 4,695,000.00	\$ -	\$ 99,888.13	\$ 776,429.38
05/01/31	\$ 4,695,000.00	\$ 590,000.00	\$ 99,888.13	
11/01/31	\$ 4,105,000.00	\$ -	\$ 87,719.38	\$ 777,607.50
05/01/32	\$ 4,105,000.00	\$ 615,000.00	\$ 87,719.38	
11/01/32	\$ 3,490,000.00	\$ -	\$ 75,035.00	\$ 777,754.38
05/01/33	\$ 3,490,000.00	\$ 640,000.00	\$ 75,035.00	
11/01/33	\$ 2,850,000.00	\$ -	\$ 61,275.00	\$ 776,310.00
05/01/34	\$ 2,850,000.00	\$ 670,000.00	\$ 61,275.00	
11/01/34	\$ 2,180,000.00	\$ -	\$ 46,870.00	\$ 778,145.00
05/01/35	\$ 2,180,000.00	\$ 695,000.00	\$ 46,870.00	
11/01/35	\$ 1,485,000.00	\$ -	\$ 31,927.50	\$ 773,797.50
05/01/36	\$ 1,485,000.00	\$ 725,000.00	\$ 31,927.50	
11/01/36	\$ 760,000.00	\$ -	\$ 16,340.00	\$ 773,267.50
05/01/37	\$ 760,000.00	\$ 760,000.00	\$ 16,340.00	\$ 776,340.00
		\$ 9,085,000.00	\$ 3,681,448.75	\$ 12,766,448.75

**Poinciana West**  
**Community Development District**  
**Series 2017A-2 Special Assessment Refunding Bonds**  
**Amortization Schedule**

Date	Balance	Principal	Interest	Total
11/01/21	\$ 2,380,000.00	\$ -	\$ 66,075.00	\$ 132,150.00
05/01/22	\$ 2,380,000.00	\$ 95,000.00	\$ 66,075.00	
11/01/22	\$ 2,285,000.00	\$ -	\$ 63,521.88	\$ 224,596.88
05/01/23	\$ 2,285,000.00	\$ 100,000.00	\$ 63,521.88	
11/01/23	\$ 2,185,000.00	\$ -	\$ 60,834.38	\$ 224,356.25
05/01/24	\$ 2,185,000.00	\$ 105,000.00	\$ 60,834.38	
11/01/24	\$ 2,080,000.00	\$ -	\$ 58,012.50	\$ 223,846.88
05/01/25	\$ 2,080,000.00	\$ 115,000.00	\$ 58,012.50	
11/01/25	\$ 1,965,000.00	\$ -	\$ 54,921.88	\$ 227,934.38
05/01/26	\$ 1,965,000.00	\$ 120,000.00	\$ 54,921.88	
11/01/26	\$ 1,845,000.00	\$ -	\$ 51,696.88	\$ 226,618.75
05/01/27	\$ 1,845,000.00	\$ 125,000.00	\$ 51,696.88	
11/01/27	\$ 1,720,000.00	\$ -	\$ 48,337.50	\$ 225,034.38
05/01/28	\$ 1,720,000.00	\$ 135,000.00	\$ 48,337.50	
11/01/28	\$ 1,585,000.00	\$ -	\$ 44,709.38	\$ 228,046.88
05/01/29	\$ 1,585,000.00	\$ 140,000.00	\$ 44,709.38	
11/01/29	\$ 1,445,000.00	\$ -	\$ 40,946.88	\$ 225,656.25
05/01/30	\$ 1,445,000.00	\$ 145,000.00	\$ 40,946.88	
11/01/30	\$ 1,300,000.00	\$ -	\$ 37,050.00	\$ 222,996.88
05/01/31	\$ 1,300,000.00	\$ 155,000.00	\$ 37,050.00	
11/01/31	\$ 1,145,000.00	\$ -	\$ 32,632.50	\$ 224,682.50
05/01/32	\$ 1,145,000.00	\$ 165,000.00	\$ 32,632.50	
11/01/32	\$ 980,000.00	\$ -	\$ 27,930.00	\$ 225,562.50
05/01/33	\$ 980,000.00	\$ 175,000.00	\$ 27,930.00	
11/01/33	\$ 805,000.00	\$ -	\$ 22,942.50	\$ 225,872.50
05/01/34	\$ 805,000.00	\$ 185,000.00	\$ 22,942.50	
11/01/34	\$ 620,000.00	\$ -	\$ 17,670.00	\$ 225,612.50
05/01/35	\$ 620,000.00	\$ 195,000.00	\$ 17,670.00	
11/01/35	\$ 425,000.00	\$ -	\$ 12,112.50	\$ 224,782.50
05/01/36	\$ 425,000.00	\$ 205,000.00	\$ 12,112.50	
11/01/36	\$ 220,000.00	\$ -	\$ 6,270.00	\$ 223,382.50
05/01/37	\$ 220,000.00	\$ 220,000.00	\$ 6,270.00	\$ 226,270.00
		\$ 2,380,000.00	\$ 1,357,402.50	\$ 3,737,402.50

## SECTION B

**RESOLUTION 2021-04**

**A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE POINCIANA WEST COMMUNITY DEVELOPMENT DISTRICT MAKING A DETERMINATION OF BENEFIT AND IMPOSING SPECIAL ASSESSMENTS FOR FISCAL YEAR 2021/2022; PROVIDING FOR THE COLLECTION AND ENFORCEMENT OF SPECIAL ASSESSMENTS; CERTIFYING AN ASSESSMENT ROLL; PROVIDING FOR AMENDMENTS TO THE ASSESSMENT ROLL; PROVIDING A SEVERABILITY CLAUSE; AND PROVIDING AN EFFECTIVE DATE.**

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

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

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

**WHEREAS**, the Board of Supervisors (“**Board**”) of the District hereby determines to undertake various operations and maintenance and other activities described in the District’s budget (“**Adopted Budget**”) for the fiscal year beginning October 1, 2021 and ending September 30, 2022 (“**Fiscal Year 2021/2022**”), attached hereto as **Exhibit A** and incorporated by reference herein; and

**WHEREAS**, the District must obtain sufficient funds to provide for the operation and maintenance of the services and facilities provided by the District as described in the Adopted Budget; and

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

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

**WHEREAS**, it is in the best interests of the District to proceed with the imposition of the special assessments for operations and maintenance in the amount set forth in the Adopted Budget; and

**WHEREAS**, the District has previously levied an assessment for debt service, which the District desires to collect for Fiscal Year 2021/2022; and

**WHEREAS**, Chapter 197, *Florida Statutes*, provides a mechanism pursuant to which such special assessments may be placed on the tax roll and collected by the local tax collector (“**Uniform Method**”), and the District has previously authorized the use of the Uniform Method by, among other things, entering into agreements with the Property Appraiser and Tax Collector of the County for that purpose; and

**WHEREAS**, it is in the best interests of the District to adopt the Assessment Roll of the Poinciana West Community Development District (“**Assessment Roll**”) attached to this Resolution as **Exhibit B** and incorporated as a material part of this Resolution by this reference, and to certify the Assessment Roll to the County Tax Collector pursuant to the Uniform Method; and

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

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

**SECTION 1. BENEFIT & ALLOCATION FINDINGS.** The Board hereby finds and determines that the provision of the services, facilities, and operations as described in **Exhibit A** confers a special and peculiar benefit to the lands within the District, which benefit exceeds or equals the cost of the assessments. The allocation of the assessments to the specially benefitted lands, as shown in **Exhibits A and B**, is hereby found to be fair and reasonable.

**SECTION 2. ASSESSMENT IMPOSITION.** Pursuant to Chapters 190 and 197, *Florida Statutes*, and using the procedures authorized by Florida law for the levy and collection of special assessments, a special assessment for operation and maintenance is hereby imposed and levied on benefitted lands within the District, and in accordance with **Exhibits A and B**. The lien of the special assessments for operations and maintenance imposed and levied by this Resolution shall be effective upon passage of this Resolution. Moreover, pursuant to Section 197.3632(4), *Florida Statutes*, the lien amount shall serve as the “maximum rate” authorized by law for operation and maintenance assessments.

**SECTION 3. COLLECTION.** The collection of the operation and maintenance special assessments and previously levied debt service assessments shall be at the same time and in the same manner as County taxes in accordance with the Uniform Method, as indicated on **Exhibits A and B**. The decision to collect special assessments by any particular method – e.g., on the tax roll or by direct bill – does not mean that such method will be used to collect special assessments in future years, and the District reserves the right in its sole discretion to select collection methods in any given year, regardless of past practices.

**SECTION 4. ASSESSMENT ROLL.** The Assessment Roll, attached to this Resolution as **Exhibit B**, is hereby certified to the County Tax Collector and shall be collected by the County Tax Collector in the same manner and time as County taxes. The proceeds therefrom shall be paid

to the District.

**SECTION 5. ASSESSMENT ROLL AMENDMENT.** The District Manager shall keep apprised of all updates made to the County property roll by the Property Appraiser after the date of this Resolution, and shall amend the Assessment Roll in accordance with any such updates, for such time as authorized by Florida law, to the County property roll. After any amendment of the Assessment Roll, the District Manager shall file the updates in the District records.

**SECTION 6. SEVERABILITY.** The invalidity or unenforceability of any one or more provisions of this Resolution shall not affect the validity or enforceability of the remaining portions of this Resolution, or any part thereof.

**SECTION 7. EFFECTIVE DATE.** This Resolution shall take effect upon the passage and adoption of this Resolution by the Board.

**PASSED AND ADOPTED THIS 21<sup>st</sup> DAY OF JULY, 2021.**

Witness:

**POINCIANA WEST COMMUNITY  
DEVELOPMENT DISTRICT**

\_\_\_\_\_  
Secretary / Assistant Secretary

By: \_\_\_\_\_

Its: \_\_\_\_\_

**Exhibit A:** Budget

**Exhibit B:** Assessment Roll



## SECTION VI

**Poinciana West  
Community Development District  
ANNUAL FINANCIAL REPORT  
September 30, 2020**

/

**Poinciana West Community Development District**

**ANNUAL FINANCIAL REPORT**

**September 30, 2020**

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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, 2020, 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.

Fort Pierce / Stuart

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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, 2020, 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 July 8, 2021 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*

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

July 8, 2021

**Poinciana West Community Development District  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
For the Year Ended September 30, 2020**

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, 2020**

**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 capital assets 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, 2020.

- ◆ The District's total assets and deferred outflows of resources exceeded total liabilities by \$3,217,567 (net position). Unrestricted net position for Governmental Activities were \$860,712. Net investment in capital assets was \$2,269,564. Restricted net position was \$87,291.
- ◆ Governmental activities revenues totaled \$1,382,022 while governmental activities expenses totaled \$1,219,654.

**Poinciana West Community Development District  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
For the Year Ended September 30, 2020**

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

**Financial Analysis of the District**

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

**Net Position**

	<b>Governmental Activities</b>	
	<b>2020</b>	<b>2019</b>
Current assets	\$ 863,740	\$ 882,449
Restricted assets	813,281	804,418
Capital assets, net	<u>13,301,349</u>	<u>13,662,584</u>
<b>Total Assets</b>	<u>14,978,370</u>	<u>15,349,451</u>
Deferred outflow of resources	<u>337,941</u>	<u>358,319</u>
Current liabilities	719,855	732,191
Non-current liabilities	<u>11,378,889</u>	<u>11,920,380</u>
<b>Total Liabilities</b>	<u>12,098,744</u>	<u>12,652,571</u>
Net investment in capital assets	2,269,564	2,424,529
Net position - restricted	87,291	59,231
Net position - unrestricted	<u>860,712</u>	<u>571,439</u>
<b>Total Net Position</b>	<u><u>\$ 3,217,567</u></u>	<u><u>\$ 3,055,199</u></u>

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

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

The increase in net position is related to revenues exceeding expenses in the current year.



**Poinciana West Community Development District  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
For the Year Ended September 30, 2020**

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

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

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

**Change in Net Position**

	<b>Governmental Activities</b>	
	<b>2020</b>	<b>2019</b>
Program Revenues		
Charges for services	\$ 1,374,426	\$ 1,355,475
General Revenues		
Investment earnings	7,596	8,695
Total Revenues	<u>1,382,022</u>	<u>1,364,170</u>
Expenses		
General government	131,843	140,982
Physical environment	512,947	523,879
Interest on long-term debt	574,864	590,700
Total Expenses	<u>1,219,654</u>	<u>1,255,561</u>
Change in Net Position	162,368	108,609
Net Position - Beginning of Year	<u>3,055,199</u>	<u>2,946,590</u>
Net Position - End of Year	<u><u>\$ 3,217,567</u></u>	<u><u>\$ 3,055,199</u></u>

**Poinciana West Community Development District  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
For the Year Ended September 30, 2020**

**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, 2020 and 2019:

Description	Governmental Activities	
	2020	2019
Capital assets not being depreciated:		
Land improvements	\$ 6,645,273	\$ 6,645,273
Capital assets being depreciated:		
Infrastructure	10,446,892	10,446,892
Accumulated depreciation	(3,790,816)	(3,429,581)
Total Capital Assets, depreciated	6,656,076	7,017,311
Total Capital Assets	\$ 13,301,349	\$ 13,662,584

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

**General Fund Budgetary Highlights**

The budget exceeded governmental expenditures primarily because of less legal fees, capital outlay, storm structure repairs 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 \$9,525,000 and \$2,500,000, respectively at September 30, 2020.

**Poinciana West Community Development District  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
For the Year Ended September 30, 2020**

**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, 2021.

**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, 219 E Livingston Street, Orlando, Florida 32801.

**Poinciana West Community Development District**  
**STATEMENT OF NET POSITION**  
**September 30, 2020**

	<b>Governmental Activities</b>
<b>ASSETS</b>	
Current Assets:	
Cash and cash equivalents	\$ 573,594
Due from other governments	1,798
Prepaid expenses	12,351
Total Current Assets	<u>587,743</u>
Non-current Assets:	
Prepaid bond insurance	275,997
Restricted assets:	
Investments	813,281
Capital assets not being depreciated:	
Land improvements	6,645,273
Capital assets being depreciated:	
Infrastructure	10,446,892
Less: accumulated depreciation	<u>(3,790,816)</u>
Total Non-current Assets	<u>14,390,627</u>
Total Assets	<u>14,978,370</u>
<b>DEFERRED OUTFLOW OF RESOURCES</b>	
Deferred amount on refunding	<u>337,941</u>
<b>LIABILITIES</b>	
Current Liabilities:	
Accounts payable	3,028
Accrued interest payable	211,827
Bonds payable	505,000
Total Current Liabilities	<u>719,855</u>
Non-current liabilities:	
Bonds payable	11,378,889
Total Liabilities	<u>12,098,744</u>
<b>NET POSITION</b>	
Net investment in capital assets	2,269,564
Restricted for debt service	87,291
Unrestricted	860,712
Total Net Position	<u><u>\$ 3,217,567</u></u>

See accompanying notes.

**Poinciana West Community Development District**  
**STATEMENT OF ACTIVITIES**  
**For the Year Ended September 30, 2020**

<b><u>Functions/Programs</u></b>	<b><u>Expenses</u></b>	<b><u>Program Revenues Charges for Services</u></b>	<b><u>Net (Expense) Revenues and Changes in Net Position Governmental Activities</u></b>
Governmental Activities			
General government	\$ (131,843)	\$ 137,116	\$ 5,273
Physical environment	(512,947)	157,779	(355,168)
Interest on long-term debt	(574,864)	1,079,531	504,667
Total Governmental Activities	<u>\$ (1,219,654)</u>	<u>\$ 1,374,426</u>	<u>154,772</u>
<b>General revenues:</b>			
Investment earnings			<u>7,596</u>
Change in Net Position			162,368
Net Position - October 1, 2019			3,055,199
Net Position - September 30, 2020			<u><u>\$ 3,217,567</u></u>

See accompanying notes.

**Poinciana West Community Development District**  
**BALANCE SHEET –**  
**GOVERNMENTAL FUNDS**  
**September 30, 2020**

	General	Debt Service	Total Governmental Funds
<b>ASSETS</b>			
Cash and cash equivalents	\$ 573,594	\$ -	\$ 573,594
Due from other governments	1,798	-	1,798
Prepaid expenses	12,351	-	12,351
Restricted assets - investments at fair value	-	813,281	813,281
Total Assets	<u>\$ 587,743</u>	<u>\$ 813,281</u>	<u>\$ 1,401,024</u>
<b>LIABILITIES AND FUND BALANCES</b>			
<b>LIABILITIES</b>			
Accounts payable	<u>\$ 3,028</u>	<u>\$ -</u>	<u>\$ 3,028</u>
<b>FUND BALANCES</b>			
Nonspendable - prepaid expenses	12,351	-	12,351
Restricted:			
Debt service	-	813,281	813,281
Assigned - operating reserve	65,156	-	65,156
Unreserved and undesignated	507,208	-	507,208
Total Fund Balances	<u>584,715</u>	<u>813,281</u>	<u>1,397,996</u>
Total Liabilities and Fund Balances	<u>\$ 587,743</u>	<u>\$ 813,281</u>	<u>\$ 1,401,024</u>

See accompanying notes.

**Poinciana West Community Development District  
RECONCILIATION OF TOTAL GOVERNMENTAL FUND BALANCES  
TO NET POSITION OF GOVERNMENTAL ACTIVITIES  
September 30, 2020**

Total Governmental Fund Balances	\$ 1,397,996
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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 accumulated depreciation (\$(3,790,816)), used in governmental activities are not current financial resources and therefore, are not reported at the governmental fund level.	6,656,076
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Deferred outflow of resources are not current financial resources and therefore, are not reported at the governmental fund level.	337,941
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Prepaid bond insurance, net are not current financial resources and therefore, are not reported at the governmental fund level.	275,997
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Long-term liabilities, including bonds payable (\$12,025,000), less net bond discount (\$141,111) are not due and payable in the current period and therefore, are not reported at the governmental fund level.	(11,883,889)
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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.	<u>(211,827)</u>
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Net Position of Governmental Activities	<u><u>\$ 3,217,567</u></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, 2020**

	General	Debt Service	Total Governmental Funds
Revenues			
Special assessments	\$ 294,895	\$ 1,079,531	\$ 1,374,426
Investment earnings	1,936	5,660	7,596
Total Revenues	<u>296,831</u>	<u>1,085,191</u>	<u>1,382,022</u>
Expenditures			
Current			
General government	131,843	-	131,843
Physical environment	151,712	-	151,712
Debt service			
Principal	-	540,000	540,000
Interest	-	525,171	525,171
Other debt service	-	11,157	11,157
Total Expenditures	<u>283,555</u>	<u>1,076,328</u>	<u>1,359,883</u>
Net change in fund balances	<u>13,276</u>	<u>8,863</u>	<u>22,139</u>
Fund Balances - October 1, 2019	<u>571,439</u>	<u>804,418</u>	<u>1,375,857</u>
Fund Balances - September 30, 2020	<u><u>\$ 584,715</u></u>	<u><u>\$ 813,281</u></u>	<u><u>\$ 1,397,996</u></u>

See accompanying notes.



**Poinciana West Community Development District  
RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES AND  
CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS TO THE  
STATEMENT OF ACTIVITIES  
For the Year Ended September 30, 2020**

Net Change in Fund Balances - Total Governmental Funds	\$ 22,139
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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)
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.	540,000
Amortization expense of a bond discount, \$(8,509), and prepaid bond insurance, \$(16,643), does not require the use of current resources and therefore is not reported in the governmental funds. This is the amount of amortization in the current period.	(25,152)
The deferred amount of refunding is amortized in the Statement of Activities, but not in the governmental funds. This is the amount of amortization in the current year.	(20,378)
In the Statement of Activities, interest is accrued on outstanding bonds; whereas in governmental funds, interest expenditures are reported when due. This is the change in accrued interest from the prior year to the current year.	6,994

Change in Net Position of Governmental Activities	\$ 162,368
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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, 2020**

	<b>Original Budget</b>	<b>Final Budget</b>	<b>Actual</b>	<b>Variance with Final Budget Positive (Negative)</b>
<b>Revenues</b>				
Special assessments	\$ 291,294	\$ 291,294	\$ 294,895	\$ 3,601
Investment earnings	4,500	4,500	1,936	(2,564)
Total Revenues	<u>295,794</u>	<u>295,794</u>	<u>296,831</u>	<u>1,037</u>
<b>Expenditures</b>				
Current				
General government	138,882	138,882	131,843	7,039
Physical environment	186,173	186,173	151,712	34,461
Capital outlay	10,000	10,000	-	10,000
Total Expenditures	<u>335,055</u>	<u>335,055</u>	<u>283,555</u>	<u>51,500</u>
Net change in fund balances	(39,261)	(39,261)	13,276	52,537
Fund Balances - October 1, 2019	<u>39,261</u>	<u>39,261</u>	<u>571,439</u>	<u>532,178</u>
Fund Balances - September 30, 2020	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 584,715</u>	<u>\$ 584,715</u>

*See accompanying notes.*

**Poinciana West Community Development District**  
**NOTES TO FINANCIAL STATEMENTS**  
**September 30, 2020**

**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, 2020**

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

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

**a. Government-wide Financial Statements**

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. 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, 2020**

**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, 2020**

**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, 2020**

**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, 2020**

**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, \$1,397,996, differs from "net position" of governmental activities, \$3,217,567, 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>(3,790,816)</u>
Total	<u>\$ 13,301,349</u>



**Poinciana West Community Development District**  
**NOTES TO FINANCIAL STATEMENTS**  
**September 30, 2020**

**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>337,941</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, 2020 were:

Bonds payable	\$ (12,025,000)
Bond discount, net	<u>141,111</u>
Total	<u>\$ 11,883,889</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>(211,827)</u>
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**Prepaid bond insurance**

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

Prepaid bond insurance, net	\$ <u>275,997</u>
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**Poinciana West Community Development District**  
**NOTES TO FINANCIAL STATEMENTS**  
**September 30, 2020**

**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, \$22,139, differs from the “change in net position” for governmental activities, \$162,368, reported in the Statement of Activities. The differences arise primarily from the long-term economic focus of the Statement of Activities versus the current financial resources focus of the governmental funds. The effect of the differences is illustrated below.

**Capital related items**

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

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

Amortization expense of the deferred amount on refunding, bond discount 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>540,000</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>6,994</u>
--	-----------------

**Poinciana West Community Development District**  
**NOTES TO FINANCIAL STATEMENTS**  
**September 30, 2020**

**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, 2020, the District's bank balance and the carrying value were \$573,594.

As of September 30, 2020, 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>\$ 813,281</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, 2020**

**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. As of September 30, 2020, the District's investment in the U.S. Bank Commercial Paper was rated A-1+ by Standard & Poor's.

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, 2020 were typical of these items during the fiscal year then ended. 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, 2020**

**NOTE E – CAPITAL ASSETS**

Capital Asset activity for the year ended September 30, 2020 was as follows:

	Balance October 1, 2019	Additions	Deletions	Balance September 30, 2020
<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	(3,429,581)	(361,235)	-	(3,790,816)
Total Capital Assets Depreciated, Net	7,017,311	(361,235)	-	6,656,076
Governmental Activities Capital Assets	<u>\$ 13,662,584</u>	<u>\$ (361,235)</u>	<u>\$ -</u>	<u>\$ 13,301,349</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, 2020:

Long-term debt at October 1, 2019	\$ 12,565,000
Principal payments	<u>(540,000)</u>
Long-term debt at September 30, 2020	12,025,000
Less: bond discount, net	<u>(141,111)</u>
Bonds payable, net at September 30, 2020	<u>\$ 11,883,889</u>

**Poinciana West Community Development District**  
**NOTES TO FINANCIAL STATEMENTS**  
**September 30, 2020**

**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 \$415,000. \$ 9,525,000

\$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. 2,500,000

Bond payable 12,025,000

Bond discount, net (141,111)

Bonds Payable, Net \$ 11,883,889

The annual requirements to amortize the principal and interest of bonded debt outstanding as of September 30, 2020 are as follows:

Year Ending September 30,	Principal	Interest	Total
2021	\$ 505,000	\$ 508,386	\$ 1,013,386
2022	520,000	492,344	1,012,344
2023	545,000	474,488	1,019,488
2024	560,000	455,094	1,015,094
2025	585,000	434,556	1,019,556
2026-2030	3,290,000	1,804,936	5,094,936
2031-2035	4,100,000	1,023,310	5,123,310
2036-2037	1,920,000	133,800	2,053,800
Totals	<u>\$ 12,025,000</u>	<u>\$ 5,326,914</u>	<u>\$ 17,351,914</u>

**Poinciana West Community Development District  
NOTES TO FINANCIAL STATEMENTS  
September 30, 2020**

**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, 2020:

	<u>Reserve Balance</u>	<u>Reserve Requirement</u>
Senior Special Assessment Refunding Bonds, Series 2017-1	\$ 392,492	\$ 392,337
Subordinate Special Assessment Refunding Bonds, Series 2017-2	\$ 121,874	\$ 121,826

**Poinciana West Community Development District  
NOTES TO FINANCIAL STATEMENTS  
September 30, 2020**

**NOTE G – 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. The District has not filed any claims under this commercial coverage during the last three years.

**NOTE H – 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.

**NOTE I – SETTLEMENT**

During the current fiscal year, the District settled an Amended Motion to Tax Costs seeking \$62,395 allegedly incurred by three residents (of the District or the adjoining Poinciana Community Development District) after they challenged the bond validation proceedings filed by the District and the Poinciana Community Development District. The District settled its portion of the motion in the current year with a payment of \$14,317 in exchange for a release of all claims related to the validation proceedings. The Poinciana Community Development District paid a separate settlement in the amount of \$34,361.





**Berger, Toombs, Elam,  
Gaines & Frank**

Certified Public Accountants PL

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**INDEPENDENT AUDITORS' 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, 2020, and the related notes to the financial statements, and have issued our report thereon dated July 8, 2021.

**Internal Control Over Financial Reporting**

In planning and performing our audit, we considered Poinciana West Community Development District's internal control over financial reporting (internal control) as a basis for designing 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.

*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 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.

Fort Pierce / Stuart

- 30 -

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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 PL  
Fort Pierce, Florida

July 8, 2021



**Berger, Toombs, Elam,  
Gaines & Frank**

Certified Public Accountants PL

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Suite 200  
Fort Pierce, Florida 34950

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FAX: 772/468-9278

## 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, 2020, and have issued our report thereon dated July 8, 2021.

### 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 July 8, 2021, 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.

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To the Board of Supervisors  
Poinciana West Community Development District

Pursuant to Sections 10.554(1)(i)5.b. and 10.556(8), Rules of the Auditor General, we applied financial conditions assessment procedures as of September 30, 2020 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

July 8, 2021



**Berger, Toombs, Elam,  
Gaines & Frank**

Certified Public Accountants PL

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**INDEPENDENT ACCOUNTANTS' 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, 2020. 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, 2020.

*Berger Toombs Elam  
Gaines & Frank*

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

July 8, 2021

Fort Pierce / Stuart

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## SECTION VII

# SECTION C

# SECTION 1



# Poinciana West Community Development District

## Summary of Check Register

May 12, 2021 to July 13, 2021

<b>Fund</b>	<b>Date</b>	<b>Check No.'s</b>	<b>Amount</b>
General Fund	5/27/21	1771-1772	\$ 5,200.10
	6/14/21	1773-1779	\$ 20,681.59
	6/30/21	1780	\$ 581.00
			\$ 26,462.69
Payroll			
	<u>June 2021</u>		
	Joseph Clark	50093	\$ 184.70
	Maneck Master	50094	\$ 184.70
	Mayra Skeete	50095	\$ 184.70
	Peggy Gregory	50096	\$ 184.70
	Roy LaRue	50097	\$ 184.70
			\$ 923.50
			\$ 27,386.19

AP300R *** CHECK DATES 05/12/2021 - 07/13/2021 ***										YEAR-TO-DATE ACCOUNTS PAYABLE PREPAID/COMPUTER CHECK REGISTER										RUN 7/14/21										PAGE									
POINCIANA WEST - GENERAL FUND BANK A GENERAL FUND																																							
CHECK DATE	VEND#	.....INVOICE..... DATE INVOICE	.....EXPENSED TO..... YRMO DPT ACCT#	SUB	SUBCLASS	VENDOR NAME	STATUS	AMOUNT	.....CHECK..... AMOUNT	#																													
5/27/21	00008	5/18/21	7-375-89	202105	310-51300-42000		*	70.89																															
5 DELIVERIES 5/12/21																																							
FEDEX																																							
5/27/21	00001	5/01/21	98	202105	310-51300-34000	MANAGEMENT FEES MAY 21	*	3,750.00		70.89 001771																													
		5/01/21	98	202105	310-51300-35200	INFORMATION TECH MAY 21	*	125.00																															
		5/01/21	98	202105	310-51300-31300	DISSEMINATION SVC MAY 21	*	416.67																															
		5/01/21	98	202105	310-51300-51000	OFFICE SUPPLIES MAY 21	*	.21																															
		5/01/21	98	202105	310-51300-42000	POSTAGE MAY 21	*	4.00																															
		5/01/21	99	202105	320-53800-12000	FIELD MANAGEMENT MAY 21	*	833.33																															
GOVERNMENTAL MANAGEMENT SERVICES-CF																																							
6/14/21	00005	5/17/21	1015190	202105	320-53800-47100	MOSQUITO MAINT MAY 21	*	1,983.33		5,129.21 001772																													
CLARKE ENVIRONMENTAL MOSQUITO																																							
6/14/21	00020	5/17/21	9211	202105	320-53800-47000	AQUATIC MAINT MAY 21	*	4,750.00		1,983.33 001773																													
CLARKE AQUATIC SERVICES, INC																																							
6/14/21	00007	6/01/21	6585	202106	320-53800-46200	LANDSCAPE MAINT JUNE 21	*	4,691.16		4,750.00 001774																													
FLORALAWN 2, LLC																																							
6/14/21	00001	6/01/21	100	202106	310-51300-34000	MANAGEMENT FEE JUNE 21	*	3,750.00		4,691.16 001775																													
		6/01/21	100	202106	310-51300-35200	INFORMATION TECH JUNE 21	*	125.00																															
		6/01/21	100	202106	310-51300-31300	DISSEMINATION SVC JUNE 21	*	416.67																															
		6/01/21	100	202106	310-51300-51000	OFFICE SUPPLIES JUNE 21	*	15.87																															
		6/01/21	100	202106	310-51300-42000	POSTAGE JUNE 21	*	15.18																															
		6/01/21	100	202106	310-51300-42500	COPIES JUNE 21	*	46.05																															
		6/01/21	101	202106	320-53800-12000	FIELD MANAGEMENT JUNE 21	*	833.33																															
GOVERNMENTAL MANAGEMENT SERVICES-CF																																							

AP300R  
 \*\*\* CHECK DATES 05/12/2021 - 07/13/2021 \*\*\*  
 YEAR-TO-DATE ACCOUNTS PAYABLE PREPAID/COMPUTER CHECK REGISTER RUN 7/14/21 PAGE 2  
 POINCIANA WEST - GENERAL FUND  
 BANK A GENERAL FUND

CHECK DATE	VEND#	INVOICE DATE	INVOICE	YRMO	DPT	ACCT#	SUB	SUBCLASS	VENDOR NAME	STATUS	AMOUNT	...CHECK... AMOUNT #
6/14/21	00016	6/02/21	2163277	202105	310-51300-31100				GAI CONSULTANTS, INC	*	3,360.00	3,360.00 001777
6/14/21	00035	5/19/21	05192021	202105	310-51300-49000				BALLROOM CHARGE	*	125.00	125.00 001778
6/14/21	00033	6/01/21	17513	202105	310-51300-31500				SOLIVITA CLUB-AVATAR PROPERTIES	*	570.00	570.00 001779
6/30/21	00010	5/31/21	1047288	202105	310-51300-48000				CLARK & ALBAUGH, LLP	*	581.00	581.00 001780
			NOT BOS MTG 5/12/21						THE LEDGER			
TOTAL FOR BANK A											26,462.69	
TOTAL FOR REGISTER											26,462.69	

POIW POIN WEST CDD KCOSTA



Invoice Number	Invoice Date	Account Number	Page
7-375-89958	May 18, 2021	[REDACTED]	1 of 3

FedEx Tax ID: 71-0427007

**Billing Address:**

POINCIANA WEST CDD  
1408 HAMLIN AVE UNIT E  
SAINT CLOUD FL 34771-8588

**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	\$70.89
<b>TOTAL THIS INVOICE</b>	<b>USD</b>	<b>\$70.89</b>

**RECEIVED**

MAY 24 2021

Other discounts may apply.

To pay your FedEx invoice, please go to [www.fedex.com/payment](http://www.fedex.com/payment). Thank you for using FedEx.

1-8  
310 513 42

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

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

Invoice Number	Invoice Amount	Account Number
[REDACTED]	USD \$70.89	[REDACTED]

**Remittance Advice**

Your payment is due by Jul 02, 2021

0036219 01A8 0.423 \*\*AUTO T5 3 1137 34771-858877 -C01-P36255-11



POINCIANA WEST CDD  
1408 HAMLIN AVE UNIT E  
SAINT CLOUD FL 34771-8588



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



61020370009713

Invoice Number	Invoice Date	Account Number	Page
7-375-89958	May 18, 2021		2 of 3

### FedEx Express Shipment Detail By Payor Type (Original)

Ship Date: May 12, 2021

Cust. Ref.: Poinciana West CDD

Ref.#2:

Payor: Third Party

Ref.#3:

- Fuel Surcharge - FedEx has applied a fuel surcharge of 6.75% to this shipment.
- Distance Based Pricing, Zone 2
- Package Delivered to Recipient Address - Release Authorized

Automation	INET	Sender	Recipient
Tracking ID	773708446177	George Flint	Peggy Gregory
Service Type	FedEx Standard Overnight	GMS - CF, LLC	742 SAN RAPHAEL ST
Package Type	FedEx Pak	219 E Livingston Street	KISSIMMEE FL 34759 US
Zone	02	ORLANDO FL 32801 US	
Packages	1		
Rated Weight	2.0 lbs, 0.9 kgs	Transportation Charge	5.89
Delivered	May 13, 2021 15:35	Fuel Surcharge	0.78
Svc Area	A3	Residential Delivery	4.65
Signed by	see above	Third Party Billing	0.31
FedEx Use	00000000/134425/02	Total Charge	USD \$12.63

Ship Date: May 12, 2021

Cust. Ref.: Poinciana West CDD

Ref.#2:

Payor: Third Party

Ref.#3:

- Fuel Surcharge - FedEx has applied a fuel surcharge of 6.75% to this shipment.
- Distance Based Pricing, Zone 2
- Package Delivered to Recipient Address - Release Authorized

Automation	INET	Sender	Recipient
Tracking ID	773708451383	George Flint	Roy LaRue
Service Type	FedEx Standard Overnight	GMS - CF, LLC	211 SAN VICENTE LN
Package Type	FedEx Pak	219 E Livingston Street	KISSIMMEE FL 34759 US
Zone	02	ORLANDO FL 32801 US	
Packages	1		
Rated Weight	2.0 lbs, 0.9 kgs	Transportation Charge	6.89
Delivered	May 13, 2021 15:31	Fuel Surcharge	0.78
Svc Area	A3	Residential Delivery	4.65
Signed by	see above	Third Party Billing	0.31
FedEx Use	00000000/134425/02	Total Charge	USD \$12.63

### FedEx® Billing Online

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



Invoice Number	Invoice Date	Account Number	Page
7-375-89958	May 18, 2021		3 of 3

Ship Date: May 12, 2021

Payor: Third Party

- Fuel Surcharge - FedEx has applied a fuel surcharge of 6.75% to this shipment.
- Distance Based Pricing, Zone 6
- Package Delivered to Recipient Address - Release Authorized

Cust. Ref.: Poinciana West CDD

Ref.#3:

Ref.#2:

Automation INET  
Tracking ID 773708484671  
Service Type FedEx Standard Overnight  
Package Type FedEx Pak  
Zone 08  
Packages 1  
Rated Weight 1.0 lbs, 0.5 kgs  
Delivered May 13, 2021 13:22  
Svc Area A2  
Signed by see above  
FedEx Use 000000000/134437/02

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

Recipient  
Maneck Master  
C/o Dr. Neal Master  
1832 SHASTA ST  
RICHMOND CA 94804 US

Transportation Charge	13.97
Fuel Surcharge	1.25
Residential Delivery	4.65
Third Party Billing	0.49
<b>Total Charge</b>	<b>USD \$20.37</b>

Ship Date: May 12, 2021

Payor: Third Party

- Fuel Surcharge - FedEx has applied a fuel surcharge of 6.75% to this shipment.
- Distance Based Pricing, Zone 2
- Package Delivered to Recipient Address - Release Authorized

Cust. Ref.: Poinciana West CDD

Ref.#3:

Ref.#2:

Automation INET  
Tracking ID 773708492533  
Service Type FedEx Standard Overnight  
Package Type FedEx Pak  
Zone 02  
Packages 1  
Rated Weight 2.0 lbs, 0.9 kgs  
Delivered May 13, 2021 15:03  
Svc Area A3  
Signed by see above  
FedEx Use 000000000/134425/02

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

Recipient  
Joseph Clark  
306 MOORPARK WAY  
KISSIMMEE FL 34759 US

Transportation Charge	6.89
Fuel Surcharge	0.78
Residential Delivery	4.65
Third Party Billing	0.31
<b>Total Charge</b>	<b>USD \$12.63</b>

Ship Date: May 12, 2021

Payor: Third Party

- Fuel Surcharge - FedEx has applied a fuel surcharge of 6.75% to this shipment.
- Distance Based Pricing, Zone 2
- Package Delivered to Recipient Address - Release Authorized

Cust. Ref.: Poinciana West CDD

Ref.#3:

Ref.#2:

Automation INET  
Tracking ID 773708538837  
Service Type FedEx Standard Overnight  
Package Type FedEx Pak  
Zone 02  
Packages 1  
Rated Weight 2.0 lbs, 0.9 kgs  
Delivered May 13, 2021 15:23  
Svc Area A3  
Signed by see above  
FedEx Use 000000000/134425/02

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

Recipient  
Mayra Skeete  
467 BEL AIR WAY  
KISSIMMEE FL 34759 US

Transportation Charge	6.89
Fuel Surcharge	0.78
Residential Delivery	4.65
Third Party Billing	0.31
<b>Total Charge</b>	<b>USD \$12.63</b>

<b>Third Party Subtotal</b>	<b>USD</b>	<b>\$70.89</b>
-----------------------------	------------	----------------

<b>Total FedEx Express</b>	<b>USD</b>	<b>\$70.89</b>
----------------------------	------------	----------------

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

# Invoice

**Bill To:**

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

**RECEIVED**

MAY 13 2021

**Invoice #:** 98  
**Invoice Date:** 5/1/21  
**Due Date:** 5/1/21  
**Case:**  
**P.O. Number:**

Description	Hours/Qty	Rate	Amount
Management Fees - May 2021 310 513 34		3,750.00	3,750.00
Information Technology - May 2021 352		125.00	125.00
Dissemination Agent Services - May 2021 313		416.67	416.67
Office Supplies 51		0.21	0.21
Postage 42		4.00	4.00
1-1			
<b>Total</b>			<b>\$4,295.88</b>
<b>Payments/Credits</b>			<b>\$0.00</b>
<b>Balance Due</b>			<b>\$4,295.88</b>

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

# Invoice

**Invoice #:** 99  
**Invoice Date:** 5/1/21  
**Due Date:** 5/1/21  
**Case:**  
**P.O. Number:**

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

**RECEIVED**

MAY 13 2021

Description	Hours/Qty	Rate	Amount
Field Management - May 2021		833.33	833.33
<div>1-1</div> <div>32053812</div>			
<b>Total</b>			<b>\$833.33</b>
<b>Payments/Credits</b>			<b>\$0.00</b>
<b>Balance Due</b>			<b>\$833.33</b>





# INVOICE



Customer #: P07800

Customer PO #: NA

B  
I  
L  
L  
T  
O

Poinciana West Community Dev. Dist.  
6200 Lee Vista Blvd.  
Suite 300  
Orlando, FL 32822-5149

Stacie Vanderbilt

RECEIVED

MAY 18 2021

Invoice #: 001015190

Invoice Date: 05/17/21

Terms: Net 30 Days

Due Date: 06/16/21

Agreement no 1000002502

Consultant Cherrief Jackson

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

CLARKE ENVIRONMENTAL MOSQUITO MANAGEMENT SERVICE

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

Service for May 2021

Order total

1,983.33

1-5  
320 538 471

Clarke Environmental Mosquito Management, Inc. is a Clarke Company

<del>*** We accept ACH Payments ***</del>	Total:	1,983.33
---	--------	----------

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

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



# INVOICE

www.clarke.com  
TOLL-FREE: 800-323-5727  
PHONE: 630-884-2000  
AR Email: accountsreceivable@clarke.com,  
AR Dept Ext.: 3139



Customer #: 088096  
Customer PO #: NA

Invoice #: 000009211  
Invoice Date: 05/17/21  
Terms: Net 30 Days  
Due Date: 06/16/21

B  
I Poinciana West Community Dev. Dist.  
L 6200 Lee Vista Blvd.  
L Suite 300  
T Orlando, FL 32822-5149  
O Stacie Vanderbilt

Agreement no 1000002499

Consultant Tim Gardner

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

## CLARKE AQUATIC MAINTENANCE SERVICES

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

Service for May 2021  
Invoice 8 of 12  
Invoice Due May 2021

1-20 47  
320 538

**Order total** 4,750.00

**RECEIVED**

MAY 18 2021

Clarke Aquatic Services, Inc. is a Clarke Company

<b>We accept ACH Payments</b>	<b>Total:</b> 4,750.00
-------------------------------	------------------------

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

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

**Invoice**

Date	Invoice #
6/1/2021	6585

<b>Bill To</b>
Poinciana West Community Development Dist c/o Governmental Management Services Central Florida, LLC 9145 Narcoossee Road Suite A206 Orlando, FL 32827

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 June 2021  <b>RECEIVED</b> <b>JUN 01 2021</b>  1-7 320-538 462	4,691.16	4,691.16
Thank you for your business.		<b>Total</b>	\$4,691.16

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

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

# Invoice

**Bill To:**

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

**Invoice #:** 100  
**Invoice Date:** 6/1/21  
**Due Date:** 6/1/21  
**Case:**  
**P.O. Number:**

Description	Hours/Qty	Rate	Amount
Management Fees - June 2021	310 513 34	3,750.00	3,750.00
Information Technology - June 2021	352	125.00	125.00
Dissemination Agent Services - June 2021	312	416.67	416.67
Office Supplies	51	15.87	15.87
Postage	42	15.18	15.18
Copies	125	46.05	46.05

1-1  
**RECEIVED**

JUN 08 2021

**Total** \$4,368.77

**Payments/Credits** \$0.00

**Balance Due** \$4,368.77

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

# Invoice

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

**Invoice #:** 101  
**Invoice Date:** 6/1/21  
**Due Date:** 6/1/21  
**Case:**  
**P.O. Number:**

Description	Hours/Qty	Rate	Amount
Field Management - June 2021		833.33	833.33
<p style="text-align: center;"><b>RECEIVED</b></p> <p style="text-align: center;">JUN 08 2021</p> <p style="text-align: center;">1-1 320 538 12</p>			
<b>Total</b>			<b>\$833.33</b>
<b>Payments/Credits</b>			<b>\$0.00</b>
<b>Balance Due</b>			<b>\$833.33</b>



# INVOICE

Orlando T 407.423.8398  
618 E. South Street, Suite 700 F 407.843.1070  
Orlando, FL 32801

RECEIVED

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

JUN 04 2021

June 2, 2021  
Project No: A171207.00  
Invoice No: 2163277

Project A171207.00 Poinciana West Community Development District Engineering Services

**Professional Services Through May 22, 2021**

Task 005 2021 General Support

Sub-Task 001 COM

**Professional Personnel**

	Hours	Rate	Amount
Principal			
Leo, Kathleen	6.50	320.00	2,080.00
Technical/Professional 8			
Ford, Laura	2.00	130.00	260.00
Technical/Professional 3			
Savoie, Matthew	12.00	85.00	1,020.00
Totals	20.50		3,360.00
<b>Total Labor</b>			<b>3,360.00</b>

**Total this Sub-Task \$3,360.00**

**Total this Task \$3,360.00**

**Total this Invoice \$3,360.00**

1-16  
310 513 311

Project	A171207.00	Poindiana West Community Development Dis	Invoice	2163277
---------	------------	--	---------	---------

## Billing Backup

Wednesday, June 2, 2021

GAI Consultants, Inc.

Invoice 2163277 Dated 6/2/2021

4:46:21 PM

Project	A171207.00	Poindiana West Community Development District Engineering Services
Task	005	2021 General Support
Sub-Task	001	COM

### Professional Personnel

			Hours	Rate	Amount	
Principal						
04136	Leo, Kathleen	4/28/2021	.50	320.00	160.00	
	emails, calls					
04136	Leo, Kathleen	5/18/2021	2.00	320.00	640.00	
	Meeting prep					
04136	Leo, Kathleen	5/19/2021	4.00	320.00	1,280.00	
	meeting and site drive					
Technical/Professional 8						
04335	Ford, Laura	5/10/2021	1.00	130.00	130.00	
	UPDATE PONDS AND WETLAND MAPS					
04335	Ford, Laura	5/14/2021	1.00	130.00	130.00	
	UPDATE PONDS AND WETLAND MAPS					
Technical/Professional 3						
11004	Savoie, Matthew	5/5/2021	8.00	85.00	680.00	
	Pond Inspections					
11004	Savoie, Matthew	5/6/2021	4.00	85.00	340.00	
	Pond Inspection					
	Totals		20.50		3,360.00	
	<b>Total Labor</b>					<b>3,360.00</b>
				<b>Total this Sub-Task</b>		<b>\$3,360.00</b>
				<b>Total this Task</b>		<b>\$3,360.00</b>
				<b>Total this Project</b>		<b>\$3,360.00</b>
				<b>Total this Report</b>		<b>\$3,360.00</b>

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



DATE: MAY 19, 2021

BILL TO	SHIP TO	INSTRUCTIONS
PWCDD	Same as recipient	

QUANTITY	DESCRIPTION	UNIT PRICE	TOTAL
1	Room Charge - Ballroom	125.00	125.00

1-35  
 310 513 49

RECEIVED MAY 24 2021

SUBTOTAL	125.00
SALES TAX	
SHIPPING & HANDLING	
<b>TOTAL DUE</b>	<b>125.00</b>



**Clark & Albaugh, LLP**  
 700 W. Morse Blvd., Suite 101  
 Winter Park, Florida 32789

**RECEIVED**

JUN 3 2021

Phone: (407) 647-7600

Fax: (407) 647-7622

Poinciana West Community Development District  
 6200 Lee Vista Blvd., Suite 300  
 Orlando, FL 32822

June 1, 2021

**Attention:** George S. Flint, District Manager

File # 7784-001  
 Invoice # 17513

**RE:** General matters

DATE	DESCRIPTION	HOURS	AMOUNT	LAWYER
May-19-21	review of meeting package, minutes and proposed budget	0.70	210.00	SDC
	attendance at board meeting (video)	1.20	360.00	SDC
	Totals	1.90	\$570.00	
	<b>Total Fee &amp; Disbursements</b>			<b>\$570.00</b>
	Previous Balance			57.00
	Previous Payments			57.00
	<b>Balance Now Due</b>			<b>\$570.00</b>

1-33  
 310 513 315

TAX ID Number 26-1572385

# The Ledger NEWS CHIEF

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

1 BILLING PERIOD		2 ADVERTISER / CLIENT NAME	
05/01/21 - 05/31/21		POINCIANA WEST CDD	
23 TOTAL AMOUNT DUE		*UNAPPLIED AMOUNT	3 TERMS OF PAYMENT
581.00		NET 15 DAYS	
21 CURRENT AMOUNT DUE	22 30 DAYS	60 DAYS	OVER 90 DAYS
581.00	.00	.00	.00

## ADVERTISING INVOICE and STATEMENT

24 INVOICE NUMBER	4 PAGE #	5 BILLING DATE	6 BILLED ACCOUNT NUMBER	7 ADVERTISER / CLIENT NUMBER
1047288	1	05/31/21		

8 - 146  
STACIE VANDERBILT  
POINCIANA WEST CDD  
219 E LIVINGSTON ST  
ORLANDO FL 32801-1508



9 REMITTANCE ADDRESS
----------------------

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

210104728800000581005

1-10  
310513 48

## PLEASE DETACH AND RETURN UPPER PORTION WITH YOUR REMITTANCE

10 DATE	11 NEWSPAPER REFERENCE	12/13/14 DESCRIPTION - OTHER COMMENTS/CHARGES	15 SAU SIZE BILLED UNITS	17 TIMES RUN RATE	19 GROSS AMOUNT	20 NET AMOUNT
04/30 05/04 ✓ 05/12	1763 L060GOJJWK LEGAL LINE AD	BALANCE FORWARD Payment on Account NOTICE OF REGULAR BO ARD OF SUPERVISORS M LKL/FULL, LNET/FULL 0001 L060GOJJWK STACIE V.	2x60L	1	581.00	589.16 -589.16 581.00
<p style="text-align: center;">RECEIVED JUN 1 2021</p> <p style="text-align: center;">JUN 1 9 2021</p>						
WE APPRECIATE YOUR CONTINUED BUSINESS. CONTACT YOUR ACCT REP DIRECTLY REGARDING AD BILLING DISCREPANCIES.						

## STATEMENT OF ACCOUNT AGING OF PAST DUE ACCOUNTS

21 CURRENT NET AMOUNT DUE	22 30 DAYS	60 DAYS	OVER 90 DAYS	*UNAPPLIED AMOUNT	23 TOTAL AMOUNT DUE
581.00	.00	.00	.00		581.00

The Ledger NEWS CHIEF

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

GateHouse Media

24 INVOICE NUMBER	25 BILLING PERIOD	6 BILLED ACCOUNT NUMBER	7 ADVERTISER / CLIENT NUMBER	2 ADVERTISER / CLIENT NAME
1047288	05/01/21 - 05/31/21			POINCIANA WEST CDD

# AFFIDAVIT OF PUBLICATION THE LEDGER

Lakeland, Polk County, Florida

STATE OF FLORIDA)  
COUNTY OF POLK)

Before the undersigned authority personally appeared Olga L. Rodriguez Martin, who on oath says that she is an Account Executive for Advertising at The Ledger and the News Chief, daily newspapers published at Lakeland in Polk County, Florida; that the attached copy of advertisement, being a

## PUBLIC NOTICE

In the matter of **BOARD MEETING**

Concerning **POINCIANA WEST CDD**

as published in said newspaper and online in the issues of

**5-12; 2021**

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

Signed Olga L. Rodriguez Martin

Olga L. Rodriguez Martin  
Advertising Account Executive  
Who is personally known to me.

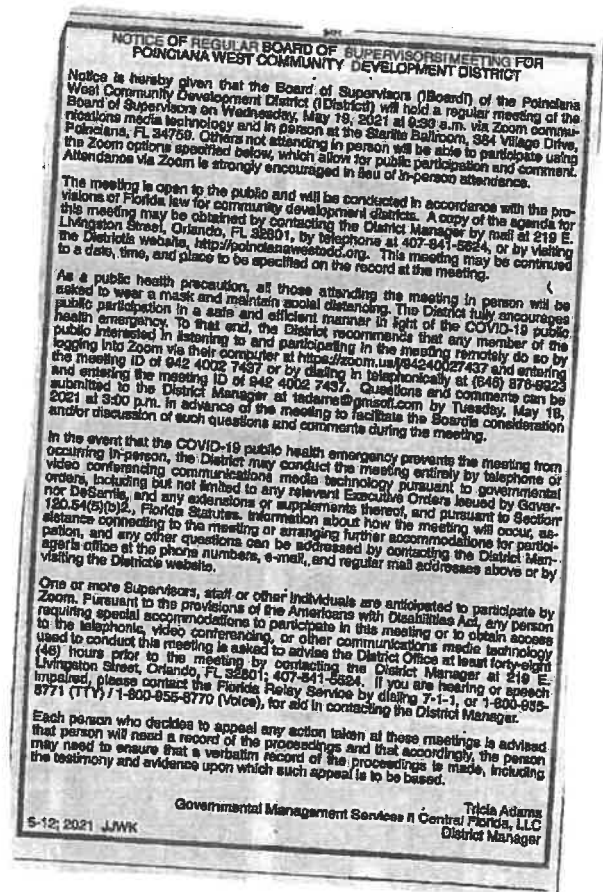
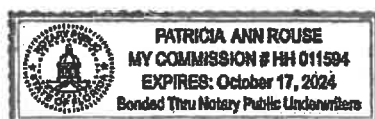
Sworn to and subscribed before me this 12th day of May, 2021 A.D.

*Patricia Ann Rouse*

Notary Public

(Seal)

JJWK



## SECTION 2

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

***Unaudited Financial Reporting***  
***May 31, 2021***



# Table of Contents

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

**Poinciana West**  
**Community Development District**  
**Combined Balance Sheet**  
**May 31, 2021**

	<i>General Fund</i>	<i>Debt Service Fund</i>	<i>Totals Governmental Funds</i>
<b>Assets:</b>			
<u><b>Cash</b></u>			
Operating Account - Suntrust	\$ 232,641	\$ -	\$ 232,641
Money Market Account	\$ 493,389	\$ -	\$ 493,389
Due From General Fund	\$ -	\$ 2,950	\$ 2,950
<u><b>Investments</b></u>			
Series 2017			
Reserve R1	\$ -	\$ 392,340	\$ 392,340
Reserve R2	\$ -	\$ 121,827	\$ 121,827
Revenue	\$ -	\$ 282,923	\$ 282,923
Redemption R1	\$ -	\$ 6,929	\$ 6,929
Redemption R2	\$ -	\$ 4,388	\$ 4,388
<b>Total Assets</b>	<b>\$ 726,030</b>	<b>\$ 811,357</b>	<b>\$ 1,537,387</b>
<b>Liabilities:</b>			
Accounts Payable	\$ 11,369	\$ -	\$ 11,369
Due to Debt Service	\$ 2,950	\$ -	\$ 2,950
<b>Total Liabilities</b>	<b>\$ 14,319</b>	<b>\$ -</b>	<b>\$ 14,319</b>
<b>Fund Balances:</b>			
Unassigned	\$ 646,555	\$ -	\$ 646,555
Operating Reserves	\$ 65,156	\$ -	\$ 65,156
Debt Service	\$ -	\$ 811,357	\$ 811,357
<b>Total Fund Balances</b>	<b>\$ 711,711</b>	<b>\$ 811,357</b>	<b>\$ 1,523,068</b>
<b>Total Liabilities &amp; Fund Balance</b>	<b>\$ 726,030</b>	<b>\$ 811,357</b>	<b>\$ 1,537,387</b>

**Poinciana West**  
**Community Development District**  
**General Fund**

**Statement of Revenues, Expenditures, and Changes in Fund Balance**  
**For The Period Ending May 31, 2021**

	Adopted Budget	Prorated Budget Thru 05/31/21	Actual Thru 05/31/21	Variance
<b>Revenues</b>				
Special Assessments - Tax Collector	\$ 291,294	\$ 291,294	\$ 290,375	\$ (919)
Interest	\$ 1,000	\$ 667	\$ 355	\$ (312)
<b>Total Revenues</b>	<b>\$ 292,294</b>	<b>\$ 291,961</b>	<b>\$ 290,730</b>	<b>\$ (1,231)</b>
<b>Expenditures:</b>				
<b>General &amp; Administrative:</b>				
Supervisors Fees	\$ 6,000	\$ 4,000	\$ 800	\$ 3,200
FICA Expense	\$ 459	\$ 306	\$ 61	\$ 245
Engineering	\$ 15,000	\$ 10,000	\$ 4,690	\$ 5,310
Attorney	\$ 30,000	\$ 20,000	\$ 3,134	\$ 16,867
Arbitrage	\$ 450	\$ 450	\$ 450	\$ -
Dissemination	\$ 5,500	\$ 3,667	\$ 3,733	\$ (67)
Annual Audit	\$ 3,415	\$ -	\$ -	\$ -
Trustee Fees	\$ 7,050	\$ 7,050	\$ 7,004	\$ 46
Assessment Administration	\$ 5,000	\$ 5,000	\$ 5,000	\$ -
Management Fees	\$ 45,000	\$ 30,000	\$ 30,000	\$ -
Information Technology	\$ 1,500	\$ 1,000	\$ 1,000	\$ -
Telephone	\$ 100	\$ 67	\$ -	\$ 67
Postage	\$ 1,250	\$ 833	\$ 191	\$ 642
Printing & Binding	\$ 1,000	\$ 667	\$ 112	\$ 555
Insurance	\$ 7,700	\$ 7,700	\$ 7,351	\$ 349
Legal Advertising	\$ 2,500	\$ 1,667	\$ 1,170	\$ 497
Other Current Charges	\$ 1,000	\$ 667	\$ 634	\$ 33
Office Supplies	\$ 300	\$ 200	\$ 16	\$ 184
Property Appraiser	\$ 3,100	\$ 2,067	\$ -	\$ 2,067
Dues, Licenses & Subscriptions	\$ 175	\$ 175	\$ 175	\$ -
<b>Total General &amp; Administrative:</b>	<b>\$ 136,499</b>	<b>\$ 95,514</b>	<b>\$ 65,522</b>	<b>\$ 29,993</b>
<b>Operations and Maintenance Expenses</b>				
<b>Maintenance:</b>				
Field Services	\$ 10,000	\$ 6,667	\$ 6,667	\$ 0
Landscape Maintenance	\$ 59,868	\$ 39,912	\$ 37,529	\$ 2,383
Aquatic Control Maintenance	\$ 64,479	\$ 42,986	\$ 38,000	\$ 4,986
Aquatic Midge Management	\$ 30,000	\$ 20,000	\$ 15,867	\$ 4,133
R&M Plant Replacement	\$ 3,000	\$ 2,000	\$ -	\$ 2,000
Storm Structure Repairs	\$ 10,000	\$ 6,667	\$ 150	\$ 6,517
Contingency	\$ 10,000	\$ 6,667	\$ -	\$ 6,667
Capital Outlay	\$ 10,000	\$ -	\$ -	\$ -
<b>Total Operations and Maintenance Expenses</b>	<b>\$ 197,347</b>	<b>\$ 124,898</b>	<b>\$ 98,213</b>	<b>\$ 26,685</b>
<b>Total Expenditures</b>	<b>\$ 333,846</b>	<b>\$ 220,412</b>	<b>\$ 163,734</b>	<b>\$ 56,678</b>
<b>Excess Revenues (Expenditures)</b>	<b>\$ (41,552)</b>		<b>\$ 126,995</b>	
<b>Fund Balance - Beginning</b>	<b>\$ 41,552</b>		<b>\$ 519,559</b>	
<b>Fund Balance - Ending</b>	<b>\$ 0</b>		<b>\$ 646,555</b>	



**Poinciana West**  
**Community Development District**  
**Debt Service Fund Series 2016**  
**Statement of Revenues, Expenditures, and Changes in Fund Balance**  
**For The Period Ending May 31, 2021**

	Adopted Budget	Prorated Budget Thru 05/31/21	Actual Thru 05/31/21	Variance
<b>Revenues</b>				
Special Assessments - Tax Collector	\$ 1,048,751	\$ 1,048,751	\$ 1,044,619	\$ (4,132)
Special Assessments - Prepayments	\$ -	\$ -	\$ 21,376	\$ 21,376
Interest Income	\$ 1,000	\$ 667	\$ 33	\$ (633)
<b>Total Revenues</b>	<b>\$ 1,049,751</b>	<b>\$ 1,049,418</b>	<b>\$ 1,066,028</b>	<b>\$ 16,610</b>
<b>Expenditures:</b>				
Property Appraiser	\$ 11,200	\$ -	\$ -	\$ -
<b>Series 2017 R-1</b>				
Interest - 11/1	\$ 184,950	\$ 184,950	\$ 184,869	\$ 81
Special Call - 11/1	\$ -	\$ -	\$ 15,000	\$ (15,000)
Principal - 5/1	\$ 415,000	\$ 415,000	\$ 415,000	\$ -
Special Call - 5/1	\$ -	\$ -	\$ 10,000	\$ (10,000)
Interest - 5/1	\$ 184,950	\$ 184,569	\$ 184,569	\$ -
<b>Series 2017 R-2</b>				
Interest - 11/1	\$ 69,324	\$ 69,324	\$ 69,324	\$ -
Special Call - 11/1	\$ -	\$ -	\$ 5,000	\$ (5,000)
Principal - 5/1	\$ 90,000	\$ 90,000	\$ 90,000	\$ -
Special Call - 5/1	\$ -	\$ -	\$ 25,000	\$ (25,000)
Interest - 5/1	\$ 69,324	\$ 69,324	\$ 69,190	\$ 134
<b>Total Expenditures</b>	<b>\$ 1,024,749</b>	<b>\$ 1,013,168</b>	<b>\$ 1,067,952</b>	<b>\$ (54,784)</b>
<b>Excess Revenues (Expenditures)</b>	<b>\$ 25,002</b>		<b>\$ (1,924)</b>	
<b>Fund Balance - Beginning</b>	<b>\$ 287,459</b>		<b>\$ 813,281</b>	
<b>Fund Balance - Ending</b>	<b>\$ 312,461</b>		<b>\$ 811,357</b>	

**Poinciana West**  
Community Development District  
Month to Month

	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Total
<b>Revenues</b>													
Special Assessments - Tax Collector	\$ -	\$ 34,450	\$ 216,952	\$ 20,799	\$ 6,794	\$ 4,344	\$ 6,052	\$ 983	\$ -	\$ -	\$ -	\$ -	\$ 290,375
Interest	\$ 42	\$ 41	\$ 47	\$ 49	\$ 44	\$ 44	\$ 43	\$ 44	\$ -	\$ -	\$ -	\$ -	\$ 355
<b>Total Revenues</b>	<b>\$ 42</b>	<b>\$ 34,492</b>	<b>\$ 217,000</b>	<b>\$ 20,848</b>	<b>\$ 6,838</b>	<b>\$ 4,388</b>	<b>\$ 6,095</b>	<b>\$ 1,027</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 290,730</b>
<b>Expenditures</b>													
<b>General &amp; Administrative:</b>													
Supervisors Fees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 800	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 800
PICA Expense	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 61	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 61
Engineering	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,010	\$ 320	\$ 3,360	\$ -	\$ -	\$ -	\$ -	\$ 4,690
Attorney	\$ 210	\$ 297	\$ -	\$ 830	\$ -	\$ 1,170	\$ 57	\$ 570	\$ -	\$ -	\$ -	\$ -	\$ 3,134
Arbitrage	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 450	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 450
Dissemination	\$ 617	\$ 417	\$ 417	\$ 417	\$ 417	\$ 417	\$ 617	\$ 417	\$ -	\$ -	\$ -	\$ -	\$ 3,733
Annual Audit	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Trustee Fees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 7,004	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 7,004
Assessment Administration	\$ 5,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,000
Management Fees	\$ 3,750	\$ 3,750	\$ 3,750	\$ 3,750	\$ 3,750	\$ 3,750	\$ 3,750	\$ 3,750	\$ -	\$ -	\$ -	\$ -	\$ 30,000
Information Technology	\$ 125	\$ 125	\$ 125	\$ 125	\$ 125	\$ 125	\$ 125	\$ 125	\$ -	\$ -	\$ -	\$ -	\$ 1,000
Telephone	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Postage	\$ 1	\$ 27	\$ 5	\$ 3	\$ 2	\$ 75	\$ 4	\$ 75	\$ -	\$ -	\$ -	\$ -	\$ 191
Printing & Binding	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 0	\$ 108	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 112
Insurance	\$ 7,351	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 7,351
Legal Advertising	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 589	\$ -	\$ 581	\$ -	\$ -	\$ -	\$ -	\$ 1,170
Other Current Charges	\$ 49	\$ 46	\$ 49	\$ 50	\$ 46	\$ 173	\$ 49	\$ 173	\$ -	\$ -	\$ -	\$ -	\$ 634
Office Supplies	\$ 0	\$ -	\$ 0	\$ 0	\$ 0	\$ 0	\$ 15	\$ 0	\$ -	\$ -	\$ -	\$ -	\$ 16
Property Appraiser	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Dues, Licenses & Subscriptions	\$ 175	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 175
<b>Total General &amp; Administrative:</b>	<b>17,277</b>	<b>4,661</b>	<b>4,346</b>	<b>5,174</b>	<b>11,793</b>	<b>8,174</b>	<b>5,045</b>	<b>9,051</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>65,522</b>
<b>Operations and Maintenance Expenses</b>													
<b>Maintenance:</b>													
Field Services	\$ 833	\$ 833	\$ 833	\$ 833	\$ 833	\$ 833	\$ 833	\$ 833	\$ -	\$ -	\$ -	\$ -	\$ 6,667
Landscape Maintenance	\$ 4,691	\$ 4,691	\$ 4,691	\$ 4,691	\$ 4,691	\$ 4,691	\$ 4,691	\$ 4,691	\$ -	\$ -	\$ -	\$ -	\$ 37,529
Aquatic Control Maintenance	\$ 4,821	\$ 4,679	\$ 4,750	\$ 4,750	\$ 4,750	\$ 4,750	\$ 4,750	\$ 4,750	\$ -	\$ -	\$ -	\$ -	\$ 38,000
Aquatic Midge Management	\$ 1,983	\$ 1,983	\$ 1,983	\$ 1,983	\$ 1,983	\$ 1,983	\$ 1,983	\$ 1,983	\$ -	\$ -	\$ -	\$ -	\$ 15,867
R&M Plant Replacement	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Storm Structure Repairs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 150	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 150
Contingency	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total Operations and Maintenance Expenses</b>	<b>\$ 12,379</b>	<b>\$ 12,187</b>	<b>\$ 12,258</b>	<b>\$ 12,258</b>	<b>\$ 12,258</b>	<b>\$ 12,408</b>	<b>\$ 12,258</b>	<b>\$ 12,258</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 90,213</b>
<b>Total Expenditures</b>	<b>\$ 29,606</b>	<b>\$ 16,848</b>	<b>\$ 16,604</b>	<b>\$ 17,432</b>	<b>\$ 24,051</b>	<b>\$ 20,582</b>	<b>\$ 17,303</b>	<b>\$ 21,309</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 163,794</b>
<b>Excess Revenues (Expenditures)</b>	<b>\$ (29,564)</b>	<b>\$ 17,644</b>	<b>\$ 200,396</b>	<b>\$ 3,416</b>	<b>\$ (17,213)</b>	<b>\$ (16,194)</b>	<b>\$ (11,208)</b>	<b>\$ (20,282)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 126,935</b>

**Poinciana West**  
**Community Development District**  
**Special Assessment Receipts**  
**Fiscal Year 2021**

**MAINTENANCE ASSESSMENTS**

Gross Assessments \$ 309,892.74  
 Certified Net Assessments \$ 288,200.25  
 100.00%

Gross Assessments					Net Assessments		
Date	Distribution	Received	Discounts/Penalties	Commissions Paid	Interest Income	Received	General Fund
11/16/20	ACH	\$1,492.56	\$59.68	\$28.66	\$0.00	\$1,404.22	\$1,404.22
11/20/20	ACH	\$4,766.82	\$241.12	\$90.51	\$0.00	\$4,435.19	\$4,435.19
11/23/20	ACH	\$30,410.91	\$1,215.98	\$583.90	\$0.00	\$28,611.03	\$28,611.03
12/01/20	ACH	\$40,672.26	\$1,626.28	\$780.92	\$0.00	\$38,265.06	\$38,265.06
12/11/20	ACH	\$55,411.29	\$2,215.62	\$1,063.91	\$0.00	\$52,131.76	\$52,131.76
12/18/20	ACH	\$134,516.97	\$5,378.66	\$2,582.77	\$0.00	\$126,555.54	\$126,555.54
01/15/21	ACH	\$21,892.99	\$669.57	\$424.47	\$0.00	\$20,798.95	\$20,798.95
2/1/21	ACH	\$0.00	\$0.00	\$0.00	\$18.33	\$18.33	\$18.33
02/16/21	ACH	\$7,043.94	\$129.64	\$138.29	\$0.00	\$6,776.01	\$6,776.01
03/15/21	ACH	\$4,479.21	\$46.73	\$88.65	\$0.00	\$4,343.83	\$4,343.83
04/15/21	ACH	\$6,173.97	\$0.00	\$123.48	\$0.00	\$6,050.49	\$6,050.49
04/30/21	ACH	\$0.00	\$0.00	\$0.00	\$1.15	\$1.15	\$1.15
05/14/21	ACH	\$1,003.35	\$0.00	\$20.07	\$0.00	\$983.28	\$983.28
Total Collected		\$ 307,864.27	\$ 11,583.28	\$ 5,925.63	\$ 19.48	\$ 290,374.84	\$ 290,374.84
Percentage Collected		101%					

**DEBT SERVICE ASSESSMENTS**

Gross Assessments \$ 1,115,692.50  
 Certified Net Assessments \$ 1,037,594.02

100%							
Gross Assessments				Net Assessments			
Date	Distribution	Received	Discounts/Penalties	Commissions Paid	Interest Income	Received	Debt Service Fund
11/16/20	ACH	\$4,806.06	\$192.22	\$92.28	\$0.00	\$4,521.56	\$4,521.56
11/20/20	ACH	\$17,541.92	\$887.44	\$333.09	\$0.00	\$16,321.39	\$16,321.39
11/23/20	ACH	\$107,793.06	\$4,311.22	\$2,069.64	\$0.00	\$101,412.20	\$101,412.20
12/01/20	ACH	\$142,808.64	\$5,711.68	\$2,741.94	\$0.00	\$134,355.02	\$134,355.02
12/11/20	ACH	\$199,794.78	\$7,990.86	\$3,836.08	\$0.00	\$187,967.84	\$187,967.84
12/18/20	ACH	\$488,158.38	\$19,524.06	\$9,372.69	\$0.00	\$459,261.63	\$459,261.63
01/15/21	ACH	\$79,192.59	\$2,415.42	\$1,535.54	\$0.00	\$75,241.63	\$75,241.63
02/01/21	ACH	\$0.00	\$0.00	\$0.00	\$65.83	\$65.83	\$65.83
02/16/21	ACH	\$25,921.75	\$477.19	\$508.89	\$0.00	\$24,935.67	\$24,935.67
03/15/21	ACH	\$15,797.03	\$164.82	\$312.64	\$0.00	\$15,319.57	\$15,319.57
04/15/21	ACH	\$22,721.14	\$0.00	\$454.42	\$0.00	\$22,266.72	\$22,266.72
04/30/21	ACH	\$0.00	\$0.00	\$0.00	\$4.18	\$4.18	\$4.18
05/14/21	ACH	\$3,005.75	\$0.00	\$60.12	\$0.00	\$2,945.63	\$2,945.63
Total Collected		\$ 1,107,541.10	\$ 41,674.91	\$ 21,317.33	\$ 70.01	\$ 1,044,618.87	\$ 1,044,618.87
Percentage Collected		101%					

## SECTION 3

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

The Board of Supervisors of the *Poinciana West Community Development District* will hold the regularly scheduled public meetings for **Fiscal Year 2022 at 9:30 a.m. in the Starlite Ballroom at 384 Village Drive, Poinciana, Florida 34759** on the third Wednesday each month as follows unless indicated otherwise:

November 17, 2021  
January 19, 2022  
March 16, 2022  
May 18, 2022  
July 20, 2022  
September 21, 2022

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

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

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

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

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

## SECTION D

# SECTION 1

*This item will be provided under  
separate cover*



## SECTION 2

Customer Complaint Log Poinciana West CDD

Date	Resident	Address	Pond	Complaint	Assigned To	Resolution	Date Resolved
3/24/21	Rochelle Quinn	586 Villa Park Road	P-6	Midge Control	Clayton Smith	Sprayed	3/17/21
3/23/21	Bruce Menzies	532 Villa Park Road	P-6	Midge Control	Clayton Smith	Sprayed	3/17/21
4/1/21	Edward Pahalek	669 Villa Park Road	P-5	Weeds in pond	Clayton Smith	Sprayed	4/8/21
5/5/21	Florence Mazzei	388 Scripps Ranch Rd	P-3	Algae in pond	Clayton Smith	Sprayed	4/8/21
5/10/21	Margaret Ackley	794 Shorehaven Drive	P-D7	Trim Hedges	Clayton Smith	Trimmed	5/20/21
5/25/21	Florence Mazzei	388 Scripps Ranch Rd	P-3	Algae in pond	Clayton Smith	Sprayed	6/3/21
5/27/21	John Wolber	313 La Jolla Lane	P-3	Algae in pond	Clayton Smith	Sprayed	6/1/21