

*Poinciana West  
Community Development District*

*Agenda Package*

*May 17, 2023*

# 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

May 10, 2023

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

Dear Board Members:

The Board of Supervisors of Poinciana West Community Development District will meet **Wednesday, May 17, 2023 at 9:00 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 March 15, 2023 Meeting
5. Consideration of Resolution 2023-01 Approving the Proposed Fiscal Year 2024 Budget and Setting a Public Hearing
6. Presentation of Arbitrage Rebate Calculation Report
7. Staff Reports
  - A. Attorney
    - i. Update on Conveyance of 2 Stormwater Tracts
  - B. Engineer
  - C. District Manager
    - i. Approval of Check Register
    - ii. Balance Sheet and Income Statement
    - iii. Presentation of Numb Registered Voters: 2,561
  - D. Field Manager's Report
    - i. Customer Complaint Log
8. Supervisor's Requests
9. General Audience Comments
10. Other Business

11. Next Meeting Date – July 19, 2023

12. Adjournment

Sincerely,

*Tricia Adams*

Tricia L. Adams  
District Manager

# 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, **March 15, 2023** at 9:00 a.m. via Zoom Communication Media Technology and in the Starlite Ballroom, 384 Village Drive, Poinciana, Florida.

Present and constituting a quorum were:

Peggy Gregory ( <i>via Zoom</i> )	Chair
Roy LaRue ( <i>via Zoom</i> )	Vice Chairman
Dr. Maneck Master	Assistant Secretary
Joseph Clark	Assistant Secretary
Mayra Skeete	Assistant Secretary

Also present were:

Tricia Adams	District Manager
Jeremy LeBrun	GMS
Scott Clark ( <i>via Zoom</i> )	District Counsel
Kathy Leo	District Engineer
Clayton Smith ( <i>via Zoom</i> )	Field Manager
Cherrief Jackson	Clark Midge Control
Residents ( <i>Present &amp; via Zoom</i> )	

*The following is a summary of the discussions and actions taken at the March 15, 2023 Poinciana West Community Development District's Board of Supervisors Meeting.*

**FIRST ORDER OF BUSINESS**

**Roll Call**

Ms. Adams called the meeting to order at 9:00 a.m. and called the roll. Dr. Master, Mr. Joseph Clark, and Ms. Skeete were present in person, constituting a quorum. Ms. Gregory and Mr. LaRue were present via Zoom.

**SECOND ORDER OF BUSINESS**

**Pledge of Allegiance**

The Pledge of Allegiance was recited.

**THIRD ORDER OF BUSINESS**

**Public Comment Period on Agenda Items**

Cherrief Jackson stated that she was there to take any questions or concerns, but she didn't have anything to report. She further explained that she was present in case anyone had anything to share with Clarke that she could take back to the operations team.

George Mullar (812 Jasmine Creek Road) commented on the amount of cash that they have accumulated. He further explained that it looked like they had quite a bit of cash on hand that they had accumulated. He noted that it seemed to be an excess amount of cash that could be reduced. He also commented on a dispute with the HOA over who was going to pay for repairs. There was a big discussion about the HOA being notified about this situation and they didn't respond. He stated that he felt like the CDD and the HOA should be working together because both were working for the people of the community.

**FOURTH ORDER OF BUSINESS**

**Organizational Matters**

**A. Administration of Oath to Newly Elected Board Members**

Ms. Adams stated that they had an election in November; as a result of that election, Peggy Gregory and Roy LaRue were appointed to four-year terms on the Poinciana West Community Development District Board of Supervisors. Their term started again back in November, and they will be on until November 2026 for this term. She also stated that because they were elected in November, they needed to administer the oath of office. The oath of office has been administered to both Board members by a Florida notary duly qualified to administer the oath.

**B. Election of Officers**

Ms. Adams stated that they were at the time where they needed to reconsider their officers for Poinciana West CDD. Currently they had Peggy Gregory as Chairman, Roy LaRue as Vice Chairman, and the remaining Board members serve as Assistant Secretaries. There are also some staff members with their District management team who serve as officers. George Flint serves as Secretary, Jill Burns serves as Treasurer, Tricia Adams serves as Assistant Secretary, and Katie Costa serves as Assistant Treasurer for the purposes of processing District records and attesting the Chairman's signature. Ms. Adams recommended that they keep the staff members in the same officer positions. She gave the options for Board members to consider the

officers as a slate or the Board could reorganize and consider separate positions one at a time. After Board discussion, the Board decided to keep the same slate of officers.

On MOTION by Dr. Master seconded by Ms. Skeete with all in favor the Election of Officers to Remain the Same as the Previous Slate of Officers was approved.

**FIFTH ORDER OF BUSINESS**

**Approval of Minutes of the September 21, 2022 Meeting**

Ms. Adams presented the minutes of the September 21, 2022 Board of Supervisors meeting. She noted that what they had included in the agenda package had already been reviewed. She asked for any additional comments or corrections. Hearing none,

On MOTION by Ms. Gregory seconded by Mr. LaRue with all in favor the Minutes of the September 21, 2022 Meeting were approved.

**SIXTH ORDER OF BUSINESS**

**Ratification of Fiscal Year 2022 Audit Engagement Letter**

Ms. Adams stated that this item was on page 16 of the agenda package and was an audit engagement letter for Fiscal Year 2022 from Berger, Toombs, Elam, Gaines & Frank. She noted that on page 20 of the engagement letter it showed the amount of \$3,425. Ms. Adams explained the background on their Audit Agreement stating that the Board ultimately approved an Audit Agreement with Berger, Toombs, Elam, Gaines & Frank for five years and it was for Fiscal Year 2020 through Fiscal Year 2024. Ms. Adams reviewed that agreement, and the terms of this engagement letter were consistent with the terms proposed for the Fiscal Year 2022 audit. She stated that this was provided to the Chairman for signature because the audit was a time-sensitive matter. The audit is due to be filed with the state by June 30<sup>th</sup> of each year. The annual independent audit is required for every Community Development District in the State of Florida. She noted that later in the agenda, they would be reviewing their audit.

On MOTION by Mr. Joseph Clark seconded by Ms. Skeete with all in favor the Fiscal Year 2022 Audit Engagement Letter was ratified.



**SEVENTH ORDER OF BUSINESS****Consideration of Investment of Surplus Funds**

Ms. Adams stated that she provided a cover memorandum. She explained that this was included in the agenda packet back in November and it had been updated for March. The interest rate for savings has been changing. It started to change in the fall and has changed even more since the first of the year. She stated that even since November, there were some changes with opportunities that she wanted to address with the Board.

Ms. Adams stated that on page 29 of the agenda package was Resolution 2007-13. She explained that this was a resolution adopting investment guidelines for the Poinciana West Community Development District. The pertinent points are the investment guidelines that are consistent with Florida Statutes, Chapter 218. Poinciana West adopted four different options. The Board can invest surplus funds in the local government surplus trust fund, which is basically an investment pool for Florida governments. The Board can invest in money market accounts with the highest credit rating. The Board can invest in CD's or savings accounts with qualified public depositories. She explained that their funding was guaranteed because they have all their monies safely in a public depository. She noted that sometimes the question would come up related to FDIC insurance, but that would not be pertinent. Their qualified public depository guarantees these funds per Chapter 280.02, Florida Statutes. Finally, the other option that the Board members could consider is the U. S. Treasury.

Ms. Adams explained that Dr. Master has a background in investing and the U. S. Treasury funds were something that he was recommending for Poinciana West Community Development District to consider. She added that Dr. Master worked with staff to lay out a potential plan. That plan is outlined on the memorandum, which is on page 27 of the agenda package. Back in November, their money market account was only earning about 1%, but that changed, and the money market accounts were earning a little bit more. She stated that 1% was not the highest yield and Dr. Master felt that they could do better with the surplus funds. Ms. Adams stated that Dr. Master recommended the Treasury Bills and Treasury Notes. She further explained that they would buy \$100,000 in six-months security, \$100,000 in a one-year security, and \$100,000 in a two-year security. Then, 90-days later six-months security for \$100,000. Finally, they would invest at the same time the remaining \$100,000 in a one-year security. She noted that the investment rates, the yield rates, and the interest rates were more favorable than what they would get with a money market account typically. She stated that because of the

change in dynamics with the interest rates, they also wanted to put forward some additional information.

Ms. Adams reviewed the information on the State Board of Administration. She explained that this was the local government surplus trust fund, which they discussed earlier where it's an investment pool for Florida Governments. She stated that the SBA account was also an option. One advantage to the SBA account is that their investment is accessible and liquid. She noted that for several years, the interest rate on the SBA account was not much better than what they were getting with money market accounts, but that has really changed recently. It is a conservative investment fund and the yield at the end of January 2023 was 4.55% interest rate. She further stated that because of the savings changing, she wanted to include this in the mix for Board consideration and Board discussion. She also noted that she would like Dr. Master to provide his input because this was something that he really spent time talking through with staff.

Dr. Master reviewed the starting point, which was when they were looking at what they were getting versus what the reality in the marketplace was. He explained that they looked at the amount of funds and it looked like they would add somewhere around \$20,000 to \$25,000 a year to their budget, which would be great because it would pay for expenses that wouldn't result in higher fees to the residents. He stated that after talking to the folks at GMS, it looked like the safest and easiest thing to do would have been the treasury ladder, which he created. He explained that it comes with pros and cons to doing it including the fact that Darrin wanted some bank fees added to it because GMS didn't feel like they should manage it. Ms. Adams clarified that it wasn't a matter of what GMS did or did not want to do, but there was a restriction that local governments cannot directly purchase from the U. S. Treasury. She noted that she provided documentation with that information, and she also provided it to the Chairman. She further explained that the only option was to use a Custody Agreement. Dr. Master stated that he understood that option. He explained that the SBA option seems like it achieves the same purpose that the treasury ladder was going to. He suggested that they focus on the SBA option and discuss it more. Dr. Master asked Ms. Adams if she could provide a link through email for the SBA general information. Ms. Adams noted that because of the recent banking situation, they have been in internal discussion with Governmental Management Services regarding the correct amount of funding to have an SBA because everyone has concerns right now about their

investment funds and the savings accounts. She stated that they recommended right now to keep six months of operating expenses in their general fund Truist public depository account, and then move any remaining funds to SBA. After further Board discussion of all the options, the Board agreed to go with opening an SBA account.

Mr. LaRue asked specifically how much funding would be transferred. Ms. Adams responded that she didn't know the exact dollar amount, but she explained that if they looked at their financials, they would be looking at their total unassigned balance, which she would address when they present their unaudited financials. She further explained that out of that, they would look at what they needed for six months of operating expenses, which would be an easy calculation because they have their month-to-month expenses, which they could average. She stated that six months of their operating expenses would stay in their general fund Truist public depository account. The remainder of the funds will be moved to SBA to start earning more interest. Mr. LaRue asked Ms. Adams if she had an approximate amount. Dr. Master responded that it would be about \$500,000 plus or minus. Ms. Adams reviewed the unassigned balance, which at the end of February was \$836,719. She clarified that Dr. Master was correct and \$500,000 was a conservative number.

On MOTION by Dr. Master seconded by Mr. Joseph Clark with all in favor Moving Surplus Funds to the SBA Account was approved.

**A. Consideration of Custody Agreement**

This item was not approved.

**EIGHTH ORDER OF BUSINESS**

**Consideration of Acquisition Agreement with Avatar Properties for Pond Conveyance**

Ms. Adams stated that on page 47 of the agenda package was an introduction of the Acquisition Agreement with Avatar Properties for pond conveyance. She explained that about a year ago there was some initial discussion about the policies and procedures for accepting the improved ponds from the developer. She stated that this District was established in particular for the purpose of owning and operating the stormwater system in perpetuity. There were tax exempt bonds that were issued in order to raise the construction funds to build and improve these ponds.

She further explained that historically once the ponds have been improved, they are then turned over to the District through a formal process and then the District starts to maintain that property. Currently, the developer has that property. There were questions initially when they requested the District to consider a couple of ponds about accepting them piecemeal or accepting them all. Then, the Board reviewed a list of all the ponds, which was voluminous. The Board directed District Counsel to work on this matter and all along the Board has made comments about the policies and the procedures for what is going to be required on behalf of the developer for the Board to consider accepting the property. She explained that much of that has been incorporated into an agreement and this agreement has previously been presented; however, there were some changes from the last time that the Board reviewed it. Ms. Adams turned this presentation over to District Counsel.

Mr. Scott Clark stated that they had come full circle with this after starting with a proposal about 2 years ago for three ponds and then they sent them an agreement with about 50 parcels of land that included a lot of conservation areas and wetlands. The last time they discussed this, they had a lot of discussion about the amount of money that they wanted them to put up as a deposit for cost to review that. They started with \$5,000 a parcel when there were fewer parcels. It became a lot of money that they were going to ask them to put up. Since the last time that they talked about this, they have gone back to the proposal of two ponds. He explained that this agreement included a couple of ponds. The deposit fee has been set in Exhibit B as \$15,000, which is a number that the developer has agreed to. He noted that they changed the prior agreement to specify that they were looking at acquiring these things on or just prior to October 1, 2023 instead of doing them immediately because they have to figure out the cost of this and get it into the budget. He noted that as Ms. Adams said, it was desirable that they obtain the ponds that they were obligated to maintain under the permit conditions. He stated that the big concern was the unknown of all the conservation areas. He felt like they pulled back because of all the questions and concerns. Now, they are requesting that the CDD accept a couple of ponds effective October 1, 2023. He stated that he brought this back to the Board for discussion. He noted that the developer was very persistent about this topic, but it was up to the Board. Dr. Master asked if this helps them set a precedent for the future. Mr. Scott Clark responded that he thought it did, which was part of the intent of this to develop a process. Ms. Gregory asked for clarification that they were going back to the two ponds only. Mr. Scott Clark confirmed and

stated that the two ponds were 19A and 19B. He also pointed out that previously the initial draft required them to pretty much take the ponds unless they found a title problem. This is a little bit more discretionary. He stated that they would come back to the next Board meeting to give a report and a recommendation to the Board on the final acceptance. Ms. Leo noted that there was no request for plans or as-builts. She also noted that on the last two bullets on page 53 of the agenda package it showed the maintenance proposals and the estimated annual insurance costs. She further explained that if they knew that they were going to come on October 1, they would want to do that themselves to have it budgeted anyway. Lastly, she noted that they wanted to make sure that ownership with the other miscellaneous parcels were within Solivita whether it was the CDD or the HOA. She stated that she felt like that was the intent of the longer list, and it might be a broader conversation for later if they can get these two ponds off the plate. She noted that there was a lot in there that needed deeper conversation.

Ms. Adams commented that Exhibit 'B' was taken from the procedure document that they started with, and the developer has made some changes to it. She explained that since the time that this was created, they were running into a few issues identifying the value of the improved property that was conveyed to the District. She stated that she would send a note to add to this and it would be something that their District Engineer would have on the transmittal documents. She noted that one of the documents needed to include the estimated value of the improvements because otherwise they don't have anything for the auditor to quantify when they are working on the audit. Mr. Scott Clark stated that this agreement was intended to be signed in advance so that they can put up the deposit so that they could do the investigation that they need to do in advance of October 1. He recommended to approve and execute this agreement with the inclusion of the as-built plans of the list on Exhibit 'B'. He stated that they would go ahead and put the money up so that by the next meeting when they look at the budget, they can develop some maintenance cost and give the Board the information to decide on accepting these parcels. Ms. Gregory asked what if it is more than they thought it would be on an annual basis and it becomes unreachable after they sign it and put the money up. Mr. Scott Clark responded that the language had been changed in the original draft that they gave them. They have agreed to take it under any circumstances if the title was good. He explained that it now says that the engineer and counsel would make a recommendation and that the District would use its reasonable discretion to determine whether these parcels are suitable for ownership. Mr. Scott Clark stated that he felt

like they were adequately protected in the agreement. Ms. Leo stated that they would not recommend the Board to accept the ponds if any problems or repairs were needed. She noted that they would be doing a field investigation and if there is a problem, they will bring it back to the Board and will not recommend going forward until the repairs are made. Mr. LaRue asked Ms. Leo if she prepared the drawings herself in the situation that she can't find the as-builts. Ms. Leo responded that she does not. She explained that they have been able to find either permits or as-builts on other things that they have been researching with the water management District. She further explained that there were varying degrees of quality and scale, but they were usually able to find what they need.

On MOTION by Ms. Gregory seconded by Dr. Master with all in favor the Acquisition Agreement with Avatar Properties for Pond Conveyance and for Exhibit 'B' to include As-Built Plans. was approved as amended.
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**NINTH ORDER OF BUSINESS**

**Ratification of Action Taken to Cancel  
Truist Bank Positive Pay and Treasury  
Manager Services**

Ms. Adams stated that back in November Ms. Gregory, as Chairperson of the Board, was reviewing the bank statements. Ms. Gregory has an expertise and a professional background in banking. One of the bank fees that caught her attention was Truist, which has a positive pay and treasury manager fee associated with the public depository account with the Poinciana West CDD. She noted that positive pay was an extra step that an account holder can take to prevent fraud. She explained that if they had positive pay, they also must have a treasury manager to go online and manage the positive pay. She stated that there was \$48 a month in bank fees associated with positive pay and treasury manager. She noted that because of the background of the Chairman with the banking industry, she understood that even if the District accounts were victims of fraud, eventually that money would be restored and that they were not responsible for the fraudulent funds. She noted that it was a recommendation from GMS that they have those protections on the account because even if fraudulent funds were eventually restored, that process was labor intensive and can take months to get restored. She added that this District was not in a particular disadvantage if they go about recovery of funds. Ultimately, the Chairman

directed District management staff and the accounting team to cancel positive pay and treasury manager at a savings of \$48 per month.

On MOTION by Mr. LaRue seconded by Dr. Master with all in favor the Action Taken to Cancel Truist Bank Positive Pay and Treasury Manager Services was ratified.

**TENTH ORDER OF BUSINESS**

**Ratification of Polk County Contract Agreement**

Ms. Adams presented the Polk County Contract Agreement, which is on page 57 of the agenda package. She explained that this was a contract agreement to add the CDD fees to the non-ad valorem portion of the Polk County property tax bill. She added that this was an annual agreement that was presented to the Board each year. She noted that the property appraiser assessed a 1% fee for this service. She noted that because this was a time sensitive contract agreement, this was presented to the Chairman for signature.

On MOTION by Mr. LaRue seconded by Mr. Joseph Clark with all in favor the Polk County Contract Agreement was ratified.

**ELEVENTH ORDER OF BUSINESS**

**Ratification of Polk County Data Sharing and Usage Agreement**

Ms. Adams presented the Polk County Data Sharing and Usage Agreement, which is on page 59 of the agenda package. She noted that Florida had very broad public records laws. The public records are subject to being requested by citizens; however, there are some classifications of citizens that have their records exempt from public disclosure such as judges, law enforcement officers, etc. She noted that this agreement was between Polk County and the District, which said that the records that the county holds exempt, the CDD would also hold the same records exempt. She explained that this was an annual agreement presented to the Board. She stated that this was presented to the Chairman for approval because this was a time-sensitive agreement for January 1, 2023.

On MOTION by Dr. Master seconded by Ms. Skeete with all in favor the Polk County Data Sharing and Usage Agreement was ratified.

**TWELFTH ORDER OF BUSINESS**

**Review and Acceptance of Draft Fiscal Year 2022 Audit Report**

Ms. Adams stated that this report was included on page 61 of the agenda package, but she directed the Board members to page 93. She explained that page 93 of the agenda package was where they could find the salient notes and the important things to know. The letter continues with a management letter starting on page 95 of the agenda package. She stated that this was a clean audit, there were no deficiencies, their accounting was in compliance with standards, there were no audit findings, and there were no conditions of financial emergencies. She offered to take any comments from the Board members or to answer any questions that the Board members might have. She explained that this was also sent to District Counsel for review and comment prior to the Board meeting.

On MOTION by Mr. Joseph Clark seconded by Ms. Skeete with all in favor Accepting the Draft Fiscal Year 2022 Audit Report was approved.

**THIRTEENTH ORDER OF BUSINESS**

**Discussion of Feasibility to Convey Reclaimed Water System to HOA**

Ms. Adams presented this discussion item to the Board, which was on page 100 of the agenda package. She noted that on February 16 the CDD for Poinciana West received communication from Mr. Larry Anson who is the President for the Solivita Homeowner Association. Mr. Larry Anson was inquiring regarding the feasibility of the transmittal of the reclaimed water/irrigation system from the CDD to the HOA. This communication was provided to Board members under a separate cover. There was a response to Mr. Anson sent back on February 20 acknowledging the communication and calibrating expectations so that there was an initial understanding that there were financial regulatory and legal restrictions that need to be considered. She stated that the reclaimed water infrastructure along with the stormwater system was constructed using the funds that were raised from the issuance of tax-exempt bonds. The Community Development District is a government entity, and the Homeowner Association is a private entity. She explained that if there was outstanding debt associated with the construction of this asset, that money would need to be satisfied before the Board could even consider the other legal and regulatory ramifications of transmitting a resource from a government to a private entity.



Mr. Scott Clark agreed with Ms. Adams and stated that every trust indenture that he had ever read has some restriction on transferring what is called the project. The project are the improvements that are built with bond proceeds. He noted that some of them provide that it can be done with bond holder consent. Bond holder consent can be extremely difficult to obtain, but not impossible depending on how many bond holders they have. He noted that after the bonds were paid off, there remained a question about fair value, etc. He stated that he had looked at some transfers of infrastructure where the value was the assumption of maintenance obligations as opposed to payment of money. He added that he didn't think they would get to that yet. He stated that they would have to look at the bond documents and confirm what they say. He further explained that he could do that and confirm it. If that happens, then this Board would need to decide whether they want to go through the process of seeking bond holder approval if the documents read that way. That involves some expense, and they must get their bond counsel involved, and usually the bond trustee or bond holder charges a fee for approval. He noted that this was a difficult request for reasons other than common sense. He stated that the Board needed to tell them how to proceed on it.

Dr. Master responded that he could imagine the confusion from the residents of Solivita. He also stated from a resident's point of view, he appreciated all the concerns that various people had on working together and getting it done; however, the CDD was a governmental entity. He further explained that they pay for the CDD's existence through their county taxes every year. He clarified that they do not pay anyone in Solivita money for being part of the CDD. The tax-free bonds that were issued were used to build the infrastructure with a reasonably good interest rate. He stated that the answer was that it was backed up by the full faith in credit to the people who were going to pay their taxes. He also stated that he was somewhat concerned that the President of an HOA this big didn't have the basic understanding of what a CDD vs an HOA was. He added that he could understand it as a political statement and that this was a great letter; however, in terms of the understanding of the technical nature of what they do here, people of the HOA should be able to explain it as simply as he did.

Ms. Leo explained the more technical background on the reclaimed lines. She stated that when the project was initially done, there was a threshold for primary reclaimed lines. She noted that she thought that the threshold was around 6 inches or more. The bigger lines were what the CDD bonds actually constructed and beyond that was what was turned over to the HOA at the

time. She further explained that the lines that were in the back yard or the front yard were doing more of the distribution in the street. She added that the big lines were CDD and the smaller stuff were HOA. She stated that as a maintenance entity, there was very little that they had to do with the large lines that the CDD owns. Dr. Master stated that there were three entities that govern different aspects of the Solivita resident's life. He suggested that there needed to be some kind of education to explain to people who was responsible for what. Ms. Gregory agreed with Dr. Master. The aging infrastructure was briefly discussed, and Dr. Master noted that was one of the reasons why having the extra reserves was critical because this wasn't going to be a cheap job. Mr. LaRue asked for clarification that the March 20, 2013 agreement said that although the CDD owns the assets, the HOA would maintain the assets. The Board agreed that was correct. Mr. LaRue stated that this had been an on-going agreement for all these years and now that they need to maintain it, they want ownership. He questioned why this needed to change when they had this on-going agreement for 20 years. Ms. Gregory responded that it was because they got a \$23,000 bill. Dr. Master responded that it was an excellent political document. He suggested again that he would like to get some education done.

Mr. Anson stated that he was well aware of the differences and the responsibilities of the CDDs versus the HOA. He also stated that the history of this was that there was work done on the main feeder line of the reclaimed water within Solivita. The HOA ended up paying a \$23,000 bill as a result of this repair. It was not known to any current director or to the manager of the HOA that an agreement existed between the CDDs and the HOA for the HOA to maintain 100% of the maintenance of the system. He clarified that the document was not 20 years old but was closer to 10 years old. He explained that he was from private business, which was why the letter was sent from himself. He also explained that it was an offer to buy it because in accordance with the agreement, they must do everything for it. He stated that he knew that the CDD was a governmental entity, which opens a completely different door. He asked District Counsel and the management company if they have been able to determine if there was any outstanding debt related to the reclaimed water system 6-inch feeder lines. Ms. Gregory stated that when they talked about this preliminarily about what they would have to do, it was an attempt to have a drawing or something that showed the bonds. She further explained that she didn't know how that would be done. Mr. LaRue stated that the bonds had not been paid off and they wouldn't be paid off until 2037. He also stated that those were the bonds that were used for the construction.

He noted that there were not separate bonds issued, but it was a lump sum that was borrowed in order to build Solivita West. He stated again that the bonds had not been paid off and there certainly was bonds that were outstanding that cover that asset. Mr. Anson stated that he didn't want to overcomplicate this and that his email was a simple question and he expected that the answer would not be simple. He noted that he thought that it was his responsibility to address the question. Dr. Master stated that he wished that this was not so complicated and that they had no control over this because this was a municipal entity. He also noted that at some point something was going to happen that would lead to a major expense, which was why they were keeping some in reserves as opposed to a special CDD assessment. He thanked Mr. Anson for the clarification.

**FOURTEENTH ORDER OF BUSINESS                      Staff Reports**

**A.     Attorney**

**i.    Presentation of Memo Regarding Notices**

Mr. Scott Clark stated that he had made a recommendation to all his Districts based on a recent case that was decided. He further explained that it had been common practice in some Districts publicly noticed budget hearings to have a question arise in which the Board was not able make a final decision on. This would lead the Board to continue the meeting for a future time for a final decision. He stated that there was a case where this was done on a local zoning ordinance and the ordinance was overturned because the judge said that if they continue a meeting, then they have to issue a new notice instead of just announcing at the meeting that they were going to decide at a later time. He explained that the legislature was trying to amend statutes that govern cities and counties. He noted that they were not doing that for them because they don't have a big expensive lobby like cities and counties do. In the case in the Fourth District, there was also an attempt to get the questions sent up to the Supreme Court of Florida to clarify or try to overturn it. In the meantime, because of the risk of taking an action that is subject to legal challenge, he recommended to all the Districts that he represents that whenever a matter is continued, they need to publish a new notice to make sure that they were within the wall. He noted that if this changes through statute or the Supreme Court, he would let the Board know. He asked for any questions. Hearing none, the next item followed.

**B. Engineer**

Ms. Leo stated that it had been very quiet for the last couple of months, and they stood ready to work on a turnover when the document is signed.

**C. District Manager**

**i. Approval of Check Register**

Ms. Adams presented the check register from January 1, 2023 to February 28, 2023 totaling \$957,884.46. She explained that some of the large transmittals were the CDD debt service fees that were collected by the tax collector transmitted to the District and then they transmit those to the Trustee to be ready for the May and November interest and principal payments for the bond debt.

On MOTION by Ms. Gregory seconded by Dr. Master with all in favor the Check Register as stated above was approved.
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**ii. Balance Sheet and Income Statement**

Ms. Adams presented the unaudited financial statements through February 28, 2023. She addressed the question that was presented earlier in this meeting about the amount of money that the District has available to pay for expenses. She explained that sometimes District's would setup a separate general fund and then parse out monies for the capital replacement or capital reserve fund. She stated that in this case all the funds were identified in their general fund. She noted if there was a repair for part of the stormwater system, the repairs could be expensive. She added that the last thing that the District would want is to be in a position where they don't have monies for repairs that were necessary. She explained that the funding for significant repairs and replacement was there in the general fund. No Board action was required.

**D. Field Manager**

Mr. Smith presented the field manager's report starting with the site review. He stated that overall, the ponds were in good condition. He stated that Pond 8 and Pond 17 were being worked on with the vendor. Pond 8 has some algae blooms. Pond 17 is shallow and has some algae bloom. He also noted that currently it was a dry time of year, and the ponds were lower than usual and had slightly higher nutrient loads. He also stated that as these ponds age, some of their degree of maintenance in order to keep a clean looking pond essentially starts to cause a

small erosion shelf all the way around the pond. He noted that they were working with the vendor long term to change up the maintenance approach to help prevent erosion issues and costly repairs caused by over-maintenance. The next item reviewed was the action item, which he will review after the report. Following the action item was the midge management, which he noted that the midge complaints had subsided recently. He also noted that the midge present was also not noticed as being overly prevalent or overwhelming during the site reviews. The next item reviewed was the DredgeSox repairs, which he explained that they were getting with the vendor to have some repairs done to the previous DredgeSox repairs. He stated that this was going to be done through Solitude, which was who owns the DredgeSox company now. He added that Solitude owned the aquatic portion of their contract now. All the personnel and everyone involved has remained the same.

**i. Action Item Report**

Mr. Smith reviewed the report with the Board stating that through February they had some hydrilla treatments done, which had yielded some positive results. In January, they just treated some shoreline grasses. He noted that in February because of the dryness, they had some other algae issues that were reported on this report and the tech is working on it. He reviewed the midge treatment reports. He provided the Board with a site action item report with all the items that they went out and reviewed, which included nine in total. He noted that essentially the idea was to get all these action items done at once. The quote attached totaled \$1,346 to perform all nine of these action items as well as to straighten two leaning wildlife signs. Ms. Gregory asked if the trash removal noted on page 151 was their responsibility. Mr. Smith responded that this was their contracted pond, and the responsibility did fall to the CDD. Ms. Gregory asked if all the bleeder pipes on page 152 and 153 connected to the areas that have the skimmers that work. Mr. Smith responded that all these bleeder pipes were in their six dry ponds, and they were working, but he felt that it would benefit to clean them out.

**ii. Consideration of GMS Quote for Repairs**

Mr. Smith presented the GMS quote for repairs to the Board, and it totaled \$1,346.

On MOTION by Ms. Skeete seconded by Mr. Joseph Clark with all in favor the GMS Quote for Repairs Totaling \$1,346 was approved.

**iii. Customer Complaint Log**

Mr. Smith presented the Customer Complaint Log, which was included in the agenda package. He addressed the first complaint, which was the clogged water in the drain. He noted that he wasn't sure what the residents were seeing, but he was thinking that they were just concerned based on the effects from the storms previously. He clarified that there was no issue with this drain, which was inspected. He explained that the bug complaint was the midges, and they were treated. He noted that pond 15 was referred to Taylor Morrison as far as trash in the pond. Mr. LaRue asked if the clogged water drain was off the street. Mr. Smith responded that it was.

**FIFTEENTH ORDER OF BUSINESS**

**Supervisor's Requests**

Dr. Master stated that he didn't completely understand what the process for meeting announcements were supposed to be but given that they had some problems getting quorum with three physical members he asked if there was any reason that they shouldn't just announce monthly meetings like the other CDDs did and then cancel it as they go along. Ms. Adams responded that was certainly something that Board members could consider in the future with their next fiscal year. She stated that typically when they present their final budget, they also present a meeting schedule for the upcoming year and if there is consensus on the Board, they can present a meeting schedule with twelve meetings rather than six. Ms. Gregory noted the financial concern with scheduling monthly meetings and canceling because it would be wasting money. Dr. Master explained that he understood her concern, but he thought that this would be one notice that they would publish at the beginning of the year.

Ms. Adams deferred this notice requirement to Mr. Scott Clark. Mr. Scott Clark stated that if they do the first of year notice, it was his opinion that it did comply with the notice of requirement for all the meetings that they list on that. They put them in their notice and put them on the website. Once they do that, they do not need to do newspaper advertisements for those meetings. He addressed Ms. Gregory's financial concern with doing this. He stated that there was some change in the law that was going from the newspaper to website advertisement, which

would save a lot of money. He further explained that some of the details were being worked out, but there would be a general transition during this year to where they would see a lot more website publications.

**SIXTEENTH ORDER OF BUSINESS**

**General Audience Comments**

Ms. Adams opened the public comment period. Residents were asked to state their name and limit their comments to three minutes.

- Resident George Muller (Jasmine Creek Road) commented on the interim statements stating that it didn't look like the interim statements were on the website anymore. He noted that the latest statements that were available on the website were 2021 and there was nothing there to see where they were. He stated that they talked about the excess cash and there were comments made about needing to have some of this in reserve in case something happens. He suggested that there may need to be a reserve study and a formal reserve established to look at repairs for some of the older systems and to really evaluate that. He also commented on the reclaimed water system and the transition. He asked for the CDD and the HOA to work together.

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

**SEVENTEENTH ORDER OF BUSINESS**

**Other Business**

There being none, the next item followed.

**EIGHTEENTH ORDER OF BUSINESS**

**Next Meeting Date – May 17, 2023**

Ms. Adams stated that the next meeting was scheduled for May 17, 2023 at 9:00 a.m.

**NINETEENTH ORDER OF BUSINESS**

**Adjournment**

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

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Secretary / Assistant Secretary

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Chairman / Vice Chairman



# SECTION V

**RESOLUTION 2023-01**

**A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE POINCIANA WEST COMMUNITY DEVELOPMENT DISTRICT APPROVING A PROPOSED BUDGET FOR FISCAL YEAR 20223/2024 AND SETTING A PUBLIC HEARING THEREON PURSUANT TO FLORIDA LAW; ADDRESSING TRANSMITTAL, POSTING AND PUBLICATION REQUIREMENTS; ADDRESSING SEVERABILITY; AND PROVIDING AN EFFECTIVE DATE.**

**WHEREAS**, the District Manager has heretofore prepared and submitted to the Board of Supervisors (“**Board**”) of the Poinciana West Community Development District (“**District**”) prior to June 15, 2023, a proposed budget (“**Proposed Budget**”) for the fiscal year beginning October 1, 2023 and ending September 30, 2024 (“**Fiscal Year 2023/2024**”); and

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

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

1. **PROPOSED BUDGET APPROVED.** The Proposed Budget prepared by the District Manager for Fiscal Year 2023/2024 attached hereto as **Exhibit A** is hereby approved as the basis for conducting a public hearing to adopt said Proposed Budget.

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

DATE: July 19, 2023  
HOUR: 9:00 a.m.  
LOCATION: Starlite Ballroom  
384 Village Drive  
Poinciana, Florida 34759

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

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

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

6. **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.

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

**PASSED AND ADOPTED THIS 17<sup>th</sup> DAY OF MAY, 2023.**

ATTEST:

**POINCIANA WEST COMMUNITY  
DEVELOPMENT DISTRICT**

\_\_\_\_\_  
Secretary

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

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

***Proposed Budget***  
***FY2024***



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

	Actuals Thru 9/30/21	Actuals Thru 9/30/22	Adopted Budget FY2023	Actuals Thru 3/31/23	Projected Next 6 Months	Total Projected 9/30/23	Proposed Budget FY2024
<b>Revenues</b>							
Special Assessments - Tax Collector	\$ 295,141	\$ 292,431	\$ 291,294	\$ 280,396	\$ 10,903	\$ 291,299	\$ 291,299
Property Conveyance Fees	\$ -	\$ -	\$ 15,000	\$ -	\$ 15,000	\$ 15,000	\$ -
Interest	\$ 526	\$ 523	\$ 500	\$ 273	\$ 273	\$ 545	\$ 500
Miscellaneous Revenue	\$ -	\$ -	\$ -	\$ 96	\$ -	\$ 96	\$ -
Carry Forward Balance	\$ 1,631	\$ 16,206	\$ 36,738	\$ 13,079	\$ -	\$ 13,079	\$ 49,691
<b>Total Revenues</b>	<b>\$ 297,299</b>	<b>\$ 309,160</b>	<b>\$ 343,532</b>	<b>\$ 293,844</b>	<b>\$ 26,176</b>	<b>\$ 320,019</b>	<b>\$ 341,490</b>
<b>Expenditures</b>							
<i>Administrative</i>							
Supervisors Fees	\$ 2,600	\$ 6,600	\$ 6,000	\$ -	\$ 4,000	\$ 4,000	\$ 12,000
FICA Expense	\$ 199	\$ 505	\$ 459	\$ -	\$ 306	\$ 306	\$ 918
Engineering	\$ 7,410	\$ 6,853	\$ 15,000	\$ 1,350	\$ 7,500	\$ 8,850	\$ 15,000
Engineering - Property Conveyance	\$ -	\$ -	\$ 7,500	\$ -	\$ 7,500	\$ 7,500	\$ -
Attorney	\$ 6,428	\$ 12,878	\$ 20,000	\$ 3,951	\$ 9,000	\$ 12,951	\$ 20,000
Attorney - Property Conveyance	\$ -	\$ -	\$ 7,500	\$ 744	\$ 6,756	\$ 7,500	\$ -
Arbitrage	\$ 450	\$ 450	\$ 450	\$ 450	\$ -	\$ 450	\$ 450
Dissemination	\$ 5,400	\$ 5,400	\$ 3,500	\$ 1,750	\$ 1,750	\$ 3,500	\$ 3,500
Annual Audit	\$ 3,310	\$ 3,310	\$ 3,410	\$ -	\$ 3,425	\$ 3,425	\$ 3,550
Trustee Fees	\$ 7,004	\$ 7,004	\$ 4,256	\$ -	\$ 4,256	\$ 4,256	\$ 4,256
Assessment Administration	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ -	\$ 5,000	\$ 5,150
Management Fees	\$ 45,000	\$ 46,350	\$ 40,000	\$ 20,000	\$ 20,000	\$ 40,000	\$ 43,260
Information Technology	\$ 1,500	\$ 1,125	\$ 1,238	\$ 619	\$ 619	\$ 1,238	\$ 1,238
Website Maintenance	\$ -	\$ 750	\$ 825	\$ 413	\$ 413	\$ 825	\$ 825
Telephone	\$ -	\$ -	\$ 50	\$ -	\$ 25	\$ 25	\$ 50
Postage	\$ 606	\$ 594	\$ 1,000	\$ 310	\$ 500	\$ 810	\$ 1,000
Printing & Binding	\$ 248	\$ 203	\$ 800	\$ 281	\$ 400	\$ 681	\$ 800
Insurance	\$ 7,351	\$ 6,025	\$ 6,025	\$ 3,650	\$ -	\$ 3,650	\$ 4,198
Legal Advertising	\$ 3,053	\$ 3,918	\$ 2,500	\$ 511	\$ 1,900	\$ 2,411	\$ 2,500
Other Current Charges	\$ 1,156	\$ 2,065	\$ 2,400	\$ 918	\$ 654	\$ 1,572	\$ 2,400
Office Supplies	\$ 63	\$ 92	\$ 200	\$ 16	\$ 50	\$ 66	\$ 200
Property Appraiser	\$ 3,099	\$ 3,099	\$ 3,100	\$ -	\$ 3,100	\$ 3,100	\$ 3,100
Dues, Licenses & Subscriptions	\$ 175	\$ 175	\$ 175	\$ 175	\$ -	\$ 175	\$ 175
<b>Total Administrative</b>	<b>\$ 100,052</b>	<b>\$ 112,395</b>	<b>\$ 131,388</b>	<b>\$ 40,138</b>	<b>\$ 72,154</b>	<b>\$ 112,291</b>	<b>\$ 124,570</b>
<i>Operations &amp; Maintenance</i>							
Field Services	\$ 10,000	\$ 10,300	\$ 10,300	\$ 5,150	\$ 5,150	\$ 10,300	\$ 10,609
Landscape Maintenance	\$ 56,294	\$ 59,643	\$ 63,882	\$ 29,644	\$ 29,426	\$ 59,070	\$ 66,118
Aquatic Control Maintenance	\$ 57,000	\$ 58,509	\$ 64,963	\$ 29,949	\$ 29,949	\$ 59,897	\$ 67,194
Aquatic Midge Maintenance	\$ 23,800	\$ 24,990	\$ 30,000	\$ 13,400	\$ 12,870	\$ 26,270	\$ 30,000
R&M Plant Replacement	\$ -	\$ -	\$ 3,000	\$ -	\$ -	\$ -	\$ 3,000
Storm Structure Repairs	\$ 150	\$ 2,225	\$ 10,000	\$ -	\$ -	\$ -	\$ 10,000
Contingency	\$ -	\$ 4,360	\$ 20,000	\$ -	\$ 2,500	\$ 2,500	\$ 20,000
Capital Outlay	\$ -	\$ -	\$ 10,000	\$ -	\$ -	\$ -	\$ 10,000
<b>Total Operations &amp; Maintenance</b>	<b>\$ 147,244</b>	<b>\$ 160,027</b>	<b>\$ 212,144</b>	<b>\$ 78,142</b>	<b>\$ 79,895</b>	<b>\$ 158,037</b>	<b>\$ 216,921</b>
<b>Total Expenditures</b>	<b>\$ 247,296</b>	<b>\$ 272,422</b>	<b>\$ 343,532</b>	<b>\$ 118,280</b>	<b>\$ 152,048</b>	<b>\$ 270,328</b>	<b>\$ 341,490</b>
<b>Excess Revenues/(Expenditures)</b>	<b>\$ 50,003</b>	<b>\$ 36,738</b>	<b>\$ -</b>	<b>\$ 175,564</b>	<b>\$ (125,873)</b>	<b>\$ 49,691</b>	<b>\$ -</b>

Net Assessments	\$	291,299
Collection Cost (6%)	\$	18,594
<b>Gross Assessments</b>	<b>\$</b>	<b>309,893</b>

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 various cost of information technology for the District such as video conferencing, cloud storage and servers, accounting software, tablets for meetings, Adobe, Microsoft Office, 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. Governmental Management Services – Central Florida, LLC provides these services.

### 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

Governmental Management Services – Central Florida, LLC provides onsite field management of contracts for the District such as landscape and lake maintenance. Services 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 maintains the lake bank maintenance that include mowing of no less than once every 7 days during the months of April 1<sup>st</sup> to October 31<sup>st</sup> and no less than once every 14 days from November 1<sup>st</sup> to March 31<sup>st</sup>. The District has contracted with Floralawn 2, LLC for this service.

Description	Monthly	Annual
Landscape Maintenance	\$4,904	\$58,852
3% Increase		\$1,766
Contingency		\$5,500
<b>Total</b>		<b>\$66,118</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 Solitude Lake Management for these services.

<b>Description</b>	<b>Monthly</b>	<b>Annual</b>
Aquatic Maintenance	\$4,991	\$59,897
3% Increase		\$1,797
Contingency		\$5,500
<b>Total</b>		<b>\$67,194</b>

Aquatic Midge Management

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

<b>Description</b>	<b>Monthly</b>	<b>Annual</b>
Aquatic Midge Control	\$2,145	\$25,740
3% Increase		\$772
Contingency		\$3,488
<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 2023 Projected Ending Fund Balance**

Actual Beginning Fund Balance	\$ 656,390
Less: cash to balance budget	\$ (36,738)
Plus: projected excess revenue	<u>\$ 36,607</u>
Projected Ending Fund Balance	<u><u>\$ 656,259</u></u>

#### **FY 2024 Estimated Ending Fund Balance**

Projected Beginning Fund Balance	\$ 656,259
Less: cash to balance budget	<u>\$ (49,691)</u>
Projected Ending Fund Balance	<u><u>\$ 606,568</u></u>

#### **FY 2024 Estimated Reserves (Ending Fund Balance)**

Operating Reserve (3 months)	\$ 85,373
Unreserved Fund Balance	<u>\$ 521,195</u>
	<u><u>\$ 606,568</u></u>

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

	Adopted Budget FY2023	Actuals Thru 3/31/23	Projected Next 6 Months	Total Projected 9/30/23	Proposed Budget FY2024
<b>Revenues</b>					
Assessments - Tax Collector	\$ 1,042,297	\$ 1,001,485	\$ 40,812	\$ 1,042,297	\$ 1,041,006
Interest	\$ -	\$ 20	\$ 7	\$ 27	\$ -
Carry Forward Surplus	\$ 285,740	\$ 302,523	\$ -	\$ 302,523	\$ 266,074
<b>Total Revenues</b>	<b>\$ 1,328,037</b>	<b>\$ 1,304,027</b>	<b>\$ 40,819</b>	<b>\$ 1,344,846</b>	<b>\$ 1,307,081</b>
<b>Expenditures</b>					
<b>Administrative</b>					
Property Appraiser	\$ 11,200	\$ -	\$ 11,200	\$ 11,200	\$ 11,200
<b>Series 2017 R-1</b>					
Interest - 11/1	\$ 171,789	\$ 171,789	\$ -	\$ 171,789	\$ 164,584
Special Call - 11/1	\$ -	\$ 20,000	\$ -	\$ 20,000	\$ -
Principal - 5/1	\$ 435,000	\$ -	\$ 435,000	\$ 435,000	\$ 450,000
Interest - 5/1	\$ 171,789	\$ -	\$ 171,381	\$ 171,381	\$ 164,584
<b>Series 2017 R-2</b>					
Interest - 11/1	\$ 62,272	\$ 62,272	\$ -	\$ 62,272	\$ 58,334
Special Call -11/1	\$ -	\$ 5,000	\$ -	\$ 5,000	\$ -
Principal - 5/1	\$ 100,000	\$ -	\$ 100,000	\$ 100,000	\$ 100,000
Interest - 5/1	\$ 62,272	\$ -	\$ 62,129	\$ 62,129	\$ 58,334
Special Call -5/1	\$ -	\$ -	\$ 40,000	\$ 40,000	\$ -
<b>Total Expenditures</b>	<b>\$ 1,014,323</b>	<b>\$ 259,061</b>	<b>\$ 819,711</b>	<b>\$ 1,078,772</b>	<b>\$ 1,007,038</b>
<b>Excess Revenues/(Expenditures)</b>	<b>\$ 313,715</b>	<b>\$ 1,044,966</b>	<b>\$ (778,892)</b>	<b>\$ 266,074</b>	<b>\$ 300,043</b>

<b>Series 2017 R-1</b>	
Interest - 11/1/24	\$157,272

<b>Series 2017 R-2</b>	
Interest - 11/1/24	\$55,647

Net Assessments	\$ 1,041,006
Collection Cost (6%)	\$ 66,447
<b>Gross Assessments</b>	<b>\$ 1,107,454</b>

Property Type	Platted Units	Gross Per Unit	Gross Total
Single Family	1602	\$686.58	\$1,099,901
Recreational	11	\$686.58	\$7,552
	<b>1613</b>		<b>\$1,107,454</b>

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

Date	Balance	Prinicipal	Interest	Total
11/01/23	\$ 8,175,000.00	\$ -	\$ 164,584.38	\$ 770,965.63
05/01/24	\$ 8,175,000.00	\$ 450,000.00	\$ 164,584.38	
11/01/24	\$ 7,725,000.00	\$ -	\$ 157,271.88	\$ 771,856.25
05/01/25	\$ 7,725,000.00	\$ 465,000.00	\$ 157,271.88	
11/01/25	\$ 7,260,000.00	\$ -	\$ 149,134.38	\$ 771,406.25
05/01/26	\$ 7,260,000.00	\$ 480,000.00	\$ 149,134.38	
11/01/26	\$ 6,780,000.00	\$ -	\$ 140,494.38	\$ 769,628.75
05/01/27	\$ 6,780,000.00	\$ 500,000.00	\$ 140,494.38	
11/01/27	\$ 6,280,000.00	\$ -	\$ 131,244.38	\$ 771,738.75
05/01/28	\$ 6,280,000.00	\$ 520,000.00	\$ 131,244.38	
11/01/28	\$ 5,760,000.00	\$ -	\$ 121,494.38	\$ 772,738.75
05/01/29	\$ 5,760,000.00	\$ 540,000.00	\$ 121,494.38	
11/01/29	\$ 5,220,000.00	\$ -	\$ 110,694.38	\$ 772,188.75
05/01/30	\$ 5,220,000.00	\$ 560,000.00	\$ 110,694.38	
11/01/30	\$ 4,660,000.00	\$ -	\$ 99,144.38	\$ 769,838.75
05/01/31	\$ 4,660,000.00	\$ 585,000.00	\$ 99,144.38	
11/01/31	\$ 4,075,000.00	\$ -	\$ 87,078.75	\$ 771,223.13
05/01/32	\$ 4,075,000.00	\$ 610,000.00	\$ 87,078.75	
11/01/32	\$ 3,465,000.00	\$ -	\$ 74,497.50	\$ 771,576.25
05/01/33	\$ 3,465,000.00	\$ 635,000.00	\$ 74,497.50	
11/01/33	\$ 2,830,000.00	\$ -	\$ 60,845.00	\$ 770,342.50
05/01/34	\$ 2,830,000.00	\$ 665,000.00	\$ 60,845.00	
11/01/34	\$ 2,165,000.00	\$ -	\$ 46,547.50	\$ 772,392.50
05/01/35	\$ 2,165,000.00	\$ 690,000.00	\$ 46,547.50	
11/01/35	\$ 1,475,000.00	\$ -	\$ 31,712.50	\$ 768,260.00
05/01/36	\$ 1,475,000.00	\$ 720,000.00	\$ 31,712.50	
11/01/36	\$ 755,000.00	\$ -	\$ 16,232.50	\$ 767,945.00
05/01/37	\$ 755,000.00	\$ 755,000.00	\$ 16,232.50	\$ 771,232.50
		<b>\$ 8,175,000.00</b>	<b>\$ 2,953,333.75</b>	<b>\$ 11,563,333.75</b>

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

Date	Balance	Principal	Interest	Total
11/01/23	\$ 2,095,000.00	\$ -	\$ 58,334.38	\$ 58,334.38
05/01/24	\$ 2,095,000.00	\$ 100,000.00	\$ 58,334.38	
11/01/24	\$ 1,995,000.00	\$ -	\$ 55,646.88	\$ 213,981.25
05/01/25	\$ 1,995,000.00	\$ 110,000.00	\$ 55,646.88	
11/01/25	\$ 1,885,000.00	\$ -	\$ 52,690.63	\$ 218,337.50
05/01/26	\$ 1,885,000.00	\$ 115,000.00	\$ 52,690.63	
11/01/26	\$ 1,770,000.00	\$ -	\$ 49,600.00	\$ 217,290.63
05/01/27	\$ 1,770,000.00	\$ 120,000.00	\$ 49,600.00	
11/01/27	\$ 1,650,000.00	\$ -	\$ 46,375.00	\$ 215,975.00
05/01/28	\$ 1,650,000.00	\$ 125,000.00	\$ 46,375.00	
11/01/28	\$ 1,525,000.00	\$ -	\$ 43,015.63	\$ 214,390.63
05/01/29	\$ 1,525,000.00	\$ 135,000.00	\$ 43,015.63	
11/01/29	\$ 1,390,000.00	\$ -	\$ 39,387.50	\$ 217,403.13
05/01/30	\$ 1,390,000.00	\$ 140,000.00	\$ 39,387.50	
11/01/30	\$ 1,250,000.00	\$ -	\$ 35,625.00	\$ 215,012.50
05/01/31	\$ 1,250,000.00	\$ 150,000.00	\$ 35,625.00	
11/01/31	\$ 1,100,000.00	\$ -	\$ 31,350.00	\$ 216,975.00
05/01/32	\$ 1,100,000.00	\$ 160,000.00	\$ 31,350.00	
11/01/32	\$ 940,000.00	\$ -	\$ 26,790.00	\$ 218,140.00
05/01/33	\$ 940,000.00	\$ 170,000.00	\$ 26,790.00	
11/01/33	\$ 770,000.00	\$ -	\$ 21,945.00	\$ 218,735.00
05/01/34	\$ 770,000.00	\$ 175,000.00	\$ 21,945.00	
11/01/34	\$ 595,000.00	\$ -	\$ 16,957.50	\$ 213,902.50
05/01/35	\$ 595,000.00	\$ 185,000.00	\$ 16,957.50	
11/01/35	\$ 410,000.00	\$ -	\$ 11,685.00	\$ 213,642.50
05/01/36	\$ 410,000.00	\$ 200,000.00	\$ 11,685.00	
11/01/36	\$ 210,000.00	\$ -	\$ 5,985.00	\$ 217,670.00
05/01/37	\$ 210,000.00	\$ 210,000.00	\$ 5,985.00	\$ 215,985.00
		<b>\$ 2,095,000.00</b>	<b>\$ 990,775.00</b>	<b>\$ 3,085,775.00</b>

# SECTION VI

# **REBATE REPORT**

## **Poinciana West Community Development District**

**(Polk County, Florida)**

**\$11,215,000 Senior Special Assessment  
Refunding Bonds, Series 2017-1**

**\$2,945,000 Subordinate Special Assessment  
Refunding Bonds, Series 2017-2**

**Dated: February 1, 2017  
Delivered: February 1, 2017**

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**Rebate Report to the Computation Date  
February 1, 2027  
Reflecting Activity To  
January 31, 2023**



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**AMTEC**



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March 24, 2023

Poinciana West Community Development District  
c/o Ms. Katie Costa  
Director of Operations – Accounting Division  
Government Management Services – CF, LLC  
6200 Lee Vista Boulevard, Suite 300  
Orlando, FL 32822

Re: Poinciana West Community Development District (Polk County, Florida) \$11,215,000  
Senior Special Assessment Refunding Bonds, Series 2017-1 & \$2,945,000 Subordinate  
Special Assessment Refunding Bonds, Series 2017-2

Dear Ms. Costa:

AMTEC has prepared certain computations relating to the above referenced bond issue (the “Bonds”) at the request of the Poinciana West Community Development District (the “District”)

The scope of our engagement consisted of preparing the computations shown in the attached schedules to determine the Rebtable Arbitrage as described in Section 103 of the Internal Revenue Code of 1954, Section 148(f) of the Internal Revenue Code of 1986, as amended (the “Code”), and all applicable Regulations issued thereunder. The methodology used is consistent with current tax law and regulations and may be relied upon in determining the rebate liability. Certain computational methods used in the preparation of the schedules are described in the Summary of Computational Information and Definitions.

Our engagement was limited to the computation of Rebtable Arbitrage based upon the information furnished to us by the District. In accordance with the terms of our engagement, we did not audit the information provided to us, and we express no opinion as to the completeness, accuracy or suitability of such information for purposes of calculating the Rebtable Arbitrage.

We have scheduled our next Report as of January 31, 2024. Thank you for this engagement and should you have any questions, please do not hesitate to contact us.

Very truly yours,



Michael J. Scarfo  
Senior Vice President



Trong M. Tran  
Assistant Vice President

## SUMMARY OF REBATE COMPUTATIONS

Our computations, contained in the attached schedules, are summarized as follows:

For the February 1, 2027 Computation Date  
Reflecting Activity from February 1, 2017 through January 31, 2023

Fund Description	Taxable Inv Yield	Net Income	Rebatable Arbitrage
Escrow Fund	0.478253%	16,440.13	(230,252.53)
Debt Service Reserve Fund R1	0.235518%	5,531.94	(145,743.90)
Debt Service Reserve Fund R2	0.235824%	1,721.24	(45,286.50)
Cost of Issuance Fund	0.171979%	13.02	(542.61)
<b>Totals</b>	<b>0.364010%</b>	<b>\$23,706.33</b>	<b>\$(421,825.54)</b>
<b>Bond Yield</b>	<b>4.743860%</b>		
Rebate Computation Credits			(12,225.14)
<b>Net Rebatable Arbitrage</b>			<b>\$(434,050.68)</b>

**Based upon our computations, no rebate liability exists.**

## SUMMARY OF COMPUTATIONAL INFORMATION AND DEFINITIONS

### COMPUTATIONAL INFORMATION

1. For purposes of computing Rebatale Arbitrage, investment activity is reflected from February 1, 2017, the date of the closing, to January 31, 2023, the Computation Period. All nonpurpose payments and receipts are future valued to the Computation Date of February 1, 2027.
2. Computations of yield are based on a 360-day year and semiannual compounding on the last day of each compounding interval. Compounding intervals end on a day in the calendar year corresponding to Bond maturity dates or six months prior.
3. For investment cash flow, debt service and yield computation purposes, all payments and receipts are assumed to be paid or received respectively, as shown on the attached schedules.
4. Purchase prices on investments are assumed to be at fair market value, representing an arm's length transaction.
5. During the period between February 1, 2017 and January 31, 2023, the District made periodic payments into the Interest and Sinking Fund Accounts, which were used, along with the interest earned, to provide the required debt service payments.

Under Section 148(f) (4) (A), the rebate requirement does not apply to amounts in certain bona fide debt service funds. The Regulations define a bona fide debt service fund as one that is used primarily to achieve a proper matching of revenues with principal and interest payments within each bond year. The fund must be depleted at least once each bond year, except for a reasonable carryover amount not to exceed the greater of the earnings on the fund for the immediately preceding bond year or 1/12th of the principal and interest payments on the issue for the immediately preceding bond year.

We have reviewed the Interest and Sinking Fund Accounts and have determined that the funds deposited have functioned as a bona fide debt service fund and are not subject to the rebate requirement.

### DEFINITIONS

#### **6. Computation Date**

February 1, 2027.

#### **7. Computation Period**

The period beginning on February 1, 2017, the date of the closing, and ending on January 31, 2023.

#### **8. Bond Year**

Each one-year period (or shorter period from the date of issue) that ends at the close of business on the day in the calendar year that is selected by the Issuer. If no day is selected by the Issuer before the earlier of the final maturity date of the issue or the date that is five years after the date of issue, each bond year ends at the close of business on the anniversary date of issuance.

## 9. Bond Yield

The discount rate that, when used in computing the present value of all the unconditionally payable payments of principal and interest with respect to the Bonds, produces an amount equal to the present value of the issue price of the Bonds. Present value is computed as of the date of issue of the Bonds.

## 10. Taxable Investment Yield

The discount rate that, when used in computing the present value of all receipts of principal and interest to be received on an investment during the Computation Period, produces an amount equal to the fair market value of the investment at the time it became a nonpurpose investment.

## 11. Issue Price

The price determined on the basis of the initial offering price to the public at which price a substantial amount of the Bonds were sold.

## 12. Rebtable Arbitrage

The Code defines the required rebate as the excess of the amount earned on all nonpurpose investments over the amount that would have been earned if such nonpurpose investments were invested at the Bond Yield, plus any income attributable to the excess. Accordingly, the Regulations require that this amount be computed as the excess of the future value of all the nonpurpose receipts over the future value of all the nonpurpose payments. The future value is computed as of the Computation Date using the Bond Yield.

## 13. Funds and Accounts

The Funds and Accounts activity used in the compilation of this Report was received from records provided the District and US Bank, Trustee, as follows:

<b>Fund/Account Name</b>	<b>Account Number</b>
Revenue	274037000
Interest R1	274037001
Interest R2	274037002
Sinking R1	274037003
Sinking R2	274037004
Prepayment R1	274037005
Prepayment R2	274037006
Debt Service Reserve R1	274037007
Debt Service Reserve R2	274037008
Cost of Issuance	274037009

## **METHODOLOGY**

### **Bond Yield**

The methodology used to calculate the bond yield was to determine the discount rate that produces the present value of all payments of principal and interest through the maturity date of the Bonds.

### **Investment Yield and Rebate Amount**

The methodology used to calculate the Rebatable Arbitrage as of January 31, 2023, was to calculate the future value of the disbursements from all funds, subject to rebate, and the value of the remaining bond proceeds, at the yield on the Bonds, to February 1, 2027. This figure was then compared to the future value of the deposit of bond proceeds into the various investment accounts at the same yield. The difference between the future values of the two cash flows, on February 1, 2027, is the Rebatable Arbitrage.

**Poinciana West Community Development District**  
**(Polk County, Florida)**  
**\$11,215,000 Senior Special Assessment Refunding Bonds, Series 2017-1**  
**\$2,945,000 Subordinate Special Assessment Refunding Bonds, Series 2017-2**  
**Delivered: February 1, 2017**

<b>SOURCES</b>	<b>2017-1 Bonds</b>	<b>2017-2 Bonds</b>	<b>Totals</b>
<b>Par Amount</b>	<b>\$11,215,000.00</b>	<b>\$2,945,000.00</b>	<b>\$14,160,000.00</b>
<b>Net Original Issue Discount</b>	<b>-128,871.45</b>	<b>-42,730.75</b>	<b>-171,602.20</b>
<b>Prior Construction Fund Monies</b>	<b>8,269.89</b>		<b>8,269.89</b>
<b>Prior Deferred Costs Fund Monies</b>	<b>223,343.07</b>		<b>223,343.07</b>
<b>Prior Revenue Fund Monies</b>	<b>32.13</b>		<b>32.13</b>
<b>Prior Prepayment Fund Monies</b>	<b>74,383.79</b>		<b>74,383.79</b>
<b>Prior Reserve Fund Monies</b>	<b>764,573.96</b>	<b>203,241.17</b>	<b>967,815.13</b>
<b>Totals</b>	<b>\$12,156,731.39</b>	<b>\$3,105,510.42</b>	<b>\$15,262,241.81</b>

<b>USES</b>	<b>2017-1 Bonds</b>	<b>2017-2 Bonds</b>	<b>Totals</b>
<b>Escrow Fund</b>	<b>\$10,862,679.00</b>	<b>\$2,895,684.00</b>	<b>\$13,758,363.00</b>
<b>– Cash Deposit</b>	<b>1.71</b>		<b>1.71</b>
<b>Debt Service Reserve Fund</b>	<b>392,336.72</b>	<b>121,825.78</b>	<b>514,162.50</b>
<b>Deferred Costs Obligation Settlement</b>	<b>230,555.57</b>		<b>230,555.57</b>
<b>Bond Insurance Premium</b>	<b>335,633.54</b>		<b>335,633.54</b>
<b>Cost of Issuance Fund</b>	<b>167,299.85</b>	<b>43,825.64</b>	<b>211,125.49</b>
<b>Underwriter's Discount</b>	<b>168,225.00</b>	<b>44,175.00</b>	<b>212,400.00</b>
<b>Totals</b>	<b>\$12,156,731.39</b>	<b>\$3,105,510.42</b>	<b>\$15,262,241.82</b>

## PROOF OF ARBITRAGE YIELD

Poinciana West Community Development District  
(Polk County, Florida)

\$11,215,000 Senior Special Assessment Refunding Bonds, Series 2017-1  
\$2,945,000 Subordinate Special Assessment Refunding Bonds, Series 2017-2

Date	Debt Service	Present Value to 02/01/2017 @ 4.7438600233%
05/01/2017	752,178.13	743,413.18
11/01/2017	276,146.88	266,605.32
05/01/2018	741,146.88	698,959.57
11/01/2018	270,146.88	248,866.73
05/01/2019	750,146.88	675,044.34
11/01/2019	263,665.63	231,770.75
05/01/2020	758,665.63	651,440.29
11/01/2020	256,386.88	215,049.84
05/01/2021	766,386.88	627,928.92
11/01/2021	248,231.25	198,672.61
05/01/2022	773,231.25	604,519.12
11/01/2022	239,168.75	182,651.90
05/01/2023	784,168.75	584,989.93
11/01/2023	229,471.88	167,219.70
05/01/2024	794,471.88	565,529.95
11/01/2024	219,121.88	152,363.85
05/01/2025	804,121.88	546,181.74
11/01/2025	207,806.25	137,877.38
05/01/2026	817,806.25	530,034.26
11/01/2026	195,716.88	123,908.45
05/01/2027	830,716.88	513,741.64
11/01/2027	182,880.63	110,478.70
05/01/2028	842,880.63	497,388.83
11/01/2028	169,408.75	97,652.84
05/01/2029	859,408.75	483,913.72
11/01/2029	154,611.88	85,041.35
05/01/2030	874,611.88	469,917.65
11/01/2030	138,793.13	72,843.95
05/01/2031	888,793.13	455,664.60
11/01/2031	122,064.38	61,129.76
05/01/2032	907,064.38	443,732.19
11/01/2032	104,535.00	49,953.24
05/01/2033	929,535.00	433,897.14
11/01/2033	85,537.50	39,002.88
05/01/2034	945,537.50	421,151.17
11/01/2034	65,717.50	28,592.98
05/01/2035	970,717.50	412,563.05
11/01/2035	44,825.00	18,609.59
05/01/2036	989,825.00	401,415.48
11/01/2036	23,002.50	9,112.34
05/01/2037	1,018,002.50	393,933.36
	21,296,656.99	13,652,764.26



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PROOF OF ARBITRAGE YIELD

Poinciana West Community Development District  
(Polk County, Florida)

\$11,215,000 Senior Special Assessment Refunding Bonds, Series 2017-1  
\$2,945,000 Subordinate Special Assessment Refunding Bonds, Series 2017-2

Proceeds Summary

Delivery date	02/01/2017
Par Value	14,160,000.00
Premium (Discount)	-171,602.20
Arbitrage expenses	-335,633.54
	<hr/>
Target for yield calculation	13,652,764.26

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## BOND DEBT SERVICE

Poinciana West Community Development District  
(Polk County, Florida)\$11,215,000 Senior Special Assessment Refunding Bonds, Series 2017-1  
\$2,945,000 Subordinate Special Assessment Refunding Bonds, Series 2017-2

Period Ending	Principal	Coupon	Interest	Debt Service	Annual Debt Service
05/01/2017	610,000	** %	142,178.13	752,178.13	752,178.13
11/01/2017			276,146.88	276,146.88	
05/01/2018	465,000	** %	276,146.88	741,146.88	1,017,293.76
11/01/2018			270,146.88	270,146.88	
05/01/2019	480,000	** %	270,146.88	750,146.88	1,020,293.76
11/01/2019			263,665.63	263,665.63	
05/01/2020	495,000	** %	263,665.63	758,665.63	1,022,331.26
11/01/2020			256,386.88	256,386.88	
05/01/2021	510,000	** %	256,386.88	766,386.88	1,022,773.76
11/01/2021			248,231.25	248,231.25	
05/01/2022	525,000	** %	248,231.25	773,231.25	1,021,462.50
11/01/2022			239,168.75	239,168.75	
05/01/2023	545,000	** %	239,168.75	784,168.75	1,023,337.50
11/01/2023			229,471.88	229,471.88	
05/01/2024	565,000	** %	229,471.88	794,471.88	1,023,943.76
11/01/2024			219,121.88	219,121.88	
05/01/2025	585,000	** %	219,121.88	804,121.88	1,023,243.76
11/01/2025			207,806.25	207,806.25	
05/01/2026	610,000	** %	207,806.25	817,806.25	1,025,612.50
11/01/2026			195,716.88	195,716.88	
05/01/2027	635,000	** %	195,716.88	830,716.88	1,026,433.76
11/01/2027			182,880.63	182,880.63	
05/01/2028	660,000	** %	182,880.63	842,880.63	1,025,761.26
11/01/2028			169,408.75	169,408.75	
05/01/2029	690,000	** %	169,408.75	859,408.75	1,028,817.50
11/01/2029			154,611.88	154,611.88	
05/01/2030	720,000	** %	154,611.88	874,611.88	1,029,223.76
11/01/2030			138,793.13	138,793.13	
05/01/2031	750,000	** %	138,793.13	888,793.13	1,027,586.26
11/01/2031			122,064.38	122,064.38	
05/01/2032	785,000	** %	122,064.38	907,064.38	1,029,128.76
11/01/2032			104,535.00	104,535.00	
05/01/2033	825,000	** %	104,535.00	929,535.00	1,034,070.00
11/01/2033			85,537.50	85,537.50	
05/01/2034	860,000	** %	85,537.50	945,537.50	1,031,075.00
11/01/2034			65,717.50	65,717.50	
05/01/2035	905,000	** %	65,717.50	970,717.50	1,036,435.00
11/01/2035			44,825.00	44,825.00	
05/01/2036	945,000	** %	44,825.00	989,825.00	1,034,650.00
11/01/2036			23,002.50	23,002.50	
05/01/2037	995,000	** %	23,002.50	1,018,002.50	1,041,005.00
	14,160,000		7,136,656.99	21,296,656.99	21,296,656.99

Poinciana West Community Development District  
(Polk County, Florida)  
\$11,215,000 Senior Special Assessment Refunding Bonds, Series 2017-1  
\$2,945,000 Subordinate Special Assessment Refunding Bonds, Series 2017-2  
Escrow Fund

ARBITRAGE REBATE CALCULATION  
DETAIL REPORT

DATE	DESCRIPTION	RECEIPTS (PAYMENTS)	FUTURE VALUE @ BOND YIELD OF (4.743860%)
02/01/17	Beg Bal	-13,758,363.00	-21,987,942.13
05/01/17		13,774,803.13	21,757,689.60
-----			
02/01/27	TOTALS:	16,440.13	-230,252.53
-----			
ISSUE DATE:	02/01/17	REBATABLE ARBITRAGE:	-230,252.53
COMP DATE:	02/01/27	NET INCOME:	16,440.13
BOND YIELD:	4.743860%	TAX INV YIELD:	0.478253%

Poinciana West Community Development District  
(Polk County, Florida)  
\$11,215,000 Senior Special Assessment Refunding Bonds, Series 2017-1  
\$2,945,000 Subordinate Special Assessment Refunding Bonds, Series 2017-2  
Debt Service Reserve Fund R1

ARBITRAGE REBATE CALCULATION  
DETAIL REPORT

DATE	DESCRIPTION	RECEIPTS (PAYMENTS)	FUTURE VALUE @ BOND YIELD OF (4.743860%)
02/01/17	Beg Bal	-392,336.72	-627,013.34
05/01/18		2,129.58	3,209.66
05/01/19		1,107.44	1,592.66
05/01/20		2,091.38	2,869.95
11/02/20		155.40	208.28
05/03/21		9.86	12.91
11/01/21		10.02	12.82
05/02/22		9.88	12.34
11/01/22		10.04	12.25
01/31/23	Bal	392,343.37	473,336.51
01/31/23	Acc	1.69	2.04
-----			
02/01/27	TOTALS:	5,531.94	-145,743.90
-----			

ISSUE DATE:	02/01/17	REBATABLE ARBITRAGE:	-145,743.90
COMP DATE:	02/01/27	NET INCOME:	5,531.94
BOND YIELD:	4.743860%	TAX INV YIELD:	0.235518%

Poinciana West Community Development District  
(Polk County, Florida)  
\$11,215,000 Senior Special Assessment Refunding Bonds, Series 2017-1  
\$2,945,000 Subordinate Special Assessment Refunding Bonds, Series 2017-2  
Debt Service Reserve Fund R2

ARBITRAGE REBATE CALCULATION  
DETAIL REPORT

DATE	DESCRIPTION	RECEIPTS (PAYMENTS)	FUTURE VALUE @ BOND YIELD OF (4.743860%)
02/01/17	Beg Bal	-121,825.78	-194,696.00
05/01/18		526.69	793.82
05/01/19		73.43	105.60
05/01/20		1,058.11	1,452.02
11/02/20		48.69	65.26
05/03/21		3.05	3.99
11/01/21		3.09	3.95
05/02/22		3.04	3.80
11/01/22		3.09	3.77
01/31/23	Bal	121,827.30	146,976.64
01/31/23	Acc	0.53	0.64
-----			
02/01/27	TOTALS:	1,721.24	-45,286.50
-----			

ISSUE DATE:	02/01/17	REBATABLE ARBITRAGE:	-45,286.50
COMP DATE:	02/01/27	NET INCOME:	1,721.24
BOND YIELD:	4.743860%	TAX INV YIELD:	0.235824%

Poinciana West Community Development District  
(Polk County, Florida)  
\$11,215,000 Senior Special Assessment Refunding Bonds, Series 2017-1  
\$2,945,000 Subordinate Special Assessment Refunding Bonds, Series 2017-2  
Cost of Issuance Fund

ARBITRAGE REBATE CALCULATION  
DETAIL REPORT

DATE	DESCRIPTION	RECEIPTS (PAYMENTS)	FUTURE VALUE @ BOND YIELD OF (4.743860%)
02/01/17	Beg Bal	-211,125.49	-337,410.42
02/01/17		87,000.00	139,039.14
02/01/17		5,250.00	8,390.29
02/01/17		1,250.00	1,997.69
02/01/17		35,000.00	55,935.29
02/01/17		2,500.00	3,995.38
02/01/17		10,000.00	15,981.51
02/01/17		19,500.00	31,163.95
02/02/17		1,000.00	1,597.94
02/02/17		7,817.18	12,491.41
02/06/17		20,000.00	31,942.21
06/01/17		17,282.92	27,192.41
06/01/17		4,538.41	7,140.59
-----			
02/01/27	TOTALS:	13.02	-542.61
-----			

ISSUE DATE:	02/01/17	REBATABLE ARBITRAGE:	-542.61
COMP DATE:	02/01/27	NET INCOME:	13.02
BOND YIELD:	4.743860%	TAX INV YIELD:	0.171979%

Poinciana West Community Development District  
(Polk County, Florida)  
\$11,215,000 Senior Special Assessment Refunding Bonds, Series 2017-1  
\$2,945,000 Subordinate Special Assessment Refunding Bonds, Series 2017-2  
Rebate Computation Credits

ARBITRAGE REBATE CALCULATION  
DETAIL REPORT

DATE	DESCRIPTION	RECEIPTS (PAYMENTS)	FUTURE VALUE @ BOND YIELD OF (4.743860%)
02/01/18		-1,700.00	-2,592.42
02/01/19		-1,730.00	-2,517.33
02/01/20		-1,760.00	-2,443.68
02/01/21		-1,780.00	-2,358.25
02/01/22		-1,830.00	-2,313.45
-----			
02/01/27	TOTALS:	-8,800.00	-12,225.14
-----			

ISSUE DATE: 02/01/17      REBATABLE ARBITRAGE: -12,225.14  
COMP DATE: 02/01/27  
BOND YIELD: 4.743860%

# SECTION VII



# SECTION C

# SECTION 1

## Poinciana West Community Development District

### Summary of Check Register

March 1, 2023 through March 31, 2023

Fund	Date	Check No.'s	Amount
General Fund	3/8/23	1936-1941	\$ 77,788.48
	3/22/23	1942	\$ 84.56
	3/29/23	1943-1945	\$ 7,499.34
<b>Total Amount</b>			<b>\$ 85,372.38</b>

AP300R YEAR-TO-DATE ACCOUNTS PAYABLE PREPAID/COMPUTER CHECK REGISTER RUN 5/10/23 PAGE 1  
 \*\*\* CHECK DATES 03/01/2023 - 03/31/2023 \*\*\* 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	CHECK #
3/08/23	00033	3/01/23	18281	202302	310	51300	31500		GENERAL COUNSEL FEB 23 CLARK & ALBAUGH, LLP	*	403.00	403.00	001936
3/08/23	00007	3/01/23	8973	202303	320	53800	46200		LANDSCAPE MAINT MAR 23 FLORALAWN 2, LLC	*	4,904.37	4,904.37	001937
3/08/23	00007	2/01/23	8882-1	202302	320	53800	46200		LANDSCAPE MAINT FEB 23 FLORALAWN 2, LLC	*	4,904.37	4,904.37	001938
3/08/23	00036	11/30/22	00050958	202211	310	51300	48000		NOT BOS MEETING 11/9/22 CA FLORIDA HOLDINGS, LLC	*	426.31	426.31	001939
3/08/23	00001	3/01/23	149	202303	310	51300	34000		MANAGEMENT FEES MAR 23	*	3,333.33		
		3/01/23	149	202303	310	51300	35200		WEBSITE ADMIN MAR 23	*	68.75		
		3/01/23	149	202303	310	51300	35100		INFORMATION TECH MAR 23	*	103.17		
		3/01/23	149	202303	310	51300	31300		DISSEMINATION SVCS MAR 23	*	291.67		
		3/01/23	149	202303	310	51300	51000		OFFICE SUPPLIES MAR 23	*	.33		
		3/01/23	149	202303	310	51300	42000		POSTAGE MAR 23	*	15.81		
		3/01/23	149	202303	310	51300	42500		COPIES MAR 23	*	4.35		
		3/01/23	150	202303	320	53800	12000		FIELD MANAGEMENT MAR 23	*	858.33		
									GOVERNMENTAL MANAGEMENT SERVICES-CF			4,675.74	001940
3/08/23	00013	3/16/23	03162023	202303	300	20700	10000		ASSESSMENT TSFR SER17 POINCIANA WEST CDD C/O USBANK	*	62,474.69	62,474.69	001941
3/22/23	00008	3/14/23	8-067-20	202303	310	51300	48000		7 DELIVERIES 3/7/23 FEDEX	*	84.56	84.56	001942
3/29/23	00018	3/24/23	5517-03-	202303	310	51300	31200		ARBITRAGE S17-1 & 17-2 AMTEC	*	450.00	450.00	001943

POIW POIN WEST CDD NRUIZ

AP300R YEAR-TO-DATE ACCOUNTS PAYABLE PREPAID/COMPUTER CHECK REGISTER RUN 5/10/23  
 \*\*\* CHECK DATES 03/01/2023 - 03/31/2023 \*\*\* 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 #
3/29/23	00005	3/15/23 00102772	202303 320-53800-47100 MOSQUITO MAINT MAR 23	CLARKE ENVIRONMENTAL MOSQUITO	*	2,144.97	2,144.97 001944
3/29/23	00007	4/01/23 9094	202303 320-53800-46200 LANDSCAPE MAINT APR 23	FLORALAWN 2, LLC	*	4,904.37	4,904.37 001945
TOTAL FOR BANK A						85,372.38	
TOTAL FOR REGISTER						85,372.38	

POIW POIN WEST CDD NRUIZ

**Clark & Albaugh, LLP**  
 219 Shiloh Cove  
 Heathrow, Florida 32746

1-33  
 310 5133

Phone: (407) 647-7600

Fax: (407) 647-7622

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

March 1, 2023

**RECEIVED**

MAR 03 2023

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

File # 7784-001  
 Invoice # 18281

**RE:** General matters

DATE	DESCRIPTION	HOURS	AMOUNT	LAWYER
Feb-08-23	review of draft financial reports; correspondence with auditor to provide update status confirmation	0.60	186.00	SDC
Feb-15-23	review of Testa case and comments; review of relevant statutes and preparation of memorandum to board regarding meeting and hearing practices	0.70	217.00	SDC
	Totals	1.30	\$403.00	
	<b>Total Fee &amp; Disbursements</b>			<b>\$403.00</b>
	Previous Balance			1,564.00
	Previous Payments			1,504.00
	<b>Balance Now Due</b>			<b>\$463.00</b>

pd 60  
 2/10/23  
 \*197

**Please use the invoice address for PAYMENTS ONLY:**

219 Shiloh Cove  
 Heathrow, FL 32746

**Our physical address for all other correspondence is:**

1800 Town Plaza Court  
 Winter Springs, FL 32708

TAX ID Number 26-1572385



Premier Lawn & Pest

P.O. Box 91597  
Lakeland, FL 33804

# Invoice

1-7  
320538462

Date	Invoice #
3/1/2023	8973

Bill To
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	4,904.37	4,904.37
	Billing for March 2023		

**RECEIVED**

FEB 28 2023

Thank you for your business.	<b>Total</b>	\$4,904.37
------------------------------	--------------	------------

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





Premier Lawn & Pest

P.O. Box 91597  
Lakeland, FL 33804

# Invoice

Date	Invoice #
2/1/2023	8882-I

<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	4,904.37	4,904.37
	Billing for February 2023		

**RECEIVED**  
MAR 8 2023

**PAID**  
MAR 8 2023

Thank you for your business.	<b>Total</b>	\$4,904.37
------------------------------	--------------	------------

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

# LOCALiQ

FLORIDA

*1-36  
3051348*

<b>ACCOUNT NAME</b> Poinciana West Cdd		<b>ACCOUNT #</b> 534838	<b>PAGE #</b> Page 66 of 99 1 of 1
<b>INVOICE #</b> 0005095881	<b>BILLING PERIOD</b> Nov 1- Nov 30, 2022	<b>PAYMENT DUE DATE</b> December 20, 2022	
<b>PREPAY (Memo Info)</b> \$0.00	<b>UNAPPLIED (Included in amt due)</b> -\$723.29	<b>TOTAL AMOUNT DUE</b> \$57.93	
<b>BILLING ACCOUNT NAME AND ADDRESS</b> Poinciana West Cdd 6200 Lee Vista BLVD # 300 Orlando, FL 32822-5149		<b>BILLING INQUIRIES/ADDRESS CHANGES</b> 1-877-736-7612 or smb@ccc.gannett.com	<b>FEDERAL ID</b> 47-2390983
<p><b>Legal Entity:</b> Gannett Media Corp.  <b>Terms and Conditions:</b> Past due accounts are subject to interest at the rate of 18% per annum or the maximum legal rate (whichever is less). Advertiser claims for a credit related to rates incorrectly invoiced or paid must be submitted in writing to Publisher within 30 days of the invoice date or the claim will be waived. Any credit towards future advertising must be used within 30 days of issuance or the credit will be forfeited.  <b>All funds payable in US dollars.</b></p>			

00005348380000000000000050958810000579367176

To sign-up for E-mailed invoices and online payments please contact abgspecial@gannett.com. Previous account number: CFL\_758309

Date	Description	Amount
11/1/22	Balance Forward	\$1,428.32
11/3/22	PAYMENT - THANK YOU	-\$1,068.17
11/3/22	PAYMENT - THANK YOU	-\$723.29
11/23/22	Reverse Finance Charge	-\$5.24
11/23/22	Reverse Finance Charge	-\$5.24
11/30/22	Finance Charge	\$5.24

**Package Advertising:**

Start-End Date	Order Number	Description	PO Number	Package Cost
11/9/22	7997806	Notice of Regular Board of Supervisors' Meeting		\$426.31

**RECEIVED**  
*emailed to research*  
**FEB 16 2023**  
*Belongs to Poinciana*

PLEASE DETACH AND RETURN THIS PORTION WITH YOUR PAYMENT

<b>LOCALiQ</b> FLORIDA		<b>ACCOUNT NAME</b> Poinciana West Cdd	<b>PAYMENT DUE DATE</b> December 20, 2022	<b>AMOUNT PAID</b>		
		<b>ACCOUNT NUMBER</b> 534838	<b>INVOICE NUMBER</b> 0005095881			
<b>CURRENT DUE</b> \$431.55	<b>30 DAYS PAST DUE</b> \$0.00	<b>60 DAYS PAST DUE</b> \$0.00	<b>90 DAYS PAST DUE</b> \$0.00	<b>120+ DAYS PAST DUE</b> \$349.67	<b>UNAPPLIED PAYMENTS</b> -\$723.29	<b>TOTAL AMOUNT DUE</b> \$57.93
<b>REMITTANCE ADDRESS</b> (Include Account# & Invoice# on check)  CA Florida Holdings, LLC PO Box 631244 Cincinnati, OH 45263-1244			<b>TO PAY WITH CREDIT CARD PLEASE FILL OUT BELOW:</b>			
			<input type="checkbox"/> VISA <input type="checkbox"/> MASTERCARD <input type="checkbox"/> DISCOVER <input type="checkbox"/> AMEX Card Number _____ Exp Date ____/____/____    CVV Code _____ Signature _____    Date _____			

00005348380000000000000050958810000579367176

# LOCALiQ

The Gainesville Sun | The Ledger  
Daily Commercial | Ocala StarBanner  
News Chief | Herald-Tribune

PO Box 631244 Cincinnati, OH 45263-1244

## PROOF OF PUBLICATION

Monica Virgen  
Poinciana West Cdd  
6200 Lee Vista BLVD # 300  
Orlando FL 32822-5149

### STATE OF WISCONSIN, COUNTY OF BROWN

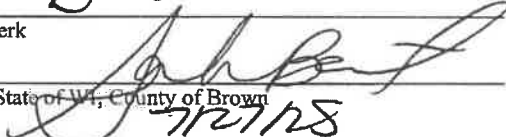
The Ledger-News Chief, a newspaper printed and published in the city of Lakeland, and of general circulation in the County of Polk, State of Florida, and personal knowledge of the facts herein state and that the notice hereto annexed was Published in said newspapers in the issue dated or by publication on the newspaper's website, if authorized, on:

11/09/2022

and that the fees charged are legal.  
Sworn to and subscribed before on 11/09/2022



Legal Clerk



Notary, State of WI, County of Brown

My commission expires

Publication Cost:	\$426.31	
Order No:	7997806	# of Copies:
Customer No:	534838	1
PO #:		

**THIS IS NOT AN INVOICE!**

*Please do not use this form for payment remittance.*

SARAH BERTELSEN  
Notary Public  
State of Wisconsin

**NOTICE OF REGULAR BOARD OF SUPERVISORS' MEETING FOR POINCIANA WEST COMMUNITY DEVELOPMENT DISTRICT**

Notice is hereby given that the Board of Supervisors ("Board") of the Poinciana West Community Development District ("District") will hold a regular meeting of the Board of Supervisors on Wednesday, November 16, 2022 at 9:00 a.m. via Zoom communications media technology and in person at the Starlite Ballroom, 384 Village Drive, Poinciana, FL 34799. Others not attending in person will be able to participate using the Zoom options specified below, which allow for public participation and comment.

The meeting is open to the public and will be conducted in accordance with the provisions of Florida law for community development districts. A copy of the agenda for this meeting may be obtained by contacting the District Manager by mail at 219 E. Livingston Street, Orlando, FL 32801, by telephone at 407-841-5524, or by visiting the District's website, <http://poincianawestcdd.org>. This meeting may be continued to a date, time, and place to be specified on the record at the meeting.

The District recommends that any member of the public interested in listening to and participating in the meeting remotely do so by logging into Zoom via their computer at <https://zoom.us/j/9424007437> and entering the meeting ID of 942 4002 7437 or by dialing in telephonically at (646) 876-9923 and entering the meeting ID of 942 4002 7437. Questions and comments can be submitted to the District Manager at [tdadams@amsccfl.com](mailto:tdadams@amsccfl.com) by Tuesday, September 29, 2022 at 3:00 p.m. in advance of the meeting to facilitate the Board's consideration and/or discussion of such questions and comments during the meeting.

One or more Supervisors, staff or other individuals are anticipated to participate by Zoom. Pursuant to the provisions of the Americans with Disabilities Act, any person requiring special accommodations to participate in this meeting or to obtain access to the telephonic, video conferencing, or other communications media technology used to conduct this meeting is asked to advise the District Office at least forty-eight (48) hours prior to the meeting by contacting the District Manager at 219 E. Livingston Street, Orlando, FL 32801; 407-841-5524. If you are hearing or speech impaired, please contact the Florida Relay Service by dialing 7-1-1, or 1-800-955-8771 (TTY) / 1-800-955-8770 (Voice), for aid in contacting the District Manager.

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.

Tricia L. Adams  
Governmental Management Services - Central Florida, LLC  
District Manager  
November 9, 2022 #7997806



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

# Invoice

**Invoice #:** 150  
**Invoice Date:** 3/1/23  
**Due Date:** 3/1/23  
**Case:**  
**P.O. Number:**

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

RECEIVED

1-1

Description	Hours/Qty	Rate	Amount
Field Management - March 2023		858.33	858.33

**Total** \$858.33

**Payments/Credits** \$0.00

**Balance Due** \$858.33

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

# Invoice

**Invoice #:** 149  
**Invoice Date:** 3/1/23  
**Due Date:** 3/1/23  
**Case:**  
**P.O. Number:**

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

RECEIVED

1 - 1

Description	Hours/Qty	Rate	Amount
Management Fees - March 2023		3,333.33	3,333.33
Website Administration - March 2023		68.75	68.75
Information Technology - March 2023		103.17	103.17
Dissemination Agent Services - March 2023		291.67	291.67
Office Supplies		0.33	0.33
Postage		15.81	15.81
Copies		4.35	4.35

**Total** **\$3,817.41**

**Payments/Credits** **\$0.00**

**Balance Due** **\$3,817.41**

**CHECK REQUEST FORM**

---

**DISTRICT/ASSOCIATION:** Poinciana West CDD

**DATE:** 3/16/23

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

**AMOUNT REQUESTED:** \$62,474.69

**REQUESTED BY:** Katie Costa

**ACCOUNT #** 001-300-207-100

**DESCRIPTION OF NEED:** Assessment Transfer - Series 2017 \$62,474.69

---

**Poinciana West**  
 Community Development District  
 Special Assessment Receipts  
 Fiscal Year 2023

**MAINTENANCE ASSESSMENTS**

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

100.00%

Date	Distribution	Gross Assessments				Net Assessments		
		Received	Discounts/Penalties	Commissions Paid	Interest Income	Received	General Fund	
11/10/22	10/21/22	\$4,132.79	(\$203.19)	(\$78.59)	\$0.00	\$3,851.01	\$3,851.01	
11/16/22	10/1/22-10/31/22	\$5,597.10	(\$223.80)	(\$107.47)	\$0.00	\$5,265.83	\$5,265.83	
11/21/22	11/1/22-11/6/22	\$26,866.08	(\$1,074.24)	(\$515.83)	\$0.00	\$25,276.01	\$25,276.01	
11/25/22	11/7/22-11/13/22	\$24,813.81	(\$992.18)	(\$476.43)	\$0.00	\$23,345.20	\$23,345.20	
12/12/22	11/14/22-11/23/22	\$83,023.65	(\$3,319.70)	(\$1,594.08)	\$0.00	\$78,109.87	\$78,109.87	
12/21/22	11/24/22-11/30/22	\$122,763.06	(\$4,908.68)	(\$2,357.09)	\$0.00	\$115,497.29	\$115,497.29	
12/23/22	12/1/22-12/15/22	\$9,726.46	(\$538.28)	(\$183.76)	\$0.00	\$9,004.42	\$9,004.42	
01/13/23	12/16/22-12/31/22	\$9,907.27	(\$302.94)	(\$192.09)	\$0.00	\$9,412.24	\$9,412.24	
02/16/23	01/01/23-01/31/23	\$8,072.89	(\$173.12)	(\$158.00)	\$0.00	\$7,741.77	\$7,741.77	
<b>Total Collected</b>		<b>\$ 294,903.11</b>	<b>\$ (11,736.13)</b>	<b>\$ (5,663.34)</b>	<b>\$ -</b>	<b>\$ 277,503.64</b>	<b>\$ 277,503.64</b>	
<b>Percentage Collected</b>		<b>96%</b>						

**DEBT SERVICE ASSESSMENTS**

Gross Assessments \$ 1,108,826.70  
 Certified Net Assessments \$ 1,031,208.83

100%

Date	Distribution	Gross Assessments				Net Assessments		
		Received	Discount/Penalties	Commissions Paid	Interest Income	Received	Debt Service Fund	
11/10/22	10/22/22	\$15,208.84	(\$747.88)	(\$289.22)	\$0.00	\$14,171.74	\$14,171.74	
11/16/22	10/1/22-10/31/22	\$17,851.08	(\$713.99)	(\$342.74)	\$0.00	\$16,794.35	\$16,794.35	
11/21/22	11/1/22-11/6/22	\$91,315.14	(\$3,652.24)	(\$1,753.26)	\$0.00	\$85,909.64	\$85,909.64	
11/25/22	11/7/22-11/13/22	\$86,509.08	(\$3,460.06)	(\$1,660.98)	\$0.00	\$81,388.04	\$81,388.04	
12/12/22	11/14/22-11/23/22	\$297,975.72	(\$11,918.07)	(\$5,721.15)	\$0.00	\$280,336.50	\$280,336.50	
12/21/22	11/24/22-11/30/22	\$444,217.26	(\$17,767.17)	(\$8,529.00)	\$0.00	\$417,921.09	\$417,921.09	
12/23/22	12/1/22-12/15/22	\$34,420.33	(\$1,926.01)	(\$649.89)	\$0.00	\$31,844.43	\$31,844.43	
01/13/23	12/16/22-12/31/22	\$35,772.28	(\$1,093.80)	(\$693.57)	\$0.00	\$33,984.91	\$33,984.91	
02/16/23	01/01/23-01/31/23	\$29,708.34	(\$637.14)	(\$581.42)	\$0.00	\$28,489.78	\$28,489.78	
<b>Total Collected</b>		<b>\$ 1,052,978.07</b>	<b>\$ (41,916.36)</b>	<b>\$ (20,221.23)</b>	<b>\$ -</b>	<b>\$ 990,840.48</b>	<b>\$ 990,840.48</b>	
<b>Percentage Collected</b>		<b>96%</b>						

	Net Amount Assessed	Assessments Collected	Assessments Transferred	Amount To be Trans.
O & M	\$288,200.25	\$ 277,503.64	(\$277,503.64)	\$0.00
Debt Service 2017	\$1,031,208.83	\$ 990,840.48	(\$928,365.79)	\$ 62,474.69
<b>Total</b>	<b>\$1,319,409.08</b>	<b>\$1,268,344.12</b>	<b>(\$1,205,869.43)</b>	<b>\$62,474.69</b>

**TRANSFERS TO DEBT SERVICE 2017**

DATE	CHECK#	AMOUNT
1/26/23	1928	\$928,365.79
<b>TOTAL</b>		<b>\$928,365.79</b>



<b>Invoice Number</b>	<b>Invoice Date</b>	<b>Account Number</b>	Page 1 of 4
8-067-20946	Mar 14, 2023	7630-6931-1	

FedEx Tax ID: 71-0427007

1-8  
310 513 L

**Billing Address:**

POINCIANA WEST CDD  
6200 LEE VISTA BLVD STE 300  
ORLANDO FL 32822-5149

**Shipping Address:**

POINCIANA WEST CDD  
POINCIANA WEST CDD  
ORLANDO FL 32801

**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	\$84.56
<b>TOTAL THIS INVOICE</b>	<b>USD</b>	<b>\$84.56</b>

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.

**Account Summary as of Mar 14, 2023**

Previous Balance	0.00
Payments	0.00
Adjustments	0.00
New Charges	84.56
<b>New Account Balance</b>	<b>\$84.56</b>



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	Account Balance
8-067-20946	USD \$84.56	7630-6931-1	USD \$84.56

**Remittance Advice**

**Your payment is due by Apr 28, 2023**

806720946300000845667630693112000008456600000845660

RECEIVED  
MAR 21 2023

0027635 01 AB 0.507 \*\*AUTO T1 0 1072 32822-514975 -C01-P27662-11



POINCIANA WEST CDD  
6200 LEE VISTA BLVD STE 300  
ORLANDO FL 32822-5149



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



63303720018245



<b>Invoice Number</b> 8-067-20946	<b>Invoice Date</b> Mar 14, 2023	<b>Account Number</b> 7630-6931-1	Page 2 of 4
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## FedEx Express Shipment Detail By Payor Type (Original)

**Ship Date:** Mar 09, 2023

**Cust. Ref.:** Poinciana West CDD

**Ref.#2:**

**Payor:** Third Party

**Ref.#3:**

- Fuel Surcharge - FedEx has applied a fuel surcharge of 16.75% to this shipment.
- Distance Based Pricing, Zone 2
- Package Delivered to Recipient Address - Release Authorized

<b>Automation</b>	INET	<b>Sender</b>	<b>Recipient</b>	
Tracking ID	771521405202	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		7.50
Delivered	Mar 10, 2023 13:30	Fuel Surcharge		0.90
Svc Area	A3	Residential Delivery		5.30
Signed by	see above	Third Party Billing		0.00
FedEx Use	000000000/161333/02	<b>Total Charge</b>	<b>USD</b>	<b>\$13.70</b>

**Ship Date:** Mar 09, 2023

**Cust. Ref.:** Poinciana West CDD

**Ref.#2:**

**Payor:** Third Party

**Ref.#3:**

- Fuel Surcharge - FedEx has applied a fuel surcharge of 16.75% to this shipment.
- Distance Based Pricing, Zone 2
- Package Delivered to Recipient Address - Release Authorized

<b>Automation</b>	INET	<b>Sender</b>	<b>Recipient</b>	
Tracking ID	771521446820	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		7.50
Delivered	Mar 10, 2023 13:22	Fuel Surcharge		0.90
Svc Area	A3	Residential Delivery		5.30
Signed by	see above	Third Party Billing		0.00
FedEx Use	000000000/161333/02	<b>Total Charge</b>	<b>USD</b>	<b>\$13.70</b>

### FedEx® Billing Online

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



<b>Invoice Number</b> 8-067-20946	<b>Invoice Date</b> Mar 14, 2023	<b>Account Number</b> 7630-6931-1	Page 3 of 4
--------------------------------------	-------------------------------------	--------------------------------------	----------------

**Ship Date:** Mar 09, 2023  
**Payor:** Third Party

**Cust. Ref.:** Poinciana West CDD  
**Ref.#3:**

**Ref.#2:**

- Fuel Surcharge - FedEx has applied a fuel surcharge of 16.75% to this shipment.
- Distance Based Pricing, Zone 2
- Package Delivered to Recipient Address - Release Authorized

<b>Automation</b>	INET	<b>Sender</b>	<b>Recipient</b>	
Tracking ID	771521485302	George Flint	Joseph Clark	
Service Type	FedEx Standard Overnight	GMS - CF, LLC	306 MOORPARK WAY	
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		7.50
Delivered	Mar 10, 2023 12:36	Fuel Surcharge		0.90
Svc Area	A3	Residential Delivery		5.30
Signed by	see above	Third Party Billing		0.00
FedEx Use	000000000/161333/02	<b>Total Charge</b>	<b>USD</b>	<b>\$13.70</b>

**Ship Date:** Mar 09, 2023  
**Payor:** Third Party

**Cust. Ref.:** Poinciana West CDD  
**Ref.#3:**

**Ref.#2:**

- Fuel Surcharge - FedEx has applied a fuel surcharge of 16.75% to this shipment.
- Distance Based Pricing, Zone 2
- Package Delivered to Recipient Address - Release Authorized

<b>Automation</b>	INET	<b>Sender</b>	<b>Recipient</b>	
Tracking ID	771521496207	George Flint	Mayra Skeete	
Service Type	FedEx Standard Overnight	GMS - CF, LLC	467 BEL AIR WAY	
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		7.50
Delivered	Mar 10, 2023 12:57	Fuel Surcharge		0.90
Svc Area	A3	Residential Delivery		5.30
Signed by	see above	Third Party Billing		0.00
FedEx Use	000000000/161333/02	<b>Total Charge</b>	<b>USD</b>	<b>\$13.70</b>

**Ship Date:** Mar 09, 2023  
**Payor:** Third Party

**Cust. Ref.:** Poinciana West CDD  
**Ref.#3:**

**Ref.#2:**

- Fuel Surcharge - FedEx has applied a fuel surcharge of 16.75% to this shipment.
- Distance Based Pricing, Zone 2
- Package Delivered to Recipient Address - Release Authorized

<b>Automation</b>	INET	<b>Sender</b>	<b>Recipient</b>	
Tracking ID	771521503934	George Flint	Maneck Master	
Service Type	FedEx Standard Overnight	GMS - CF, LLC	759 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		7.50
Delivered	Mar 10, 2023 13:29	Fuel Surcharge		0.90
Svc Area	A3	Residential Delivery		5.30
Signed by	see above	Third Party Billing		0.00
FedEx Use	000000000/161333/02	<b>Total Charge</b>	<b>USD</b>	<b>\$13.70</b>

**Ship Date:** Mar 09, 2023  
**Payor:** Third Party

**Cust. Ref.:** Poinciana West CDD  
**Ref.#3:**

**Ref.#2:**

- Fuel Surcharge - FedEx has applied a fuel surcharge of 16.75% to this shipment.
- Distance Based Pricing, Zone 2
- Package Delivered to Recipient Address - Release Authorized

<b>Automation</b>	INET	<b>Sender</b>	<b>Recipient</b>	
Tracking ID	771521517838	George Flint	Scott Clark	
Service Type	FedEx Standard Overnight	GMS - CF, LLC	Clark & Albaugh, LLP	
Package Type	FedEx Pak	219 E Livingston Street	700 W MORSE BLVD STE 101	
Zone	02	ORLANDO FL 32801 US	WINTER PARK FL 32789 US	
Packages	1			
Rated Weight	2.0 lbs, 0.9 kgs	Transportation Charge		7.50
Delivered	Mar 10, 2023 13:04			

Continued on next page

<b>Invoice Number</b>	<b>Invoice Date</b>	<b>Account Number</b>	Page
8-067-20946	Mar 14, 2023	7630-6931-1	4 of 4

Tracking ID: 771521517838 continued

Svc Area	A1	Fuel Surcharge	0.53
Signed by	see above	Third Party Billing	0.00
FedEx Use	000000000/161333/02	<b>Total Charge</b>	<b>USD \$8.03</b>

**Ship Date:** Mar 09, 2023      **Cust. Ref.:** Poinciana West CDD      **Ref.#2:**  
**Payor:** Third Party      **Ref.#3:**

- Fuel Surcharge - FedEx has applied a fuel surcharge of 16.75% to this shipment.
- Distance Based Pricing, Zone 2
- Package Delivered to Recipient Address - Release Authorized

Automation	INET	<b>Sender</b>	<b>Recipient</b>
Tracking ID	771521532702	George Flint	Kathy Leo
Service Type	FedEx Standard Overnight	GMS - CF, LLC	GAI Consultants
Package Type	FedEx Pak	219 E Livingston Street	618 E SOUTH ST
Zone	02	ORLANDO FL 32801 US	ORLANDO FL 32801 US
Packages	1		
Rated Weight	2.0 lbs, 0.9 kgs		
Delivered	Mar 10, 2023 11:38	Transportation Charge	7.50
Svc Area	A1	Fuel Surcharge	0.53
Signed by	see above	Third Party Billing	0.00
FedEx Use	000000000/161333/02	<b>Total Charge</b>	<b>USD \$8.03</b>

<b>Third Party Subtotal</b>	<b>USD</b>	<b>\$84.56</b>
<b>Total FedEx Express</b>	<b>USD</b>	<b>\$84.56</b>





# AMTEC

American Municipal Tax-Exempt Compliance

90 Avon Meadow Lane  
 Avon, CT 06001  
 (T) 860-321-7521  
 (F) 860-321-7581

www.amteccorp.com

**Client:** Poinciana West Community Development District  
 c/o Ms. Katie Costa  
 Director of Operations – Accounting Division  
 Government Management Services – CF, LLC  
 6200 Lee Vista Boulevard, Suite 300  
 Orlando, FL 32822

**Invoice No.** 5517-03-23

**Date:** March 24, 2023

1-18  
 310 513 312

For Professional Services:

Issue	Service	Fee
Poinciana West Community Development District (Polk County, Florida) \$11,215,000 Senior Special Assessment Refunding Bonds, Series 2017-1 & \$2,945,000 Subordinate Special Assessment Refunding Bonds, Series 2017-2	Rebate Report & Opinion	\$450
<b>Total</b>		<b>\$450</b>

**RECEIVED**

MAR 27 2023

**PLEASE UPDATE YOUR RECORDS TO REFLECT OUR NEW BANK ACCOUNT NUMBER.**

**Please remit the total due to AMTEC (Tax ID: 06-1308917):**

**ACH/Wiring Instructions : Webster Bank**  
**ABA Routing Number : 211170101**  
**AMTEC Account Number : 4776372200**

**Please notify AMTEC at [info@amteccorp.com](mailto:info@amteccorp.com) upon completing the transaction.**



INVOICE

**Payment Instructions:** Clarke Environmental Mosquito Management, Inc.  
**ACH Banking:** Bank of America - Account: 8666607231 - Routing: 071000039  
**Payment Online:** Visit our website at <https://www.clarke.com/billpay>  
**Paper Check:** 16300 Collections Center Drive, Chicago, IL 60693

Customer #: P07800  
Customer PO #: N/A

1-5  
320 538 471

Invoice #: 001027724  
Invoice Date: 03/15/23  
Terms: Net 30 Days  
Due Date: 04/14/23

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

RECEIVED

Agreement no 1000002502      Consultant Cherrief Jackson

Description	Total
CLARKE ENVIRONMENTAL MOSQUITO MANAGEMENT SERVICE	
W9's can be found on our website at <a href="http://www.clarke.com">www.clarke.com</a>	
Service March 2023	
<b>Order total</b>	<b>2,144.97</b>

Clarke Environmental Mosquito Management, Inc. is a Clarke Company

**\*\* Fraud Alert: Our banking details have not changed. Please call 800-323-5727 x3139 if you are asked to change banking information.**

**Total: 2,144.97**

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



Premier Lawn & Pest

P.O. Box 91597  
Lakeland, FL 33804

# Invoice

Date	Invoice #
4/1/2023	9094

<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

1-7  
320 538 462

P.O. No.	Terms	Project
	Due on receipt	

Quantity	Description	Rate	Amount
1	Monthly Lawn Maintenance per original contract - November 2016 - Poinciana West CDD	4,904.37	4,904.37
	Billing for April 2023		

**RECEIVED**  
MAR 28 2023

Thank you for your business.	<b>Total</b>	\$4,904.37
------------------------------	--------------	------------

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

# SECTION 2

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

***Unaudited Financial Reporting***  
***March 31, 2023***





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4	<hr/>	<u>Debt Service Fund - Series 2017R-1 &amp; 2017R-2</u>
5-6	<hr/>	<u>Month to Month</u>
7	<hr/>	<u>Assessment Receipt Schedule</u>

**Poinciana West**  
**Community Development District**  
**Combined Balance Sheet**  
**March 31, 2023**

	<i>General Fund</i>	<i>Debt Service Fund</i>	<i>Totals Governmental Funds</i>
<b>Assets:</b>			
<u>Cash</u>			
Operating Account	\$ 335,547	\$ -	\$ 335,547
Money Market Account	\$ 494,294	\$ -	\$ 494,294
<u>Investments</u>			
<u>Series 2017R-1 &amp; R-2</u>			
Reserve R-1	\$ -	\$ 392,347	\$ 392,347
Reserve R-2	\$ -	\$ 121,829	\$ 121,829
Revenue	\$ -	\$ 990,844	\$ 990,844
Prepayment R-1	\$ -	\$ 546	\$ 546
Prepayment R-2	\$ -	\$ 42,932	\$ 42,932
Assessment Receivable	\$ 2,771	\$ -	\$ 2,771
Due from General Fund	\$ -	\$ 10,644	\$ 10,644
Prepaid Expenses	\$ 4,904	\$ -	\$ 4,904
<b>Total Assets</b>	<b>\$ 837,517</b>	<b>\$ 1,559,142</b>	<b>\$ 2,396,659</b>
<b>Liabilities:</b>			
Accounts Payable	\$ 7,997	\$ -	\$ 7,997
Due to Debt Service	\$ 10,644	\$ -	\$ 10,644
<b>Total Liabilities</b>	<b>\$ 18,642</b>	<b>\$ -</b>	<b>\$ 18,642</b>
<b>Fund Balance:</b>			
Nonspendable:			
Prepaid Items	\$ 4,904	\$ -	\$ 4,904
Restricted for:			
Debt Service	\$ -	\$ 1,559,142	\$ 1,559,142
Unassigned	\$ 813,971	\$ -	\$ 813,971
<b>Total Fund Balances</b>	<b>\$ 818,875</b>	<b>\$ 1,559,142</b>	<b>\$ 2,378,017</b>
<b>Total Liabilities &amp; Fund Balance</b>	<b>\$ 837,517</b>	<b>\$ 1,559,142</b>	<b>\$ 2,396,659</b>

**Poinciana West**  
**Community Development District**  
**General Fund**  
**Statement of Revenues, Expenditures, and Changes in Fund Balance**  
**For The Period Ending March 31, 2023**

	Adopted Budget	Prorated Budget Thru 03/31/23	Actual Thru 03/31/23	Variance
<b>Revenues:</b>				
Assessments - Tax Roll	\$ 291,294	\$ 280,396	\$ 280,396	\$ -
Interest	\$ 500	\$ 250	\$ 273	\$ 23
Property Conveyance Fees	\$ 15,000	\$ -	\$ -	\$ -
Miscellaneous Revenue	\$ -	\$ -	\$ 96	\$ 96
<b>Total Revenues</b>	<b>\$ 306,794</b>	<b>\$ 280,646</b>	<b>\$ 280,765</b>	<b>\$ 119</b>
<b>Expenditures:</b>				
<b><u>General &amp; Administrative:</u></b>				
Supervisors Fees	\$ 6,000	\$ 3,000	\$ -	\$ 3,000
FICA Expense	\$ 459	\$ 230	\$ -	\$ 230
Engineering	\$ 15,000	\$ 7,500	\$ 1,350	\$ 6,150
Engineering - Property Conveyance	\$ 7,500	\$ 3,750	\$ -	\$ 3,750
Attorney	\$ 20,000	\$ 10,000	\$ 3,951	\$ 6,049
Attorney - Property Conveyance	\$ 7,500	\$ 3,750	\$ 744	\$ 3,006
Arbitrage	\$ 450	\$ 450	\$ 450	\$ -
Dissemination	\$ 3,500	\$ 1,750	\$ 1,750	\$ (0)
Annual Audit	\$ 3,410	\$ -	\$ -	\$ -
Trustee Fees	\$ 4,256	\$ -	\$ -	\$ -
Assessment Administration	\$ 5,000	\$ 5,000	\$ 5,000	\$ -
Management Fees	\$ 40,000	\$ 20,000	\$ 20,000	\$ 0
Information Technology	\$ 1,238	\$ 619	\$ 619	\$ (0)
Website Maintenance	\$ 825	\$ 413	\$ 413	\$ -
Telephone	\$ 50	\$ 25	\$ -	\$ 25
Postage	\$ 1,000	\$ 500	\$ 310	\$ 190
Printing & Binding	\$ 800	\$ 400	\$ 281	\$ 119
Insurance	\$ 6,025	\$ 6,025	\$ 3,650	\$ 2,375
Legal Advertising	\$ 2,500	\$ 1,250	\$ 511	\$ 739
Other Current Charges	\$ 2,400	\$ 1,200	\$ 918	\$ 282
Office Supplies	\$ 200	\$ 100	\$ 16	\$ 84
Property Appraiser	\$ 3,100	\$ -	\$ -	\$ -
Dues, Licenses & Subscriptions	\$ 175	\$ 175	\$ 175	\$ -
<b>Total General &amp; Administrative:</b>	<b>\$ 131,388</b>	<b>\$ 66,136</b>	<b>\$ 40,138</b>	<b>\$ 25,998</b>

**Poinciana West**  
**Community Development District**  
**General Fund**  
**Statement of Revenues, Expenditures, and Changes in Fund Balance**  
**For The Period Ending March 31, 2023**

	Adopted Budget	Prorated Budget Thru 03/31/23	Actual Thru 03/31/23	Variance
<b><i>Operations &amp; Maintenance</i></b>				
Field Services	\$ 10,300	\$ 5,150	\$ 5,150	\$ 0
Landscape Maintenance	\$ 63,882	\$ 31,941	\$ 29,644	\$ 2,297
Aquatic Control Maintenance	\$ 64,963	\$ 32,481	\$ 29,949	\$ 2,533
Aquatic Midge Maintenance	\$ 30,000	\$ 15,000	\$ 13,400	\$ 1,600
R&M Plant Replacement	\$ 3,000	\$ 1,500	\$ -	\$ 1,500
Storm Structure Repairs	\$ 10,000	\$ 5,000	\$ -	\$ 5,000
Contingency	\$ 20,000	\$ 10,000	\$ -	\$ 10,000
Capital Outlay	\$ 10,000	\$ 5,000	\$ -	\$ 5,000
<b>Total Operations &amp; Maintenance:</b>	<b>\$ 212,144</b>	<b>\$ 106,072</b>	<b>\$ 78,142</b>	<b>\$ 27,930</b>
<b>Total Expenditures</b>	<b>\$ 343,532</b>	<b>\$ 172,208</b>	<b>\$ 118,280</b>	<b>\$ 53,928</b>
<b>Excess (Deficiency) of Revenues over Expenditures</b>	<b>\$ (36,738)</b>		<b>\$ 162,485</b>	
<b>Fund Balance - Beginning</b>	<b>\$ 36,738</b>		<b>\$ 656,390</b>	
<b>Fund Balance - Ending</b>	<b>\$ -</b>		<b>\$ 818,875</b>	

**Poinciana West**  
**Community Development District**  
**Debt Service Fund - Series 2017R-1 & 2017R-2**  
**Statement of Revenues, Expenditures, and Changes in Fund Balance**  
**For The Period Ending March 31, 2023**

	Adopted Budget	Prorated Budget Thru 03/31/23	Actual Thru 03/31/23	Variance
<b>Revenues:</b>				
Assessments - Tax Roll	\$ 1,042,297	\$ 1,001,485	\$ 1,001,485	\$ -
Interest	\$ -	\$ -	\$ 20	\$ 20
<b>Total Revenues</b>	<b>\$ 1,042,297</b>	<b>\$ 1,001,485</b>	<b>\$ 1,001,505</b>	<b>\$ 20</b>
<b>Expenditures:</b>				
Property Appraiser	\$ 11,200	\$ -	\$ -	\$ -
<b>Series 2017R-1</b>				
Interest - 11/1	\$ 171,789	\$ 171,789	\$ 171,789	\$ -
Special Call - 11/1	\$ -	\$ -	\$ 20,000	\$ (20,000)
Principal - 5/1	\$ 435,000	\$ -	\$ -	\$ -
Interest - 5/1	\$ 171,789	\$ -	\$ -	\$ -
<b>Series 2017R-2</b>				
Interest - 11/1	\$ 62,272	\$ 62,272	\$ 62,272	\$ -
Special Call - 11/1	\$ -	\$ -	\$ 5,000	\$ (5,000)
Principal - 5/1	\$ 100,000	\$ -	\$ -	\$ -
Interest - 5/1	\$ 62,272	\$ -	\$ -	\$ -
<b>Total Expenditures</b>	<b>\$ 1,014,323</b>	<b>\$ 234,061</b>	<b>\$ 259,061</b>	<b>\$ (25,000)</b>
<b>Excess (Deficiency) of Revenues over Expenditures</b>	<b>\$ 27,975</b>		<b>\$ 742,444</b>	
<b>Fund Balance - Beginning</b>	<b>\$ 285,740</b>		<b>\$ 816,699</b>	
<b>Fund Balance - Ending</b>	<b>\$ 313,715</b>		<b>\$ 1,559,142</b>	









# SECTION 3



April 21, 2023

Monica Virgen – Recording Secretary  
Poinciana West CDD Office  
219 E. Livingston Street  
Orlando, Florida 32801-1508

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

Dear Ms. Virgen,

In response to your request, there are currently **2,561** voters within the Poinciana West Community Development District. This number of registered voters in said District is as of **April 15, 2023**.

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

Sincerely,

A handwritten signature in black ink that reads "Lori Edwards". The signature is fluid and cursive, with the first letters of "Lori" and "Edwards" being capitalized and prominent.

Lori Edwards  
Supervisor of Elections  
Polk County, Florida

# SECTION D



# Poinciana West Community Development District



May 17, 2023

Clayton Smith - Field Services Manager

GMS

## Pond Action items Maintenance



- ✚ Action items approved by the board are in progress.
- ✚ Most items are complete but a few remain.
- ✚ Grates were cleared on Pond 21.
- ✚ Skimmers were straightened on Pond 11 and Pond 10.
- ✚ Debris cleared from pond-7.
- ✚ Some bleeder pipes are left to clear and the crew will be onsite week of 5/15/23 to complete this work.

# Conclusion

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

Respectfully,  
Clayton Smith



Work Order  
 Work Order Number 00219934  
 Created Date 5/5/2023

Account Poinciana West Community Dev. Dist.  
 Contact Clayton Smith  
 Address Solivita Blvd. and Newport St.  
 Poinciana, FL 34759

**Work Details**

Specialist Treated and inspected ponds, will treat hydrilla in 1-2 weeks for this month.  
 Comments to Customer  
 Prepared By christopher reed

**Work Order Assets**

Asset	Status	Product Work Type
Poinciana West Community Dev. Dist. 00-16	Inspected	
Poinciana West Community Dev. Dist. 00-16A	Inspected	
Poinciana West Community Dev. Dist. 0P-01	Inspected	
Poinciana West Community Dev. Dist. 0P-02	Inspected	
Poinciana West Community Dev. Dist. 00-17	Inspected	
Poinciana West Community Dev. Dist. 0P-03	Inspected	
Poinciana West Community Dev. Dist. 00-18	Treated	
Poinciana West Community Dev. Dist. 0P-04	Inspected	
Poinciana West Community Dev. Dist. 00-20	Inspected	
Poinciana West Community Dev. Dist. 0P-05	Inspected	
Poinciana West Community Dev. Dist. 00-21	Inspected	
Poinciana West Community Dev. Dist. 0P-06	Inspected	
Poinciana West Community Dev. Dist. 00-22	Inspected	
Poinciana West Community Dev. Dist. 00-4A	Inspected	
Poinciana West Community Dev. Dist. 01-01	Inspected	
Poinciana West Community Dev. Dist. 01-02	Inspected	
Poinciana West Community Dev. Dist. 01-03	Inspected	
Poinciana West Community Dev. Dist. 01-04	Inspected	
Poinciana West Community Dev. Dist. 01-05	Inspected	
Poinciana West Community Dev. Dist. 01-06	Inspected	
Poinciana West Community Dev. Dist. 01-07	Inspected	
Poinciana West Community Dev. Dist. 01-08	Inspected	
Poinciana West Community Dev. Dist. 01-09	Inspected	
Poinciana West Community Dev. Dist. 00-01	Treated	
Poinciana West Community Dev. Dist. 00-02	Inspected	
Poinciana West Community Dev. Dist. 00-03	Treated	
Poinciana West Community Dev. Dist. 00-04	Treated	



Work Order  
 Work Order Number 00219934  
 Created Date 5/5/2023

Account Poinciana West Community Dev. Dist.  
 Contact Clayton Smith  
 Address Solivita Blvd. and Newport St.  
 Poinciana, FL 34759

Poinciana West Community Dev. Dist. 00-05	Inspected
Poinciana West Community Dev. Dist. 00-06	Inspected
Poinciana West Community Dev. Dist. 00-07	Inspected
Poinciana West Community Dev. Dist. 00-08	Inspected
Poinciana West Community Dev. Dist. 00-09	Inspected
Poinciana West Community Dev. Dist. 00-10	Inspected
Poinciana West Community Dev. Dist. 00-11	Inspected
Poinciana West Community Dev. Dist. 00-12	Inspected
Poinciana West Community Dev. Dist. 00-13	Inspected
Poinciana West Community Dev. Dist. 00-15	Inspected

Service Parameters		
Asset	Product Work Type	Specialist Comments to Customer
Poinciana West Community Dev. Dist. 0P-06	PLANTINGS (SUBCONTRACT)	
Poinciana West Community Dev. Dist. 0P-06	PLANTINGS (IN HOUSE)	
Poinciana West Community Dev. Dist. 0P-06	MIDGE CONTROL	
Poinciana West Community Dev. Dist. 0P-06	LITTORAL SHELF	
Poinciana West Community Dev. Dist. 0P-06	DYE APPLICATION	
Poinciana West Community Dev. Dist. 0P-06	LAKE WEED CONTROL	
Poinciana West Community Dev. Dist. 0P-06	ALGAE CONTROL	
Poinciana West Community Dev. Dist. 0P-05	MONITORING	
Poinciana West Community Dev. Dist. 0P-05	LAKE WEED CONTROL	
Poinciana West Community Dev. Dist. 0P-05	ALGAE CONTROL	
Poinciana West Community Dev. Dist. 0P-06	MONITORING	
Poinciana West Community Dev. Dist. 0P-05	PLANTINGS (SUBCONTRACT)	





## PW All Services By Customer Summary

Poinciana West Community Dev. Dist. (P07800)

Filter Date between 04/01/2023 and 04/30/2023

Customer	Work Type	Service Item	Start Date	End Date	Used Quantity	Unit Of Measure
P07800 - Poinciana West Community Dev. Dist.	Municipal Back Pack	KIS1818 - Strike Pellets 10lbs/acre	04/20/2023	04/20/2023	5.00	acr
P07800 - Poinciana West Community Dev. Dist.	Night Truck	KIS2827 - Biomist 4+4 Truck ULV	04/03/2023	04/03/2023	2.20	mi
P07800 - Poinciana West Community Dev. Dist.	Night Truck	KIS2715 - Biomist 4+4 ATV/ULV	04/06/2023	04/06/2023	2.10	mi
P07800 - Poinciana West Community Dev. Dist.	Night Truck	KIS2827 - Biomist 4+4 Truck ULV	04/10/2023	04/10/2023	2.30	mi
P07800 - Poinciana West Community Dev. Dist.	Night Truck	KIS2715 - Biomist 4+4 ATV/ULV	04/12/2023	04/12/2023	2.30	mi
P07800 - Poinciana West Community Dev. Dist.	Night Truck	KIS2827 - Biomist 4+4 Truck ULV	04/17/2023	04/17/2023	2.20	mi
P07800 - Poinciana West Community Dev. Dist.	Night Truck	KIS2715 - Biomist 4+4 ATV/ULV	04/21/2023	04/21/2023	2.30	mi
P07800 - Poinciana West Community Dev. Dist.	Night Truck	KIS2827 - Biomist 4+4 Truck ULV	04/24/2023	04/24/2023	2.30	mi
					<b>15.70</b>	

# SECTION 1

## Customer Complaint Log Poinciana West CDD

Date	Resident	Address	Pond	Complaint	Assigned To	Resolution	Resolved
11/10/22	Curtis Catlin	1173 Cambria Bend		Clogged water drain	clayton		
11/21/22	Ronald Woodson	594 San Joaquin Rd		Bugs	Clayton		
11/29/22	Keith Laytham	484 Indian Wells Ave	LD-1	Overgrowth	HOA	Sent to HOA	11/29/22
12/22/22	Ronald Blake	803 Jasmine Creek Rd	15	Construction Debris in pond	clayton		
1/13/23	Ronald Blake	803 Jasmine Creek Rd	15	trash around and in pond	Clayton		
4/14/23	Doug Dorsey	627 Villa Park Rd	c-12	debris in pond	Clayton		
4/25/23	John Wolber	313 La Jolla Ln	3	Algae	Clayton	Treatment plan in place	11/28/23