

*Poinciana West
Community Development District*

Agenda Package

July 17, 2024

AGENDA

Poinciana West

Community Development District

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Meeting Agenda

**Wednesday
July 17, 2024
9:00 AM**

Zoom Information for Members of the Public:

Link: <https://zoom.us/j/94240027437>

Dial-in Number: (646) 876-9923

Meeting ID: 942 4002 7437

**Starlite Ballroom
384 Village Drive
Poinciana, Florida**

1. Roll Call
2. Pledge of Allegiance
3. Public Comment Period on Agenda Items
4. Approval of Minutes of the May 15, 2024 Meeting
5. Public Hearing
 - A. Public Comment Period
 - B. Consideration of Resolution 2024-07 Adopting Fiscal Year 2025 Budget and Relating to the Annual Appropriations
 - C. Consideration of Resolution 2024-08 Imposing Special Assessments and Certifying an Assessment Roll
 - D. Consideration of Resolution 2024-09 Adopting a User Fee
6. Organizational Matters
 - A. Appointment of Individuals to Fulfill the Board Vacancy with a Term Ending November 2024
 - B. Administration of Oath of Office to Newly Appointed Board Member
 - C. Consideration of Resolution 2024-05 Election of Officers
7. Consideration of Resolution 2024-10 Setting Fiscal Year 2025 Meeting Schedule
8. Discussion of Ranking and Review of Proposals for District Engineering Services and Selection of District Engineer
9. Adoption of District Goals and Objectives
10. Presentation of Fiscal Year 2023 Audit Report
11. Staff Reports
 - A. Attorney
 - i. District Counsel Report
 - B. Engineer
 - i. Acceptance of Consulting Engineer's Report
 - C. District Manager
 - i. Approval of Check Register
 - ii. June 2024 Financials
 - D. Field Manager's Report
 - i. Field Manager's Report
 - ii. Pond Maintenance Report
 - iii. Midge Management Report
 - iv. Customer Complaint Log
12. Supervisor's Requests
13. General Audience Comments
14. Other Business
15. Next Meeting Date- September 18, 2024
16. Adjournment

MINUTES

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

The regular meeting of the Board of Supervisors of the Poinciana West Community Development District was held on Wednesday, **May 15, 2024** 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	Chair
Roy LaRue	Vice Chairman
Dr. Maneck Master	Assistant Secretary
Ed Smith	Assistant Secretary

Also present were:

Tricia Adams	District Manager
Monica Virgen	District Manager
Scott Clark <i>via Zoom</i>	District Counsel
Kathy Leo	District Engineer
Joel Blanco	GMS Field Staff

The following is a summary of the discussions and actions taken at the May 15, 2024 Poinciana West Community Development District's Board of Supervisors Meeting.

FIRST ORDER OF BUSINESS

Roll Call

Ms. Adams called the meeting to order and called the roll at 9:00 a.m. A quorum was present.

SECOND ORDER OF BUSINESS

Pledge of Allegiance

The Pledge of Allegiance was recited.

THIRD ORDER OF BUSINESS

Public Comment Period on Agenda Items

There being no comments, the next item followed.

FOURTH ORDER OF BUSINESS**Approval of Minutes of the March 20, 2024 Meeting**

Ms. Adams presented the draft minutes of the March 20, 2024 Board of Supervisors meeting, which were included in the agenda package and reviewed by management staff. Ms. Gregory requested that the comment on Page 12, regarding the temperature of the room, be removed, as it was not germane to the discussion. Dr. Master pointed out that the idea was not to have verbatim minutes, but just capture the gist of it. Ms. Adams would amend the minutes.

On MOTION by Mr. Smith seconded by Dr. Master with all in favor the Minutes of the March 20, 2024 Meeting were approved as amended.

FIFTH ORDER OF BUSINESS**Organizational Matters****A. Acceptance of Resignation of Gregory Hindahl**

Ms. Adams received a resignation letter via email from Mr. Hindahl on May 2, 2024, which was included in the agenda package and was effective immediately. This seat expired in November of 2024.

On MOTION by Mr. Smith seconded by Dr. Master with all in favor accepting the resignation of Mr. Greg Hindahl effective immediately was approved.

B. Appointment of Individuals to Fulfill the Board Vacancy with a Term Ending November 2024**C. Administration of Oath of Office to Newly Appointed Board Member****D. Consideration of Resolution 2024-05 Election of Officers**

Ms. Adams explained that the Board had the option of filling the seat, by making an appointment to the Board of Supervisors. The Board could also choose to function as a four-member Board and fill the seat at the General Election in November. The person qualifying must be at least 18 years of age, a citizen of the United States and State of Florida, who resided within the Poinciana West CDD boundaries and registered to vote with Polk elections office. Ms. Gregory questioned when the qualifying period was. Ms. Adams confirmed that the qualifying period was from Noon on June 10, 2024 through Noon on June 14, 2024 with the Polk County Supervisor of Elections. Three seats were up for election; Seat 3, currently held by Mr. Ed Smith,

Seat 4, the vacant seat and Seat 5, currently held by Dr. Maneck Master. Dr. Master preferred to solicit resumes and letters of interest and review them. Ms. Gregory agreed, but wanted to ensure that there was a quorum for July and September. Mr. Clark agreed with what the Board proposed, noting that by the July meeting, the Board would know whether someone was qualified, but if no one qualified, this seat would be placed on the General Election ballot and recommended that this item be included on each agenda, until the seat was filled. *There was Board consensus to defer the appointment of a Supervisor.*

SIXTH ORDER OF BUSINESS

Consideration of Resolution 2024-06 Approving the Proposed Fiscal Year 2025 Budget and Setting a Public Hearing

Ms. Adams presented Resolution 2024-06, approving the Proposed Budget for Fiscal Year (FY) 2025, which was attached as an exhibit, setting the public hearing for July 17, 2024 at 9:00 a.m. at this location. Approval of this resolution, allowed for transmittal of the budget to Polk County, posting the proposed budget on the District's website and publishing the public hearing in accordance with Florida Statutes. The District was required to approve the Proposed Budget no later than June 15th of each calendar year. Line items could be changed in the budget; however, Board Members should be mindful, that they were approving a cap on the operations and maintenance (O&M) assessment, which was proposed to be the same as the prior year. Therefore, no mailed notice was required, but if Board members wanted to increase the assessment, a mailed notice must be sent to residents. Ms. Adams stated that the gross per unit assessment was \$186.57, which was the same as the current budget. Ms. Adams presented the Proposed Budget for FY 2025 and highlighted the following:

- In the Revenue section, *Special Assessments – Tax Collector*, was for all properties within this District that were platted and placed on the Tax Roll. In the non-ad valorem section of property owners tax bills, there was a line for Poinciana West CDD O&M fees. For FY 2024, total assessments were \$291,299, which would remain the same for FY 2025. The Board requested that *Property Conveyance Fees* be included for informational purposes, as funds were received from the developer as compensation for professional fees related to the property conveyance. The amount was zero for FY 2025, as the District was not going through this process in 2025. *Interest* was requested by the Board to be included,

as the Board was actively obtaining the best interest rates possible on Surplus Funds and by the end of this fiscal year, the District was expected to receive \$20,000 in interest revenue and were being conservative for next fiscal year, by budgeting an additional \$15,000 in revenue. In order to balance the budget, \$56,028 in Surplus Funds were being recognized out of the *Carry Forward Balance*, to have total revenue of \$362,328.

Dr. Master asked if any of the *Carry Forward Balance* was used. Ms. Adams confirmed that the *Carry Forward Balance* was used to balance the budget. Mr. LaRue recalled that \$56,028 was the *Carry Forward Balance* from last year. Ms. Adams explained that it was used to balance the budget and all line items would be fine-tuned, based on feedback from the Board and any changes in the actuals. Mr. LaRue questioned why \$15,000 was budgeted for FY 2025, as \$3,000 was spent in 2023 and \$7,000 in 2022 for *Engineering*. Ms. Adams explained that \$15,000 was a placeholder for a District of this size with a stormwater system; however, it could be reduced, as the District was currently receiving discounted engineering rates, but recommended keeping it at \$15,000, since the District would still be issuing a Request for Qualifications (RFQ) for engineering services. Mr. LaRue questioned why \$20,000 was budgeted for *Attorney*, as they were currently spending \$13,000. Ms. Gregory was not in favor of changing the amounts budgeted for *Attorney* and *Engineering*, because the Proposed Budget was a guideline and these were the two main services for the community. In addition, they have been extremely lucky with their infrastructure, thanks to Ms. Leo, as the community was 25 years old and if drainage blew out from a broken pipe and they had damage, there would be legal and engineering work. Dr. Master agreed to not changing the amounts budgeted for *Attorney* and *Engineering*, as they were not raising assessments; however, if they were increasing assessments, he would lower these line items. *There was Board consensus to leave the amounts budgeted Attorney and Engineering fees as a placeholder.*

- *Dissemination*, the required reporting in accordance with SEC and Trust Indenture, increased from \$3,500 to \$3,675 for FY 2025.

Ms. Gregory questioned why *Dissemination*, *Annual Audit*, *Management Fees* and *Website Maintenance* increased by 5%. Ms. Adams explained that all GMS fees increased by 5%, due to the labor market, and the recruitment and retention of District Management staff including records and administrative support as well as accounting services. The *Annual Audit*

was based on Annual Audit Agreement previously approved by the Board. Mr. LaRue questioned when the GMS contract was up for renewal. Ms. Adams confirmed that it automatically renewed, unless it was terminated by either party, but the Board had the ability to bid out for District Management services.

- *Insurance* was based on an estimate for public officials liability and general liability insurance for the District and was subject to change, based on the actual insurance provider that the Board selected.
- For *Administrative Expenditures*, the proposed expense for FY 2025 was \$119,792.
- The current fee for *Field Services* was \$10,609 and the proposed fee for FY 2025 was \$11,140, for the GMS contract for field service staff to inspect the property, review the ponds, manage agreements and troubleshoot any resident complaints.

Ms. Gregory questioned the job description for field services and the hours per day that GMS was required to spend at Solivita, as GMS was paid \$5,000 per month, even when they did not have meetings and asked whether Mr. Clayton Smith received a promotion. Ms. Adams indicated that Mr. Clayton Smith was the Field Services Manager that managed the field services team and Mr. Joel Blanco, was his employee. The Field Services Agreement does have a specified number of field visits each month, but because of weather conditions, increase in algae and the pond service company being acquired by someone else, there were more visits being made than what was required per the agreement. However, staff wanted the project to be managed properly and felt that the fee was appropriate, based on what was required for the stormwater system to be operating properly and midge and vegetation complaints to be satisfied. Mr. LaRue questioned whether there was a service log. Ms. Adams indicated there were field service reports and a complaint log, which were included in the agenda package and presented to the Board. Mr. LaRue preferred to have a log of the time being spent, as the District was paying for results and the hours that it would take. Ms. Adams pointed out that the field services staff and Field Services Manager, made special visits, to interface with the new HOA landscaper, Yardnique, regarding areas that were CDD/HOA owned for maintenance responsibilities, but the CDD was not billed for extra visits.

- *Landscape Maintenance* increased by 3% from \$59,643 to \$68,449 and *Aquatic Control Maintenance* increased from \$58,509 to 69,210.

Mr. LaRue pointed out that the current monthly *Landscape Maintenance* amount was \$5,537.94, which was 13% higher than the projected amount for the next five months of \$4,904 and then Floralawn requested a 3% increase on top of that. Ms. Gregory questioned where the 3% comes from and whether Floralawn or Solitude requested it or if it was a yearly increase. Ms. Adams explained that each year, as part of Proposed Budget process, Mr. Smith reached out to vendors regarding budgeting expenses for the upcoming fiscal year. Any request for an increase in fees would be presented to and approved by the Board at a duly noticed public meeting and then the District was billed in accordance with the agreement. Ms. Leo indicated that the general practice with many of the field management services, was to include a 3% cost of living increase for service contracts. Ms. Gregory felt that Mr. Smith or Mr. Blanco did not have the authority to grant someone an increase on a contract that was not brought before the Board and requested that any requests be provided to the Board in writing, even if there was no meeting, so the Board was aware of it and were not blindsided when the budget was presented. Ms. Adams was happy to provide a letter from the vendor, but assured Chairman Gregory contractors were billed in accordance with the agreements that the Board approved and would not automatically increase without approval from the Board. Mr. LaRue requested that Ms. Adams provide the landscape and aquatic agreements, showing the monthly cost. Ms. Gregory recalled that when 19A and 19B ponds were conveyed, there was negotiation with Floralawn. Ms. Adams confirmed that it was negotiated down and would provide the current agreements to the Board.

- The assessment for FY 2025 was the same as the prior year, assuming that residents would receive their early payment discount of 4% and included the county fees for inclusion on the Tax Bill. There were 1,661 units, 1,650 single family homes and 11 recreational units.

Ms. Adams presented the budget narrative along with tables, as well as a Projected Fund Balance Analysis, which was requested by the Board. At the end of FY 2024, there was a projection to end the fiscal year with \$783,043, but there would be three months of operating expenses, before tax revenues were received in December, as well as an Unassigned Fund Balance of \$697,069. What was in the Operating Reserve, were not restricted funds, but what was required to operate the District. For Debt Service, there were expenditures for the Series 2017 R-1 and R-2 bonds and interest and principal payments were due in accordance with the Trust Indenture and Amortization Schedule.

On MOTION by Mr. LaRue seconded by Mr. Smith with all in favor Resolution 2024-04 Approving the Proposed Fiscal Year 2025 Budget and Setting the Public Hearing for July 17, 2024 at 9:00 a.m. at this location was adopted.

SEVENTH ORDER OF BUSINESS**Staff Reports****A. Attorney****i. Presentation of Fee Rate Letter**

Ms. Clark presented a letter requesting an hourly rate increase from \$310 to \$325 per hour or less than 5%, due to increases in the cost of insurance, information technology, consulting services and software. Assuming the level of activity was the same as last year, the total increase would be an additional \$700 per year, which falls within the budget.

On MOTION by Dr. Master seconded by Ms. Gregory with all in favor the increase in the rate for attorney services was approved.

Mr. Clark appreciated the Board approving the rate increase and recalled at the last meeting, he reported that he was contacted by Taylor Morrison's attorney about the possibility of the CDD accepting the transfer of conservation and wetland parcels, but he had not received any further contact from Taylor Morrison's attorney. Mr. LaRue asked when a developer leaves, whether they normally turn over wetlands and conservation parcels. Mr. Clark stated that many conservation parcels were not designed for the District to take them over and many Water Management Districts, were much more aggressive about maintaining them and keeping invasive species out. In addition, some Districts were spending a large deal of money on their conservation parcels. Mr. Smith asked if there was a specific parcel identification for the wetlands and conservation areas that Taylor Morrison was requesting. Mr. Clark did not have the specifics. Ms. Leo believed that there were several wetland systems that were integral to the stormwater system that the Board could consider ownership of and recommended waiting until the parcels were requested to be conveyed before taking action. Ms. Gregory asked if Taylor Morrison was currently performing the maintenance. Ms. Leo reported that the only maintenance would be on the HOA side where wetlands were above backyards and rear swales, which they were be trimming back. Ms. Gregory recalled that four years ago, there was a budget entry in the HOA budget for wetland maintenance, which was \$40,000 per year to maintain two areas by the

HOA ponds, but it was the responsibility of the South Florida Water Management District (SFWMD), to remove invasive species. However, Floralawn was supposed to take care of the invasive species, but it was pushed over to the responsibility of the Club. Ms. Gregory was not privy to what was being done now.

Ms. Gregory did not want deal with the wetlands, because it was important to ensure that Taylor Morrison continued to have responsibility. Mr. Smith agreed, as based on his prior experience serving on the HOA, once the project was completed and turned over, the builder wanted nothing more than to leave and having no further involvement. Ms. Gregory felt that it came down to the cost and how much time the builder was willing to put into it. Ms. Leo would research where conservation easements were ultimately owned and maintained, as when the District was created, there were obligations of where all assets would go upon completion by the developer. It would either be the HOA or CDD. Dr. Master did not think it was the builder's desire to leave the community, based on the parcels and questioned maintenance responsibilities of property abutting wetlands, as Floralawn was mowing the edge of his property, which abutted a wetland. Ms. Leo explained that for private property that abutted the backs of wetlands, the CDD owned the pond and the HOA maintained up to the pond. Ms. Gregory believed that the HOA maintained behind Dr. Master's house. Dr. Master pointed out that the HOA was not mowing it. Ms. Leo would look into this, as areas abutting wetlands, were maintained by the HOA. Mr. LaRue requested documentation on who would own property completed by the developer.

B. Engineer

- **Presentation of Letter of Resignation from GAI Consultants (ADDED)**

Ms. Adams received that a resignation letter was received from GAI Consultants, yesterday, which was added to the agenda for Board consideration. Ms. Leo reported that she worked with GAI Consultants since 2005 or 2006 and with the District for 18 years, with the goal of working with CDD until the ponds were acquired and in good working condition. Since the ponds were now transferred over, it was time for the District to consider other engineering firms. The Board thanked Ms. Leo for all of her hard work. Ms. Adams explained that typically, the Board would authorize District Management, to issue a Request for Qualifications (RFQ) for general engineering services, which the Board would review at either the July or September meeting. The Board would then rank the firms, based on criteria in accordance with Florida

Statutes and the District Rules, under a statutory process that the District was required to follow under the Consultants Competitive Negotiations Act (CCNA).

On MOTION by Mr. Smith seconded by Dr. Master with all in favor authorization for staff to issue a Request for Qualifications for engineering services and provide at the July meeting was approved.

C. District Manager

i. April 2024 Financials

Ms. Adams presented the Unaudited Financials through the end of April 30, 2024, which were included in the agenda package. Staff was monitoring the Unassigned Balance. The Board did a good job controlling the General Fund administrative and field expenses, which were running under budget. On the Investment Summary, Dr. Master questioned whether the six-month CD was renewed. Ms. Adams reported that staff reviewed CD rates at Bank United, Truist and Seacoast, after the CD matured on April 25th and the interest rates for nine- and 12-month products, at Seacoast, were around 4.75 to 4.5, but the Chair felt that it made sense, to move it to the Money Market Account, which was currently earning 5.15% interest with 100% liquidity. The CD was moved on May 1st to the Money Market Account and the balance was \$153,891. Ms. Gregory pointed out that Dr. Master was out of town when this decision needed to be made, but if he found a better rate, they could move it. Dr. Master felt moving it to the Money Market Account made sense. Ms. Adams noted at the end of April, the SBA Account was still earning 5.6% and the 12-month CD was earning 5.5%.

ii. Approval of Check Register

Ms. Adams presented the Check Register for March 1, 2024 through April 30, 2024 totaling \$262,613.85, which included the detailed invoices and Check Run Summary. Ms. Gregory questioned the room charge, as they were not supposed to be paying for it. Ms. Adams was in the process of attempting to get it refunded. Dr. Master questioned the transfer to MMA. Ms. Adams explained that this was the transfer of Surplus Funds from the General Fund to the Money Market Account. Ms. Gregory questioned the \$450 paid to AMTEC. Ms. Adams stated that AMTEC prepared the Arbitrage Rebate Calculation Report, which was required by the IRS,

to confirm that the District was not earning more interest than what they were paying on the Series 2017 bonds. Ms. Gregory asked about disclosure services. Ms. Adams explained that prior to the November and May principal and interest payments, when there was a prepayment on the bond, the Amortization Schedule was rerun, to ensure that the bond principal payment is applied properly. Ms. Gregory inquired why the CDD was paying the \$100 instead of the resident, if it had to do with bond prepayments. Ms. Adams pointed out that the Amortization Reports were not based on the number of people that prepaid. The Amortization Schedule was rerun 30 days before the principal payments were made. Ms. Adams asked if the Board wanted to set a rate hearing to collect additional fees from residents for prepayments. Ms. Gregory did not want to.

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

iii. Presentation of Registered Voters

Ms. Adams stated that the District was required annually to present each year on the record, the number of registered voters to the Board. A letter was provided by the Polk County Supervisor of Elections office, confirming as of April 15, 2024, 2545 registered voters within the Poinciana West CDD. This information was important, because in the first six years of a District being established, they must have a certain number of registered voters to transition to the General Election process, which the District already met, but there was no provision in the Florida Statutes to stop reporting. No Board action was required.

iv. Discussion of CDD Insurance Providers and Proposals for FY 2025

Ms. Adams reported that the District currently had public officials liability and general liability insurance, but no property insurance. Staff anticipated receiving insurance proposals from FMIT, PGIT and FIAA. The District's insurance binder was from October 1st to September 30th; however, there was a restriction about the timing on when a proposal was provided by FIAA and in order to provide all three proposals at the same time, this item would be scheduled for the September meeting.

Mr. LaRue asked Ms. Adams to discuss the communication from Ms. Marie Sepe of the HOA. Ms. Adams confirmed that communication was received from the HOA Board of Directors, and it pertained to correspondence with elected officials outside of the Poinciana West

CDD and she sent a reply stating that all of those questions had previously been answered and the letter that they referred to did not exist. Mr. LaRue confirmed that the letter did not exist, because the CDD had not been contacted about Pond 22 on December 11th. Ms. Adams would provide a full response to the Board. Dr. Master was under the impression that Ms. Sepe resigned from the HOA. Mr. LaRue reported that Ms. Sepe resigned on May 7. Ms. Gregory felt that it was not Ms. Sepe's responsibility to inform Poinciana West CDD that they had a broken piece of concrete or tree. Dr. Master had an issue if Ms. Sepe was impersonating an HOA officer. *Ms. Adams would address these points in the communication back to the HOA and provide a copy of the letter to the Board.*

D. Field Manager's Report

i. Field Manager's Report

ii. Pond Maintenance Report

Mr. Blanco presented the Field Manager and Pond Maintenance Reports, which were included in the agenda package. Staff reviewed the ponds throughout the District and found that were experiencing excessive algae throughout the Spring months, due to the heat, lack of rain and high nutrients. Ponds 6, 8 and 16, were experiencing the highest amount of algae blooms, compared to the rest of the ponds. Staff was working with the vendor to ensure that those were getting addressed properly and providing updates to residents. Ms. Gregory felt that they were not doing anything effectively in terms of treatment. Mr. Blanco explained when they treated a pond, it takes seven to ten days for an algae bloom and after seven to ten days, they would come back and review it. If the color changed, the treatment had taken affect, but if there was no color change and nothing changed regarding the algae blooms, then he would ask the vendor to meet with him onsite, schedule another treatment or look at alternative treament. Mr. LaRue understood that Mr. Blanco was seeing if there was an issue and informing the vendor how to treat it, but not reviewing it. Mr. Blanco reported that he was going around the ponds, ensuring that the specific algae present in the ponds were being treated, but if there was something minor, he would tell the vendor to schedule another treatment, but if there was no activity after the pond had been treated, he would leave it along and come onsite for a post inspection.

Ms. Gregory stated that she lived on a very large pond, but never noticed anyone looking at the pond bank and asked if Mr. Blanco walked all the way around the pond or looked at it with binoculars. Mr. Blanco confirmed that he tried to walk all of the ponds or if most of it was clear,

he would look at it from one location, but for the most part, they walked around it. If it was a larger pond, Mr. Blanco drove around with a golf cart. Staff was continuing to monitor, review and schedule treatment, as well as inform the Board of any unusual algae activity in specific ponds, which was requested by Ms. Gregory. Mr. Blanco was onsite once a week, even though contractually, they were supposed to be onsite twice a month. He was usually onsite all day for Solivita and divided his time between Poinciana and Poinciana West, reviewing a cluster of ponds in one District before proceeding to the other. Mr. LaRue asked if Mr. Blanco walked the ponds in Poinciana one day per week. Mr. Blanco explained that he was onsite on Wednesday, but it fluctuated. He would go to a cluster of ponds in Poinciana West and review the ponds and then divide his time reviewing other ponds in Poinciana. Mr. LaRue asked if Mr. Blanco was covering all of Solivita in one day. Mr. Blanco did not think it was possible. Ms. Gregory asked if Mr. Blanco was coming out to look at what was being treated or if there was a method. Mr. Blanco stated that he reviewed ponds that were brought to their attention from resident's requests. Mr. LaRue questioned how many ponds Mr. Blanco looked at every month. Mr. Blanco had confidence that he could review all 24 ponds in Poinciana West within a month, to be proactive, but if there was a complaint, he looked at a certain pond more than once a month. Ms. Gregory recalled for many years, when it was dark, someone would spray along the edge in a boat, but she had not seen anyone do that for a long time. Mr. Blanco was informed that, at some point, Clarke was performing both aquatic and midge control and would check with Solitude to verify if they were doing this.

Mr. LaRue heard from a friend that Solitude would allowing the edge grasses to grow to prevent erosion and questioned how far out they were going. Mr. Blanco was informed that the direction was to allow them to grow 6 to 10 feet. Ms. Gregory was surprised because it looked bad and residents would start to complain. Mr. Smith asked if Mr. Blanco explained to residents what they were doing. Mr. Blanco confirmed that many of the calls that he received were educational. Ms. Gregory was speaking to Ms. Adams about including a notice in *Reflections* about the ponds, because it was getting out of control. However, since there was no cooperation from the residents, Ms. Gregory requested that an e-blast be sent regarding the ponds. Ms. Adams would handle this. Mr. LaRue questioned what happened when the edge grasses reached 10 feet. Mr. Blanco stated they were spraying it back. Ms. Leo explained that due to the ponds going up and down, the level would change and generally, edge grasses would probably be 3 to 6

feet from the edge, but there was a margin of error of the sprayer. Mr. LaRue did not want the pond to fill up with cattails. Ms. Gregory pointed out it was getting high along the edge and voiced concern as she and other residents paid a large amount of money to live on the water. Ms. Leo advised that it was an art as the objective was to not destroy the edge and cause erosion problems. Mr. LaRue felt that 10 feet was extreme and preferred 3 to 6 feet. Ms. Gregory asked if the top could be cut off. Dr. Master felt that edge grasses less than 5 feet was all that they needed. Mr. LaRue questioned who the instructions were coming from. Ms. Leo confirmed that the initial instructions were coming from her, because the Poinciana CDD Board urged their maintenance team to not destroy the edge and leave vegetation there. Ms. Adams pointed out that this was the recommendation from District Engineers for stormwater ponds throughout Central Florida. There are articles from University of Florida Institute of Food and Agricultural Sciences (UF/IFAS) regarding the benefits of grasses around ponds, in order to deter erosion and they recommended having a few feet of grasses around the ponds. Staff can continue to fine tune this process.

Mr. LaRue wanted to set some guidelines of less than 5 feet, so the people working on the pond would know what to work with. Mr. Smith suggested using a weed whacker to trim the top. Mr. Blanco would speak with Solitude to discuss viable options. Mr. LaRue felt that the Board needed to set the standard, not Solitude, versus discussing viable options. Ms. Gregory requested that representatives of Solitude attend the July meeting. Mr. LaRue wanted someone to have the authority and the wherewithal to say that the edge grasses needed to go out no more than 3 feet and leave it up to residents whether they wanted to weed whack. Ms. Adams indicated that residents were not allowed to maintain District property, due to liability issues. Mr. Blanco preferred to provide viable options, to preserve the plants, but still treat them. Mr. LaRue asked if the District Engineer was amenable to going out 3 feet and then giving some advice on whether they could be trimmed or not. Ms. Leo felt that 3 feet was a good number, but preferred to speak to Solitude regarding their scope. Mr. LaRue questioned whether trimming from the bank or in a boat would be practical. Ms. Leo explained that typically they did not trim into the lake, but if residents did not like the look of the pond and wanted to leave the edge natural for preventing erosion, the next step was planting aquatic plants along the edge which did not need the same type of maintenance. Mr. LaRue preferred to have a standard operating procedure and not rely on the provider. Ms. Gregory disagreed as they needed Mr. Blanco, Floralawn and

Solitude to be involved to understand the job and set the rules, so there was a plan. Mr. LaRue questioned who would determine the plan, as the Board was not qualified to set one. Ms. Adams pointed out that Ms. Leo was qualified. Ms. Leo advised that 3 feet was fine; however, this would not be easy, due to pond level. *Mr. Blanco would provide direction to Solitude to keep edge grasses at 3 to 4 feet.*

Mr. Blanco reported that GMS staff was continuing to review all landscaping areas throughout the District, in light of the HOA's transition from Floralawn to Yardnique. The overall quality continued to be in satisfactory condition. Before and after pictures were included in the report of Dry Pond P2, which was brought to his attention by Ms. Gregory, Dr. Master and Mr. Smith, at the last meeting and there was a statement in his report on edge grasses, to put it on the record. Mr. Smith voiced concern that Pond P2 was discussed several months ago and nothing was done until last week and questioned the schedule for maintaining the dry ponds on an ongoing basis. Mr. Blanco stated that he spoke with Floralawn, as he did not understand why they were cutting around it and allowing the middle part to grow and requested that they mow the dry pond more frequently than six months, versus the Board bringing it to his attention. They agreed to start mowing it frequently. In Mr. Blanco's opinion, twice a month in the Summer and once per month in the Winter, was fine, as it was a dry pond that was used for stormwater purposes. Mr. LaRue asked if the dry pond could be mowed in the Summer when it was raining. Mr. Blanco confirmed that it could not be mowed, because it would create ruts, which would jam their equipment. However, he did not think that Floralawn should use the rainy season as justification to not be going out and mowing, but if there was a storm and they were delayed, this was understandable, but it should not take six weeks to mow the pond, when it was not raining. Mr. LaRue felt there should be a standard operating procedure to mow it if it was over 1 foot. Dr. Master recommended having general instructions. *Mr. Blanco would monitor the dry pond, to ensure that Floralawn abided by contracted services.* GMS was invited by the HOA to have an Earth Day presentation on the purpose of the CDD and its relationship with the retention ponds. They fielded many questions during that presentation and a representative from Clarke was present to answer questions regarding the midges. It was successful, as there was a good turnout, with many residents attending from Poinciana West.

iii. Midge Management Report

Mr. Blanco presented the Midge Management Report for March and April, which was included in the agenda package. Clarke was asked to provide better guidance on how to read their reports and they provided a cheat sheet, including the Site ID, identifying which ponds were treated, which was on the last page of Clarke's report. Mr. LaRue requested that Clarke include the pond numbers, instead of the Site ID. Dr. Master agreed. *Mr. Blanco would request that Clarke include pond numbers in their treatment report.*

iv. Customer Complaint Log

Mr. Blanco presented the Customer Complaint Log, which was included in the agenda package. A field for midge activity, was included at the Board's request. Three ponds had midge activity. Mr. LaRue requested that it be in a format that was printable and readable, by compressing the larger columns at the end and including a legend of the chemical that was used. In addition, when there was a midge complaint on Pond 22 or the pond in Bonita Springs, Mr. LaRue would like to be contacted, in order to determine if there was a significant issue, before treating the pond, to prevent treating a pond that did not have an issue. Mr. Blanco pointed out that this was the reason that he reviewed the pond and provided a response, as one resident contacted him various times regarding midges. The resident assumed that Clarke exterminated the midges and he explained to her, numerous times, that Clarke managed the midges. At the Board's request, *Mr. Blanco would magnify the Customer Complaint Log and include the chemical being used.* There were questions from residents at the presentation, as to whether the chemicals were environmentally friendly and Mr. Blanco explained that any chemical that was used, must be approved. Mr. LaRue questioned why Ponds 15 and 21 were treated for midges, when they were not included in the contract, as the only ponds that were supposed to be treated were Ponds 5, 6, 8 and 9. Mr. Blanco confirmed that Pond 21 was not included on the Treatment Report. Ms. Adams explained that Ponds 5, 6, 8 and 9 were treated on an as needed basis and if there was a problem with a different pond, Clarke was directed to treat it. Ms. Gregory questioned what habitat conditions meant for Ponds 1, 2, 8 and 15. *Mr. Blanco would ask Clarke for an explanation.*

EIGHTH ORDER OF BUSINESS

Supervisor's Requests

There being no comments, the next item followed.

NINTH ORDER OF BUSINESS

Other Business

There being no comments, the next item followed.

TENTH ORDER OF BUSINESS

General Audience Comments

There being no comments, the next item followed.

ELEVENTH ORDER OF BUSINESS

Next Meeting Date – July 17, 2024

Ms. Adams reported that the next meeting was scheduled for July 17, 2024 at 9:00 a.m.

TWELFTH ORDER OF BUSINESS

Adjournment

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

Secretary / Assistant Secretary

Chair/Vice Chairman

SECTION V

SECTION B

RESOLUTION 2024-07

THE ANNUAL APPROPRIATION RESOLUTION OF THE POINCIANA WEST COMMUNITY DEVELOPMENT DISTRICT (THE “DISTRICT”) RELATING TO THE ANNUAL APPROPRIATIONS AND ADOPTING THE BUDGET FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2024, AND ENDING SEPTEMBER 30, 2025

WHEREAS, the District Manager has, prior to the fifteenth (15th) day of June, 2024, submitted to the Board of Supervisors (the “Board”) a proposed budget for the next ensuing budget year along with an explanatory and complete financial plan for each fund of the Poinciana West Community Development District, pursuant to the provisions of Section 190.008(2)(a), Florida Statutes; and

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

WHEREAS, the Board set July 17, 2024, as the date for a public hearing thereon and caused notice of such public hearing to be given by publication pursuant to Section 190.008(2)(a), Florida Statutes; and

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

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

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

Section 1. Budget

- a. That the Board of Supervisors has reviewed the District Manager’s Proposed Budget, a copy of which is on file with the Office of the District Treasurer and the Office of the Recording Secretary, and hereby approves certain amendments thereto, as shown in Section 2 below.

- b. That the District Manager's Proposed Budget, as amended by the Board, is hereby adopted in accordance with the provisions of Section 190.008(2)(a), Florida Statutes, and incorporated herein by reference; provided, however, that the comparative figures contained in the adopted budget may be subsequently revised as deemed necessary by the District Manager to reflect actual revenues and expenditures for Fiscal Year 2024/2025 and/or revised projections for Fiscal Year 2024/2025.
- c. That the adopted budget, as amended, shall be maintained in the Office of the District Treasurer and the District Recording Secretary and identified as "The Budget for Poinciana West Community Development District for the Fiscal Year Ending September 30, 2025", as adopted by the Board of Supervisors on July 17, 2024.

Section 2. Appropriations

There is hereby appropriated out of the revenues of the Poinciana West Community Development District, for the Fiscal Year beginning October 1, 2024, and ending September 30, 2025, the sum of _____ to be raised by the levy of assessments and otherwise, which sum is deemed by the Board of Supervisors to be necessary to defray all expenditures of the District during said budget year, to be divided and appropriated in the following fashion:

TOTAL GENERAL FUND	\$ _____
DEBT SERVICE FUND	\$ _____
TOTAL ALL FUNDS	\$ _____

Section 3. Supplemental Appropriations

The Board may authorize by resolution, supplemental appropriations or revenue changes for any lawful purpose from funds on hand or estimated to be received within the fiscal year as follows:

- a. Board may authorize a transfer of the unexpended balance or portion thereof of any appropriation item.
- b. Board may authorize an appropriation from the unappropriated balance of any fund.
- c. Board may increase any revenue or income budget amount to reflect receipt of any additional unbudgeted monies and make the corresponding change to appropriations or the unappropriated balance.

The District Manager and Treasurer shall have the power within a given fund to authorize the transfer of any unexpected balance of any appropriation item or any portion thereof, provided such transfers do not exceed Ten Thousand Dollars (\$10,000) or have the effect of causing more than 10% of the total appropriation of a given program or project to be transferred previously

approved transfers included. Such transfer shall not have the effect of causing a more than \$10,000 or 10% increase, previously approved transfers included, to the original budget appropriation for the receiving program. Transfers within a program or project may be approved by the Board of Supervisors. The District Manager or Treasurer must establish administrative procedures which require information on the request forms proving that such transfer requests comply with this section.

Introduced, considered favorably, and adopted this 17th day of July, 2024.

ATTEST:

**BOARD OF SUPERVISORS OF THE
POINCIANA WEST COMMUNITY
DEVELOPMENT DISTRICT**

Secretary

By:_____

Its:_____

Poinciana West
Community Development District

Proposed Budget
FY2025



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Poinciana West
Community Development District
Proposed Budget
General Fund

	Actuals Thru 9/30/22	Actuals Thru 9/30/23	Adopted Budget FY2024	Actuals Thru 6/30/24	Projected Next 3 Months	Total Projected 9/30/24	Proposed Budget FY2025
Revenues							
Special Assessments - Tax Collector	\$ 295,202	\$ 293,698	\$ 291,299	\$ 295,613	\$ -	\$ 295,613	\$ 291,299
Property Conveyance Fees	-	15,000	-	1,689	-	1,689	-
Interest	523	11,505	10,000	23,991	2,100	26,091	20,000
Miscellaneous Revenue	-	314	-	200	-	200	-
Carry Forward Balance	1,631	16,206	36,272	-	-	-	32,549
Total Revenues	\$ 297,356	\$ 336,723	\$ 337,571	\$ 321,493	\$ 2,100	\$ 323,593	\$ 343,848
Expenditures							
Administrative							
Supervisors Fees	\$ 6,600	\$ 2,200	\$ 6,000	\$ 2,800	\$ 2,000	\$ 4,800	\$ 6,000
FICA Expense	505	168	459	214	153	367	459
Engineering	6,853	3,000	15,000	3,052	1,100	4,152	15,000
Engineering - Property Conveyance	-	2,565	-	600	-	600	-
Attorney	12,878	12,878	20,000	10,167	13,500	23,667	20,000
Attorney - Property Conveyance	-	6,200	-	2,945	-	2,945	-
Arbitrage	450	450	450	450	-	450	450
Dissemination	5,400	3,750	3,500	2,625	2,625	5,250	3,675
Annual Audit	3,310	3,425	3,550	3,650	-	3,650	3,800
Trustee Fees	7,004	4,256	4,256	4,256	-	4,256	4,256
Assessment Administration	5,000	5,000	5,000	5,000	-	5,000	5,250
Management Fees	46,350	40,000	41,200	30,900	10,300	41,200	43,260
Information Technology	1,125	1,238	1,238	929	310	1,239	1,300
Website Maintenance	750	825	825	619	206	825	867
Telephone	-	-	50	-	-	-	-
Postage	594	666	750	630	150	780	750
Printing & Binding	203	581	800	211	50	261	800
Insurance	6,025	3,650	4,198	5,000	-	5,000	5,500
Legal Advertising	3,918	2,932	2,500	-	700	700	2,500
Other Current Charges	2,065	867	2,400	824	250	1,074	2,400
Office Supplies	92	38	200	49	20	69	200
Property Appraiser	3,099	3,099	3,100	-	3,100	3,100	3,100
Dues, Licenses & Subscriptions	175	175	175	175	-	175	175
Total Administrative	\$ 112,395	\$ 97,962	\$ 115,651	\$ 75,096	\$ 34,464	\$ 109,560	\$ 119,742
Operations & Maintenance							
Field Services	\$ 10,300	\$ 10,300	\$ 10,609	\$ 7,957	\$ 2,652	\$ 10,609	\$ 11,140
Landscape Maintenance	59,643	59,070	66,118	48,574	16,614	65,188	68,449
Aquatic Control Maintenance	58,509	59,897	67,194	50,396	16,799	67,195	69,210
Aquatic Midge Maintenance	24,990	26,270	30,000	19,884	6,628	26,512	27,307
R&M Plant Replacement	-	-	3,000	-	586	586	3,000
Storm Structure Repairs	2,225	-	10,000	-	5,000	5,000	10,000
Contingency	4,360	-	20,000	395	1,000	1,395	20,000
Capital Outlay	-	-	15,000	-	5,000	5,000	15,000
Total Operations & Maintenance	\$ 160,027	\$ 155,537	\$ 221,921	\$ 127,206	\$ 54,278	\$ 181,484	\$ 224,106
Total Expenditures	\$ 272,422	\$ 253,499	\$ 337,572	\$ 202,302	\$ 88,742	\$ 291,044	\$ 343,848
Excess Revenues/(Expenditures)	\$ 24,934	\$ 83,223	\$ (1)	\$ 119,191	\$ (86,642)	\$ 32,549	\$ 0

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

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

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.

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 6 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.

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.

Poinciana West Community Development District General Fund Budget

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 Commerce 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 1st to October 31st and no less than once every 14 days from November 1st to March 31st. The District has contracted with Floralawn 2, LLC for this service.

Description	Monthly	Annual
Landscape Maintenance	\$5,537.94	\$66,455
3% Increase		\$1,994
Total		\$68,449

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.

Description	Monthly	Annual
Aquatic Maintenance	\$5,599.50	\$67,194
3% Increase		\$2,016
Total		\$69,210

Aquatic Midge Management

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

Description	Monthly	Annual
Aquatic Midge Control	\$2,209.33	\$26,512
3% Increase		\$795
Total		\$27,307

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 Ending Fund Balance

Actual Beginning Fund Balance	\$ 656,390
Plus: projected excess revenue	<u>\$ 83,223</u>
Projected Ending Fund Balance	<u><u>\$ 739,613</u></u>

FY 2024 Estimated Ending Fund Balance

Actual Beginning Fund Balance	\$ 727,015
Less: cash to balance budget	
Plus: projected excess revenue	<u>\$ 32,549</u>
Projected Ending Fund Balance	<u><u>\$ 759,564</u></u>

FY 2025 Estimated Reserves (Ending Fund Balance)

Operating Reserve (3 months)	\$ 85,962
Unreserved Fund Balance	<u>\$ 673,602</u>
	<u><u>\$ 759,564</u></u>

Poinciana West
Community Development District
Proposed Budget
Debt Service Fund

	Adopted Budget FY2024	Actuals Thru 6/30/24	Projected Next 3 Months	Total Projected 9/30/24	Proposed Budget FY2025
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Revenues

Assessments - Tax Collector	\$ 1,041,006	\$ 1,044,761	\$ -	\$ 1,044,761	\$ 1,040,361
Assessments - Prepayments	-	6,121	-	6,121	0
Interest	-	30,059	6,680	36,739	0
Carry Forward Surplus	266,140	272,826	-	272,826	338,409

Total Revenues	\$ 1,307,146	\$ 1,353,767	\$ 6,680	\$ 1,360,447	\$ 1,378,770
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Expenditures**Administrative**

Property Appraiser	\$ 11,200	\$ -	\$ 11,200	\$ 11,200	\$ 11,200
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Series 2017 R-1

Interest - 11/1	164,584	164,584	-	164,584	157,272
Special Call - 11/1	-	10,000	-	10,000	-
Principal - 5/1	450,000	450,000	-	450,000	450,000
Interest - 5/1	164,584	164,584	-	164,584	157,272

Series 2017 R-2

Interest - 11/1	58,334	58,334	-	58,334	55,504
Special Call -11/1	-	5,000	-	5,000	-
Principal - 5/1	100,000	100,000	-	100,000	110,000
Interest - 5/1	58,334	58,334	-	58,334	55,504

Total Expenditures	\$ 1,007,038	\$ 1,010,838	\$ 11,200	\$ 1,022,038	\$ 996,753
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Excess Revenues/(Expenditures)	\$ 300,108	\$ 342,929	\$ (4,520)	\$ 338,409	\$ 382,018
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Series 2017 R-1

Interest - 11/1/25	\$149,134
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Series 2017 R-2

Interest - 11/1/25	\$52,691
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Net Assessments	\$ 1,040,361
Collection Cost (6%)	\$ 66,406
Gross Assessments	\$ 1,106,767

Property Type	Platted Units	Gross Per Unit	Gross Total
Single Family	1601	\$686.58	\$1,099,215
Recreational	11	\$686.58	\$7,552
	1612		\$1,106,767

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

Date	Balance	Principal	Interest	Total
11/01/24	\$7,725,000.00		\$157,271.88	\$157,271.88
05/01/25	\$7,725,000.00	\$465,000.00	\$157,271.88	
11/01/25	\$7,260,000.00		\$149,134.38	\$771,406.26
05/01/26	\$7,260,000.00	\$480,000.00	\$149,134.38	
11/01/26	\$6,780,000.00		\$140,494.38	\$769,628.76
05/01/27	\$6,780,000.00	\$500,000.00	\$140,494.38	
11/01/27	\$6,280,000.00		\$131,244.38	\$771,738.76
05/01/28	\$6,280,000.00	\$520,000.00	\$131,244.38	
11/01/28	\$5,760,000.00		\$121,494.38	\$772,738.76
05/01/29	\$5,760,000.00	\$540,000.00	\$121,494.38	
11/01/29	\$5,220,000.00		\$110,694.38	\$772,188.76
05/01/30	\$5,220,000.00	\$560,000.00	\$110,694.38	
11/01/30	\$4,660,000.00		\$99,144.38	\$769,838.76
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
		\$ 8,175,000.00	\$2,452,783.82	\$10,177,783.82

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

Date	Balance	Principal	Interest	Total
11/01/24	\$1,990,000.00	\$0.00	\$ 55,504.38	55,504.38
05/01/25	\$1,990,000.00	\$110,000.00	\$ 55,504.38	
11/01/25	\$1,880,000.00	\$0.00	\$ 52,548.13	218,052.51
05/01/26	\$1,880,000.00	\$115,000.00	\$ 52,548.13	
11/01/26	\$1,765,000.00	\$0.00	\$ 49,457.50	217,005.63
05/01/27	\$1,765,000.00	\$120,000.00	\$ 49,457.50	
11/01/27	\$1,645,000.00	\$0.00	\$ 46,232.50	215,690.00
05/01/28	\$1,645,000.00	\$125,000.00	\$ 46,232.50	
11/01/28	\$1,520,000.00	\$0.00	\$ 42,873.13	214,105.63
05/01/29	\$1,520,000.00	\$135,000.00	\$ 42,873.13	
11/01/29	\$1,385,000.00	\$0.00	\$ 39,245.00	217,118.13
05/01/30	\$1,385,000.00	\$140,000.00	\$ 39,245.00	
11/01/30	\$1,245,000.00	\$0.00	\$ 35,482.50	214,727.50
05/01/31	\$1,245,000.00	\$150,000.00	\$ 35,482.50	
11/01/31	\$1,095,000.00	\$0.00	\$ 31,207.50	216,690.00
05/01/32	\$1,095,000.00	\$160,000.00	\$ 31,207.50	
11/01/32	\$935,000.00	\$0.00	\$ 26,647.50	217,855.00
05/01/33	\$935,000.00	\$165,000.00	\$ 26,647.50	
11/01/33	\$770,000.00	\$0.00	\$ 21,945.00	213,592.50
05/01/34	\$770,000.00	\$175,000.00	\$ 21,945.00	
11/01/34	\$595,000.00	\$0.00	\$ 16,957.50	213,902.50
05/01/35	\$595,000.00	\$185,000.00	\$ 16,957.50	
11/01/35	\$410,000.00	\$0.00	\$ 11,685.00	213,642.50
05/01/36	\$410,000.00	\$200,000.00	\$ 11,685.00	
11/01/36	\$210,000.00	\$0.00	\$ 5,985.00	217,670.00
05/01/37	\$210,000.00	\$210,000.00	\$ 5,985.00	215,985.00
\$1,990,000.00			\$871,541.28	\$2,861,541.28

SECTION C

RESOLUTION 2024-08

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE POINCIANA WEST COMMUNITY DEVELOPMENT DISTRICT IMPOSING SPECIAL ASSESSMENTS AND CERTIFYING AN ASSESSMENT ROLL; PROVIDING A SEVERABILITY CLAUSE; AND PROVIDING AN EFFECTIVE DATE

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

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

WHEREAS, the Board of Supervisors of the District (“Board”) hereby determines to undertake various operations and maintenance activities described in the District’s budget for Fiscal Year 2024/2025 (“Operations and Maintenance Budget”), attached hereto as Exhibit “A” and incorporated by reference herein; and

WHEREAS, the District must obtain sufficient funds to provide for the operation and maintenance of the services and facilities provided by the District as described in the District’s budget for Fiscal Year 2024/2025; and

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

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

WHEREAS, the District has previously levied an assessment for debt service, which the District now desires to collect on the tax roll pursuant to the Uniform Method and which is also indicated on Exhibit “A”; and

WHEREAS, Chapter 197, Florida Statutes, provides a mechanism pursuant to which such special assessments may be placed on the tax roll and collected by the local tax collector (“Uniform Method”); and

WHEREAS, the District has previously evidenced its intention to utilize this Uniform Method; and

WHEREAS, the District has approved an Agreement with the Property Appraiser and Tax Collector of Polk County to provide for the collection of the special assessments under the Uniform Method; and

WHEREAS, it is in the best interests of the District to proceed with the imposition of the special assessments; and

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

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

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF

**SUPERVISORS OF THE POINCIANA WEST COMMUNITY
DEVELOPMENT DISTRICT:**

SECTION 1. BENEFIT. The provision of the services, facilities, and operations as described in Exhibit “A” confer a special and peculiar benefit to the lands within the District, which benefits exceed or equal the costs of the assessments. The allocation of the costs to the specially benefited lands is shown in Exhibit “B.”

SECTION 2. ASSESSMENT IMPOSITION. A special assessment for operation and maintenance as provided for in Chapter 190, Florida Statutes, is hereby imposed and levied on benefited lands within the District in accordance with Exhibit “B.”

SECTION 3. COLLECTION. The collection of the operation and maintenance special assessments shall be at the same time and in the same manner as Polk County taxes in accordance with the Uniform Method. The District shall also collect its previously levied debt service assessment pursuant to the Uniform Method, as indicated on Exhibit “B.”

SECTION 4. ASSESSMENT ROLL. The District's Assessment Roll, attached to this Resolution as Exhibit “B,” is hereby certified to the Polk County Tax Collector and shall be collected by Polk County Tax Collector in the same manner and time as Polk County taxes. The proceeds therefrom shall be paid to the Poinciana West Community Development District.

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

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

SECTION 7. EFFECTIVE DATE. This Resolution shall take effect upon the passage and adoption of this Resolution by the Board of Supervisors of the Poinciana West Community Development District.

PASSED AND ADOPTED this 17th day of July, 2024.

ATTEST:

**BOARD OF SUPERVISORS OF THE
POINCIANA WEST COMMUNITY
DEVELOPMENT DISTRICT**

Assistant Secretary

By: _____

Its: _____

EXHIBIT “A”

Poinciana West
Community Development District

Proposed Budget
FY2025



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Poinciana West
Community Development District
Proposed Budget
General Fund

	Actuals Thru 9/30/22	Actuals Thru 9/30/23	Adopted Budget FY2024	Actuals Thru 6/30/24	Projected Next 3 Months	Total Projected 9/30/24	Proposed Budget FY2025
Revenues							
Special Assessments - Tax Collector	\$ 295,202	\$ 293,698	\$ 291,299	\$ 295,613	\$ -	\$ 295,613	\$ 291,299
Property Conveyance Fees	-	15,000	-	1,689	-	1,689	-
Interest	523	11,505	10,000	23,991	2,100	26,091	20,000
Miscellaneous Revenue	-	314	-	200	-	200	-
Carry Forward Balance	1,631	16,206	36,272	-	-	-	32,549
Total Revenues	\$ 297,356	\$ 336,723	\$ 337,571	\$ 321,493	\$ 2,100	\$ 323,593	\$ 343,848
Expenditures							
Administrative							
Supervisors Fees	\$ 6,600	\$ 2,200	\$ 6,000	\$ 2,800	\$ 2,000	\$ 4,800	\$ 6,000
FICA Expense	505	168	459	214	153	367	459
Engineering	6,853	3,000	15,000	3,052	1,100	4,152	15,000
Engineering - Property Conveyance	-	2,565	-	600	-	600	-
Attorney	12,878	12,878	20,000	10,167	13,500	23,667	20,000
Attorney - Property Conveyance	-	6,200	-	2,945	-	2,945	-
Arbitrage	450	450	450	450	-	450	450
Dissemination	5,400	3,750	3,500	2,625	2,625	5,250	3,675
Annual Audit	3,310	3,425	3,550	3,650	-	3,650	3,800
Trustee Fees	7,004	4,256	4,256	4,256	-	4,256	4,256
Assessment Administration	5,000	5,000	5,000	5,000	-	5,000	5,250
Management Fees	46,350	40,000	41,200	30,900	10,300	41,200	43,260
Information Technology	1,125	1,238	1,238	929	310	1,239	1,300
Website Maintenance	750	825	825	619	206	825	867
Telephone	-	-	50	-	-	-	-
Postage	594	666	750	630	150	780	750
Printing & Binding	203	581	800	211	50	261	800
Insurance	6,025	3,650	4,198	5,000	-	5,000	5,500
Legal Advertising	3,918	2,932	2,500	-	700	700	2,500
Other Current Charges	2,065	867	2,400	824	250	1,074	2,400
Office Supplies	92	38	200	49	20	69	200
Property Appraiser	3,099	3,099	3,100	-	3,100	3,100	3,100
Dues, Licenses & Subscriptions	175	175	175	175	-	175	175
Total Administrative	\$ 112,395	\$ 97,962	\$ 115,651	\$ 75,096	\$ 34,464	\$ 109,560	\$ 119,742
Operations & Maintenance							
Field Services	\$ 10,300	\$ 10,300	\$ 10,609	\$ 7,957	\$ 2,652	\$ 10,609	\$ 11,140
Landscape Maintenance	59,643	59,070	66,118	48,574	16,614	65,188	68,449
Aquatic Control Maintenance	58,509	59,897	67,194	50,396	16,799	67,195	69,210
Aquatic Midge Maintenance	24,990	26,270	30,000	19,884	6,628	26,512	27,307
R&M Plant Replacement	-	-	3,000	-	586	586	3,000
Storm Structure Repairs	2,225	-	10,000	-	5,000	5,000	10,000
Contingency	4,360	-	20,000	395	1,000	1,395	20,000
Capital Outlay	-	-	15,000	-	5,000	5,000	15,000
Total Operations & Maintenance	\$ 160,027	\$ 155,537	\$ 221,921	\$ 127,206	\$ 54,278	\$ 181,484	\$ 224,106
Total Expenditures	\$ 272,422	\$ 253,499	\$ 337,572	\$ 202,302	\$ 88,742	\$ 291,044	\$ 343,848
Excess Revenues/(Expenditures)	\$ 24,934	\$ 83,223	\$ (1)	\$ 119,191	\$ (86,642)	\$ 32,549	\$ 0

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

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

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.

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 6 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.

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.

Poinciana West Community Development District General Fund Budget

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 Commerce 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 1st to October 31st and no less than once every 14 days from November 1st to March 31st. The District has contracted with Floralawn 2, LLC for this service.

Description	Monthly	Annual
Landscape Maintenance	\$5,537.94	\$66,455
3% Increase		\$1,994
Total		\$68,449

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.

Description	Monthly	Annual
Aquatic Maintenance	\$5,599.50	\$67,194
3% Increase		\$2,016
Total		\$69,210

Aquatic Midge Management

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

Description	Monthly	Annual
Aquatic Midge Control	\$2,209.33	\$26,512
3% Increase		\$795
Total		\$27,307

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 Ending Fund Balance

Actual Beginning Fund Balance	\$ 656,390
Plus: projected excess revenue	<u>\$ 83,223</u>
Projected Ending Fund Balance	<u><u>\$ 739,613</u></u>

FY 2024 Estimated Ending Fund Balance

Actual Beginning Fund Balance	\$ 727,015
Less: cash to balance budget	
Plus: projected excess revenue	<u>\$ 32,549</u>
Projected Ending Fund Balance	<u><u>\$ 759,564</u></u>

FY 2025 Estimated Reserves (Ending Fund Balance)

Operating Reserve (3 months)	\$ 85,962
Unreserved Fund Balance	<u>\$ 673,602</u>
	<u><u>\$ 759,564</u></u>

Poinciana West
Community Development District
Proposed Budget
Debt Service Fund

	Adopted Budget FY2024	Actuals Thru 6/30/24	Projected Next 3 Months	Total Projected 9/30/24	Proposed Budget FY2025
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Revenues

Assessments - Tax Collector	\$ 1,041,006	\$ 1,044,761	\$ -	\$ 1,044,761	\$ 1,040,361
Assessments - Prepayments	-	6,121	-	6,121	0
Interest	-	30,059	6,680	36,739	0
Carry Forward Surplus	266,140	272,826	-	272,826	338,409

Total Revenues	\$ 1,307,146	\$ 1,353,767	\$ 6,680	\$ 1,360,447	\$ 1,378,770
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Expenditures**Administrative**

Property Appraiser	\$ 11,200	\$ -	\$ 11,200	\$ 11,200	\$ 11,200
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Series 2017 R-1

Interest - 11/1	164,584	164,584	-	164,584	157,272
Special Call - 11/1	-	10,000	-	10,000	-
Principal - 5/1	450,000	450,000	-	450,000	450,000
Interest - 5/1	164,584	164,584	-	164,584	157,272

Series 2017 R-2

Interest - 11/1	58,334	58,334	-	58,334	55,647
Special Call -11/1	-	5,000	-	5,000	-
Principal - 5/1	100,000	100,000	-	100,000	100,000
Interest - 5/1	58,334	58,334	-	58,334	55,647

Total Expenditures	\$ 1,007,038	\$ 1,010,838	\$ 11,200	\$ 1,022,038	\$ 987,038
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Excess Revenues/(Expenditures)	\$ 300,108	\$ 342,929	\$ (4,520)	\$ 338,409	\$ 391,733
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Series 2017 R-1

Interest - 11/1/25	\$149,134
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Series 2017 R-2

Interest - 11/1/25	\$52,691
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Net Assessments	\$ 1,040,361
Collection Cost (6%)	\$ 66,406
Gross Assessments	\$ 1,106,767

Property Type	Platted Units	Gross Per Unit	Gross Total
Single Family	1601	\$686.58	\$1,099,215
Recreational	11	\$686.58	\$7,552
	1612		\$1,106,767

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

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
		\$ 8,175,000.00	\$ 2,953,333.75	\$ 11,563,333.75

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

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	\$0.00	\$ 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	\$0.00	\$ 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	\$0.00	\$ 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	\$0.00	\$ 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	\$0.00	\$ 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	\$0.00	\$ 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	\$0.00	\$ 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	\$0.00	\$ 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	\$0.00	\$ 26,790.00	218,140.00
05/01/33	\$940,000.00	\$170,000.00	\$ 26,790.00	
11/01/33	\$770,000.00	\$0.00	\$ 21,945.00	218,735.00
05/01/34	\$770,000.00	\$175,000.00	\$ 21,945.00	
11/01/34	\$595,000.00	\$0.00	\$ 16,957.50	213,902.50
05/01/35	\$595,000.00	\$185,000.00	\$ 16,957.50	
11/01/35	\$410,000.00	\$0.00	\$ 11,685.00	213,642.50
05/01/36	\$410,000.00	\$200,000.00	\$ 11,685.00	
11/01/36	\$210,000.00	\$0.00	\$ 5,985.00	217,670.00
05/01/37	\$210,000.00	\$210,000.00	\$ 5,985.00	215,985.00
\$2,095,000.00			\$990,775.04	\$3,085,775.02

EXHIBIT “B”

Poinciana West CDD FY 25 Assessment Roll

PARCEL ID	O&M	Debt	Total
282715933572000010	\$186.57	\$686.58	\$873.15
282715933572000020	\$186.57	\$686.58	\$873.15
282715933572000030	\$186.57	\$686.58	\$873.15
282715933572000040	\$186.57	\$686.58	\$873.15
282715933572000050	\$186.57	\$686.58	\$873.15
282715933572000060	\$186.57	\$686.58	\$873.15
282715933572000070	\$186.57	\$686.58	\$873.15
282715933572000080	\$186.57	\$686.58	\$873.15
282715933572000090	\$186.57	\$686.58	\$873.15
282715933572000100	\$186.57	\$686.58	\$873.15
282715933572000110	\$186.57	\$686.58	\$873.15
282715933572000120	\$186.57	\$686.58	\$873.15
282715933572000130	\$186.57	\$686.58	\$873.15
282715933572000140	\$186.57	\$686.58	\$873.15
282715933572000150	\$186.57	\$686.58	\$873.15
282715933572000160	\$186.57	\$686.58	\$873.15
282715933572000170	\$186.57	\$686.58	\$873.15
282715933572000180	\$186.57	\$686.58	\$873.15
282715933572000190	\$186.57	\$686.58	\$873.15
282715933572000200	\$186.57	\$686.58	\$873.15
282715933572000210	\$186.57	\$686.58	\$873.15
282715933572000220	\$186.57	\$686.58	\$873.15
282715933572000230	\$186.57	\$686.58	\$873.15
282715933572000240	\$186.57	\$686.58	\$873.15
282715933572000250	\$186.57	\$686.58	\$873.15
282715933572000260	\$186.57	\$686.58	\$873.15
282715933572000270	\$186.57	\$686.58	\$873.15
282715933572000280	\$186.57	\$686.58	\$873.15
282715933572000290	\$186.57	\$686.58	\$873.15
282715933572000300	\$186.57	\$686.58	\$873.15
282715933572000310	\$186.57	\$686.58	\$873.15
282715933572000320	\$186.57	\$686.58	\$873.15
282715933572000330	\$186.57	\$686.58	\$873.15
282715933572000340	\$186.57	\$686.58	\$873.15
282715933572000350	\$186.57	\$686.58	\$873.15
282715933572000360	\$186.57	\$686.58	\$873.15
282715933572000370	\$186.57	\$686.58	\$873.15
282715933572000380	\$186.57	\$686.58	\$873.15
282715933572000390	\$186.57	\$686.58	\$873.15
282715933572000400	\$186.57	\$686.58	\$873.15
282715933572000410	\$186.57	\$686.58	\$873.15
282715933572000420	\$186.57	\$0.00	\$186.57
282715933572000430	\$186.57	\$686.58	\$873.15
282715933572000440	\$186.57	\$686.58	\$873.15
282715933572000450	\$186.57	\$686.58	\$873.15
282715933572000460	\$186.57	\$686.58	\$873.15
282715933572000470	\$186.57	\$686.58	\$873.15
282715933572000480	\$186.57	\$686.58	\$873.15
282715933572000490	\$186.57	\$686.58	\$873.15
282715933572000500	\$186.57	\$686.58	\$873.15
282715933572000510	\$186.57	\$686.58	\$873.15
282715933572000520	\$186.57	\$686.58	\$873.15
282715933572000530	\$186.57	\$686.58	\$873.15
282715933572000540	\$186.57	\$686.58	\$873.15

PARCEL ID	O&M	Debt	Total
282715933572000550	\$186.57	\$686.58	\$873.15
282715933572000560	\$186.57	\$686.58	\$873.15
282715933572000570	\$186.57	\$686.58	\$873.15
282715933572000580	\$186.57	\$686.58	\$873.15
282715933572000590	\$186.57	\$686.58	\$873.15
282715933572000600	\$186.57	\$686.58	\$873.15
282715933572000610	\$186.57	\$686.58	\$873.15
282715933572000620	\$186.57	\$686.58	\$873.15
282715933572000630	\$186.57	\$686.58	\$873.15
282715933572000640	\$186.57	\$686.58	\$873.15
282715933572000650	\$186.57	\$686.58	\$873.15
282715933572000660	\$186.57	\$686.58	\$873.15
282715933572000670	\$186.57	\$686.58	\$873.15
282715933572000680	\$186.57	\$686.58	\$873.15
282715933572000690	\$186.57	\$686.58	\$873.15
282715933572000700	\$186.57	\$686.58	\$873.15
282715933572000710	\$186.57	\$686.58	\$873.15
282715933572000720	\$186.57	\$686.58	\$873.15
282715933572000730	\$186.57	\$686.58	\$873.15
282715933572000740	\$186.57	\$686.58	\$873.15
282715933572000750	\$186.57	\$686.58	\$873.15
282715933572000760	\$186.57	\$686.58	\$873.15
282715933572000770	\$186.57	\$686.58	\$873.15
282715933572000780	\$186.57	\$686.58	\$873.15
282715933572000790	\$186.57	\$686.58	\$873.15
282715933572000800	\$186.57	\$686.58	\$873.15
282715933572000810	\$186.57	\$686.58	\$873.15
282715933572000820	\$186.57	\$686.58	\$873.15
282715933572000830	\$186.57	\$686.58	\$873.15
282715933572000840	\$186.57	\$686.58	\$873.15
282715933572000850	\$186.57	\$686.58	\$873.15
282715933572000860	\$186.57	\$686.58	\$873.15
282715933572000870	\$186.57	\$686.58	\$873.15
282715933572000880	\$186.57	\$686.58	\$873.15
282715933572000890	\$186.57	\$686.58	\$873.15
282715933572000900	\$186.57	\$0.00	\$186.57
282715933572000910	\$186.57	\$686.58	\$873.15
282715933572000920	\$186.57	\$0.00	\$186.57
282715933572000930	\$186.57	\$686.58	\$873.15
282715933572000940	\$186.57	\$686.58	\$873.15
282715933572000950	\$186.57	\$686.58	\$873.15
282715933572000960	\$186.57	\$686.58	\$873.15
282715933572000970	\$186.57	\$686.58	\$873.15
282715933572000980	\$186.57	\$686.58	\$873.15
282715933572000990	\$186.57	\$686.58	\$873.15
282715933572001000	\$186.57	\$686.58	\$873.15
282715933572001010	\$186.57	\$686.58	\$873.15
282715933572001020	\$186.57	\$686.58	\$873.15
282715933572001030	\$186.57	\$686.58	\$873.15
282715933572001040	\$186.57	\$686.58	\$873.15
282715933572001050	\$186.57	\$686.58	\$873.15
282715933572001060	\$186.57	\$686.58	\$873.15
282715933572001070	\$186.57	\$686.58	\$873.15
282715933572001080	\$186.57	\$686.58	\$873.15
282715933572001090	\$186.57	\$686.58	\$873.15
282715933572001100	\$186.57	\$686.58	\$873.15
282715933572001110	\$186.57	\$686.58	\$873.15
282715933572001120	\$186.57	\$686.58	\$873.15

PARCEL ID	O&M	Debt	Total
282715933572001130	\$186.57	\$686.58	\$873.15
282715933572001140	\$186.57	\$686.58	\$873.15
282715933572001150	\$186.57	\$686.58	\$873.15
282715933572001160	\$186.57	\$686.58	\$873.15
282715933572001170	\$186.57	\$686.58	\$873.15
282715933572001180	\$186.57	\$686.58	\$873.15
282715933572001190	\$186.57	\$686.58	\$873.15
282715933572001200	\$186.57	\$686.58	\$873.15
282715933572001210	\$186.57	\$686.58	\$873.15
282715933572001220	\$186.57	\$686.58	\$873.15
282715933572001230	\$186.57	\$686.58	\$873.15
282715933572001240	\$186.57	\$686.58	\$873.15
282715933572001250	\$186.57	\$686.58	\$873.15
282715933572001260	\$186.57	\$686.58	\$873.15
282715933572001270	\$186.57	\$686.58	\$873.15
282715933572001280	\$186.57	\$686.58	\$873.15
282715933572001290	\$186.57	\$686.58	\$873.15
282715933572001300	\$186.57	\$686.58	\$873.15
282715933572001310	\$186.57	\$686.58	\$873.15
282715933572001320	\$186.57	\$686.58	\$873.15
282715933572001330	\$186.57	\$686.58	\$873.15
282715933572001340	\$186.57	\$686.58	\$873.15
282715933572001350	\$186.57	\$686.58	\$873.15
282715933572001360	\$186.57	\$686.58	\$873.15
282715933572001370	\$186.57	\$686.58	\$873.15
282715933572001380	\$186.57	\$0.00	\$186.57
282715933572001390	\$186.57	\$686.58	\$873.15
282715933572001400	\$186.57	\$686.58	\$873.15
282715933572001410	\$186.57	\$686.58	\$873.15
282715933572001420	\$186.57	\$686.58	\$873.15
282715933572001430	\$186.57	\$686.58	\$873.15
282715933572001440	\$186.57	\$686.58	\$873.15
282715933572001450	\$186.57	\$686.58	\$873.15
282715933572001460	\$186.57	\$686.58	\$873.15
282715933572001470	\$186.57	\$686.58	\$873.15
282715933572001480	\$186.57	\$686.58	\$873.15
282715933572001490	\$186.57	\$686.58	\$873.15
282715933572001500	\$186.57	\$686.58	\$873.15
282715933572001510	\$186.57	\$686.58	\$873.15
282715933572001520	\$186.57	\$686.58	\$873.15
282715933572001530	\$186.57	\$686.58	\$873.15
282715933572001540	\$186.57	\$686.58	\$873.15
282715933572001550	\$186.57	\$686.58	\$873.15
282715933572001560	\$186.57	\$686.58	\$873.15
282715933572001570	\$186.57	\$686.58	\$873.15
282715933572001580	\$186.57	\$686.58	\$873.15
282715933572001590	\$186.57	\$686.58	\$873.15
282715933572001600	\$186.57	\$686.58	\$873.15
282715933572001610	\$186.57	\$686.58	\$873.15
282715933572001620	\$186.57	\$686.58	\$873.15
282715933572001630	\$186.57	\$686.58	\$873.15
282715933572001640	\$186.57	\$686.58	\$873.15
282715933572001650	\$186.57	\$686.58	\$873.15
282715933572001660	\$186.57	\$686.58	\$873.15
282715933572001670	\$186.57	\$686.58	\$873.15
282715933572001680	\$186.57	\$686.58	\$873.15
282715933572001690	\$186.57	\$686.58	\$873.15
282715933572001700	\$186.57	\$686.58	\$873.15

PARCEL ID	O&M	Debt	Total
282715933572001710	\$186.57	\$686.58	\$873.15
282715933572001720	\$186.57	\$686.58	\$873.15
282715933572001730	\$186.57	\$686.58	\$873.15
282715933572001740	\$186.57	\$686.58	\$873.15
282715933572001750	\$186.57	\$686.58	\$873.15
282715933572001760	\$186.57	\$686.58	\$873.15
282715933572001770	\$186.57	\$686.58	\$873.15
282715933572001780	\$186.57	\$686.58	\$873.15
282715933572001790	\$186.57	\$0.00	\$186.57
282715933572001800	\$186.57	\$686.58	\$873.15
282715933572001810	\$186.57	\$686.58	\$873.15
282715933572001820	\$186.57	\$686.58	\$873.15
282715933572001830	\$186.57	\$686.58	\$873.15
282715933572001840	\$186.57	\$686.58	\$873.15
282715933572001850	\$186.57	\$686.58	\$873.15
282715933572001860	\$186.57	\$686.58	\$873.15
282715933572001870	\$186.57	\$686.58	\$873.15
282715933572001880	\$186.57	\$686.58	\$873.15
282715933572001890	\$186.57	\$686.58	\$873.15
282715933572001900	\$186.57	\$686.58	\$873.15
282715933572001910	\$186.57	\$686.58	\$873.15
282715933572001920	\$186.57	\$686.58	\$873.15
282715933572001930	\$186.57	\$686.58	\$873.15
282715933572001940	\$186.57	\$686.58	\$873.15
282715933572001950	\$186.57	\$686.58	\$873.15
282715933572001960	\$186.57	\$686.58	\$873.15
282715933572001970	\$186.57	\$686.58	\$873.15
282715933572001980	\$186.57	\$686.58	\$873.15
282715933572001990	\$186.57	\$686.58	\$873.15
282715933572002000	\$186.57	\$686.58	\$873.15
282715933572002010	\$186.57	\$686.58	\$873.15
282715933572002020	\$186.57	\$686.58	\$873.15
282715933572002030	\$0.00	\$0.00	\$0.00
282715933572002060	\$0.00	\$0.00	\$0.00
282715933572002070	\$0.00	\$0.00	\$0.00
282715933572002080	\$0.00	\$0.00	\$0.00
282715933572002090	\$0.00	\$0.00	\$0.00
282715933572002100	\$0.00	\$0.00	\$0.00
282715933572002110	\$0.00	\$0.00	\$0.00
282715933572002120	\$0.00	\$0.00	\$0.00
282715933572002130	\$0.00	\$0.00	\$0.00
282715933572002140	\$0.00	\$0.00	\$0.00
282715933572002150	\$0.00	\$0.00	\$0.00
282715933572002160	\$0.00	\$0.00	\$0.00
282715933573000980	\$186.57	\$686.58	\$873.15
282715933573000990	\$186.57	\$686.58	\$873.15
282715933573001000	\$186.57	\$686.58	\$873.15
282715933573001010	\$186.57	\$686.58	\$873.15
282715933573001020	\$186.57	\$686.58	\$873.15
282715933573001030	\$186.57	\$686.58	\$873.15
282715933573001040	\$186.57	\$686.58	\$873.15
282715933573001050	\$186.57	\$686.58	\$873.15
282715933573001060	\$186.57	\$686.58	\$873.15
282715933573001070	\$186.57	\$686.58	\$873.15
282715933573001080	\$186.57	\$686.58	\$873.15
282715933573001090	\$186.57	\$686.58	\$873.15
282715933573001100	\$186.57	\$686.58	\$873.15
282715933573001110	\$186.57	\$686.58	\$873.15

PARCEL ID	O&M	Debt	Total
282715933573001120	\$186.57	\$686.58	\$873.15
282715933573001130	\$186.57	\$686.58	\$873.15
282715933573001140	\$186.57	\$686.58	\$873.15
282715933573001150	\$186.57	\$686.58	\$873.15
282715933573001160	\$186.57	\$686.58	\$873.15
282715933573001170	\$186.57	\$686.58	\$873.15
282715933573001180	\$186.57	\$686.58	\$873.15
282715933573001190	\$186.57	\$686.58	\$873.15
282715933573001200	\$186.57	\$686.58	\$873.15
282715933573001210	\$186.57	\$686.58	\$873.15
282715933573001220	\$186.57	\$686.58	\$873.15
282715933573001230	\$186.57	\$686.58	\$873.15
282715933573001240	\$186.57	\$686.58	\$873.15
282715933573001250	\$186.57	\$686.58	\$873.15
282715933573001260	\$186.57	\$686.58	\$873.15
282715933573001270	\$186.57	\$686.58	\$873.15
282715933573001280	\$186.57	\$686.58	\$873.15
282715933573001290	\$186.57	\$686.58	\$873.15
282715933573001300	\$186.57	\$686.58	\$873.15
282715933573001310	\$186.57	\$686.58	\$873.15
282715933573001320	\$186.57	\$686.58	\$873.15
282715933573001330	\$186.57	\$686.58	\$873.15
282715933573001340	\$186.57	\$686.58	\$873.15
282715933573001350	\$186.57	\$686.58	\$873.15
282715933573001360	\$186.57	\$686.58	\$873.15
282715933573001370	\$186.57	\$686.58	\$873.15
282715933573001380	\$186.57	\$686.58	\$873.15
282715933573001390	\$186.57	\$686.58	\$873.15
282715933573001400	\$186.57	\$686.58	\$873.15
282715933573001410	\$186.57	\$686.58	\$873.15
282715933573001420	\$186.57	\$686.58	\$873.15
282715933573001430	\$186.57	\$686.58	\$873.15
282715933573001440	\$186.57	\$686.58	\$873.15
282715933573001450	\$186.57	\$686.58	\$873.15
282715933573001460	\$186.57	\$686.58	\$873.15
282715933573001470	\$186.57	\$686.58	\$873.15
282715933573001480	\$186.57	\$686.58	\$873.15
282715933573001490	\$186.57	\$686.58	\$873.15
282715933573001500	\$186.57	\$686.58	\$873.15
282715933573001510	\$186.57	\$686.58	\$873.15
282715933573001520	\$186.57	\$686.58	\$873.15
282715933573001530	\$186.57	\$686.58	\$873.15
282715933573001540	\$186.57	\$686.58	\$873.15
282715933573001550	\$186.57	\$686.58	\$873.15
282715933573001560	\$186.57	\$686.58	\$873.15
282715933573001570	\$186.57	\$686.58	\$873.15
282715933573001580	\$186.57	\$686.58	\$873.15
282715933573001590	\$186.57	\$686.58	\$873.15
282715933573001600	\$186.57	\$686.58	\$873.15
282715933573001610	\$186.57	\$686.58	\$873.15
282715933573001620	\$186.57	\$0.00	\$186.57
282715933573001630	\$186.57	\$686.58	\$873.15
282715933573001640	\$186.57	\$686.58	\$873.15
282715933573001650	\$186.57	\$686.58	\$873.15
282715933573001660	\$186.57	\$686.58	\$873.15
282715933573001670	\$186.57	\$686.58	\$873.15
282715933573001680	\$186.57	\$686.58	\$873.15
282715933573001690	\$186.57	\$686.58	\$873.15

PARCEL ID	O&M	Debt	Total
282715933573002280	\$186.57	\$686.58	\$873.15
282715933573002290	\$186.57	\$686.58	\$873.15
282715933573002300	\$186.57	\$686.58	\$873.15
282715933573002310	\$186.57	\$686.58	\$873.15
282715933573002320	\$186.57	\$686.58	\$873.15
282715933573002330	\$186.57	\$686.58	\$873.15
282715933573002340	\$186.57	\$686.58	\$873.15
282715933573002350	\$186.57	\$686.58	\$873.15
282715933573002360	\$186.57	\$686.58	\$873.15
282715933573002370	\$186.57	\$686.58	\$873.15
282715933573002380	\$186.57	\$0.00	\$186.57
282715933573002390	\$186.57	\$686.58	\$873.15
282715933573002400	\$186.57	\$686.58	\$873.15
282715933573002410	\$186.57	\$686.58	\$873.15
282715933573002420	\$186.57	\$686.58	\$873.15
282715933573002430	\$186.57	\$686.58	\$873.15
282715933573002440	\$186.57	\$686.58	\$873.15
282715933573002450	\$186.57	\$686.58	\$873.15
282715933573002460	\$186.57	\$686.58	\$873.15
282715933573002470	\$186.57	\$686.58	\$873.15
282715933573002480	\$186.57	\$686.58	\$873.15
282715933573002490	\$186.57	\$686.58	\$873.15
282715933573002500	\$186.57	\$686.58	\$873.15
282715933573002510	\$186.57	\$686.58	\$873.15
282715933573002520	\$186.57	\$686.58	\$873.15
282715933573002530	\$186.57	\$686.58	\$873.15
282715933573002540	\$186.57	\$686.58	\$873.15
282715933573002550	\$186.57	\$686.58	\$873.15
282715933573002560	\$186.57	\$686.58	\$873.15
282715933573002570	\$186.57	\$686.58	\$873.15
282715933573002580	\$186.57	\$686.58	\$873.15
282715933573002590	\$186.57	\$686.58	\$873.15
282715933573002600	\$186.57	\$686.58	\$873.15
282715933573002610	\$186.57	\$686.58	\$873.15
282715933573002620	\$186.57	\$686.58	\$873.15
282715933573002630	\$186.57	\$686.58	\$873.15
282715933573002640	\$186.57	\$686.58	\$873.15
282715933573002650	\$186.57	\$686.58	\$873.15
282715933573002660	\$186.57	\$686.58	\$873.15
282715933573002670	\$186.57	\$686.58	\$873.15
282715933573002680	\$186.57	\$686.58	\$873.15
282715933573002690	\$186.57	\$686.58	\$873.15
282715933573002700	\$186.57	\$686.58	\$873.15
282715933573002710	\$186.57	\$686.58	\$873.15
282715933573002720	\$186.57	\$0.00	\$186.57
282715933573002730	\$186.57	\$686.58	\$873.15
282715933573002740	\$186.57	\$686.58	\$873.15
282715933573002750	\$186.57	\$686.58	\$873.15
282715933573002760	\$186.57	\$686.58	\$873.15
282715933573002770	\$186.57	\$686.58	\$873.15
282715933573002780	\$186.57	\$686.58	\$873.15
282715933573002790	\$0.00	\$0.00	\$0.00
282715933573002800	\$0.00	\$0.00	\$0.00
282715933573002810	\$0.00	\$0.00	\$0.00
282715933573002820	\$0.00	\$0.00	\$0.00
282715933573002830	\$0.00	\$0.00	\$0.00
282715933573002840	\$0.00	\$0.00	\$0.00
282715933573002850	\$0.00	\$0.00	\$0.00

PARCEL ID	O&M	Debt	Total
282715933574000170	\$186.57	\$686.58	\$873.15
282715933574000180	\$186.57	\$686.58	\$873.15
282715933574000190	\$186.57	\$686.58	\$873.15
282715933574000200	\$186.57	\$686.58	\$873.15
282715933574000210	\$186.57	\$686.58	\$873.15
282715933574000220	\$186.57	\$686.58	\$873.15
282715933574000230	\$186.57	\$686.58	\$873.15
282715933574000240	\$186.57	\$686.58	\$873.15
282715933574000250	\$186.57	\$686.58	\$873.15
282715933574000260	\$186.57	\$686.58	\$873.15
282715933574000270	\$186.57	\$686.58	\$873.15
282715933574000280	\$186.57	\$686.58	\$873.15
282715933574000290	\$186.57	\$686.58	\$873.15
282715933574000300	\$186.57	\$686.58	\$873.15
282715933574000310	\$186.57	\$686.58	\$873.15
282715933574000320	\$186.57	\$686.58	\$873.15
282715933574000330	\$186.57	\$686.58	\$873.15
282715933574000340	\$186.57	\$686.58	\$873.15
282715933574000350	\$186.57	\$686.58	\$873.15
282715933574000360	\$186.57	\$686.58	\$873.15
282715933574000370	\$186.57	\$686.58	\$873.15
282715933574000380	\$186.57	\$686.58	\$873.15
282715933574000390	\$186.57	\$686.58	\$873.15
282715933574000400	\$186.57	\$686.58	\$873.15
282715933574000410	\$186.57	\$686.58	\$873.15
282715933574000420	\$186.57	\$686.58	\$873.15
282715933574000430	\$186.57	\$686.58	\$873.15
282715933574000440	\$186.57	\$686.58	\$873.15
282715933574000450	\$186.57	\$686.58	\$873.15
282715933574000460	\$186.57	\$686.58	\$873.15
282715933574000470	\$186.57	\$686.58	\$873.15
282715933574000480	\$186.57	\$686.58	\$873.15
282715933574000490	\$186.57	\$686.58	\$873.15
282715933574000500	\$186.57	\$686.58	\$873.15
282715933574000510	\$186.57	\$686.58	\$873.15
282715933574000520	\$186.57	\$686.58	\$873.15
282715933574000530	\$186.57	\$0.00	\$186.57
282715933574000540	\$186.57	\$686.58	\$873.15
282715933574000550	\$186.57	\$686.58	\$873.15
282715933574000560	\$186.57	\$686.58	\$873.15
282715933574000570	\$186.57	\$686.58	\$873.15
282715933574000580	\$186.57	\$686.58	\$873.15
282715933574000590	\$186.57	\$686.58	\$873.15
282715933574000600	\$186.57	\$686.58	\$873.15
282715933574000610	\$186.57	\$686.58	\$873.15
282715933574000620	\$186.57	\$686.58	\$873.15
282715933574000630	\$186.57	\$686.58	\$873.15
282715933574000640	\$186.57	\$686.58	\$873.15
282715933574000650	\$186.57	\$686.58	\$873.15
282715933574000660	\$186.57	\$686.58	\$873.15
282715933574000670	\$186.57	\$686.58	\$873.15
282715933574000680	\$186.57	\$686.58	\$873.15
282715933574000690	\$186.57	\$686.58	\$873.15
282715933574000700	\$186.57	\$686.58	\$873.15
282715933574000710	\$186.57	\$686.58	\$873.15
282715933574000720	\$186.57	\$686.58	\$873.15
282715933574000730	\$186.57	\$686.58	\$873.15
282715933574000740	\$186.57	\$686.58	\$873.15

PARCEL ID	O&M	Debt	Total
282715933574000750	\$186.57	\$686.58	\$873.15
282715933574000760	\$186.57	\$686.58	\$873.15
282715933574000770	\$186.57	\$686.58	\$873.15
282715933574000780	\$186.57	\$686.58	\$873.15
282715933574000790	\$186.57	\$686.58	\$873.15
282715933574000800	\$186.57	\$686.58	\$873.15
282715933574000810	\$186.57	\$686.58	\$873.15
282715933574000820	\$186.57	\$686.58	\$873.15
282715933574000830	\$186.57	\$686.58	\$873.15
282715933574000840	\$186.57	\$686.58	\$873.15
282715933574000850	\$186.57	\$686.58	\$873.15
282715933574000860	\$186.57	\$686.58	\$873.15
282715933574000870	\$186.57	\$686.58	\$873.15
282715933574000880	\$186.57	\$686.58	\$873.15
282715933574000890	\$186.57	\$686.58	\$873.15
282715933574000900	\$186.57	\$686.58	\$873.15
282715933574000910	\$186.57	\$686.58	\$873.15
282715933574000920	\$186.57	\$686.58	\$873.15
282715933574000930	\$186.57	\$686.58	\$873.15
282715933574000940	\$0.00	\$0.00	\$0.00
282715933574000950	\$0.00	\$0.00	\$0.00
282715933577000010	\$186.57	\$686.58	\$873.15
282715933577000020	\$186.57	\$686.58	\$873.15
282715933577000030	\$186.57	\$686.58	\$873.15
282715933577000040	\$186.57	\$686.58	\$873.15
282715933577000050	\$186.57	\$686.58	\$873.15
282715933577000060	\$186.57	\$686.58	\$873.15
282715933577000070	\$186.57	\$686.58	\$873.15
282715933577000080	\$186.57	\$686.58	\$873.15
282715933577000090	\$186.57	\$686.58	\$873.15
282715933577000100	\$186.57	\$686.58	\$873.15
282715933577000110	\$186.57	\$686.58	\$873.15
282715933577000120	\$186.57	\$0.00	\$186.57
282715933577000130	\$186.57	\$686.58	\$873.15
282715933577000140	\$186.57	\$686.58	\$873.15
282715933577000150	\$186.57	\$686.58	\$873.15
282715933577000160	\$186.57	\$686.58	\$873.15
282715933577000170	\$186.57	\$686.58	\$873.15
282715933577000180	\$186.57	\$686.58	\$873.15
282715933577000190	\$186.57	\$686.58	\$873.15
282715933577000200	\$186.57	\$686.58	\$873.15
282715933577000210	\$186.57	\$686.58	\$873.15
282715933577000220	\$186.57	\$686.58	\$873.15
282715933577000230	\$186.57	\$686.58	\$873.15
282715933577000240	\$186.57	\$686.58	\$873.15
282715933577000250	\$186.57	\$686.58	\$873.15
282715933577000260	\$186.57	\$686.58	\$873.15
282715933577000270	\$186.57	\$686.58	\$873.15
282715933577000280	\$186.57	\$686.58	\$873.15
282715933577000290	\$186.57	\$686.58	\$873.15
282715933577000300	\$186.57	\$686.58	\$873.15
282715933577000310	\$186.57	\$686.58	\$873.15
282715933577000320	\$186.57	\$686.58	\$873.15
282715933577000330	\$186.57	\$686.58	\$873.15
282715933577000340	\$186.57	\$686.58	\$873.15
282715933577000350	\$186.57	\$686.58	\$873.15
282715933577000360	\$186.57	\$686.58	\$873.15
282715933577000370	\$186.57	\$686.58	\$873.15

PARCEL ID	O&M	Debt	Total
282715933577000380	\$186.57	\$686.58	\$873.15
282715933577000390	\$186.57	\$686.58	\$873.15
282715933577000400	\$186.57	\$686.58	\$873.15
282715933577000410	\$186.57	\$686.58	\$873.15
282715933577000420	\$186.57	\$686.58	\$873.15
282715933577000430	\$186.57	\$686.58	\$873.15
282715933577000440	\$186.57	\$686.58	\$873.15
282715933577000450	\$186.57	\$686.58	\$873.15
282715933577000460	\$186.57	\$686.58	\$873.15
282715933577000470	\$186.57	\$686.58	\$873.15
282715933577000480	\$186.57	\$686.58	\$873.15
282715933577000490	\$186.57	\$686.58	\$873.15
282715933577000500	\$186.57	\$686.58	\$873.15
282715933577000510	\$186.57	\$686.58	\$873.15
282715933577000520	\$186.57	\$686.58	\$873.15
282715933577000530	\$186.57	\$686.58	\$873.15
282715933577000540	\$186.57	\$686.58	\$873.15
282715933577000550	\$186.57	\$686.58	\$873.15
282715933577000560	\$186.57	\$686.58	\$873.15
282715933577000570	\$186.57	\$686.58	\$873.15
282715933577000580	\$186.57	\$686.58	\$873.15
282715933577000590	\$186.57	\$686.58	\$873.15
282715933577000600	\$186.57	\$686.58	\$873.15
282715933577000610	\$186.57	\$686.58	\$873.15
282715933577000620	\$186.57	\$686.58	\$873.15
282715933577000630	\$186.57	\$686.58	\$873.15
282715933577000640	\$186.57	\$686.58	\$873.15
282715933577000650	\$186.57	\$686.58	\$873.15
282715933577000660	\$186.57	\$686.58	\$873.15
282715933577000670	\$186.57	\$686.58	\$873.15
282715933577000680	\$186.57	\$686.58	\$873.15
282715933577000690	\$186.57	\$686.58	\$873.15
282715933577000700	\$186.57	\$686.58	\$873.15
282715933577000710	\$186.57	\$686.58	\$873.15
282715933577000720	\$186.57	\$686.58	\$873.15
282715933577000730	\$186.57	\$686.58	\$873.15
282715933577000740	\$186.57	\$686.58	\$873.15
282715933577000750	\$186.57	\$686.58	\$873.15
282715933577000760	\$186.57	\$686.58	\$873.15
282715933577000770	\$186.57	\$686.58	\$873.15
282715933577000780	\$186.57	\$686.58	\$873.15
282715933577000790	\$186.57	\$686.58	\$873.15
282715933577000800	\$186.57	\$686.58	\$873.15
282715933577000810	\$186.57	\$686.58	\$873.15
282715933577000820	\$186.57	\$686.58	\$873.15
282715933577000830	\$186.57	\$686.58	\$873.15
282715933577000840	\$186.57	\$686.58	\$873.15
282715933577000850	\$186.57	\$686.58	\$873.15
282715933577000860	\$186.57	\$686.58	\$873.15
282715933577000870	\$186.57	\$686.58	\$873.15
282715933577000880	\$186.57	\$686.58	\$873.15
282715933577000890	\$186.57	\$686.58	\$873.15
282715933577000900	\$186.57	\$686.58	\$873.15
282715933577000910	\$186.57	\$686.58	\$873.15
282715933577000920	\$186.57	\$686.58	\$873.15
282715933577000930	\$0.00	\$0.00	\$0.00
282715933577000940	\$0.00	\$0.00	\$0.00
282715933577000950	\$0.00	\$0.00	\$0.00

PARCEL ID	O&M	Debt	Total
282715933577000960	\$0.00	\$0.00	\$0.00
282715933577000970	\$0.00	\$0.00	\$0.00
282715933577000980	\$0.00	\$0.00	\$0.00
282715933578000010	\$0.00	\$0.00	\$0.00
282716933611000010	\$186.57	\$686.58	\$873.15
282716933611000020	\$186.57	\$686.58	\$873.15
282716933611000030	\$186.57	\$686.58	\$873.15
282716933611000040	\$186.57	\$686.58	\$873.15
282716933611000050	\$186.57	\$686.58	\$873.15
282716933611000060	\$186.57	\$686.58	\$873.15
282716933611000070	\$186.57	\$686.58	\$873.15
282716933611000080	\$186.57	\$686.58	\$873.15
282716933611000090	\$186.57	\$686.58	\$873.15
282716933611000100	\$186.57	\$686.58	\$873.15
282716933611000110	\$186.57	\$686.58	\$873.15
282716933611000120	\$186.57	\$686.58	\$873.15
282716933611000130	\$186.57	\$686.58	\$873.15
282716933611000140	\$186.57	\$686.58	\$873.15
282716933611000150	\$186.57	\$686.58	\$873.15
282716933611000160	\$186.57	\$686.58	\$873.15
282716933611000170	\$186.57	\$686.58	\$873.15
282716933611000180	\$186.57	\$686.58	\$873.15
282716933611000190	\$186.57	\$686.58	\$873.15
282716933611000200	\$186.57	\$686.58	\$873.15
282716933611000210	\$186.57	\$686.58	\$873.15
282716933611000220	\$186.57	\$686.58	\$873.15
282716933611000230	\$186.57	\$686.58	\$873.15
282716933611000240	\$186.57	\$686.58	\$873.15
282716933611000250	\$186.57	\$686.58	\$873.15
282716933611000260	\$186.57	\$686.58	\$873.15
282716933611000270	\$186.57	\$686.58	\$873.15
282716933611000280	\$186.57	\$686.58	\$873.15
282716933611000290	\$186.57	\$686.58	\$873.15
282716933611000300	\$186.57	\$686.58	\$873.15
282716933611000310	\$186.57	\$686.58	\$873.15
282716933611000320	\$186.57	\$686.58	\$873.15
282716933611000330	\$186.57	\$686.58	\$873.15
282716933611000340	\$186.57	\$686.58	\$873.15
282716933611000350	\$186.57	\$686.58	\$873.15
282716933611000360	\$186.57	\$686.58	\$873.15
282716933611000370	\$186.57	\$686.58	\$873.15
282716933611000380	\$186.57	\$686.58	\$873.15
282716933611000390	\$186.57	\$686.58	\$873.15
282716933611000400	\$186.57	\$686.58	\$873.15
282716933611000410	\$186.57	\$686.58	\$873.15
282716933611000420	\$186.57	\$686.58	\$873.15
282716933611000430	\$186.57	\$686.58	\$873.15
282716933611000440	\$186.57	\$686.58	\$873.15
282716933611000450	\$186.57	\$686.58	\$873.15
282716933611000460	\$186.57	\$686.58	\$873.15
282716933611000470	\$186.57	\$686.58	\$873.15
282716933611000480	\$186.57	\$686.58	\$873.15
282716933611000490	\$186.57	\$686.58	\$873.15
282716933611000500	\$186.57	\$686.58	\$873.15
282716933611000510	\$186.57	\$686.58	\$873.15
282716933611000520	\$186.57	\$686.58	\$873.15
282716933611000530	\$186.57	\$686.58	\$873.15
282716933611000540	\$186.57	\$686.58	\$873.15

PARCEL ID	O&M	Debt	Total
282716933611001710	\$186.57	\$686.58	\$873.15
282716933611001720	\$186.57	\$686.58	\$873.15
282716933611001730	\$186.57	\$686.58	\$873.15
282716933611001740	\$186.57	\$686.58	\$873.15
282716933611001750	\$186.57	\$686.58	\$873.15
282716933611001760	\$186.57	\$686.58	\$873.15
282716933611001770	\$186.57	\$686.58	\$873.15
282716933611001780	\$186.57	\$686.58	\$873.15
282716933611001790	\$186.57	\$686.58	\$873.15
282716933611001800	\$186.57	\$686.58	\$873.15
282716933611001810	\$186.57	\$686.58	\$873.15
282716933611001820	\$186.57	\$686.58	\$873.15
282716933611001830	\$186.57	\$686.58	\$873.15
282716933611001840	\$186.57	\$686.58	\$873.15
282716933611001850	\$186.57	\$686.58	\$873.15
282716933611001860	\$186.57	\$686.58	\$873.15
282716933611001870	\$186.57	\$686.58	\$873.15
282716933611001880	\$186.57	\$686.58	\$873.15
282716933611001890	\$186.57	\$686.58	\$873.15
282716933611001900	\$186.57	\$686.58	\$873.15
282716933611001910	\$186.57	\$686.58	\$873.15
282716933611001920	\$186.57	\$686.58	\$873.15
282716933611001930	\$186.57	\$686.58	\$873.15
282716933611001940	\$186.57	\$686.58	\$873.15
282716933611001950	\$186.57	\$686.58	\$873.15
282716933611001960	\$186.57	\$686.58	\$873.15
282716933611001970	\$186.57	\$686.58	\$873.15
282716933611001980	\$186.57	\$686.58	\$873.15
282716933611001990	\$186.57	\$686.58	\$873.15
282716933611002000	\$186.57	\$686.58	\$873.15
282716933611002010	\$186.57	\$686.58	\$873.15
282716933611002020	\$186.57	\$686.58	\$873.15
282716933611002030	\$186.57	\$686.58	\$873.15
282716933611002040	\$0.00	\$0.00	\$0.00
282716933611002041	\$0.00	\$0.00	\$0.00
282716933611002050	\$0.00	\$0.00	\$0.00
282716933611002060	\$0.00	\$0.00	\$0.00
282716933611002070	\$0.00	\$0.00	\$0.00
282716933611002080	\$0.00	\$0.00	\$0.00
282716933611002090	\$0.00	\$0.00	\$0.00
282716933611002100	\$0.00	\$0.00	\$0.00
282716933611002110	\$0.00	\$0.00	\$0.00
282716933611002120	\$0.00	\$0.00	\$0.00
282716933611002130	\$0.00	\$0.00	\$0.00
282716933612000010	\$186.57	\$686.58	\$873.15
282716933612000020	\$186.57	\$686.58	\$873.15
282716933612000030	\$186.57	\$686.58	\$873.15
282716933612000040	\$186.57	\$686.58	\$873.15
282716933612000050	\$186.57	\$686.58	\$873.15
282716933612000060	\$186.57	\$686.58	\$873.15
282716933612000070	\$186.57	\$686.58	\$873.15
282716933612000080	\$186.57	\$686.58	\$873.15
282716933612000090	\$186.57	\$686.58	\$873.15
282716933612000100	\$186.57	\$686.58	\$873.15
282716933612000110	\$186.57	\$686.58	\$873.15
282716933612000120	\$186.57	\$0.00	\$186.57
282716933612000130	\$186.57	\$686.58	\$873.15
282716933612000140	\$186.57	\$686.58	\$873.15

PARCEL ID	O&M	Debt	Total
282716933612001500	\$186.57	\$686.58	\$873.15
282716933612001510	\$186.57	\$686.58	\$873.15
282716933612001520	\$186.57	\$686.58	\$873.15
282716933612001530	\$186.57	\$686.58	\$873.15
282716933612001540	\$186.57	\$686.58	\$873.15
282716933612001550	\$186.57	\$686.58	\$873.15
282716933612001560	\$186.57	\$686.58	\$873.15
282716933612001570	\$186.57	\$686.58	\$873.15
282716933612001580	\$186.57	\$686.58	\$873.15
282716933612001590	\$186.57	\$0.00	\$186.57
282716933612001600	\$186.57	\$686.58	\$873.15
282716933612001610	\$186.57	\$686.58	\$873.15
282716933612001620	\$186.57	\$686.58	\$873.15
282716933612001630	\$186.57	\$686.58	\$873.15
282716933612001640	\$186.57	\$686.58	\$873.15
282716933612001650	\$186.57	\$686.58	\$873.15
282716933612001660	\$0.00	\$0.00	\$0.00
282716933612001670	\$0.00	\$0.00	\$0.00
282716933612001680	\$0.00	\$0.00	\$0.00
282716933612001690	\$0.00	\$0.00	\$0.00
282716933612001700	\$0.00	\$0.00	\$0.00
282716933612001720	\$0.00	\$0.00	\$0.00
282716933612001730	\$0.00	\$0.00	\$0.00
282722933912000010	\$186.57	\$686.58	\$873.15
282722933912000020	\$186.57	\$686.58	\$873.15
282722933912000030	\$186.57	\$686.58	\$873.15
282722933912000040	\$186.57	\$686.58	\$873.15
282722933912000050	\$186.57	\$686.58	\$873.15
282722933912000060	\$186.57	\$686.58	\$873.15
282722933912000070	\$186.57	\$686.58	\$873.15
282722933912000080	\$186.57	\$686.58	\$873.15
282722933912000090	\$186.57	\$686.58	\$873.15
282722933912000100	\$186.57	\$686.58	\$873.15
282722933912000110	\$186.57	\$686.58	\$873.15
282722933912000120	\$186.57	\$686.58	\$873.15
282722933912000130	\$186.57	\$686.58	\$873.15
282722933912000140	\$186.57	\$686.58	\$873.15
282722933912000150	\$186.57	\$686.58	\$873.15
282722933912000160	\$186.57	\$686.58	\$873.15
282722933912000170	\$186.57	\$686.58	\$873.15
282722933912000180	\$186.57	\$686.58	\$873.15
282722933912000190	\$186.57	\$686.58	\$873.15
282722933912000200	\$186.57	\$686.58	\$873.15
282722933912000210	\$186.57	\$686.58	\$873.15
282722933912000220	\$186.57	\$686.58	\$873.15
282722933912000230	\$186.57	\$686.58	\$873.15
282722933912000240	\$186.57	\$686.58	\$873.15
282722933912000250	\$186.57	\$686.58	\$873.15
282722933912000260	\$186.57	\$686.58	\$873.15
282722933912000270	\$186.57	\$686.58	\$873.15
282722933912000280	\$186.57	\$686.58	\$873.15
282722933912000290	\$186.57	\$686.58	\$873.15
282722933912000300	\$186.57	\$686.58	\$873.15
282722933912000310	\$186.57	\$686.58	\$873.15
282722933912000320	\$186.57	\$0.00	\$186.57
282722933912000330	\$186.57	\$0.00	\$186.57
282722933912000340	\$186.57	\$686.58	\$873.15
282722933912000350	\$186.57	\$686.58	\$873.15

PARCEL ID	O&M	Debt	Total
282722933912001520	\$186.57	\$686.58	\$873.15
282722933912001530	\$186.57	\$686.58	\$873.15
282722933912001540	\$186.57	\$686.58	\$873.15
282722933912001550	\$186.57	\$686.58	\$873.15
282722933912001560	\$186.57	\$686.58	\$873.15
282722933912001570	\$186.57	\$686.58	\$873.15
282722933912001580	\$186.57	\$686.58	\$873.15
282722933912001590	\$186.57	\$686.58	\$873.15
282722933912001600	\$186.57	\$686.58	\$873.15
282722933912001610	\$186.57	\$686.58	\$873.15
282722933912001620	\$186.57	\$686.58	\$873.15
282722933912001630	\$186.57	\$686.58	\$873.15
282722933912001640	\$186.57	\$686.58	\$873.15
282722933912001650	\$186.57	\$686.58	\$873.15
282722933912001660	\$186.57	\$686.58	\$873.15
282722933912001670	\$186.57	\$686.58	\$873.15
282722933912001680	\$186.57	\$686.58	\$873.15
282722933912001690	\$186.57	\$686.58	\$873.15
282722933912001700	\$186.57	\$686.58	\$873.15
282722933912001710	\$186.57	\$686.58	\$873.15
282722933912001720	\$186.57	\$686.58	\$873.15
282722933912001730	\$186.57	\$686.58	\$873.15
282722933912001740	\$186.57	\$686.58	\$873.15
282722933912001750	\$186.57	\$0.00	\$186.57
282722933912001760	\$186.57	\$686.58	\$873.15
282722933912001770	\$186.57	\$686.58	\$873.15
282722933912001780	\$186.57	\$0.00	\$186.57
282722933912001790	\$186.57	\$686.58	\$873.15
282722933912001800	\$186.57	\$686.58	\$873.15
282722933912001810	\$186.57	\$686.58	\$873.15
282722933912001820	\$186.57	\$686.58	\$873.15
282722933912001830	\$186.57	\$686.58	\$873.15
282722933912001840	\$186.57	\$686.58	\$873.15
282722933912001850	\$186.57	\$686.58	\$873.15
282722933912001860	\$186.57	\$686.58	\$873.15
282722933912001870	\$186.57	\$686.58	\$873.15
282722933912001880	\$186.57	\$686.58	\$873.15
282722933912001890	\$186.57	\$686.58	\$873.15
282722933912001900	\$186.57	\$686.58	\$873.15
282722933912001910	\$186.57	\$0.00	\$186.57
282722933912001920	\$186.57	\$686.58	\$873.15
282722933912001930	\$186.57	\$686.58	\$873.15
282722933912001940	\$186.57	\$686.58	\$873.15
282722933912001950	\$186.57	\$686.58	\$873.15
282722933912001960	\$186.57	\$686.58	\$873.15
282722933912001970	\$186.57	\$686.58	\$873.15
282722933912001980	\$186.57	\$686.58	\$873.15
282722933912001990	\$186.57	\$686.58	\$873.15
282722933912002000	\$186.57	\$0.00	\$186.57
282722933912002010	\$186.57	\$686.58	\$873.15
282722933912002020	\$186.57	\$686.58	\$873.15
282722933912002030	\$186.57	\$0.00	\$186.57
282722933912002040	\$186.57	\$686.58	\$873.15
282722933912002050	\$186.57	\$686.58	\$873.15
282722933912002060	\$186.57	\$686.58	\$873.15
282722933912002070	\$186.57	\$686.58	\$873.15
282722933912002080	\$186.57	\$686.58	\$873.15
282722933912002090	\$186.57	\$0.00	\$186.57

PARCEL ID	O&M	Debt	Total
282722933912002100	\$186.57	\$686.58	\$873.15
282722933912002110	\$186.57	\$686.58	\$873.15
282722933912002120	\$186.57	\$686.58	\$873.15
282722933912002130	\$186.57	\$686.58	\$873.15
282722933912002140	\$186.57	\$686.58	\$873.15
282722933912002150	\$186.57	\$686.58	\$873.15
282722933912002160	\$186.57	\$0.00	\$186.57
282722933912002170	\$186.57	\$686.58	\$873.15
282722933912002180	\$186.57	\$686.58	\$873.15
282722933912002190	\$186.57	\$686.58	\$873.15
282722933912002200	\$186.57	\$686.58	\$873.15
282722933912002210	\$186.57	\$686.58	\$873.15
282722933912002220	\$186.57	\$686.58	\$873.15
282722933912002230	\$186.57	\$686.58	\$873.15
282722933912002240	\$186.57	\$686.58	\$873.15
282722933912002250	\$186.57	\$686.58	\$873.15
282722933912002260	\$186.57	\$0.00	\$186.57
282722933912002270	\$186.57	\$686.58	\$873.15
282722933912002280	\$186.57	\$0.00	\$186.57
282722933912002290	\$186.57	\$686.58	\$873.15
282722933912002300	\$186.57	\$686.58	\$873.15
282722933912002310	\$186.57	\$686.58	\$873.15
282722933912002320	\$186.57	\$686.58	\$873.15
282722933912002330	\$186.57	\$686.58	\$873.15
282722933912002340	\$186.57	\$686.58	\$873.15
282722933912002350	\$186.57	\$686.58	\$873.15
282722933912002360	\$186.57	\$686.58	\$873.15
282722933912002370	\$186.57	\$686.58	\$873.15
282722933912002380	\$186.57	\$686.58	\$873.15
282722933912002390	\$186.57	\$686.58	\$873.15
282722933912002400	\$186.57	\$686.58	\$873.15
282722933912002410	\$186.57	\$686.58	\$873.15
282722933912002420	\$186.57	\$686.58	\$873.15
282722933912002430	\$186.57	\$686.58	\$873.15
282722933912002440	\$186.57	\$686.58	\$873.15
282722933912002450	\$186.57	\$686.58	\$873.15
282722933912002460	\$186.57	\$686.58	\$873.15
282722933912002470	\$186.57	\$686.58	\$873.15
282722933912002480	\$186.57	\$686.58	\$873.15
282722933912002490	\$186.57	\$686.58	\$873.15
282722933912002500	\$186.57	\$686.58	\$873.15
282722933912002510	\$186.57	\$686.58	\$873.15
282722933912002520	\$186.57	\$686.58	\$873.15
282722933912002530	\$186.57	\$686.58	\$873.15
282722933912002540	\$186.57	\$686.58	\$873.15
282722933912002550	\$186.57	\$686.58	\$873.15
282722933912002560	\$186.57	\$686.58	\$873.15
282722933912002570	\$186.57	\$686.58	\$873.15
282722933912002580	\$186.57	\$686.58	\$873.15
282722933912002590	\$186.57	\$686.58	\$873.15
282722933912002600	\$0.00	\$0.00	\$0.00
282722933912002610	\$0.00	\$0.00	\$0.00
282722933912002620	\$0.00	\$0.00	\$0.00
282722933912002630	\$0.00	\$0.00	\$0.00
282722933912002640	\$0.00	\$0.00	\$0.00
282722933912002680	\$0.00	\$0.00	\$0.00
282722933912002710	\$0.00	\$0.00	\$0.00
282722933912002720	\$0.00	\$0.00	\$0.00

PARCEL ID	O&M	Debt	Total
282722933912002730	\$0.00	\$0.00	\$0.00
282722933912002740	\$0.00	\$0.00	\$0.00
282722933912002750	\$0.00	\$0.00	\$0.00
282722933912002760	\$0.00	\$0.00	\$0.00
282722933912002770	\$0.00	\$0.00	\$0.00
282722933912002790	\$0.00	\$0.00	\$0.00
282722933912002800	\$0.00	\$0.00	\$0.00
282722933912002810	\$0.00	\$0.00	\$0.00
282722933912002820	\$0.00	\$0.00	\$0.00
282722933912002830	\$0.00	\$0.00	\$0.00
282722933912002840	\$0.00	\$0.00	\$0.00
282722933913000010	\$186.57	\$686.58	\$873.15
282722933913000020	\$186.57	\$686.58	\$873.15
282722933913000030	\$186.57	\$686.58	\$873.15
282722933913000040	\$186.57	\$686.58	\$873.15
282722933913000050	\$186.57	\$686.58	\$873.15
282722933913000060	\$186.57	\$686.58	\$873.15
282722933913000070	\$186.57	\$686.58	\$873.15
282722933913000080	\$186.57	\$686.58	\$873.15
282722933913000090	\$186.57	\$686.58	\$873.15
282722933913000100	\$186.57	\$686.58	\$873.15
282722933913000110	\$186.57	\$686.58	\$873.15
282722933913000120	\$186.57	\$686.58	\$873.15
282722933913000130	\$186.57	\$686.58	\$873.15
282722933913000140	\$186.57	\$686.58	\$873.15
282722933913000150	\$186.57	\$686.58	\$873.15
282722933913000160	\$186.57	\$686.58	\$873.15
282722933913000170	\$186.57	\$686.58	\$873.15
282722933913000180	\$186.57	\$686.58	\$873.15
282722933913000190	\$186.57	\$686.58	\$873.15
282722933913000200	\$186.57	\$686.58	\$873.15
282722933913000210	\$186.57	\$686.58	\$873.15
282722933913000220	\$186.57	\$686.58	\$873.15
282722933913000230	\$186.57	\$686.58	\$873.15
282722933913000240	\$186.57	\$686.58	\$873.15
282722933913000250	\$186.57	\$0.00	\$186.57
282722933913000260	\$186.57	\$686.58	\$873.15
282722933913000270	\$186.57	\$0.00	\$186.57
282722933913000280	\$186.57	\$0.00	\$186.57
282722933913000290	\$186.57	\$686.58	\$873.15
282722933913000300	\$186.57	\$686.58	\$873.15
282722933913000310	\$186.57	\$686.58	\$873.15
282722933913000320	\$186.57	\$686.58	\$873.15
282722933913000330	\$186.57	\$686.58	\$873.15
282722933913000340	\$186.57	\$686.58	\$873.15
282722933913000350	\$186.57	\$686.58	\$873.15
282722933913000360	\$186.57	\$686.58	\$873.15
282722933913000370	\$186.57	\$686.58	\$873.15
282722933913000380	\$186.57	\$686.58	\$873.15
282722933913000390	\$186.57	\$686.58	\$873.15
282722933913000400	\$186.57	\$686.58	\$873.15
282722933913000410	\$186.57	\$686.58	\$873.15
282722933913000420	\$186.57	\$686.58	\$873.15
282722933913000430	\$186.57	\$686.58	\$873.15
282722933913000440	\$186.57	\$686.58	\$873.15
282722933913000450	\$186.57	\$686.58	\$873.15
282722933913000460	\$186.57	\$686.58	\$873.15
282722933913000470	\$186.57	\$686.58	\$873.15

PARCEL ID	O&M	Debt	Total
282722933913000480	\$186.57	\$0.00	\$186.57
282722933913000490	\$186.57	\$686.58	\$873.15
282722933913000500	\$186.57	\$686.58	\$873.15
282722933913000510	\$186.57	\$686.58	\$873.15
282722933913000520	\$186.57	\$686.58	\$873.15
282722933913000530	\$186.57	\$686.58	\$873.15
282722933913000540	\$186.57	\$686.58	\$873.15
282722933913000550	\$186.57	\$686.58	\$873.15
282722933913000560	\$186.57	\$686.58	\$873.15
282722933913000570	\$186.57	\$686.58	\$873.15
282722933913000580	\$186.57	\$686.58	\$873.15
282722933913000590	\$186.57	\$686.58	\$873.15
282722933913000600	\$186.57	\$686.58	\$873.15
282722933913000610	\$186.57	\$686.58	\$873.15
282722933913000620	\$186.57	\$686.58	\$873.15
282722933913000630	\$186.57	\$686.58	\$873.15
282722933913000640	\$186.57	\$686.58	\$873.15
282722933913000650	\$186.57	\$686.58	\$873.15
282722933913000660	\$186.57	\$686.58	\$873.15
282722933913000670	\$186.57	\$686.58	\$873.15
282722933913000680	\$186.57	\$686.58	\$873.15
282722933913000690	\$186.57	\$686.58	\$873.15
282722933913000700	\$186.57	\$686.58	\$873.15
282722933913000710	\$186.57	\$686.58	\$873.15
282722933913000720	\$186.57	\$686.58	\$873.15
282722933913000730	\$186.57	\$686.58	\$873.15
282722933913000740	\$186.57	\$686.58	\$873.15
282722933913000750	\$186.57	\$686.58	\$873.15
282722933913000760	\$186.57	\$686.58	\$873.15
282722933913000770	\$186.57	\$686.58	\$873.15
282722933913000780	\$186.57	\$686.58	\$873.15
282722933913000790	\$186.57	\$686.58	\$873.15
282722933913000800	\$186.57	\$686.58	\$873.15
282722933913000810	\$186.57	\$686.58	\$873.15
282722933913000820	\$186.57	\$686.58	\$873.15
282722933913000830	\$186.57	\$0.00	\$186.57
282722933913000840	\$186.57	\$0.00	\$186.57
282722933913000850	\$186.57	\$686.58	\$873.15
282722933913000860	\$186.57	\$686.58	\$873.15
282722933913000870	\$186.57	\$686.58	\$873.15
282722933913000880	\$186.57	\$686.58	\$873.15
282722933913000890	\$186.57	\$686.58	\$873.15
282722933913000900	\$186.57	\$686.58	\$873.15
282722933913000910	\$186.57	\$686.58	\$873.15
282722933913000920	\$186.57	\$0.00	\$186.57
282722933913000930	\$186.57	\$0.00	\$186.57
282722933913000940	\$186.57	\$686.58	\$873.15
282722933913000950	\$186.57	\$686.58	\$873.15
282722933913000960	\$186.57	\$0.00	\$186.57
282722933913000970	\$186.57	\$686.58	\$873.15
282722933913000980	\$186.57	\$686.58	\$873.15
282722933913000990	\$186.57	\$686.58	\$873.15
282722933913001000	\$186.57	\$686.58	\$873.15
282722933913001010	\$186.57	\$686.58	\$873.15
282722933913001020	\$186.57	\$686.58	\$873.15
282722933913001030	\$186.57	\$686.58	\$873.15
282722933913001040	\$186.57	\$686.58	\$873.15
282722933913001050	\$186.57	\$686.58	\$873.15

PARCEL ID	O&M	Debt	Total
282722933913003950	\$186.57	\$686.58	\$873.15
282722933913003960	\$186.57	\$686.58	\$873.15
282722933913003970	\$186.57	\$686.58	\$873.15
282722933913003980	\$186.57	\$686.58	\$873.15
282722933913003990	\$186.57	\$686.58	\$873.15
282722933913004000	\$186.57	\$686.58	\$873.15
282722933913004010	\$186.57	\$686.58	\$873.15
282722933913004020	\$186.57	\$686.58	\$873.15
282722933913004030	\$186.57	\$686.58	\$873.15
282722933913004040	\$186.57	\$686.58	\$873.15
282722933913004050	\$186.57	\$686.58	\$873.15
282722933913004060	\$186.57	\$686.58	\$873.15
282722933913004070	\$186.57	\$686.58	\$873.15
282722933913004080	\$186.57	\$686.58	\$873.15
282722933913004090	\$186.57	\$686.58	\$873.15
282722933913004100	\$186.57	\$686.58	\$873.15
282722933913004110	\$186.57	\$686.58	\$873.15
282722933913004120	\$186.57	\$686.58	\$873.15
282722933913004130	\$186.57	\$686.58	\$873.15
282722933913004140	\$186.57	\$686.58	\$873.15
282722933913004150	\$186.57	\$686.58	\$873.15
282722933913004160	\$186.57	\$686.58	\$873.15
282722933913004170	\$186.57	\$0.00	\$186.57
282722933913004180	\$186.57	\$686.58	\$873.15
282722933913004190	\$186.57	\$686.58	\$873.15
282722933913004200	\$186.57	\$686.58	\$873.15
282722933913004210	\$186.57	\$686.58	\$873.15
282722933913004220	\$186.57	\$686.58	\$873.15
282722933913004230	\$186.57	\$686.58	\$873.15
282722933913004240	\$186.57	\$686.58	\$873.15
282722933913004250	\$186.57	\$686.58	\$873.15
282722933913004260	\$186.57	\$686.58	\$873.15
282722933913004270	\$186.57	\$686.58	\$873.15
282722933913004280	\$186.57	\$686.58	\$873.15
282722933913004290	\$186.57	\$686.58	\$873.15
282722933913004300	\$186.57	\$0.00	\$186.57
282722933913004310	\$186.57	\$686.58	\$873.15
282722933913004320	\$186.57	\$686.58	\$873.15
282722933913004330	\$186.57	\$686.58	\$873.15
282722933913004340	\$186.57	\$0.00	\$186.57
282722933913004350	\$186.57	\$686.58	\$873.15
282722933913004360	\$186.57	\$686.58	\$873.15
282722933913004370	\$186.57	\$686.58	\$873.15
282722933913004380	\$186.57	\$0.00	\$186.57
282722933913004390	\$186.57	\$686.58	\$873.15
282722933913004400	\$186.57	\$686.58	\$873.15
282722933913004410	\$186.57	\$686.58	\$873.15
282722933913004420	\$186.57	\$686.58	\$873.15
282722933913004430	\$186.57	\$686.58	\$873.15
282722933913004440	\$186.57	\$686.58	\$873.15
282722933913004450	\$186.57	\$0.00	\$186.57
282722933913004460	\$186.57	\$686.58	\$873.15
282722933913004470	\$0.00	\$0.00	\$0.00
282722933913004510	\$0.00	\$0.00	\$0.00
282722933913004520	\$0.00	\$0.00	\$0.00
282722933913004530	\$0.00	\$0.00	\$0.00
282722933913004540	\$0.00	\$0.00	\$0.00
282722933913004550	\$0.00	\$0.00	\$0.00

PARCEL ID	O&M	Debt	Total
282722933913004560	\$0.00	\$0.00	\$0.00
282722933913004570	\$0.00	\$0.00	\$0.00
282722933913004580	\$0.00	\$0.00	\$0.00
282722933913004590	\$0.00	\$0.00	\$0.00
282722933914001020	\$186.57	\$686.58	\$873.15
282722933914001030	\$186.57	\$686.58	\$873.15
282722933914001040	\$186.57	\$686.58	\$873.15
282722933914001050	\$186.57	\$686.58	\$873.15
282722933914001060	\$186.57	\$686.58	\$873.15
282722933914001070	\$186.57	\$686.58	\$873.15
282722933914001080	\$186.57	\$686.58	\$873.15
282722933914001090	\$186.57	\$686.58	\$873.15
282722933914001100	\$186.57	\$686.58	\$873.15
282722933914001110	\$186.57	\$686.58	\$873.15
282722933914001120	\$186.57	\$686.58	\$873.15
282722933914001130	\$186.57	\$686.58	\$873.15
282722933914001140	\$186.57	\$686.58	\$873.15
282722933914001150	\$186.57	\$686.58	\$873.15
282722933914001160	\$186.57	\$686.58	\$873.15
282722933914001170	\$186.57	\$686.58	\$873.15
282722933914001180	\$186.57	\$686.58	\$873.15
282722933914001190	\$186.57	\$686.58	\$873.15
282722933914001200	\$186.57	\$686.58	\$873.15
282722933914001210	\$186.57	\$686.58	\$873.15
282722933914001220	\$186.57	\$686.58	\$873.15
282722933914001230	\$186.57	\$686.58	\$873.15
282722933914001240	\$186.57	\$686.58	\$873.15
282722933914001250	\$186.57	\$686.58	\$873.15
282722933914001260	\$186.57	\$686.58	\$873.15
282722933914001270	\$186.57	\$686.58	\$873.15
282722933914001280	\$186.57	\$686.58	\$873.15
282722933914001290	\$186.57	\$686.58	\$873.15
282722933914001300	\$186.57	\$686.58	\$873.15
282722933914001310	\$186.57	\$686.58	\$873.15
282722933914001320	\$186.57	\$686.58	\$873.15
282722933914001330	\$186.57	\$686.58	\$873.15
282722933914001340	\$186.57	\$686.58	\$873.15
282722933914001350	\$186.57	\$686.58	\$873.15
282722933914001360	\$186.57	\$0.00	\$186.57
282722933914001370	\$186.57	\$686.58	\$873.15
282722933914001380	\$186.57	\$686.58	\$873.15
282722933914001390	\$186.57	\$686.58	\$873.15
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282722933914001410	\$186.57	\$686.58	\$873.15
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282722933914001440	\$186.57	\$0.00	\$186.57
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282722933914001460	\$186.57	\$686.58	\$873.15
282722933914001470	\$186.57	\$686.58	\$873.15
282722933914001480	\$186.57	\$686.58	\$873.15
282722933914001490	\$186.57	\$686.58	\$873.15
282722933914001500	\$186.57	\$686.58	\$873.15
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282722933914001520	\$186.57	\$686.58	\$873.15
282722933914001530	\$186.57	\$686.58	\$873.15
282722933914001540	\$186.57	\$686.58	\$873.15
282722933914001550	\$186.57	\$686.58	\$873.15

PARCEL ID	O&M	Debt	Total
282722933914002730	\$186.57	\$686.58	\$873.15
282722933914002740	\$186.57	\$686.58	\$873.15
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282722933914002760	\$186.57	\$686.58	\$873.15
282722933914002770	\$186.57	\$686.58	\$873.15
282722933914002780	\$186.57	\$686.58	\$873.15
282722933914002790	\$186.57	\$686.58	\$873.15
282722933914002800	\$186.57	\$686.58	\$873.15
282722933914002810	\$186.57	\$686.58	\$873.15
282722933914002820	\$186.57	\$686.58	\$873.15
282722933914002830	\$186.57	\$686.58	\$873.15
282722933914002840	\$186.57	\$686.58	\$873.15
282722933914002850	\$186.57	\$686.58	\$873.15
282722933914002860	\$186.57	\$686.58	\$873.15
282722933914002870	\$186.57	\$686.58	\$873.15
282722933914002880	\$186.57	\$686.58	\$873.15
282722933914002890	\$186.57	\$686.58	\$873.15
282722933914002900	\$186.57	\$0.00	\$186.57
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282722933914003090	\$186.57	\$686.58	\$873.15
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282722933914003150	\$186.57	\$686.58	\$873.15
282722933914003160	\$186.57	\$686.58	\$873.15
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282722933914003190	\$186.57	\$686.58	\$873.15
282722933914003200	\$186.57	\$0.00	\$186.57
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282722933914003240	\$186.57	\$686.58	\$873.15
282722933914003250	\$186.57	\$686.58	\$873.15
282722933914003260	\$186.57	\$686.58	\$873.15
282722933914003270	\$186.57	\$686.58	\$873.15
282722933914003280	\$186.57	\$686.58	\$873.15
282722933914003290	\$186.57	\$686.58	\$873.15
282722933914003300	\$186.57	\$686.58	\$873.15

PARCEL ID	O&M	Debt	Total
282722933914003310	\$186.57	\$686.58	\$873.15
282722933914003320	\$186.57	\$686.58	\$873.15
282722933914003330	\$186.57	\$0.00	\$186.57
282722933914003340	\$186.57	\$686.58	\$873.15
282722933914003350	\$186.57	\$686.58	\$873.15
282722933914003360	\$186.57	\$686.58	\$873.15
282722933914003370	\$186.57	\$686.58	\$873.15
282722933914003380	\$186.57	\$686.58	\$873.15
282722933914003390	\$186.57	\$686.58	\$873.15
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282722933914003420	\$186.57	\$686.58	\$873.15
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282722933914003490	\$186.57	\$686.58	\$873.15
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282722933914003570	\$186.57	\$686.58	\$873.15
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282722933914003590	\$186.57	\$686.58	\$873.15
282722933914003600	\$186.57	\$686.58	\$873.15
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282722933914003670	\$186.57	\$686.58	\$873.15
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282722933914003760	\$186.57	\$686.58	\$873.15
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282722933914003790	\$186.57	\$686.58	\$873.15
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282722933914003820	\$186.57	\$686.58	\$873.15
282722933914003830	\$186.57	\$686.58	\$873.15
282722933914003840	\$186.57	\$686.58	\$873.15
282722933914003850	\$186.57	\$686.58	\$873.15
282722933914003860	\$186.57	\$686.58	\$873.15
282722933914003870	\$186.57	\$686.58	\$873.15
282722933914003880	\$186.57	\$686.58	\$873.15

PARCEL ID	O&M	Debt	Total
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282722933914003900	\$186.57	\$686.58	\$873.15
282722933914003910	\$186.57	\$686.58	\$873.15
282722933914003920	\$0.00	\$0.00	\$0.00
282722933914003930	\$0.00	\$0.00	\$0.00
282722933914003940	\$0.00	\$0.00	\$0.00
282722933914003950	\$0.00	\$0.00	\$0.00
282722933915002040	\$186.57	\$686.58	\$873.15
282722933915002050	\$186.57	\$686.58	\$873.15
282722933915002060	\$186.57	\$686.58	\$873.15
282722933915002070	\$186.57	\$686.58	\$873.15
282722933915002080	\$186.57	\$686.58	\$873.15
282722933915002090	\$2,052.24	\$7,552.38	\$9,604.62
282722933915002100	\$0.00	\$0.00	\$0.00
282722933915002110	\$0.00	\$0.00	\$0.00
282722933916000010	\$186.57	\$686.58	\$873.15
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282722933916000030	\$186.57	\$686.58	\$873.15
282722933916000040	\$186.57	\$686.58	\$873.15
282722933916000050	\$186.57	\$686.58	\$873.15
282722933916000060	\$186.57	\$686.58	\$873.15
282722933916000070	\$186.57	\$686.58	\$873.15
282722933916000080	\$186.57	\$686.58	\$873.15
282722933916000090	\$186.57	\$686.58	\$873.15
282722933916000100	\$186.57	\$686.58	\$873.15
282722933916000110	\$186.57	\$686.58	\$873.15
282722933916000120	\$186.57	\$686.58	\$873.15
282722933916000130	\$186.57	\$686.58	\$873.15
282722933916000140	\$186.57	\$686.58	\$873.15
282722933916000150	\$186.57	\$686.58	\$873.15
282722933916000160	\$186.57	\$0.00	\$186.57
282722933916000170	\$186.57	\$686.58	\$873.15
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282722933916000230	\$186.57	\$686.58	\$873.15
282722933916000240	\$186.57	\$686.58	\$873.15
282722933916000250	\$186.57	\$686.58	\$873.15
282722933916000260	\$186.57	\$686.58	\$873.15
282722933916000270	\$186.57	\$686.58	\$873.15
282722933916000280	\$186.57	\$686.58	\$873.15
282722933916000290	\$186.57	\$686.58	\$873.15
282722933916000300	\$186.57	\$686.58	\$873.15
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282722933916000370	\$186.57	\$686.58	\$873.15
282722933916000380	\$186.57	\$686.58	\$873.15
282722933916000390	\$186.57	\$686.58	\$873.15
282722933916000400	\$186.57	\$686.58	\$873.15
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282722933916000430	\$186.57	\$686.58	\$873.15

PARCEL ID	O&M	Debt	Total
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282722933916000450	\$186.57	\$686.58	\$873.15
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282722933916000470	\$186.57	\$686.58	\$873.15
282722933916000480	\$186.57	\$686.58	\$873.15
282722933916000490	\$186.57	\$686.58	\$873.15
282722933916000500	\$186.57	\$686.58	\$873.15
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282722933916000540	\$186.57	\$686.58	\$873.15
282722933916000550	\$186.57	\$686.58	\$873.15
282722933916000560	\$186.57	\$686.58	\$873.15
282722933916000570	\$186.57	\$686.58	\$873.15
282722933916000580	\$186.57	\$686.58	\$873.15
282722933916000590	\$186.57	\$686.58	\$873.15
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282722933916000630	\$186.57	\$686.58	\$873.15
282722933916000640	\$186.57	\$686.58	\$873.15
282722933916000650	\$186.57	\$0.00	\$186.57
282722933916000660	\$186.57	\$686.58	\$873.15
282722933916000670	\$186.57	\$686.58	\$873.15
282722933916000680	\$186.57	\$686.58	\$873.15
282722933916000690	\$186.57	\$686.58	\$873.15
282722933916000700	\$186.57	\$686.58	\$873.15
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282722933916000740	\$186.57	\$686.58	\$873.15
282722933916000750	\$186.57	\$686.58	\$873.15
282722933916000760	\$186.57	\$686.58	\$873.15
282722933916000770	\$186.57	\$686.58	\$873.15
282722933916000780	\$186.57	\$686.58	\$873.15
282722933916000790	\$186.57	\$686.58	\$873.15
282722933916000800	\$186.57	\$686.58	\$873.15
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282722933916000840	\$186.57	\$686.58	\$873.15
282722933916000850	\$186.57	\$686.58	\$873.15
282722933916000860	\$186.57	\$686.58	\$873.15
282722933916000870	\$186.57	\$686.58	\$873.15
282722933916000880	\$186.57	\$686.58	\$873.15
282722933916000890	\$186.57	\$686.58	\$873.15
282722933916000900	\$186.57	\$686.58	\$873.15
282722933916000910	\$186.57	\$686.58	\$873.15
282722933916000920	\$186.57	\$686.58	\$873.15
282722933916000930	\$186.57	\$686.58	\$873.15
282722933916000940	\$186.57	\$686.58	\$873.15
282722933916000950	\$186.57	\$686.58	\$873.15
282722933916000960	\$186.57	\$686.58	\$873.15
282722933916000970	\$186.57	\$686.58	\$873.15
282722933916000980	\$0.00	\$0.00	\$0.00
282722933916000990	\$0.00	\$0.00	\$0.00
282722933916001000	\$0.00	\$0.00	\$0.00
282722933916001010	\$0.00	\$0.00	\$0.00

PARCEL ID	O&M	Debt	Total
282722933916001020	\$0.00	\$0.00	\$0.00
282727000000031010	\$0.00	\$0.00	\$0.00
Total Gross Assessments	\$309,892.74	\$1,106,766.96	\$1,416,659.70
Total Net Assessments	\$288,200.25	\$1,029,293.27	\$1,317,493.52

SECTION D

RESOLUTION 2024-09**A RESOLUTION OF THE BOARD OF SUPERVISORS OF
THE POINCIANA WEST COMMUNITY DEVELOPMENT
DISTRICT ADOPTING USER FEES FOR APPLICATIONS
FOR LICENSES TO INSTALL DRAINAGE DEVICES;
PROVIDING AN EFFECTIVE DATE.**

WHEREAS, the Poinciana West Community Development District (“District”) is a local unit of special purpose government established and existing pursuant to the Uniform Community Development District Act of 1980, Ch. 190, Fla. Statutes;

WHEREAS, the District owns and operates certain common area property within the boundaries of the District, which property surrounds and is part of the stormwater management system of the District;

WHEREAS, the District receives and will receive, from time to time, applications from residents for a license to install compliant residential drains on District Property;

WHEREAS, in accordance with Chapters 120 and 190, Fla. Stat., the District is authorized to adopt rules, rates, charges and fees to govern the administration of the District and defray costs of operation, and to adopt resolutions as may be necessary for the conduct of District business;

WHEREAS, pursuant to §190.035, Fla. Stat., the Board of Supervisors of the District (“Board”) is authorized to prescribe, fix, establish, and collect rates, fees, rentals, revenues or other charges for the facilities and services furnished by the District within District limits, and to revise the same from time to time;

WHEREAS, the Board previously adopted Resolution 2024-04, setting a public hearing to consider imposition of certain user fees in the amount of \$100.00, for the handling and processing of applications for resident drains (“User Fee”);

WHEREAS, On July 17, 2024, the date set for the public hearing pursuant to Resolution 2024-04, the Board conducted a public hearing to consider any public comment regarding the User Fee.

NOW, THEREFORE, BE IT RESOLVED AS FOLLOWS:

1. The recitals stated above are true and correct and are incorporated herein by this reference.
2. The Board determines that the proposed User Fee is reasonable and just and reasonably compensates the District for the costs incurred by it in reviewing the residential drains on District Property.

3. The Board hereby imposes a User Fee of \$100, to be charged to those persons seeking review of applications to install residential drains on District Property adjacent to the District's Stormwater Ponds.

4. The Resolution shall become effective upon its adoption.

PASSED AND ADOPTED this 17th day of July, 2024.

Secretary/Assistant Secretary

Chair/Vice Chair

POINCIANA WEST COMMUNITY DEVELOPMENT DISTRICT

219 E. Livingston St., Orlando, FL 32801

ATTN: District Manager

DRAINAGE IMPROVEMENT INSTALLATION APPLICATION

The undersigned (“**Owner**”) represents that they are the owners of record for the property described below (“**Property**”). The Owner desires to install drainage improvements consisting of drainage pipe (“**Drainage Improvements**”) connecting from the gutter attached to the residential unit on the Property to the stormwater pond located adjacent to the Property owned and maintained by the Poinciana West Community Development District (“**CDD**”) and is submitting this Drainage Improvement Installation Application (“**Application**”) for that approval.

Owner(s) Name(s) _____

Lot/Street Address _____

City, State and Zip Code _____

Phone Number _____

Lot Tax Folio Number _____

If using a Contractor for the installation of the Drainage Improvements, please identify:

Contractor Name: _____

License Number (if applicable): _____

Contractor Phone Number: _____

(Attach Certificate of Insurance from Contractor – if applicable):

Expected Start Date: _____ Expected Completion Date: _____

OWNERS' ACKNOWLEDGEMENT

In signing below and submitting this Application, Owner(s) acknowledge and agree as follows:

- i. The Application and the Non-Exclusive License Agreement (*Installation of Drainage Improvements*) (“**License**”) attached as **Attachment A** hereto, have been signed by all parties named as grantee or transferee in the most recent deed or other conveyance instrument recorded in the Official Records of Polk County for the Property.
- ii. Owner(s) agree to abide by the terms of the License.
- iii. Owner(s) have received the Drain Pipe Detail Sketch, attached hereto as **Attachment B** (“**Sketch**”), which details the minimum standards and guidelines for installation of the Drainage Improvement
- iv. All Drainage Improvements must be installed per the minimum standard and guidelines provided in the Sketch, which shall be determined in the sole discretion of the District Engineer.
- v. Owner(s) shall be responsible for the District’s costs (“**Costs**”) associated with processing this Application, License (review and recording), and inspection of the Drainage Improvements by District Engineer (including any re-inspections) in the amount of \$100.00. Payment shall be made by Owner with this Application.

Owner Signature: _____ Date: _____

Co-Owner Signature: _____ Date: _____

District Management -- For Office Use Only

RECEIVED BY & DATE: _____ Payment Received: _____

APPROVED _____ DISAPPROVED _____

Explanation for Disapproval (if applicable): _____

PRIVACY NOTICE: Under Florida’s Public Records Law, Chapter 119, Florida Statutes, the information you submit on this form may become part of a public record. This means that, if a citizen makes a public records request, we may be required to disclose the information you submit to us. Under certain circumstances, we may only be required to disclose part of the information submitted to us. If you believe that your records may qualify for an exemption under Chapter 119, Florida Statutes, please notify the District Manager.

Attachments: License (Attachment A); Sketch (Attachment B)

Attachment A
LICENSE AGREEMENT

This instrument was prepared by and
upon recording should be returned to:

(This space reserved for Clerk)

[Space above for recording purposes]

Parcel ID for Property: _____

**NON-EXCLUSIVE LICENSE AGREEMENT
(INSTALLATION OF DRAINAGE IMPROVEMENT)**

THIS LICENSE AGREEMENT (“Agreement”) is made and entered into this _____ day of _____, 20____, by and between:

POINCIANA WEST COMMUNITY DEVELOPMENT DISTRICT, a local unit of special-purpose government established pursuant to Chapter 190, *Florida Statutes*, whose mailing address is 219 E. Livingston St., Orlando, FL 32801 (hereinafter, the “**District**”); and

_____ and _____, (together, “**Owner**”), the fee simple owners of the “**Property**” identified as:

Lot ___, Block ___, as per the plat identified as _____
[insert plat name] (“**Plat**”) recorded in Plat Book ___, Pages ___ et. seq., of the Official Records of Polk County, Florida.

WITNESSETH

WHEREAS, Owner owns the Property located within the District, which Property is located adjacent to District-owned stormwater pond(s) identified as Parcel I.D. _____ (the “**Drainage Facility**”); and

WHEREAS, Owner desires to construct drainage improvements consisting of drainage pipe connecting from the gutter attached to the residential unit on the Property to the nearest Drainage Facility consistent with the minimum standards and guidelines attached hereto as **Exhibit A** and incorporated herein (the “**Improvements**”), which Improvements will run through and encroach (the “**Encroachment**”) into that portion of the Drainage Facility located adjacent to the Property (the “**License Area**”); and

WHEREAS, Owner requested that the District authorize such Encroachment into the License Area in order to facilitate construction of the Improvements; and

WHEREAS, the District has agreed to consent to the installation of the Improvements within the License Area, subject to the terms and conditions set forth in this Agreement.

NOW, THEREFORE, for and in consideration of the mutual covenants and agreements provided herein, and for other valuable and good consideration, the receipt and sufficiency of which are hereby acknowledged by the parties, the District and Owner agree as follows:

1. RECITALS. The recitals stated above are true and correct and by this reference are incorporated herein and form a material part of this Agreement.

2. LICENSE FOR INSTALLATION & MAINTENANCE OF DRAINAGE IMPROVEMENT; LIMITATION. Subject to the terms of this Agreement, the District hereby grants to Owner a non-exclusive, revocable license for the sole purpose of installing and maintaining the Improvements within the License Area. Owner acknowledges that this Agreement authorizes only installation and maintenance of the Improvements for purposes of the Encroachment into the License Area and does not authorize any other encroachment.

3. OWNER'S RESPONSIBILITIES. Owner shall have the following responsibilities as a condition of the District's authorization of Owner's License rights granted herein for the installation, operation and maintenance of the Improvements in the License Area. Specifically, Owner shall:

(a) be fully responsible for the installation, operation and maintenance of the Improvements;

(b) obtain any and all applicable permits and approvals relating to Improvements including, but not limited to, any approvals by the applicable homeowners' association pursuant to its declaration of covenants, conditions and restrictions, as well as any other necessary legal interests and approvals. The District does not represent that the District has authority to provide all necessary approvals for the installation of Improvements;

(c) ensure that the installation, operation and maintenance of the Improvements are conducted in compliance with all applicable laws, including but not limited to, building codes, set-back requirements and other applicable laws, rules, ordinances and codes;

(d) be fully responsible for utility location on the Property and in the License Area;

(e) ensure that the installation, operation and maintenance of the Improvements does not damage any property of the District, or any third party's property, and, in the event of any such damage, Owner shall immediately repair the damage or compensate the District for such repairs to District property, at the District's option;

(f) ensure that Owner's exercise of privilege granted hereunder does not interfere with the District's rights to maintain the Drainage Facility and/or negatively impact the District's stormwater system, as determined in the District Engineer's sole discretion. Further, the Improvements shall be installed in such a manner as to not interfere with or damage any culvert pipes utilities that may be located within the Drainage Facility. Owner shall be responsible for locating and identifying any such stormwater improvements and/or utilities, if any;

(g) ensure that the District has free access to and from the stormwater management system, including allowing access to the Improvements, for the District to operate, maintain and repair the same, as needed;

(h) upon completion of the installation, continue to operate, maintain and repair the Improvements, in good and working condition; and

(i) keep the License Area free from any materialmen's or mechanic's liens and claims or notices with respect to such liens and claims, which arise by reason of the Owner's exercise of rights under this Agreement, and Owner shall immediately discharge any such claim or lien.

4. REMOVAL AND/OR REPLACEMENT OF IMPROVEMENTS. The privilege and permission granted herein is given to Owner as an accommodation and is revocable at any time. Owner acknowledges the legal interest of the District in the Drainage Facility described above and agrees never to deny such interest or to interfere in any way with the District's use of the same. Owner shall exercise the privilege granted herein at Owner's risk, and agrees that Owner shall never claim any damages against the District for any injuries or damages suffered on account of the exercise of such privilege, regardless of the fault or negligence of the District. Owner further acknowledges that, with adequate written notice, the District may remove all, or any portion of the Improvements, at Owner's expense, in order to repair or maintain the District's stormwater management facilities, and that the District is not obligated to re-install the Improvements to its original location and specification and is not responsible for any loss or damage to the Improvements, or its supporting structure as a result of such removal.

5. INDEMNIFICATION. Owner hereby agrees to defend, indemnify, and hold harmless the District and its officers, agents, employees, successors, assigns, members, affiliates, or representatives from any and all liability, claims, actions, suits, liens, demands, costs, interest, expenses, damages, penalties, fines, judgments against the District, or loss or damage, whether monetary or otherwise, arising out of, wholly or in part by, or in connection with this Agreement, including litigation, mediation, arbitration, appellate, or settlement proceedings with respect thereto. Additionally, nothing in this Agreement requires Owner to indemnify the District for the District's percentage of fault if the District is adjudged to be more than 50% at fault for any claims against the District and Owner as jointly liable parties; however, Owner shall indemnify the District for any and all percentage of fault attributable to Owner for claims against the District, regardless of whether the District is adjudged to be more or less than 50% at fault. Owner further agrees that nothing herein shall constitute or be construed as a waiver of the District's limitations on liability contained in section 768.28, *Florida Statutes*, or other statute.

Obligations under this Section shall include the payment of all settlements, judgments, damages, liquidated damages, penalties, forfeitures, back pay awards, court costs, arbitration and/or mediation costs, litigation expenses, attorneys' fees, paralegal fees (incurred in court, out of court, on appeal, or in bankruptcy proceedings), any interest, expenses, damages, penalties, fines, or judgments against the District, all as actually incurred.

6. ASSIGNMENT; TERMINATION. Upon the sale of the Property, the Owner shall advise any successor(s) in interest and/or assign(s) of any portions of the Property ("Successor Owner") of the terms and conditions of this Agreement and Owner shall have the right to assign

this Agreement to any such Successor Owner. Whenever the word “Owner” is used within this Agreement, it shall be deemed to collectively mean and refer to the current fee simple record owners of the Property and its successors in interests and assigns. Notwithstanding anything else provided herein, the District, in its sole discretion, shall have the right to revoke the License and/or terminate this Agreement without cause at any time. The District may, at its option, record this Agreement in the public records of Polk County.

7. AMENDMENTS. Except as may be otherwise set forth herein, this Agreement may not be amended or modified in whole or in part except by an instrument in writing executed by the affected parties, and recorded in the Official Records of Polk County, Florida.

8. SOVEREIGN IMMUNITY. Nothing in this Agreement shall be deemed as a waiver of immunity or limits of liability of the District beyond any statutory limited waiver of immunity or limits of liability which may have been adopted by the Florida Legislature in section 768.28, *Florida Statutes*, or other statute, and nothing in this Agreement shall inure to the benefit of any third party for the purpose of allowing any claim which would otherwise be barred under the doctrine of sovereign immunity or by operation of law.

9. ENFORCEMENT. In the event of any litigation pertaining to this Agreement, the permission herein granted, the rights, duties, obligations or liabilities of the parties hereto, and the enforcement of any rights hereunder or the interpretation of any provision hereof, the substantially prevailing party in such litigation shall be entitled to recover its reasonable attorneys’ fees, paralegal fees, court costs, and associated expenses from the other party, whether incurred before, during, or after trial, appellate proceedings, settlement, mediation, or negotiations.

10. APPLICABLE LAW; VENUE. This Agreement and the provisions contained herein shall be construed, interpreted and controlled according to the laws of the State of Florida. Each party consents that the exclusive venue for any litigation arising out of or related to this Agreement shall be in a court of appropriate jurisdiction, in and for Polk County, Florida.

11. COUNTERPARTS. This Agreement may be executed in any number of counterparts, each of which when executed and delivered shall be an original; however, all such counterparts together shall constitute but one and the same instrument.

[Signatures on the following pages]

IN WITNESS WHEREOF, this Agreement has been executed by the parties on the date and year first written above:

Signed, sealed and delivered
in the presence of:

**POINCIANA WEST COMMUNITY
DEVELOPMENT DISTRICT**

Witness:

By:_____

Chairperson, Board of Supervisors

Witness:

By:_____

STATE OF FLORIDA
COUNTY OF _____

The foregoing agreement was acknowledged before me by means of ____ physical presence or ____ online notarization, this ____ day of _____, 20__, by _____, as Chairperson of the Poinciana West Community Development District, who_____ is personally known to me or ____ produced _____ as identification.

Notary Public, State of Florida
Print Name:_____
My Commission Expires:_____
My Commission No.:_____

[Signature page of License Agreement (Installation of Drainage Improvements)]

Signed, sealed and delivered
in the presence of:

Witness:

Owner

By:_____

By: _____

Witness:

By:_____

STATE OF FLORIDA
COUNTY OF _____

The foregoing agreement was acknowledged before me by means of ____ physical presence
or ____ online notarization, this ____ day of _____, 20__, by _____, as
_____, who _____ is personally known to me or ____ produced
_____ as identification.

Notary Public, State of Florida

Print Name: _____

My Commission Expires: _____

My Commission No.: _____

[Signature page of License Agreement (Installation of Drainage Improvements)]

Signed, sealed and delivered
in the presence of:

Witness:

Owner

By: _____

By: _____

Witness:

By: _____

STATE OF FLORIDA
COUNTY OF _____

The foregoing agreement was acknowledged before me by means of ____ physical presence
or ____ online notarization, this ____ day of _____, 20__, by _____, as
_____, who _____ is personally known to me or ____ produced
_____ as identification.

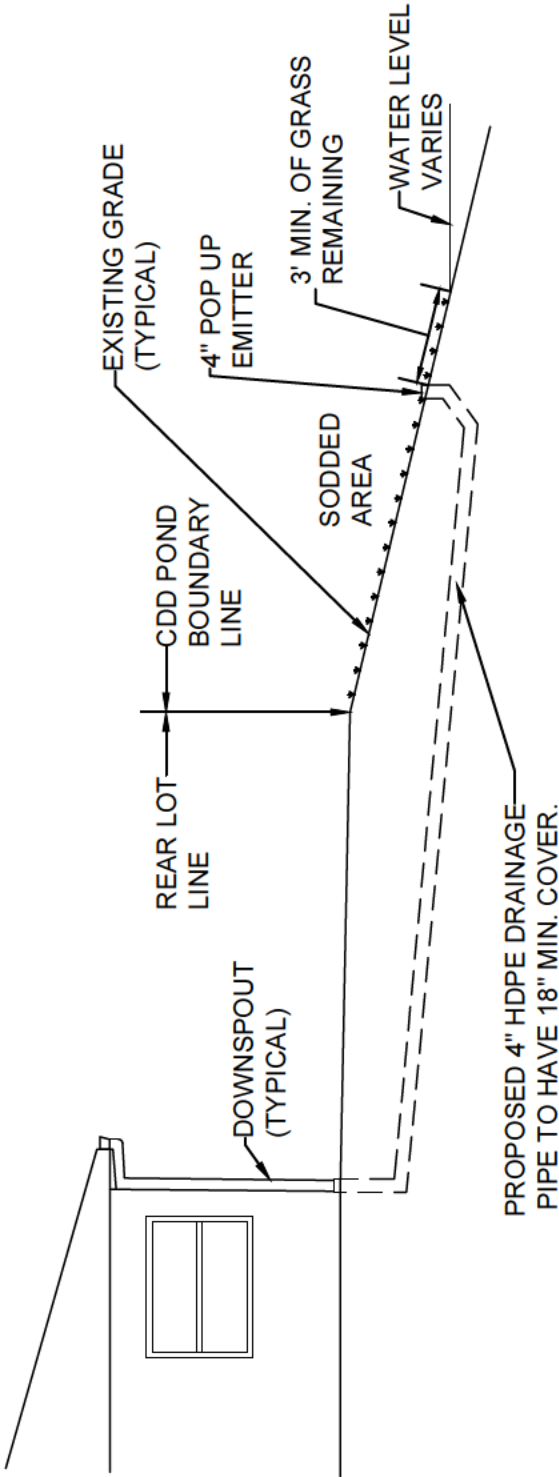
Notary Public, State of Florida
Print Name: _____
My Commission Expires: _____
My Commission No.: _____

Exhibit A

License Area and Proposed Improvements


[See attached]

Attachment B
SKETCH



TYPICAL LAKE SECTION
WITH DRAIN PIPE DETAIL
SCALE: 1"=10'

TYPICAL DRAIN PIPE DETAIL

REVISIONS		POINCIANA WEST CDD	 gai consultants EB 9951 618 SOUTH ST. SUITE 700 ORLANDO, FLORIDA 32801 PHONE: (407) 423-8398	DATE:	2022-05-10
DATE:	DESCRIPTIONS			DRAWN BY:	CDA
				APPROVED BY:	KSL
				SCALE:	AS SHOWN
				PROJECT NO.:	A171208.00
				SHEET NO.	EX-1

SECTION VI

SECTION C

RESOLUTION 2024-05

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

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

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

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

Section 1. _____ is elected Chairperson.

Section 2. _____ is elected Vice-Chairperson.

Section 3. George Flint is elected Secretary.

Section 4. Tricia Adams is elected Assistant Secretary.

Richard Hans is elected Assistant Secretary.

_____ is elected Assistant Secretary.

_____ is elected Assistant Secretary.

_____ is elected Assistant Secretary.

Section 5. Jill Burns is elected Treasurer.

Section 6. Patti Powers is elected Assistant Treasurer.

Section 7. Katie Costa is elected Assistant Treasurer.

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

PASSED AND ADOPTED this 17th day of July, 2024.

ATTEST:

**POINCIANA WEST COMMUNITY
DEVELOPMENT DISTRICT**

Secretary/Assistant Secretary

Chairperson/Vice-Chairperson

SECTION VII

RESOLUTION 2024-10

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE POINCIANA WEST COMMUNITY DEVELOPMENT DISTRICT SETTING THE ANNUAL MEETING SCHEDULE FOR FISCAL YEAR 2024/2025; AND PROVIDING FOR AN EFFECTIVE DATE

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

WHEREAS, the District is required by Section 189.015, *Florida Statutes*, to file quarterly, semi-annually, or annually a schedule (including date, time, and location) of its regular meetings with local governing authorities; and

WHEREAS, further, in accordance with the above-referenced statute, the District shall also publish quarterly, semi-annually, or annually the District’s regular meeting schedule in a newspaper of general paid circulation in the county in which the District is located; and

WHEREAS, the district now desires to set an annual meeting schedule for the Fiscal Year beginning October 1, 2024, and ending September 30, 2025 (“Fiscal Year 2024/2025”), which is attached as **Exhibit A**.

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

SECTION 1. ADOPTING FISCAL YEAR 2024/2025 MEETING SCHEDULE. The Fiscal Year 2024/2025 annual meeting schedule attached hereto and incorporated by reference herein as **Exhibit A** is hereby approved, and shall be published in accordance with the requirements of Florida law and also provided to applicable governing authorities.

SECTION 2. EFFECTIVE DATE This Resolution shall become effective immediately upon its adoption.

PASSED AND ADOPTED THIS 17TH DAY OF JULY, 2024.

ATTEST:

**POINCIANA WEST COMMUNITY
DEVELOPMENT DISTRICT**

Secretary/Assistant Secretary

Chairperson, Board of Supervisors

Exhibit A: Fiscal Year 2024/2025 Annual Meeting Schedule

EXHIBIT A**BOARD OF SUPERVISORS MEETING AND WORKSHOP DATES
POINCIANA WEST COMMUNITY DEVELOPMENT DISTRICT
FISCAL YEAR 2024/2025**

The Board of Supervisors of the Poinciana West Community Development District (“District”) will hold their regular meetings for Fiscal Year 2024/2025 (beginning October 1, 2024, and ending September 30, 2025) at the Starlite Ballroom, 384 Village Dr., Poinciana, FL 34759 at **12:00 p.m. on the 3rd Wednesday of every other month**, unless otherwise indicated, for the purpose of considering any business that may come before the Board on the following dates:

November 20, 2024
January 15, 2025
March 19, 2025
May 21, 2025
July 16, 2025
September 17, 2025

The meetings are open to the public and will be conducted in accordance with the provision of Florida Law for Community Development Districts. The meetings and workshops may be continued to a date, time, and place to be specified on the record at the meeting. A copy of the agenda for these meetings may be obtained by contacting the District Office, Governmental Management Services – Central Florida, LLC, by mail at 219 East Livingston Street, Orlando, FL 32801, or by phone at (407) 841-5524, or by visiting the District’s website: <https://hollyhillroadeastdcdd.com/>.

There may be occasions when one or more Board supervisors or staff will participate by speaker telephone. Pursuant to provisions of the Americans with Disabilities Act, any person requiring special accommodations at any meeting or workshop because of a disability or physical impairment should contact the District Office at 813-533-2950 at least 48 hours prior to the meeting. If you are hearing or speech impaired, please contact the Florida Relay Service by dialing 7-1-1, or 1-800-955-8771 (TTY) / 1-800-955-8770 (Voice), for aid in contacting the District Office.

A person who decides to appeal any decision made at a meeting with respect to any matter considered at the meeting 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
District Manager

SECTION IX



Memorandum

To: Board of Supervisors

From: District Management

Date: July 17, 2024

RE: HB7013 – Special Districts Performance Measures and Standards

To enhance accountability and transparency, new regulations were established for all special districts, by the Florida Legislature, during their 2024 legislative session. Starting on October 1, 2024, or by the end of the first full fiscal year after its creation (whichever comes later), each special district must establish goals and objectives for each program and activity, as well as develop performance measures and standards to assess the achievement of these goals and objectives. Additionally, by December 1 each year (initial report due on December 1, 2025), each special district is required to publish an annual report on its website, detailing the goals and objectives achieved, the performance measures and standards used, and any goals or objectives that were not achieved.

District Management has identified the following key categories to focus on for Fiscal Year 2025 and develop statutorily compliant goals for each:

- Community Communication and Engagement
- Infrastructure and Facilities Maintenance
- Financial Transparency and Accountability

Additionally, special districts must provide an annual reporting form to share with the public that reflects whether the goals & objectives were met for the year. District Management has streamlined these requirements into a single document that meets both the statutory requirements for goal/objective setting and annual reporting.

The proposed goals/objectives and the annual reporting form are attached as exhibit A to this memo. District Management recommends that the Board of Supervisors adopt these goals and objectives to maintain compliance with HB7013 and further enhance their commitment to the accountability and transparency of the District.

Exhibit A:
Goals, Objectives and Annual Reporting Form

Poinciana West Community Development District Performance Measures/Standards & Annual Reporting Form

October 1, 2024 – September 30, 2025

1. Community Communication and Engagement

Goal 1.1: Public Meetings Compliance

Objective: Hold at least three regular Board of Supervisor meetings per year to conduct CDD related business and discuss community needs.

Measurement: Number of public board meetings held annually as evidenced by meeting minutes and legal advertisements.

Standard: A minimum of three board meetings were held during the Fiscal Year.

Achieved: Yes ☐ No ☐

Goal 1.2: Notice of Meetings Compliance

Objective: Provide public notice of meetings in accordance with Florida Statutes, using at least two communication methods.

Measurement: Timeliness and method of meeting notices as evidenced by posting to CDD website, publishing in local newspaper and via electronic communication.

Standard: 100% of meetings were advertised per Florida statute on at least two mediums (i.e., newspaper, CDD website, electronic communications).

Achieved: Yes ☐ No ☐

Goal 1.3: Access to Records Compliance

Objective: Ensure that meeting minutes and other public records are readily available and easily accessible to the public by completing monthly CDD website checks.

Measurement: Monthly website reviews will be completed to ensure meeting minutes and other public records are up to date as evidenced by District Management's records.

Standard: 100% of monthly website checks were completed by District Management.

Achieved: Yes ☐ No ☐

2. Infrastructure and Facilities Maintenance

Goal 2.1: Field Management and/or District Management Site Inspections

Objective: Field manager and/or district manager will conduct inspections per District Management services agreement to ensure safety and proper functioning of the District's infrastructure.

Measurement: Field manager and/or district manager visits were successfully completed per management agreement as evidenced by field manager and/or district manager's reports, notes or other record keeping method.

Standard: 100% of site visits were successfully completed as described within district management services agreement

Achieved: Yes ☐ No ☐

Goal 2.2: District Infrastructure and Facilities Inspections

Objective: District Engineer will conduct an annual inspection of the District's infrastructure and related systems.

Measurement: A minimum of one inspection completed per year as evidenced by district engineer's report related to district's infrastructure and related systems.

Standard: Minimum of one inspection was completed in the Fiscal Year by the district's engineer.

Achieved: Yes ☐ No ☐

3. Financial Transparency and Accountability

Goal 3.1: Annual Budget Preparation

Objective: Prepare and approve the annual proposed budget by June 15 and final budget was adopted by September 30 each year.

Measurement: Proposed budget was approved by the Board before June 15 and final budget was adopted by September 30 as evidenced by meeting minutes and budget documents listed on CDD website and/or within district records.

Standard: 100% of budget approval & adoption were completed by the statutory deadlines and posted to the CDD website.

Achieved: Yes ☐ No ☐

Goal 3.2: Financial Reports

Objective: Publish to the CDD website the most recent versions of the following documents: Annual audit, current fiscal year budget with any amendments, and most recent financials within the latest agenda package.

Measurement: Annual audit, previous years' budgets, and financials are accessible to the public as evidenced by corresponding documents on the CDD's website.

Standard: CDD website contains 100% of the following information: Most recent annual audit, most recent adopted/amended fiscal year budget, and most recent agenda package with updated financials.

Achieved: Yes ☐ No ☐

Goal 3.3: Annual Financial Audit

Objective: Conduct an annual independent financial audit per statutory requirements and publish the results to the CDD website for public inspection, and transmit to the State of Florida.

Measurement: Timeliness of audit completion and publication as evidenced by meeting minutes showing board approval and annual audit is available on the CDD's website and transmitted to the State of Florida.

Standard: Audit was completed by an independent auditing firm per statutory requirements and results were posted to the CDD website and transmitted to the State of Florida.

Achieved: Yes ☐ No ☐

Chair/Vice Chair: _____
 Print Name: _____
 Poinciana West Community Development District

Date: _____

District Manager: _____
 Print Name: _____
 Poinciana West Community Development District

Date: _____

SECTION X

**Poinciana West
Community Development District
ANNUAL FINANCIAL REPORT
September 30, 2023**

Poinciana West Community Development District

ANNUAL FINANCIAL REPORT

September 30, 2023

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Berger, Toombs, Elam, Gaines & Frank

Certified Public Accountants PL

600 Citrus Avenue
Suite 200
Fort Pierce, Florida 34950

772/461-6120 // 461-1155
FAX: 772/468-9278

REPORT OF INDEPENDENT AUDITORS

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

Report on Audit of the Financial Statements

Opinion

We have audited the financial statements of the governmental activities and each major fund of Poinciana West Community Development District (the "District"), as of and for the year ended September 30, 2023, and the related notes to financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

In our opinion, the accompanying financial statements present fairly, in all material respects, the respective financial position of the governmental activities and each major fund of Poinciana West Community Development District as of September 30, 2023, and the respective changes in financial position and the budgetary comparison for the General Fund for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

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

Responsibilities of Management for the Financial Statements

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

To the Board of Supervisors
Poinciana West Community Development District

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

Auditor's Responsibility for the Audit of the Financial Statements

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

In performing an audit in accordance with GAAS and *Government Auditing Standards*, we:

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

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

To the Board of Supervisors
Poinciana West Community Development District

Required Supplementary Information

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

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued a report dated June 10, 2024 on our consideration of the District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations and contracts.

The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the District's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Poinciana West Community Development District's internal control over financial reporting and compliance.

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

June 10, 2024

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

OVERVIEW OF THE FINANCIAL STATEMENTS

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

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

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

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

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

OVERVIEW OF THE FINANCIAL STATEMENTS (CONTINUED)

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

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

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

Financial Highlights

The following are the highlights of financial activity for the year ended September 30, 2023.

- ◆ The District's total assets and deferred outflows of resources exceeded total liabilities by \$3,900,411 (net position). Unrestricted net position for Governmental Activities were \$727,014. Net investment in capital assets was \$3,080,266. Restricted net position was \$93,131.
- ◆ Governmental activities revenues totaled \$1,375,524 while governmental activities expenses totaled \$1,126,019.

OVERVIEW OF THE FINANCIAL STATEMENTS (CONTINUED)

Financial Analysis of the District

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

Net Position

	Governmental Activities	
	2023	2022
Current assets	\$ 737,125	\$ 667,491
Prepaid bond insurance	226,068	242,711
Restricted assets	790,500	816,699
Capital assets, net	12,217,644	12,578,879
Total Assets	13,971,337	14,305,780
Deferred outflows of resources	276,807	297,185
Current liabilities	743,317	741,152
Non-current liabilities	9,604,416	10,210,907
Total Liabilities	10,347,733	10,952,059
Net investment in capital assets	3,080,266	2,887,044
Net position - restricted	93,131	107,472
Net position - unrestricted	727,014	656,390
Total Net Position	\$ 3,900,411	\$ 3,650,906

The increase in current assets is mainly related to revenues exceeding expenditures in the General Fund in the current year.

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

The decrease in total liabilities is related to the current year principal payment on long-term debt.

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

OVERVIEW OF THE FINANCIAL STATEMENTS (CONTINUED)**Financial Analysis of the District (Continued)**

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

Change in Net Position

	Governmental Activities	
	2023	2022
Program Revenues		
Charges for services	\$ 1,343,335	\$ 1,384,997
General Revenues		
Miscellaneous revenues	15,314	-
Investment earnings	16,875	575
Total Revenues	<u>1,375,524</u>	<u>1,385,572</u>
Expenses		
General government	94,355	112,395
Physical environment	516,772	521,262
Interest and other charges	514,892	536,900
Total Expenses	<u>1,126,019</u>	<u>1,170,557</u>
Change in Net Position	249,505	215,015
Net Position - Beginning of Year	<u>3,650,906</u>	<u>3,435,891</u>
Net Position - End of Year	<u><u>\$ 3,900,411</u></u>	<u><u>\$ 3,650,906</u></u>

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

OVERVIEW OF THE FINANCIAL STATEMENTS (CONTINUED)

Capital Assets Activity

The following schedule provides a summary of the District's capital assets activity as of September 30, 2023 and 2022:

Description	Governmental Activities	
	2023	2022
Capital assets, not being depreciated:		
Land improvements	\$ 6,645,273	\$ 6,645,273
Capital assets, being depreciated:		
Infrastructure	10,446,892	10,446,892
Accumulated depreciation	(4,874,521)	(4,513,286)
Total Capital Assets, Being Depreciated, Net	5,572,371	5,933,606
Governmental Activities Capital Assets	<u>\$ 12,217,644</u>	<u>\$ 12,578,879</u>

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

General Fund Budgetary Highlights

The budget exceeded governmental expenditures primarily because of less legal, engineering fees, and contingency expenditures than were expected.

There were no amendments to the budget during the year.

Debt Management

Governmental Activities debt includes the following:

- ◆ In February 2017, the District issued \$11,215,000 Series 2017-1 Senior Special Assessment Refunding Bonds and \$2,945,000 Series 2017-2 Subordinate Special Assessment Refunding Bonds. These bonds were issued to refund and redeem the Series 2007 Special Assessment Bonds. The balance of the Series 2017-1 and Series 2017-2 Bonds were \$8,175,000 and \$2,095,000, respectively at September 30, 2023.

OVERVIEW OF THE FINANCIAL STATEMENTS (CONTINUED)

Economic Factors and Next Year's Budget

The District does not expect any economic factors to affect operations during the year ended September 30, 2024.

Request for Information

The financial report is designed to provide a general overview of Poinciana West Community Development District's finances for all those with an interest. Questions concerning any of the information provided in this report or requests for additional information should be addressed to the Poinciana West Community Development District, Governmental Management Services - CF, LLC, 6200 Lee Vista Boulevard, Suite 300, Orlando, Florida 32822.

Poinciana West Community Development District
STATEMENT OF NET POSITION
September 30, 2023

	Governmental Activities
ASSETS	
Current Assets:	
Cash and cash equivalents	\$ 205,500
Investments	505,795
Due from other	17,555
Due from other governments	3,275
Prepaid expenses	5,000
Total Current Assets	<u>737,125</u>
Non-current Assets:	
Prepaid bond insurance	226,068
Restricted assets:	
Investments	790,500
Capital assets, not being depreciated:	
Land improvements	6,645,273
Capital assets, being depreciated:	
Infrastructure	10,446,892
Less: accumulated depreciation	<u>(4,874,521)</u>
Total Non-current Assets	<u>13,234,212</u>
Total Assets	<u>13,971,337</u>
DEFERRED OUTFLOW OF RESOURCES	
Deferred amount on refunding, net	<u>276,807</u>
LIABILITIES	
Current Liabilities:	
Accounts payable	7,551
Accrued interest payable	185,766
Bonds payable	550,000
Total Current Liabilities	<u>743,317</u>
Non-current liabilities:	
Bonds payable, net	<u>9,604,416</u>
Total Liabilities	<u>10,347,733</u>
NET POSITION	
Net investment in capital assets	3,080,266
Restricted for debt service	93,131
Unrestricted	727,014
Total Net Position	<u>\$ 3,900,411</u>

See accompanying notes.

Poinciana West Community Development District
STATEMENT OF ACTIVITIES
For the Year Ended September 30, 2023

<u>Functions/Programs</u>	<u>Expenses</u>	<u>Program Revenues Charges for Services</u>	<u>Net (Expense) Revenues and Changes in Net Position Governmental Activities</u>
Governmental Activities			
General government	\$ (94,355)	\$ 110,895	\$ 16,540
Physical environment	(516,772)	182,803	(333,969)
Interest and other charges	(514,892)	1,049,637	534,745
Total Governmental Activities	<u>\$ (1,126,019)</u>	<u>\$ 1,343,335</u>	<u>217,316</u>
General revenues:			
Miscellaneous revenues			15,314
Investment earnings			16,875
Total General Revenues			<u>32,189</u>
Change in Net Position			249,505
Net Position - October 1, 2022			3,650,906
Net Position - September 30, 2023			<u>\$ 3,900,411</u>

See accompanying notes.

Poinciana West Community Development District
BALANCE SHEET –
GOVERNMENTAL FUNDS
September 30, 2023

	General	Debt Service	Total Governmental Funds
ASSETS			
Cash and cash equivalents	\$ 205,500	\$ -	\$ 205,500
Investments	505,795	-	505,795
Assessments receivable	-	2,560	2,560
Due from other governments	715	-	715
Due from other	17,555	-	17,555
Prepaid expenses	5,000	-	5,000
Restricted assets - investments	-	790,500	790,500
Total Assets	<u>\$ 734,565</u>	<u>\$ 793,060</u>	<u>\$ 1,527,625</u>
LIABILITIES AND FUND BALANCES			
LIABILITIES			
Accounts payable	<u>\$ 7,551</u>	<u>\$ -</u>	<u>\$ 7,551</u>
FUND BALANCES			
Nonspendable - prepaid expenses	5,000	-	5,000
Restricted:			
Debt service	-	793,060	793,060
Unassigned	<u>722,014</u>	<u>-</u>	<u>722,014</u>
Total Fund Balances	<u>727,014</u>	<u>793,060</u>	<u>1,520,074</u>
Total Liabilities and Fund Balances	<u>\$ 734,565</u>	<u>\$ 793,060</u>	<u>\$ 1,527,625</u>

See accompanying notes.

Poinciana West Community Development District
RECONCILIATION OF TOTAL GOVERNMENTAL FUND BALANCES
TO NET POSITION OF GOVERNMENTAL ACTIVITIES
September 30, 2023

Total Governmental Fund Balances	\$ 1,520,074
Amounts reported for governmental activities in the Statement of Net Position are different because:	
Capital assets not being depreciated, land improvements, used in governmental activities are not current financial resources and are not reported at the governmental fund level.	6,645,273
Capital assets being depreciated, infrastructure, \$10,446,892, net of accumulated depreciation, \$(4,874,521), used in governmental activities are not current financial resources and therefore, are not reported at the governmental fund level.	5,572,371
Deferred outflow of resources are not current financial resources and therefore, are not reported at the governmental fund level.	276,807
Prepaid bond insurance, net are not current financial resources and therefore, are not reported at the governmental fund level.	226,068
Long-term liabilities, including bonds payable, \$(10,270,000), less net bond discount, \$115,584, are not due and payable in the current period and therefore, are not reported at the governmental fund level.	(10,154,416)
Accrued interest expense for long-term debt is not a current financial use and therefore, is not reported at the governmental fund level.	<u>(185,766)</u>
Net Position of Governmental Activities	<u><u>\$ 3,900,411</u></u>

See accompanying notes.

Poinciana West Community Development District
STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES –
GOVERNMENTAL FUNDS
For the Year Ended September 30, 2023

	General	Debt Service	Total Governmental Funds
Revenues			
Special assessments	\$ 293,698	\$ 1,049,637	\$ 1,343,335
Investment earnings	11,504	5,371	16,875
Miscellaneous revenues	15,314	-	15,314
Total Revenues	<u>320,516</u>	<u>1,055,008</u>	<u>1,375,524</u>
Expenditures			
Current			
General government	94,355	-	94,355
Physical environment	155,537	-	155,537
Debt service			
Principal	-	600,000	600,000
Interest	-	467,572	467,572
Other	-	11,075	11,075
Total Expenditures	<u>249,892</u>	<u>1,078,647</u>	<u>1,328,539</u>
Net change in fund balances	70,624	(23,639)	46,985
Fund Balances - October 1, 2022	<u>656,390</u>	<u>816,699</u>	<u>1,473,089</u>
Fund Balances - September 30, 2023	<u><u>\$ 727,014</u></u>	<u><u>\$ 793,060</u></u>	<u><u>\$ 1,520,074</u></u>

See accompanying notes.

Poinciana West Community Development District
RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS TO THE
STATEMENT OF ACTIVITIES
For the Year Ended September 30, 2023

Net Change in Fund Balances - Total Governmental Funds	\$ 46,985
Amounts reported for governmental activities in the Statement of Activities are different because:	
Governmental funds report capital outlays as expenditures. However, in the Statement of Activities, the cost of those assets is allocated over their estimated useful lives as depreciation. This is the amount of depreciation in the current period.	(361,235)
Repayment of long-term liabilities are reported as expenditures in the governmental fund statement, but such repayments reduce liabilities in the Statement of Net Position.	600,000
Amortization of a bond discount, \$(8,509), and prepaid bond insurance, \$(16,643), does not require the use of current resources and therefore, is not reported in the governmental funds. This is the amount of amortization in the current period.	(25,152)
The deferred amount of refunding is amortized in the Statement of Activities, but not in the governmental funds. This is the amount of amortization in the current year.	(20,378)
In the Statement of Activities, interest is accrued on outstanding bonds; whereas in governmental funds, interest expenditures are reported when due. This is the change in accrued interest from the prior year to the current year.	9,285
Change in Net Position of Governmental Activities	<u>\$ 249,505</u>

See accompanying notes.

Poinciana West Community Development District
STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES – BUDGET AND ACTUAL –
GENERAL FUND
For the Year Ended September 30, 2023

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues				
Special assessments	\$ 291,294	\$ 291,294	\$ 293,698	\$ 2,404
Investment earnings	500	500	11,504	11,004
Miscellaneous revenues	15,000	15,000	15,314	314
Total Revenues	<u>306,794</u>	<u>306,794</u>	<u>320,516</u>	<u>13,722</u>
Expenditures				
Current				
General government	131,388	131,388	94,355	37,033
Physical environment	202,144	202,144	155,537	46,607
Capital outlay	10,000	10,000	-	10,000
Total Expenditures	<u>343,532</u>	<u>343,532</u>	<u>249,892</u>	<u>93,640</u>
Net change in fund balances	(36,738)	(36,738)	70,624	107,362
Fund Balances - October 1, 2022	<u>36,738</u>	<u>36,738</u>	<u>656,390</u>	<u>619,652</u>
Fund Balances - September 30, 2023	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 727,014</u>	<u>\$ 727,014</u>

See accompanying notes.

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

1. Reporting Entity

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

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

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

2. Measurement Focus and Basis of Accounting

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

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

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

2. Measurement Focus and Basis of Accounting (Continued)

a. Government-wide Financial Statements

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. Government-wide financial statements report all non-fiduciary information about the reporting government as a whole. These statements include all the governmental activities of the primary government. The effect of interfund activity has been removed from these statements.

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

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

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

b. Fund Financial Statements

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

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

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**2. Measurement Focus and Basis of Accounting (Continued)****b. Fund Financial Statements (Continued)****Governmental Funds**

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

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

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

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

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

Debt service expenditures are recorded only when payment is due.

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

3. Basis of Presentation

a. Governmental Major Funds

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

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

b. Non-current Governmental Assets/Liabilities

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

4. Assets, Deferred Outflows of Resources, Liabilities, and Net Position or Equity

a. Cash and Investments

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

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

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

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

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

4. Assets, Deferred Outflows of Resources, Liabilities, and Net Position or Equity (Continued)

b. Restricted Net Position

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

c. Capital Assets

Capital assets, which include land improvements and infrastructure are reported in governmental activities.

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

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

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

d. Bond Insurance

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

e. Deferred Outflows of Resources

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

f. Bond Discounts

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

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**4. Assets, Deferred Outflows of Resources, Liabilities, and Net Position or Equity (Continued)****g. Budgets**

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

h. Net Position

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

NOTE B – RECONCILIATION OF GOVERNMENT-WIDE AND FUND FINANCIAL STATEMENTS**1. Explanation of Differences Between the Governmental Fund Balance Sheet and the Government-wide Statement of Net Position**

“Total fund balances” of the District’s governmental funds, \$1,520,074, differs from “net position” of governmental activities, \$3,900,411, reported in the Statement of Net Position. This difference primarily results from the long-term economic focus of the Statement of Net Position versus the current financial resources focus of the Governmental Fund Balance Sheet. The effect of the differences is illustrated below.

Capital related items

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

Land improvements	\$ 6,645,273
Infrastructure	10,446,892
Accumulated depreciation	(4,874,521)
Total	<u>\$ 12,217,644</u>

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

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

Deferred amount on refunding

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

Deferred amount on refunding	\$ <u>276,807</u>
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Long-term debt transactions

Long-term liabilities applicable to the District's governmental activities are not due and payable in the current period and accordingly are not reported as fund liabilities. All liabilities (both current and long-term) are reported in the Statement of Net Position. Balances at September 30, 2023 were:

Bonds payable	\$ (10,270,000)
Bond discount, net	<u>115,584</u>
Total	<u>\$ (10,154,416)</u>

Accrued interest

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

Accrued interest	\$ <u>(185,766)</u>
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Prepaid bond insurance

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

Prepaid bond insurance, net	\$ <u>226,068</u>
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NOTE B – RECONCILIATION OF GOVERNMENT-WIDE AND FUND FINANCIAL STATEMENTS (CONTINUED)

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

The “net change in fund balances” for government funds, \$46,985, differs from the “change in net position” for governmental activities, \$249,505, reported in the Statement of Activities. The differences arise primarily from the long-term economic focus of the Statement of Activities versus the current financial resources focus of the governmental funds. The effect of the differences is illustrated below.

Capital related items

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

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

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

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

Long-term debt transactions

Repayment of long-term liabilities are reported as expenditures in the governmental fund statement, but such repayments reduce liabilities in the Statement of Net Position and are eliminated in the Statement of Activities.

Bond principal payments	\$ <u>600,000</u>
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Some expenses reported in the Statement of Activities do not require the use of current financial resources, therefore, are not reported as expenditures in governmental funds.

Net decrease in accrued interest payable	\$ <u>9,285</u>
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NOTE C – CASH AND INVESTMENTS

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

Custodial Credit Risk – Deposits

Custodial credit risk is the risk that in the event of a bank failure, the District's deposits may not be returned to it. The District follows the provisions of Chapter 280, Florida Statutes regarding deposits and investments to manage custodial credit risk. The District maintains all deposits in a qualified public depository, so that all deposits are fully insured by Federal Depositors Insurance or collateralized under Chapter 280, Florida Statutes. As of September 30, 2023, the District's bank balance was \$212,645 and the carrying value was \$205,500.

Investments

As of September 30, 2023, the District had the following investments and maturities:

<u>Investment</u>	<u>Maturities</u>	<u>Fair Value</u>
U.S. Bank Commercial Paper	N/A	\$ 790,500
Florida PRIME	35 days*	505,795
		<u>\$ 1,296,295</u>

*Weighted Average Maturity

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

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

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

The District's investment policy allows management to invest funds in investments permitted under Section 218.415, Florida Statutes. The investment in Florida PRIME is measured at amortized cost. Florida PRIME has established policies and guidelines regarding participant transactions and the authority to limit or restrict withdrawals or impose a penalty for an early withdrawal. As of September 30, 2023, there were no redemption fees, maximum transaction amounts, or any other requirements that would limit daily access to 100 percent of the account value.

NOTE C – CASH AND INVESTMENTS (CONTINUED)

Interest Rate Risk

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

Credit Risk

The District's investments in treasury funds, commercial paper, and government loans are limited by state statutory requirements and bond compliance. The District has no investment policy that would further limit its investment choices. As of September 30, 2023, the District's investment in the U.S. Bank Commercial Paper was rated A-1 and the District's investments in Florida PRIME is rated AAAM by Standard & Poor's.

Concentration of Credit Risk

The District places no limit on the amount it may invest in any one fund. The investments in U.S. Bank Commercial Paper are 61% of the District's total investments. The District's investments in Florida PRIME is 39% of the District's total investments.

The types of deposits and investments and their level of risk exposure as of September 30, 2023 were typical of these items during the fiscal year then ended. The District considers any decline in fair value for certain investments to be temporary.

NOTE D – SPECIAL ASSESSMENT REVENUES

Assessments are non-ad valorem assessments on benefitted property within the District. Operating and Maintenance Assessments are based upon adopted budget and levied annually. Debt Service Assessments are levied when bonds are issued and collected annually for the term of the bond. The District may collect assessments directly or utilize the uniform method of collection (Chapter 197.3632, Florida Statutes). Directly collected assessments are due as determined by annual assessment resolution adopted by the Board of Supervisors. Assessments collected under the uniform method are mailed by County Tax Collector on November 1 and due on or before March 31 of each year. Property owners may prepay a portion or all of the Debt Service Assessments on their property subject to various provisions in the bond documents.

Assessments and interest associated with the current fiscal period are all considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal period. Only the portion of assessments receivable due within the current fiscal period is considered to be susceptible to accrual as revenue of the current period. All other revenue items are considered to be measurable and available only when cash is received by the government.

NOTE E – CAPITAL ASSETS

Capital Asset activity for the year ended September 30, 2023 was as follows:

	Balance October 1, 2022	Additions	Deletions	Balance September 30, 2023
<u>Governmental Activities:</u>				
Capital assets, not depreciated:				
Land and improvements	\$ 6,645,273	\$ -	\$ -	\$ 6,645,273
Capital assets, being depreciated:				
Infrastructure	10,446,892	-	-	10,446,892
Less accumulated depreciation for:				
Infrastructure	(4,513,286)	(361,235)	-	(4,874,521)
Total Capital Assets Depreciated, Net	5,933,606	(361,235)	-	5,572,371
Governmental Activities Capital Assets	<u>\$ 12,578,879</u>	<u>\$ (361,235)</u>	<u>\$ -</u>	<u>\$ 12,217,644</u>

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

NOTE F – LONG-TERM DEBTGovernmental Activities

The following is a summary of activity for long-term debt of the Governmental Activities for the year ended September 30, 2023:

Long-term debt at October 1, 2022	\$ 10,870,000
Principal payments	<u>(600,000)</u>
Long-term debt at September 30, 2023	10,270,000
Less: bond discount, net	<u>(115,584)</u>
Bonds Payable, Net at September 30, 2023	<u>\$ 10,154,416</u>

NOTE F – LONG-TERM DEBT (CONTINUED)

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

Special Assessment Refunding Bonds

\$11,215,000 Series 2017-1 Senior Special Assessment Refunding Bonds due in annual principal installments beginning May 2017. Interest at various rates between 2% and 4.3% is due May and November beginning May 2017. Current portion is \$450,000. \$ 8,175,000

\$2,945,000 Series 2017-2 Subordinate Special Assessment Refunding Bonds due in annual principal installments beginning May 2017. Interest at various rates between 5.375% and 5.7% is due May and November beginning May 2017. Current portion is \$100,000. 2,095,000

Bond payable 10,270,000

Bond discount, net (115,584)

Bonds Payable, Net \$ 10,154,416

The annual requirements to amortize the principal and interest of bonded debt outstanding as of September 30, 2023 are as follows:

Year Ending September 30,	Principal	Interest	Total
2024	\$ 550,000	\$ 445,838	\$ 995,838
2025	575,000	425,838	1,000,838
2026	595,000	403,650	998,650
2027	620,000	380,189	1,000,189
2028	645,000	355,239	1,000,239
2029-2033	3,685,000	1,338,155	5,023,155
2034-2037	<u>3,600,000</u>	<u>423,819</u>	<u>4,023,819</u>
Totals	<u>\$ 10,270,000</u>	<u>\$ 3,772,728</u>	<u>\$ 14,042,728</u>

NOTE F – LONG-TERM DEBT (CONTINUED)

Summary of Significant Bond Resolution Terms and Covenants

Significant Bond Provisions

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

The Trust Indenture established certain amounts be maintained in a reserve account. In addition, the Trust Indenture has certain restrictions and requirements relating principally to the use of proceeds to pay for the infrastructure improvements and the procedures to be followed by the District on assessments to property owners. The District agrees to levy special assessments in annual amounts adequate to provide payment of debt service and to meet the reserve requirements.

Depository Funds

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

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

The following is a schedule of required reserve deposits as of September 30, 2023:

	<u>Reserve Balance</u>	<u>Reserve Requirement</u>
Senior Special Assessment Refunding Bonds, Series 2017-1	\$ 395,016	\$ 392,337
Subordinate Special Assessment Refunding Bonds, Series 2017-2	\$ 122,658	\$ 121,826

NOTE G – RISK MANAGEMENT

The District is exposed to various risks of loss related to torts; theft of, damage to and destruction of assets; errors and omissions; and natural disasters for which the government carries commercial insurance. The District has not filed any claims under this commercial coverage during the last three years.

NOTE H – REUSE FACILITY AGREEMENT

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

The renewal term of this Agreement is for a period commencing as of October 1, 2022 and ending on September 30, 2027, and shall be automatically renewed for additional 5 year periods after September 30, 2027, unless either party provides the other party at least 180 days written notice of its intent to not renew. The District shall have a right to terminate this Agreement effective immediately at any time due to the Association's failure to perform in accordance with the terms of this Agreement or upon 365 days' notice without a showing of cause.



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

Certified Public Accountants PL

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

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

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements, as listed in the table of contents, of Poinciana West Community Development District, as of and for the year ended September 30, 2023, and the related notes to the financial statements, which collectively comprise the basic financial statements and have issued our report thereon dated June 10, 2024.

Report on Internal Control Over Financial Reporting

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

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

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

To the Board of Supervisors
Poinciana West Community Development District

Report on Compliance and Other Matters

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

Purpose of this Report

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

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

June 10, 2024



Berger, Toombs, Elam, Gaines & Frank

Certified Public Accountants PL

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FAX: 772/468-9278

MANAGEMENT LETTER

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

Report on the Financial Statements

We have audited the financial statements of the Poinciana West Community Development District as of and for the year ended September 30, 2023, and have issued our report thereon dated June 10, 2024.

Auditor's Responsibility

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

Other Reporting Requirements

We have issued our Independent Auditor's Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with *Government Auditing Standards* and our Independent Auditor's Report on an examination conducted in accordance with AICPA Professionals Standards, AT-C Section 315 regarding compliance requirements in accordance with Chapter 10.550, Rules of the Auditor General. Disclosures in that report, which is dated June 10, 2024, should be considered in conjunction with this management letter.

Prior Audit Findings

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

Financial Condition and Management

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

To the Board of Supervisors
Poinciana West Community Development District

Pursuant to Sections 10.554(1)(i)5.b. and 10.556(8), Rules of the Auditor General, we applied financial conditions assessment procedures as of September 30, 2023 for the Poinciana West Community Development District. It is management's responsibility to monitor the Poinciana West Community Development District's financial condition; our financial condition assessment was based in part on the representations made by management and the review of the financial information provided by the same.

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

Specific Information

The information provided below was provided by management and has not been audited; therefore, we do not express an opinion or provide any assurance on the information.

As required by Section 218.39(3)(c), Florida Statutes, and Section 10.554(1)(i)6, Rules of the Auditor General, the Poinciana West Community Development District reported:

- 1) The total number of district employees compensated in the last pay period of the District's fiscal year: 0
- 2) The total number of independent contractors to whom nonemployee compensation was paid in the last month of the District's fiscal year: 0
- 3) All compensation earned by or awarded to employees, whether paid or accrued, regardless of contingency: \$0
- 4) All compensation earned by or awarded to nonemployee independent contractors, whether paid or accrued, regardless of contingency: \$0
- 5) Each construction project with a total cost of at least \$65,000 approved by the District that is scheduled to begin on or after October 1, 2022, together with the total expenditures for such project: \$0
- 6) A budget variance based on the budget adopted under Section 189.016(4), Florida Statutes, before the beginning of the fiscal year being reported if the District amends a final adopted budget under Section 189.016(6), Florida Statutes: The budget was not amended.

As required by Section 218.39(3)(c), Florida Statutes, and Section 10.554(1)(i)8, Rules of the Auditor General, the Poinciana West Community Development District reported:

- 1) The rate or rates of non-ad valorem special assessments imposed by the District: The General Fund, \$186.57 and the Debt Service Fund, \$686.58.
- 2) The amount of special assessments collected by or on behalf of the District: Total Special Assessments collected was \$1,343,335.
- 3) The total amount of outstanding bonds issued by the District and the terms of such bonds: Series 2017-1, \$8,175,000, and Series 2017-2, \$2,095,000, maturing May 1, 2037.

To the Board of Supervisors
Poinciana West Community Development District

Additional Matters

Section 10.554(1)(i)3., Rules of the Auditor General, requires us to communicate noncompliance with provisions of contracts or grant agreements, or abuse, that have occurred, or are likely to have occurred, that have an effect on the financial statements that is less than material but which warrants the attention of those charged with governance. In connection with our audit, we did not note any such findings.

Purpose of this Letter

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

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

June 10, 2024



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

Certified Public Accountants PL

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

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

We have examined Poinciana West Community Development District's compliance with Section 218.415, Florida Statutes during the year ended September 30, 2023. Management is responsible for Poinciana West Community Development District's compliance with those requirements. Our responsibility is to express an opinion on Poinciana West Community Development District's compliance based on our examination.

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants and, accordingly, included examining, on a test basis, evidence about Poinciana West Community Development District's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our examination provides a reasonable basis for our opinion. Our examination does not provide a legal determination on Poinciana West Community Development District's compliance with the specified requirements.

In our opinion, Poinciana West Community Development District complied, in all material respects, with the aforementioned requirements during the year ended September 30, 2023.

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

June 10, 2024

SECTION XI

SECTION A

SECTION 1

**Poinciana West Community Development District
July 17, 2024 Regular Meeting
District Counsel Report**

1. **Public Hearings** – We have prepared documents and notices for two public hearings required during the meeting. The first is to adopt the Fiscal Year 2024/2025 Budget. The second is to adopt the proposed user fee for processing applications for drains on District property. These documents are part of the agenda.
2. **Goals and Objectives** – New legislation requires each community development district to adopt goals and objectives on or before October 1, 2024, along with measurement standards which will be used to determine success at these goals and objectives. A memorandum is attached as Attachment “1,” and other materials are contained in the agenda package.
3. **Additional Developer Property Acquisition Request** -- Counsel for Taylor Morrison has contacted me and requested that the District consider acquiring title to certain conservation parcels within the CDD boundaries. Attachment “2” contains depictions of the parcels. We will seek board direction on this request.



CLARK & ALBAUGH

PROFESSIONAL LIMITED LIABILITY COMPANY

ATTACHMENT 1

MEMORANDUM

From: Clark & Albaugh
To: Board of Supervisors
Poinciana West Community Development District
Date: July 17, 2024
Subject: HB 7013 / Goals and Objectives

During the 2024 Session, the Florida Legislature passed a significant bill affecting certain operations of special districts, including CDD's. The bill was part of the ongoing effort of the state to further regulate special districts. Many of the provisions of the bill, known as House Bill 7013 and codified as Chapter 2024-136, Laws of Florida, do not affect CDD's. One particular section does and imposes new requirements.

The bill created a new Fla. Stat. §189.0694, which reads:

189.0694 Special districts; performance measures and standards.—

(1) Beginning October 1, 2024, or by the end of the first full fiscal year after its creation, whichever is later, each special district must establish goals and objectives for each program and activity undertaken by the district, as well as performance measures and standards to determine if the district's goals and objectives are being achieved.

(2) By December 1 of each year thereafter, each special district must publish an annual report on the district's website describing:

(a) The goals and objectives achieved by the district, as well as the performance measures and standards used by the district to make this determination.

(b) Any goals or objectives the district failed to achieve.





As such, the District will need to adopt goals and objectives “for each program or activity undertaken” as well as measurement standards to determine and later report on its progress. The first annual report on whether the District achieved its goals and objectives is due on December 1, 2025.


The initial legislation does not create a great deal of time for the deliberative process that might be appropriate for an individual district. The District Manager is working on a generalized set of goals and objectives that will serve as a foundation for this task. Nothing in the legislation prevents the District from amending its initial goals and objectives during the months ahead.

Attachment 2

Conservation Parcels Proposed for Transfer

<p>Parcel ID: 282722933912002600</p> <p>Owner1: AVATAR PROPERTIES INC</p> <p>Physical Street Address: 0 BARCELONA DR</p> <p>Postal City/St/Zip: POINCIANA FL 34759</p> <p>MAP DISCLAIMER: All maps are worksheets used for illustrative purposes only, they are not surveys. The Polk County Property Appraiser assumes no responsibility for errors in the information and does not guarantee the data is free from error or inaccuracy. The information is provided "as is."</p> <p>PROPERTY DESC DISCLAIMER: This property description is a condensed version of the original legal description recorded in the public records of Polk County, FL. It does not include the section, township, range, or the county where the property is located. The property description should not be used when conveying property. The Property Appraiser assumes no responsibility for the consequences of inappropriate uses or interpretations of the property description. No warranties, expressed or implied, are provided for the data herein, its use, or its interpretation.</p>	
<p>Property Description: SOLIVITA PHASE 7A PB 134 PGS 20-31 TRACT C-A SUBJECT TO CONSERVATION EASEMENT PER OR 6850-681</p>	

<p>Parcel ID: 282722933912002610</p> <p>Owner1: AVATAR PROPERTIES INC</p> <p>Physical Street Address: 0 BARCELONA DR</p> <p>Postal City/St/Zip: POINCIANA FL 34759</p> <p>MAP DISCLAIMER: All maps are worksheets used for illustrative purposes only, they are not surveys. The Polk County Property Appraiser assumes no responsibility for errors in the information and does not guarantee the data is free from error or inaccuracy. The information is provided "as is."</p> <p>PROPERTY DESC DISCLAIMER: This property description is a condensed version of the original legal description recorded in the public records of Polk County, FL. It does not include the section, township, range, or the county where the property is located. The property description should not be used when conveying property. The Property Appraiser assumes no responsibility for the consequences of inappropriate uses or interpretations of the property description. No warranties, expressed or implied, are provided for the data herein, its use, or its interpretation.</p>	
<p>Property Description: SOLIVITA PHASE 7A PB 134 PGS 20-31 TRACT C-B SUBJECT TO CONSERVATION EASEMENT PER OR 6850-681</p>	

Parcel ID:	282722933912002640		
Owner:	AVATAR PROPERTIES INC		
Physical Street Address:	0 SAN CLEMENTE AVE		
Postal City/St/Zip:	POINCIANA FL 34799		
MAP DISCLAIMER: All maps are worksheets used for illustrative purposes only, they are not surveys. The Polk County Property Appraiser assumes no responsibility for errors in the information and does not guarantee the data is free from error or inaccuracy. The information is provided "as is."			
PROPERTY DESC DISCLAIMER: This property description is a condensed version of the original legal description recorded in the public records of Polk County, FL. It does not include the section, township, range, or the county where the property is located. The property description should not be used when conveying property. The Property Appraiser assumes no responsibility for the consequences of inappropriate uses or interpretations of the property description. No warranties, expressed or implied, are provided for the data herein, its use, or its interpretation.			
Property Descriptions: SOLIVITA PHASE 7A PB 134 PGS 20-31 TRACTS C-E C-J C-K & C-P LESS THAT PT LYING WITHIN SOLIVITA 7C AS REC IN PB 126 PGS 2-3 SUBJECT TO CONSERVATION EASEMENT PER OR 6850-681			

Parcel ID:	282722933912002680
Owner1:	AVATAR PROPERTIES INC
Physical Street Address:	0 CYPRESS PKWY
Postal City/St/Zip:	POINCIANA FL 34759

MAP DISCLAIMER:
All maps are worksheets used for illustrative purposes only, they are not surveys. The Polk County Property Appraiser assumes no responsibility for errors in the information and does not guarantee the data is free from error or inaccuracy. The information is provided "as is."

PROPERTY DESC DISCLAIMER:
This property description is a condensed version of the original legal description recorded in the public records of Polk County, FL. It does not include the section, township, range, or the county where the property is located. The property description should not be used when conveying property. The Property Appraiser assumes no responsibility for the consequences of inappropriate uses or interpretations of the property description. No warranties, expressed or implied, are provided for the data herein, its use, or its interpretation.

Property Description:
SOLIVIA PHASE 7A PB 134 PGS 20-31 TRACT C-Q SUBJECT TO CONSERVATION EASEMENT PER OR 6820-691

SECTION B

SECTION 1



Orlando Office
618 East South Street
Suite 700
Orlando, Florida 32801

Page 162 of 233
T 407.423.8398
F 407.843.1070

May 29, 2024

GAI Project No. A171207.00

Ms. Tricia Adams
Government Management Services-Central Florida, LLC
291 E. Livingston Street
Orlando, Florida 32801

**Consulting Engineer's Report
Poinciana West Community Development District
Polk County, Florida
Special Assessment Bonds, Series 2017**

Dear Ms. Adams:

We have completed our annual review of the facilities located in the Solivita development which are owned and maintained by the Poinciana West Community Development District (District). We hereby offer the following consulting engineer report for the Series 2017 Bonds referenced above.

The facilities owned by the District have been found to be in generally good condition, well-maintained, and in good working order. The drainage treatment facilities are in service functioning properly and are regularly maintained by the District. No maintenance or repairs are necessary at this time.

The District currently maintains property insurance in relation to District-owned improvements. The District Engineer does not recommend an adjustment to the District's current coverages.

Moreover, the District-owned properties are well-maintained and functioning in accordance with their intended purpose. If you have any questions or need additional information, please let me know.

Sincerely,

GAI Consultants, Inc.

A handwritten signature in blue ink, appearing to read 'K. Leo', written over a light blue horizontal line.

Kathleen S. Leo, P.E.
Vice President

SECTION C

SECTION 1

Poinciana West
COMMUNITY DEVELOPMENT DISTRICT

Fiscal Year 2024
Check Register

<i>Date</i>	<i>check #'s</i>	<i>Amount</i>
5/1-5/31	2042-2047	\$21,409.51
6/1-6/30	2048-2055	\$41,704.30
**Ck 2042 was voided and reissued as 2052		
TOTAL		\$63,113.81

CHECK DATE	VEND#	.....INVOICE..... DATE	...EXPENSED TO... INVOICE	YRMO	DPT	ACCT#	SUB	SUBCLASS	VENDOR NAME	STATUS	AMOUNT	....CHECK.... AMOUNT	#
5/30/24	00033	5/15/24	1032456 GENERAL COUNSEL	202405	310-51300	-31500			CLARK & ALBAUGH, LLP	*	2,209.33	2,209.33	002042
5/30/24	00008	5/14/24	8-499-30 DELIVERIES THRU 5/10/24	202405	310-51300	-42000				*	153.92		
		5/21/24	8-506-22 DELIVERIES THRU 5/21/24	202405	310-51300	-42000			FEDEX	*	17.14	171.06	002043
5/30/24	00007	5/01/24	10388 LANDSCAPE MAINT MAY 24	202405	320-53800	-46200			FLORALAWN 2, LLC	*	5,537.94	5,537.94	002044
5/30/24	00016	5/30/24	2203722 ENGINEER SVCS MAY 24	202405	310-51300	-31100			GAI CONSULTANTS, INC	*	900.00	900.00	002045
5/30/24	00001	5/01/24	177 MANAGEMENT FEES MAY 24	202405	310-51300	-34000				*	3,433.33		
		5/01/24	177 WEBSITE ADMIN MAY 24	202405	310-51300	-35200				*	68.75		
		5/01/24	177 INFORMATION TECH MAY 24	202405	310-51300	-35100				*	103.17		
		5/01/24	177 DISSEMINATION SVC MAY 24	202405	310-51300	-31300				*	291.67		
		5/01/24	177 OFFICE SUPPLIES MAY 24	202405	310-51300	-51000				*	.06		
		5/01/24	177 POSTAGE MAY 24	202405	310-51300	-42000				*	1.29		
		5/01/24	178 FIELD MANAGEMENT - MAY 24	202405	320-53800	-12000			GOVERNMENTAL MANAGEMENT SERVICES-CF	*	884.08	4,782.35	002046
5/30/24	00041	5/01/24	PSI06988 AQUATIC MAINT MAY 24	202405	320-53800	-47000			SOLITUDE LAKE MANAGEMENT, LLC	*	5,599.50	5,599.50	002047
5/30/24	00005	5/15/24	1032456 MOSQUITO MAINT MAY 24	202405	320-53800	-47100			CLARKE ENVIRONMENTAL MOSQUITO	*	2,209.33	2,209.33	002052
TOTAL FOR BANK A											21,409.51		
TOTAL FOR REGISTER											21,409.51		
POIW POIN WEST CDD PPOWERS													

AP300R
*** CHECK DATES 06/01/2024 - 06/30/2024 ***
YEAR-TO-DATE ACCOUNTS PAYABLE PREPAID/COMPUTER CHECK REGISTER RUN 7/08/24
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 #
6/11/24	00033	5/15/24 1032456	202405 310-51300-31500	GENERAL COUNSEL MAY 24	V	2,209.33-	
				CLARK & ALBAUGH, LLP			2,209.33-002042
6/11/24	00033	6/01/24 18785	202405 310-51300-31500	GENERAL COUNSEL MAY 24	*	1,612.00	
		6/01/24 18786	202405 310-51300-31510	TSFR OF TRACTS MAY 24	*	341.00	
				CLARK & ALBAUGH, LLP			1,953.00 002048
6/11/24	00007	6/01/24 10406	202406 320-53800-46200	LANDSCAPE MAINT JUN 24	*	5,537.94	
				FLORALAWN 2, LLC			5,537.94 002049
6/11/24	00013	6/11/24 06112024	202406 300-20700-10000	ASSESSMENT TSFR SER17	*	19,768.18	
				POINCIANA WEST CDD C/O US BANK			19,768.18 002050
6/11/24	00041	6/01/24 PSI07798	202406 320-53800-47000	AQUATIC MAINT JUN 24	*	5,599.50	
				SOLITUDE LAKE MANAGEMENT, LLC			5,599.50 002051
6/27/24	00022	6/16/24 367881	202406 310-51300-32200	FY23 ANNUAL AUDIT	*	3,650.00	
				BERGER TOOMBS ELAM GAINES & FRANK			3,650.00 002053
6/27/24	00005	6/17/24 1033231	202406 320-53800-47100	MOSQUITO MAINT JUN 24	*	2,209.33	
				CLARKE ENVIRONMENTAL MOSQUITO			2,209.33 002054
6/27/24	00001	6/01/24 179	202406 310-51300-34000	MANAGEMENT FEES JUN 24	*	3,433.33	
		6/01/24 179	202406 310-51300-35200	WEBSITE ADMIN JUN 24	*	68.75	
		6/01/24 179	202406 310-51300-35100	INFORMATION TECH JUN 24	*	103.17	
		6/01/24 179	202406 310-51300-31300	DISSEMINATION SVC JUN 24	*	291.67	
		6/01/24 179	202406 310-51300-51000	OFFICE SUPPLIES JUN 24	*	17.65	
		6/01/24 179	202406 310-51300-42000	POSTAGE JUN 24	*	1.28	
		6/01/24 179	202406 310-51300-42500	COPIES JUN 24	*	.75	
		6/01/24 180	202406 320-53800-12000	FIELD MANAGEMENT - JUN 24	*	884.08	

POIW POIN WEST CDD PPOWERS

CHECK DATE	VEND#	.....INVOICE..... DATE INVOICE	...EXPENSED TO... YRMO DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	.....CHECK..... AMOUNT #
		6/01/24 180	202406 320-53800-49000		*	395.00	
		AMEX FSU-ETHICS TRAINING		GOVERNMENTAL MANAGEMENT SERVICES-CF			5,195.68 002055
-----							-----
TOTAL FOR BANK A						41,704.30	
TOTAL FOR REGISTER						41,704.30	

POINCIANA WEST - GENERAL FUND
VENDOR NUMBER/NAME: 5 CLARKE ENVIRONMENTAL MOSQUITO
INV DATE INV# AMOUNT DISCOUNT NET
20240515 1032456 2,209.33 2,209.33 MOSQUITO MAINT MAY 24

Page 169 of 233
5/30/2024
CHECK #: 002052

FILE COPY

POINCIANA WEST - GENERAL FUND
VENDOR NUMBER/NAME: 5 CLARKE ENVIRONMENTAL MOSQUITO
INV DATE INV# AMOUNT DISCOUNT NET
20240515 1032456 2,209.33 2,209.33 MOSQUITO MAINT MAY 24

5/30/2024
CHECK #: 002052

TOTAL \$2,209.33

FILE COPY

POINCIANA WEST
COMMUNITY DEVELOPMENT DISTRICT
6200 LEE VISTA BLVD STE 300
ORLANDO, FL 32822
407-841-5524

TRUST BANK, NA
CELEBRATION, FL

63-607/670

DATE 5/30/2024 AMOUNT \$2,209.33*

TWO THOUSAND TWO HUNDRED NINE DOLLARS & 33 CENTS *****

PAY
TO THE ORDER OF: CLARKE ENVIRONMENTAL MOSQUITO
MANAGEMENT, INC.
16300 COLLECTIONS CENTER DRIVE
CHICAGO IL 60693

AUTHORIZED SIGNATURE

C002052C A063102152A1000048837396C



Clarke Environmental Mosquito Mgmt.
 675 Sidwell Ct.
 St. Charles IL 60174
 United States
 www.clarke.com

Invoice

Invoice no	Invoice date	Due date
001032456	5/15/24	6/14/24
TO PAY		
USD 2,209.33		

Customer	
P07800	
Payer address	
Poinciana West Community Dev. Dist. 6200 Lee Vista Blvd. Suite 300 Orlando, FL 32822-5149	
Your reference	Our reference
STACIE VANDERFILT	Cherrief Jackson
Order number	
0000163373	
Customer PO#	
N/A	

Customer address	
Poinciana West Community Dev. Dist. 6200 Lee Vista Blvd. Suite 300 Orlando, FL 32822-5149	
Payment terms	
Net 30 Days	

Text	Inv dt	Inv amount - local
	5/15/24	2,209.33
Service May 2024		

Order total	USD	2,209.33
--------------------	-----	----------

Invoice total	USD	2,209.33
Sales tax	USD	0.00
TO PAY	USD	2,209.33

Remittance Information: Clarke Environmental Mosquito Management, Inc.
 ACH: Bank of America - Account: 8666607231 - Routing: 071000039
 Online: <https://www.clarke.com/billpay>
 Check: 16300 Collections Center Drive, Chicago, IL 60693
 Questions: accountsreceivable@clarke.com
 W9's can be found on our website at www.clarke.com

POINCIANA WEST - GENERAL FUND
VENDOR NUMBER/NAME: 33 CLARK & ALBAUGH, LLP
INV DATE INV# AMOUNT DISCOUNT NET
20240515 1032456 2,209.33 2,209.33
Page 171 of 233
5/30/2024
CHECK #: 002042
GENERAL COUNSEL MAY 24

FILE COPY

POINCIANA WEST - GENERAL FUND
VENDOR NUMBER/NAME: 33 CLARK & ALBAUGH, LLP
INV DATE INV# AMOUNT DISCOUNT NET
20240515 1032456 2,209.33 2,209.33
5/30/2024
CHECK #: 002042
GENERAL COUNSEL MAY 24

TOTAL \$2,209.33

FILE COPY

POINCIANA WEST
COMMUNITY DEVELOPMENT DISTRICT
6200 LEE VISTA BLVD STE 300
ORLANDO, FL 32822
407-841-5524

TRUST BANK, NA
CELEBRATION, FL

63-607/670

DATE AMOUNT
5/30/2024 \$2,209.33*

TWO THOUSAND TWO HUNDRED NINE DOLLARS & 33 CENTS *****

PAY
TO THE ORDER OF: CLARK & ALBAUGH, LLP
219 SHILOH COVE
HEATHROW FL 32746

AUTHORIZED SIGNATURE

C002042C A063102152A1000048837396C



Clarke Environmental Mosquito Mgmt.
 675 Sidwell Ct.
 St. Charles IL 60174
 United States
 www.clarke.com

Invoice

Invoice no	Invoice date	Due date
001032456	5/15/24	6/14/24
TO PAY		
USD 2,209.33		

Customer	
P07800	
Payer address	
Poinciana West Community Dev. Dist. 6200 Lee Vista Blvd. Suite 300 Orlando, FL 32822-5149	
Your reference	Our reference
STACIE VANDERFILT	Cherrief Jackson
Order number	
0000163373	
Customer PO#	
N/A	

Customer address	
Poinciana West Community Dev. Dist. 6200 Lee Vista Blvd. Suite 300 Orlando, FL 32822-5149	
Payment terms	
Net 30 Days	

Text	Inv dt	Inv amount - local
	5/15/24	2,209.33
Service May 2024		

Order total	USD	2,209.33
--------------------	-----	----------

Invoice total	USD	2,209.33
Sales tax	USD	0.00
TO PAY	USD	2,209.33

Remittance Information: Clarke Environmental Mosquito Management, Inc.
 ACH: Bank of America - Account: 8666607231 - Routing: 071000039
 Online: <https://www.clarke.com/billpay>
 Check: 16300 Collections Center Drive, Chicago, IL 60693
 Questions: accountsreceivable@clarke.com
 W9's can be found on our website at www.clarke.com

POINCIANA WEST - GENERAL FUND

5/30/2024

VENDOR NUMBER/NAME: 8 FEDEX

CHECK #: 002043

INV DATE	INV#	AMOUNT	DISCOUNT	NET	
20240514	8-499-30	153.92		153.92	DELIVERIES THRU 5/10/24
20240521	8-506-22	17.14		17.14	DELIVERIES THRU 5/21/24

FILE COPY

POINCIANA WEST - GENERAL FUND

5/30/2024

VENDOR NUMBER/NAME: 8 FEDEX

CHECK #: 002043

INV DATE	INV#	AMOUNT	DISCOUNT	NET	
20240514	8-499-30	153.92		153.92	DELIVERIES THRU 5/10/24
20240521	8-506-22	17.14		17.14	DELIVERIES THRU 5/21/24

TOTAL \$171.06

FILE COPY

POINCIANA WEST
COMMUNITY DEVELOPMENT DISTRICT
6200 LEE VISTA BLVD STE 300
ORLANDO, FL 32822
407-841-5524

TRUST BANK, NA
CELEBRATION, FL

63-607/670

DATE 5/30/2024 AMOUNT \$171.06*

ONE HUNDRED SEVENTY-ONE DOLLARS & 06 CENTS *****

PAY
TO THE
ORDER
OF: FEDEX
PO BOX 660481
DALLAS TX 75266-0481

AUTHORIZED SIGNATURE

C002043C A063102152A1000048837396C



Invoice Number	Invoice Date	Account Number	Page
8-499-30342	May 14, 2024	7630-6931-1	1 of 3

FedEx Tax ID: 71-0427007

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**

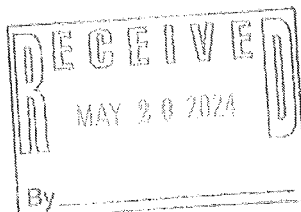
Total Charges	USD	\$153.92
TOTAL THIS INVOICE	USD	\$153.92

Other discounts may apply.

To pay your FedEx invoice, please go to www.fedex.com/payment. Thank you for using FedEx.

Account Summary as of May 14, 2024

Previous Balance	0.00
Payments	0.00
Adjustments	0.00
New Charges	153.92
New Account Balance	\$153.92

Detailed descriptions of surcharges can be located at fedex.com

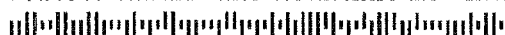
To ensure proper credit, please return this portion with your payment to FedEx. Please do not staple or fold. Please make check payable to FedEx.

Invoice Number	Invoice Amount	Account Number	Account Balance
8-499-30342	USD \$153.92	7630-6931-1	USD \$153.92

Remittance Advice**Your payment is due by Jun 28, 2024**

849930342100001539247630693112000015392400001539240

0024019 01AB 0.547 **AUTO T10 1133 32822-514975 -C01-P24043-11



POINCIANA WEST CDD
6200 LEE VISTA BLVD STE 300

ORLANDO FL 32822-5149



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



63327340014435

1133-01-00-0024019-0002-C040593

Invoice Number	Invoice Date	Account Number	Page
8-499-30342	May 14, 2024	7630-6931-1	2 of 3

FedEx Express Shipment Detail By Payor Type (Original)**Ship Date:** May 10, 2024**Cust. Ref.:** Poinciana West CDD**Ref.#2:****Payor:** Third Party**Ref.#3:**

- Fuel Surcharge - FedEx has applied a fuel surcharge of 16.25% to this shipment.
- Distance Based Pricing, Zone 2
- Package Delivered to Recipient Address - Release Authorized

Automation	INET	Sender	Recipient	
Tracking ID	776326980563	George Flint	Peggy Gregory	
Service Type	FedEx Priority 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		8.61
Delivered	May 11, 2024 11:24	Fuel Surcharge		2.52
Svc Area	A3	Saturday Delivery		16.00
Signed by	see above	Residential Delivery		5.80
FedEx Use	000000000/364522/02	DAS Resi		5.55
		Third Party Billing		0.00
		Total Charge	USD	\$38.48

Ship Date: May 10, 2024**Cust. Ref.:** Poinciana West CDD**Ref.#2:****Payor:** Third Party**Ref.#3:**

- Fuel Surcharge - FedEx has applied a fuel surcharge of 16.25% to this shipment.
- Distance Based Pricing, Zone 2
- Package Delivered to Recipient Address - Release Authorized

Automation	INET	Sender	Recipient	
Tracking ID	776327033662	George Flint	Roy LaRue	
Service Type	FedEx Priority 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		8.61
Delivered	May 11, 2024 11:36	Fuel Surcharge		2.52
Svc Area	A3	Saturday Delivery		16.00
Signed by	see above	Residential Delivery		5.80
FedEx Use	000000000/364522/02	DAS Resi		5.55
		Third Party Billing		0.00
		Total Charge	USD	\$38.48

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Invoice Number	Invoice Date	Account Number	Page
8-499-30342	May 14, 2024	7630-6931-1	3 of 3

Ship Date: May 10, 2024**Cust. Ref.:** Poinciana West**Ref.#2:****Payor:** Third Party**Ref.#3:**

- Fuel Surcharge - FedEx has applied a fuel surcharge of 16.25% to this shipment.
- Distance Based Pricing, Zone 2
- Package Delivered to Recipient Address - Release Authorized

Automation	INET	Sender	Recipient
Tracking ID	776327085166	George Flint	Edward Smith
Service Type	FedEx Priority Overnight	GMS - CF, LLC	672 San Joaquin Road
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	8.61
Delivered	May 11, 2024 12:30	Fuel Surcharge	2.52
Svc Area	A3	Saturday Delivery	16.00
Signed by	see above	Residential Delivery	5.80
FedEx Use	000000000/364522/02	DAS Resi	5.55
		Third Party Billing	0.00
		Total Charge	USD \$38.48

Ship Date: May 10, 2024**Cust. Ref.:** Poinciana West CDD**Ref.#2:****Payor:** Third Party**Ref.#3:**

- Fuel Surcharge - FedEx has applied a fuel surcharge of 16.25% to this shipment.
- Distance Based Pricing, Zone 2
- Package Delivered to Recipient Address - Release Authorized

Automation	INET	Sender	Recipient
Tracking ID	776327125623	George Flint	Maneck Master
Service Type	FedEx Priority 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	8.61
Delivered	May 11, 2024 11:24	Fuel Surcharge	2.52
Svc Area	A3	Saturday Delivery	16.00
Signed by	see above	Residential Delivery	5.80
FedEx Use	000000000/364522/02	DAS Resi	5.55
		Third Party Billing	0.00
		Total Charge	USD \$38.48

Third Party Subtotal USD \$153.92**Total FedEx Express USD \$153.92**



Invoice Number	Invoice Date	Account Number	Page
8-506-22686	May 21, 2024	7630-6931-1	1 of 2

FedEx Tax ID: 71-0427007

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**

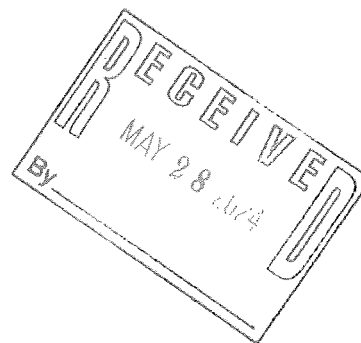
Total Charges	USD	\$17.14
TOTAL THIS INVOICE	USD	\$17.14

Other discounts may apply.

To pay your FedEx invoice, please go to www.fedex.com/payment. Thank you for using FedEx.

Account Summary as of May 21, 2024

Previous Balance	153.92
Payments	0.00
Adjustments	0.00
New Charges	17.14

New Account Balance **\$171.06**Detailed descriptions of surcharges can be located at fedex.com

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

Invoice Number	Invoice Amount	Account Number	Account Balance
8-506-22686	USD \$17.14	7630-6931-1	USD \$171.06

Remittance Advice**Your payment is due by Jul 05, 2024**

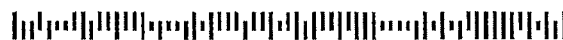
850622686200000171457630693112000017106600000171450

0023669 01 AB 0.547 **AUTO T0 0 1140 32822-514975 -C01-P23692-11



POINCIANA WEST CDD
6200 LEE VISTA BLVD STE 300

ORLANDO FL 32822-5149



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



63302410014553

1140-01-00-0023669-0001-0047417

POINCIANA WEST - GENERAL FUND
 VENDOR NUMBER/NAME: 7 FLORALAWN 2, LLC
 INV DATE INV# AMOUNT DISCOUNT
 20240501 10388 5,537.94

5/30/2024
 CHECK #: 002044

NET
 5,537.94 LANDSCAPE MAINT MAY 24

FILE COPY

POINCIANA WEST - GENERAL FUND
 VENDOR NUMBER/NAME: 7 FLORALAWN 2, LLC
 INV DATE INV# AMOUNT DISCOUNT
 20240501 10388 5,537.94

5/30/2024
 CHECK #: 002044

NET
 5,537.94 LANDSCAPE MAINT MAY 24

TOTAL \$5,537.94

FILE COPY

POINCIANA WEST
 COMMUNITY DEVELOPMENT DISTRICT
 6200 LEE VISTA BLVD STE 300
 ORLANDO, FL 32822
 407-841-5524

TRUST BANK, NA
 CELEBRATION, FL

63-607/670

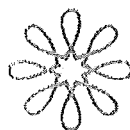
DATE AMOUNT
 5/30/2024 \$5,537.94*

FIVE THOUSAND FIVE HUNDRED THIRTY-SEVEN DOLLARS & 94 CENTS *****

PAY
 TO THE ORDER OF:
 FLORALAWN 2, LLC
 PO BOX 91597
 LAKE LAND FL 33804

AUTHORIZED SIGNATURE

C002044C A063102152A1000048837396C


floralawn2, LLC

Premier Lawn & Pest

 P.O. Box 91597
 Lakeland, FL 33804

Invoice

Date	Invoice #
5/1/2024	10388

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 - rate increase started october 2023	4,977.94	4,977.94
1	Addendum starting October 2023 - Poinciana West Wetlands and Ponds (19a and 19b)	560.00	560.00
	Billing for May 2024		
Thank you for your business.		Total	\$5,537.94

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

POINCIANA WEST - GENERAL FUND

5/30/2024

VENDOR NUMBER/NAME: 16 GAI CONSULTANTS, INC

CHECK #: 002045

INV DATE	INV#	AMOUNT	DISCOUNT	NET
20240530	2203722	900.00		900.00

ENGINEER SVCS MAY 24

FILE COPY

POINCIANA WEST - GENERAL FUND

5/30/2024

VENDOR NUMBER/NAME: 16 GAI CONSULTANTS, INC

CHECK #: 002045

INV DATE	INV#	AMOUNT	DISCOUNT	NET
20240530	2203722	900.00		900.00

ENGINEER SVCS MAY 24

TOTAL \$900.00

FILE COPY

POINCIANA WEST
COMMUNITY DEVELOPMENT DISTRICT
6200 LEE VISTA BLVD STE 300
ORLANDO, FL 32822
407-841-5524

TRUST BANK, NA
CELEBRATION, FL

63-607/670

DATE	AMOUNT
5/30/2024	\$900.00*

NINE HUNDRED DOLLARS & 00 CENTS *****

PAY
TO THE
ORDER
OF:
GAI CONSULTANTS, INC
385 E WATERFRONT DR
HOMESTEAD PA 15120

AUTHORIZED SIGNATURE

C002045C A063102152A1000048837396C



INVOICE

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

T 407.423.8398
F 407.843.1070

Tricia Adams
Governmental Management Services
6200 Lee Vista Blvd Ste 300
Orlando, FL 32822

May 30, 2024
Project No: A171207.00
Invoice No: 2203722

Project A171207.00 Poinciana West Community Development District Engineering Services

Professional Services Through May 18, 2024

Task	009	Pond Turnover	
			Total this Task
			0.00

Task 010 2024 General Support

Professional Personnel

	Hours	Rate	Amount	
Principal				
Leo, Kathleen	3.00	300.00	900.00	
Totals	3.00		900.00	
Total Labor				900.00
				Total this Task
				\$900.00
				Total this Invoice
				\$900.00

Project	A171207.00	Poinciana West Community Development Dis	Invoice	2203722
---------	------------	--	---------	---------

Billing Backup

Thursday, May 30, 2024

GAI Consultants, Inc. Invoice 2203722 Dated 5/30/2024 1:45:51 PM

Project	A171207.00	Poinciana West Community Development District Engineering Services
Task	010	2024 General Support

Professional Personnel

			Hours	Rate	Amount
Principal					
04136	Leo, Kathleen	5/15/2024	3.00	300.00	900.00
	meeting				
	Totals		3.00		900.00
	Total Labor				900.00

Total this Task \$900.00

Total this Project \$900.00

Total this Report \$900.00

POINCIANA WEST - GENERAL FUND

5/30/2024

VENDOR NUMBER/NAME: 1 GOVERNMENTAL MANAGEMENT SERVIC

CHECK #: 002046

INV DATE	INV#	AMOUNT	DISCOUNT	NET	
20240501	177	3,898.27		3,898.27	MANAGEMENT FEES MAY 24
20240501	178	884.08		884.08	FIELD MANAGEMENT - MAY 24

FILE COPY

POINCIANA WEST - GENERAL FUND

5/30/2024

VENDOR NUMBER/NAME: 1 GOVERNMENTAL MANAGEMENT SERVIC

CHECK #: 002046

INV DATE	INV#	AMOUNT	DISCOUNT	NET	
20240501	177	3,898.27		3,898.27	MANAGEMENT FEES MAY 24
20240501	178	884.08		884.08	FIELD MANAGEMENT - MAY 24

TOTAL \$4,782.35

FILE COPY

POINCIANA WEST
COMMUNITY DEVELOPMENT DISTRICT
6200 LEE VISTA BLVD STE 300
ORLANDO, FL 32822
407-841-5524

TRUST BANK, NA
CELEBRATION, FL

63-607/670

DATE	AMOUNT
5/30/2024	\$4,782.35*

FOUR THOUSAND SEVEN HUNDRED EIGHTY-TWO DOLLARS & 35 CENTS *****

PAY
TO THE
ORDER
OF:
GOVERNMENTAL MANAGEMENT SERVICES-CF
219 E. LIVINGSTON STREET
ORLANDO FL 32801

AUTHORIZED SIGNATURE

C002046C A063102152A1000048837396C

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

Invoice

Invoice #: 177
Invoice Date: 5/1/24
Due Date: 5/1/24
Case:
P.O. Number:

Bill To:

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

Description	Hours/Qty	Rate	Amount
Management Fees - May 2024	340	3,433.33	3,433.33
Website Administration - May 2024	352	68.75	68.75
Information Technology - May 2024	351	103.17	103.17
Dissemination Agent Services - May 2024	313	291.67	291.67
Office Supplies	510	0.06	0.06
Postage	420	1.29	1.29
Total			\$3,898.27
Payments/Credits			\$0.00
Balance Due			\$3,898.27

GMS-Central Florida, LLC1001 Bradford Way
Kingston, TN 37763**Invoice****Invoice #:** 178**Invoice Date:** 5/1/24**Due Date:** 5/1/24**Case:****P.O. Number:****Bill To:**Poinciana West CDD
219 E. Livingston St.
Orlando, FL 32801

Description	Hours/Qty	Rate	Amount
Field Management - May 2024	120	884.08	884.08

Total \$884.08**Payments/Credits** \$0.00**Balance Due** \$884.08

POINCIANA WEST - GENERAL FUND
VENDOR NUMBER/NAME: 41 SOLITUDE LAKE MANAGEMENT, LLC
INV DATE INV# AMOUNT DISCOUNT NET
20240501 PSI06988 5,599.50 5,599.50 AQUATIC MAINT MAY 24

5/30/2024

CHECK #: 002047

FILE COPY

POINCIANA WEST - GENERAL FUND
VENDOR NUMBER/NAME: 41 SOLITUDE LAKE MANAGEMENT, LLC
INV DATE INV# AMOUNT DISCOUNT NET
20240501 PSI06988 5,599.50 5,599.50 AQUATIC MAINT MAY 24

5/30/2024

CHECK #: 002047

TOTAL \$5,599.50

FILE COPY

POINCIANA WEST
COMMUNITY DEVELOPMENT DISTRICT
6200 LEE VISTA BLVD STE 300
ORLANDO, FL 32822
407-841-5524

TRUST BANK, NA
CELEBRATION, FL

63-607/670

DATE AMOUNT
5/30/2024 \$5,599.50*

FIVE THOUSAND FIVE HUNDRED NINETY-NINE DOLLARS & 50 CENTS *****

PAY
TO THE
ORDER
OF: SOLITUDE LAKE MANAGEMENT, LLC
1320 BROOKWOOD DRIVE
SUITE H
LITTLE ROCK AR 72202

AUTHORIZED SIGNATURE

**INVOICE****PLEASE REMIT PAYMENT TO:**

1320 Brookwood Drive Suite H
 Little Rock, AR 72202
 Phone# (888)480-5253
 Fax # (888)358-0088

Invoice Number:	PSI069886
Invoice Date:	5/1/2024

Bill To:	Poinciana West Community Dev. Dist. c/o GMS - Central Florida 219 E. Livingston St. Orlando, FL 32801	Ship To:	Poinciana West Community Dev. Dist. c/o GMS - Central Florida 219 E. Livingston St. Orlando, FL 32801
----------	--	----------	--

Ship Date	5/1/2024	Customer ID	17634
Due Date	5/31/2024	P.O. Number	
Terms	Net 30	P.O. Date	

Item/Description	Order Qty	Quantity	Unit Price	Total Price
Annual Maintenance May Billing 5/1/2024 - 5/31/2024 Poinciana West Community Dev. Dist.- Lake Maintenance 1-4, 4A, 5-16, 16A, 17-22, P1-P6, 19A, 19B	1	1	5,599.50	5,599.50

Amount Subject to Sales Tax	0.00	Subtotal:	5,599.50
Amount Exempt from Sales Tax	5,599.50	Invoice Discount:	0.00
		<u>Total Sales Tax:</u>	
		Total:	5,599.50

POINCIANA WEST - GENERAL FUND

VENDOR NUMBER/NAME: 33 CLARK & ALBAUGH, LLP

6/11/2024

CHECK #: 002048

INV DATE	INV#	AMOUNT	DISCOUNT	NET	
20240601	18785	1,612.00		1,612.00	GENERAL COUNSEL MAY 24
20240601	18786	341.00		341.00	TSFR OF TRACTS MAY 24

FILE COPY

POINCIANA WEST - GENERAL FUND

VENDOR NUMBER/NAME: 33 CLARK & ALBAUGH, LLP

6/11/2024

CHECK #: 002048

INV DATE	INV#	AMOUNT	DISCOUNT	NET	
20240601	18785	1,612.00		1,612.00	GENERAL COUNSEL MAY 24
20240601	18786	341.00		341.00	TSFR OF TRACTS MAY 24

TOTAL \$1,953.00

FILE COPY

POINCIANA WEST
COMMUNITY DEVELOPMENT DISTRICT
6200 LEE VISTA BLVD STE 300
ORLANDO, FL 32822
407-841-5524

CENTRUST BANK, NA
CELEBRATION, FL

63-607/670

DATE 6/11/2024 AMOUNT \$1,953.00*

ONE THOUSAND NINE HUNDRED FIFTY-THREE DOLLARS & 00 CENTS *****

PAY
TO THE
ORDER
OF: CLARK & ALBAUGH, LLP
219 SHILOH COVE
HEATHROW FL 32746

AUTHORIZED SIGNATURE

C002048C A063102152A1000048837396C

Clark & Albaugh, PLLC
 219 Shiloh Cove
 Heathrow, Florida 32746

Phone: (407) 647-7600

Fax: (407) 647-7622

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

June 1, 2024

Attention: George S. Flint, District Manager

RE: General matters

File # 7784-001
 Invoice # 18785

DATE	DESCRIPTION	HOURS	AMOUNT	LAWYER
May-07-24	correspondence with manager regarding agenda; review of and edits to budget approval resolution; review of prior meeting minutes and draft agenda	0.70	217.00	SDC
May-14-24	review of audit request letter; perform search of court and public records; preparation of audit response	0.90	279.00	SDC
	review of agenda materials and meeting preparation	0.70	217.00	SDC
May-15-24	attendance at board meeting	2.40	744.00	SDC
May-17-24	review of correspondence and meeting notes	0.20	62.00	SDC
May-20-24	telephone call with manager regarding engineer search and RFQ process; correspondence with engineer regarding pond ownership documents and date	0.30	93.00	SDC
	Totals	5.20	\$1,612.00	
Total Fee & Disbursements				\$1,612.00
Previous Balance				5,167.00
Previous Payments				5,167.00

Balance Now Due

\$1,612.00

Send PAYMENTS ONLY to:
Clark & Albaugh, PLLC
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 92-2830590

Clark & Albaugh, PLLC
 219 Shiloh Cove
 Heathrow, Florida 32746

Phone: (407) 647-7600

Fax: (407) 647-7622

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

June 1, 2024

Attention: George S. Flint, District Manager File # 7784-002
 Invoice # 18786

RE: Transfer of tracts to District

DATE	DESCRIPTION	HOURS	AMOUNT	LAWYER
May-20-24	review of correspondence from Joseph Brown regarding proposed additional tract transfer and review of backup documents	1.10	341.00	SDC
	Totals	1.10	<u>\$341.00</u>	
	Total Fee & Disbursements			<u>\$341.00</u>
	Previous Balance			124.00
	Previous Payments			124.00
	Balance Now Due			<u>\$341.00</u>

Send PAYMENTS ONLY to:
 Clark & Albaugh, PLLC
 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 92-2830590

POINCIANA WEST - GENERAL FUND
 VENDOR NUMBER/NAME: 7 FLORALAWN 2, LLC
 INV DATE INV# AMOUNT DISCOUNT
 20240601 10406 5,537.94

6/11/2024
 CHECK #: 002049

NET
 5,537.94 LANDSCAPE MAINT JUN 24

FILE COPY

POINCIANA WEST - GENERAL FUND
 VENDOR NUMBER/NAME: 7 FLORALAWN 2, LLC
 INV DATE INV# AMOUNT DISCOUNT
 20240601 10406 5,537.94

6/11/2024
 CHECK #: 002049

NET
 5,537.94 LANDSCAPE MAINT JUN 24

TOTAL \$5,537.94

FILE COPY

POINCIANA WEST
 COMMUNITY DEVELOPMENT DISTRICT
 6200 LEE VISTA BLVD STE 300
 ORLANDO, FL 32822
 407-841-5524

TRUST BANK, NA
 CELEBRATION, FL

63-607/670

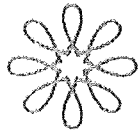
DATE AMOUNT
 6/11/2024 \$5,537.94*

FIVE THOUSAND FIVE HUNDRED THIRTY-SEVEN DOLLARS & 94 CENTS *****

PAY
 TO THE
 ORDER OF: FLORALAWN 2, LLC
 PO BOX 91597
 LAKE LAND FL 33804

AUTHORIZED SIGNATURE

C002049C A063102152A1000048837396C


floralawn2, LLC

Premier Lawn & Pest

P.O. Box 91597

Lakeland, FL 33804

Invoice

Date	Invoice #
6/1/2024	10406

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 - rate increase started october 2023	4,977.94	4,977.94
1	Addendum starting October 2023 - Poinciana West Wetlands and Ponds (19a and 19b)	560.00	560.00
	Billing for June 2024		

Thank you for your business.

Total

\$5,537.94

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

POINCIANA WEST - GENERAL FUND

6/11/2024

VENDOR NUMBER/NAME: 13 POINCIANA WEST CDD C/O US BANK

CHECK #: 002050

INV DATE INV# AMOUNT DISCOUNT NET

20240611 06112024 19,768.18 19,768.18 ASSESSMENT TSFR SER17

FILE COPY

POINCIANA WEST - GENERAL FUND

6/11/2024

VENDOR NUMBER/NAME: 13 POINCIANA WEST CDD C/O US BANK

CHECK #: 002050

INV DATE INV# AMOUNT DISCOUNT NET

20240611 06112024 19,768.18 19,768.18 ASSESSMENT TSFR SER17

TOTAL \$19,768.18

FILE COPY

POINCIANA WEST
COMMUNITY DEVELOPMENT DISTRICT
6200 LEE VISTA BLVD STE 300
ORLANDO, FL 32822
407-841-5524

TRUST BANK, NA
CELEBRATION, FL

63-607/670

DATE

AMOUNT

6/11/2024

\$19,768.18*

NINETEEN THOUSAND SEVEN HUNDRED SIXTY-EIGHT DOLLARS & 18 CENTS *****

PAY

TO THE
ORDER

POINCIANA WEST CDD C/O US BANK
SERIES 2017

OF:

AUTHORIZED SIGNATURE

C002050C A063102152A1000048837396C

Poinciana West
Community Development District
Special Assessment Receipts
Fiscal Year 2024

MAINTENANCE ASSESSMENTS

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

Date	Distribution	Gross Assessments		Discounts/Penalties	Commissions Paid	Interest Income	Net Assessments	
		Received					Received	General Fund
11/9/23	10/13/23-10/14/23	\$ 4,305.93	\$	(210.43)	\$ (81.91)		\$ 4,013.59	\$ 4,013.59
11/13/23	10/01/23-10/31/23	\$ 5,970.24	\$	(238.72)	\$ (114.63)		\$ 5,616.89	\$ 5,616.89
11/17/23	11/01/23-11/05/23	\$13,433.04	\$	(537.12)	\$ (257.92)		\$ 12,638.00	\$ 12,638.00
11/22/23	11/06/23-11/12/23	\$ 39,179.70	\$	(1,566.60)	\$ (752.26)		\$ 36,860.84	\$ 36,860.84
12/07/23	11/13/23-11/22/23	\$ 57,836.70	\$	(2,312.60)	\$ (1,110.48)		\$ 54,413.62	\$ 54,413.62
12/21/23	11/23/23-11/30/23	\$ 148,509.72	\$	(5,938.16)	\$ (2,851.43)		\$ 139,720.13	\$ 139,720.13
12/29/23	12/01/23-12/15/23	\$ 13,930.30	\$	(652.99)	\$ (265.55)		\$ 13,011.76	\$ 13,011.76
01/10/24	12/16/23-12/31-23	\$ 6,945.47	\$	(208.46)	\$ (134.74)		\$ 6,602.27	\$ 6,602.27
01/16/24	Interest					\$ 3,280.83	\$ 3,280.83	\$ 3,280.83
02/09/24	1/1/24-1/15/24	\$ 8,310.52	\$	(531.51)	\$ (155.58)		\$ 7,623.43	\$ 7,623.43
03/13/24	2/1/24-2/29/24	\$ 2,763.36	\$	(26.17)	\$ (54.75)		\$ 2,682.44	\$ 2,682.44
04/10/24	3/1/24-3/31/24	\$ 6,227.05	\$	(1.87)	\$ (124.50)		\$ 6,100.68	\$ 6,100.68
06/03/24	4/1/24-4/1/24	\$ 1,372.40	\$		\$ (27.45)		\$ 1,344.95	\$ 1,344.95
Total Collected		\$ 307,412.03	\$	(12,224.63)	\$ (5,903.75)	\$ 3,280.83	\$ 292,564.48	\$ 292,564.48
Percentage Collected								102%

DEBT SERVICE ASSESSMENTS

Gross Assessments \$ 1,107,453.54
Certified Net Assessments \$ 1,029,931.79
100%

Date	Distribution	Gross Assessments		Discounts/Penalties	Commissions Paid	Interest Income	Net Assessments	
		Received					Received	Debt Service Fund
11/9/23	10/13/23-10/14/23	\$ 15,846.16	\$	(774.49)	\$ (301.43)		\$ 14,770.24	\$ 14,770.24
11/13/23	10/01/23-10/31/23	\$ 19,910.82	\$	(796.39)	\$ (382.29)		\$ 18,732.14	\$ 18,732.14
11/17/23	11/01/23-11/05/23	\$ 46,000.86	\$	(1,839.93)	\$ (883.22)		\$ 43,277.71	\$ 43,277.71
11/22/23	11/06/23-11/12/23	\$ 135,942.84	\$	(5,437.46)	\$ (2,610.11)		\$ 127,895.27	\$ 127,895.27
12/07/23	11/13/23-11/22/23	\$ 203,914.26	\$	(8,156.27)	\$ (3,915.16)		\$ 191,842.83	\$ 191,842.83
12/21/23	11/23/23-11/30/23	\$ 538,278.72	\$	(21,530.47)	\$ (10,334.97)		\$ 506,413.28	\$ 506,413.28
12/29/23	12/01/23-12/15/23	\$ 49,890.70	\$	(2,348.08)	\$ (950.85)		\$ 46,591.77	\$ 46,591.77
01/10/24	12/16/23-12/31-23	\$ 24,872.73	\$	(746.17)	\$ (482.53)		\$ 23,644.03	\$ 23,644.03
01/16/24								
02/09/24	1/1/24-1/15/24	\$ 30,582.82	\$	(1,956.10)	\$ (572.53)		\$ 28,054.19	\$ 28,054.19
03/13/24	2/1/24-2/29/24	\$ 10,169.19	\$	(96.12)	\$ (201.46)		\$ 9,871.61	\$ 9,871.61
04/10/24	3/1/24-3/31/24	\$ 22,915.66	\$	(6.86)	\$ (458.18)		\$ 22,450.62	\$ 22,450.62
06/03/24	4/1/24-4/1/24	\$ 5,050.45	\$		\$ (101.01)		\$ 4,949.44	\$ 4,949.44
Total Collected		\$ 1,103,375.21	\$	(43,688.34)	\$ (21,193.74)	\$ -	\$ 1,033,543.69	\$ 1,033,543.69
Percentage Collected								100%

	Net Amount Assessed	Assessments Collected	Assessments Transferred	Amount To be Trans.
--	---------------------	-----------------------	-------------------------	---------------------

O & M	\$ 288,200.25	\$ 292,564.48	\$ (292,564.48)	\$ -
Debt Service 2017	\$ 1,029,931.79	\$ 1,033,543.69	\$ (1,013,775.51)	\$ 19,768.18

Total	\$ 1,318,132.04	\$ 1,326,108.17	\$ (1,306,339.99)	\$ 19,768.18
-------	-----------------	-----------------	-------------------	--------------

V# 13 001.300.20700.10000

TRANSFERS TO DEBT SERVICE

DATE	CHECK#	AMOUNT
1/9/24	2013	\$ 902,931.47
1/19/24	2018	\$ 2,559.55
2/15/24	2024	\$ 95,730.44
4/18/24	2038	\$ 12,554.05
TOTAL		\$ 1,013,775.51

POINCIANA WEST - GENERAL FUND

VENDOR NUMBER/NAME:41 SOLITUDE LAKE MANAGEMENT, LLC

6/11/2024

CHECK #: 002051

INV DATE INV# AMOUNT DISCOUNT NET

20240601 PSI07798 5,599.50 5,599.50 AQUATIC MAINT JUN 24

FILE

TOTAL\$5,599.50

COPY

POINCIANA WEST - GENERAL FUND

VENDOR NUMBER/NAME:41 SOLITUDE LAKE MANAGEMENT, LLC

6/11/2024

CHECK #: 002051

INV DATE INV# AMOUNT DISCOUNT NET

20240601 PSI07798 5,599.50 5,599.50 AQUATIC MAINT JUN 24

TOTAL

\$5,599.50

FILE

COPY

002051

POINCIANA WEST

COMMUNITY DEVELOPMENT DISTRICT

6200 LEE VISTA BLVD STE 300

ORLANDO, FL 32822

407-841-5524

SUNTRUST BANK, NA

CELEBRATION, FL

63-607/670

DATE

6/11/2024

AMOUNT

\$5,599.50*

FIVE THOUSAND FIVE HUNDRED NINETY-NINE DOLLARS & 50 CENTS

PAY

TO THE

ORDER

OF:

SOLITUDE LAKE MANAGEMENT, LLC

1320 BROOKWOOD DRIVE

SUITE H

LITTLE ROCK AR 72202

AUTHORIZED SIGNATURE

**INVOICE****PLEASE REMIT PAYMENT TO:**

1320 Brookwood Drive Suite H
 Little Rock, AR 72202
 Phone# (888)480-5253
 Fax # (888)358-0088

Invoice Number:	PSI077988
Invoice Date:	6/1/2024

Bill To:	Poinciana West Community Dev. Dist. c/o GMS - Central Florida 219 E. Livingston St. Orlando, FL 32801	Ship To:	Poinciana West Community Dev. Dist. c/o GMS - Central Florida 219 E. Livingston St. Orlando, FL 32801
----------	--	----------	--

Ship Date	6/1/2024	Customer ID	17634
Due Date	7/1/2024	P.O. Number	
Terms	Net 30	P.O. Date	

Item/Description	Order Qty	Quantity	Unit Price	Total Price
Annual Maintenance June Billing 6/1/2024 - 6/30/2024 Poinciana West Community Dev. Dist.- Lake Maintenance 1-4, 4A, 5-16, 16A, 17-22, P1-P6, 19A, 19B	1	1	5,599.50	5,599.50

Amount Subject to Sales Tax	0.00	Subtotal:	5,599.50
Amount Exempt from Sales Tax	5,599.50	Invoice Discount:	0.00
		Total Sales Tax:	
		Total:	5,599.50

✓

POINCIANA WEST - GENERAL FUND
VENDOR NUMBER/NAME: 22 BERGER TOOMBS ELAM GAINES & FR
INV DATE INV# AMOUNT DISCOUNT NET
20240616 367881 3,650.00 3,650.00 FY23 ANNUAL AUDIT

6/27/2024
CHECK #: 002053

FILE COPY

POINCIANA WEST - GENERAL FUND
VENDOR NUMBER/NAME: 22 BERGER TOOMBS ELAM GAINES & FR
INV DATE INV# AMOUNT DISCOUNT NET
20240616 367881 3,650.00 3,650.00 FY23 ANNUAL AUDIT

6/27/2024
CHECK #: 002053

TOTAL \$3,650.00

FILE COPY

POINCIANA WEST
COMMUNITY DEVELOPMENT DISTRICT
6200 LEE VISTA BLVD STE 300
ORLANDO, FL 32822
407-841-5524

TRUST BANK, NA
CELEBRATION, FL

63-607/670

DATE AMOUNT
6/27/2024 \$3,650.00*

THREE THOUSAND SIX HUNDRED FIFTY DOLLARS & 00 CENTS *****

PAY
TO THE ORDER OF: BERGER TOOMBS ELAM GAINES & FRANK
600 CITRUS AVENUE
SUITE 200
FORT PIERCE FL 34950

AUTHORIZED SIGNATURE



Berger, Toombs, Elam, Gaines & Frank

Certified Public Accountants P.L.

600 Citrus Avenue
Suite 200
Fort Pierce, Florida 34950

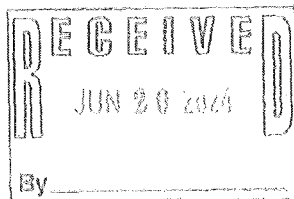
772/461-6120
FAX: 772/468-9278

POINCIANA WEST COMMUNITY DEVELOPMENT DISTRICT
6200 LEE VISTA BLVD. SUITE 300
UNIT E
ORLANDO, FL 39872

Invoice No. 367881
Date 06/16/2024
Client No. 20897

Services rendered in connection with the audit of the Basic Financial Statements
as of and for the year ended September 30, 2023.

Total Invoice Amount \$ 3,650.00



You can pay online at: <https://treasurecoastcpas.com> or

Scan to Pay
Berger, Toombs, Elam, Gaines, Frank,
McGuire & Gaines, CPAs, P.L.
Invoice Payment



POWERED BY
CHARGE

We accept major credit cards.
A 3% fee will be applied.

Please enter client number on your check.

Finance charges are calculated on balances over 30 days old at an annual percentage rate of 18%.

POINCIANA WEST - GENERAL FUND
VENDOR NUMBER/NAME: 5 CLARKE ENVIRONMENTAL MOSQUITO
INV DATE INV# AMOUNT DISCOUNT NET
20240617 1033231 2,209.33 2,209.33 MOSQUITO MAINT JUN 24

6/27/2024
CHECK #: 002054

FILE COPY

POINCIANA WEST - GENERAL FUND
VENDOR NUMBER/NAME: 5 CLARKE ENVIRONMENTAL MOSQUITO
INV DATE INV# AMOUNT DISCOUNT NET
20240617 1033231 2,209.33 2,209.33 MOSQUITO MAINT JUN 24

6/27/2024
CHECK #: 002054

TOTAL \$2,209.33

FILE COPY

POINCIANA WEST
COMMUNITY DEVELOPMENT DISTRICT
6200 LEE VISTA BLVD STE 300
ORLANDO, FL 32822
407-841-5524

TRUST BANK, NA
CELEBRATION, FL

63-607/670

DATE AMOUNT
6/27/2024 \$2,209.33*

TWO THOUSAND TWO HUNDRED NINE DOLLARS & 33 CENTS *****

PAY
TO THE ORDER OF: CLARKE ENVIRONMENTAL MOSQUITO
MANAGEMENT, INC.
16300 COLLECTIONS CENTER DRIVE
CHICAGO IL 60693

AUTHORIZED SIGNATURE



Clarke Environmental Mosquito Mgmt.
 675 Sidwell Ct.
 St. Charles IL 60174
 United States
 www.clarke.com

INVOICE

Invoice no	Invoice date	Due date
001033231	6/17/24	7/17/24
TO PAY		
USD 2,209.33		

Customer	
P07800	
Payer address	
Poinciana West Community Dev. Dist. 6200 Lee Vista Blvd. Suite 300 Orlando, FL 32822-5149	
Your reference	Our reference
George Flint	Cherrief j: ckson
Order number	Agreement
0000163373	1000002:12
Customer PO#	
N/A	

Payment terms
 Net 30 Days

Text	Inv dt	Inv amount - local
	6/17/24	2,209.33
Service June 2024		

Order total	USD	2,209.33
--------------------	-----	----------

Invoice total	USD	2,209.33
Sales tax	USD	0.00
TO PAY	USD	2,209.33

Remittance Information: Clarke Environmental Mosquito Management, Inc.
 ACH: Bank of America - Account: 8666607231 - Routing: 071000039
 Online: <https://www.clarke.com/billpay>
 Check: 16300 Collections Center Drive, Chicago, IL 60693
 Questions: accountsreceivable@clarke.com
 W9's can be found on our website at www.clarke.com

POINCIANA WEST - GENERAL FUND

VENDOR NUMBER/NAME:1 GOVERNMENTAL MANAGEMENT SERVIC

CHECK #: 002055

6/27/2024

INV DATE	INV#	AMOUNT	DISCOUNT	NET	
20240601	179	3,916.60		3,916.60	MANAGEMENT FEES JUN 24
20240601	180	1,279.08		1,279.08	FIELD MANAGEMENT - JUN 24

TOTAL\$5,195.68

FILE COPY

POINCIANA WEST - GENERAL FUND

VENDOR NUMBER/NAME:1 GOVERNMENTAL MANAGEMENT SERVIC

CHECK #: 002055

6/27/2024

INV DATE	INV#	AMOUNT	DISCOUNT	NET	
20240601	179	3,916.60		3,916.60	MANAGEMENT FEES JUN 24
20240601	180	1,279.08		1,279.08	FIELD MANAGEMENT - JUN 24

TOTAL\$5,195.68

FILE COPY

002055

POINCIANA WEST
COMMUNITY DEVELOPMENT DISTRICT
6200 LEE VISTA BLVD STE 300
ORLANDO, FL 32822
407-841-5524

TRUST BANK, NA
CELEBRATION, FL

63-607/670

DATE	AMOUNT
6/27/2024	\$5,195.68*

FIVE THOUSAND ONE HUNDRED NINETY-FIVE DOLLARS & 68 CENTS *****

PAY
TO THE
ORDER
OF:

GOVERNMENTAL MANAGEMENT SERVICES-CF
219 E. LIVINGSTON STREET
ORLANDO FL 32801

AUTHORIZED SIGNATURE

GMS-Central Florida, LLC

1001 Bradford Way
Kingston, TN 37763

Invoice

Invoice #: 179

Invoice Date: 6/1/24

Due Date: 6/1/24

Case:

P.O. Number:

Bill To:

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

Description	Hours/Qty	Rate	Amount
Management Fees - June 2024	340	3,433.33	3,433.33
Website Administration - June 2024	352	68.75	68.75
Information Technology - June 2024	351	103.17	103.17
Dissemination Agent Services - June 2024	218	291.67	291.67
Office Supplies	510	17.65	17.65
Postage	420	1.28	1.28
Copies	425	0.75	0.75
Total			\$3,916.60
Payments/Credits			\$0.00
Balance Due			\$3,916.60

GMS-Central Florida, LLC

1001 Bradford Way
Kingston, TN 37763

Invoice

Invoice #: 180

Invoice Date: 6/1/24

Due Date: 6/1/24

Case:

P.O. Number:

Bill To:

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

Description	Hours/Qty	Rate	Amount
Field Management - June 2024 320538 120		884.08	884.08
American Express Statement Closing 5/2/24 - Florida State University Ethics Training		395.00	395.00
Total			\$1,279.08
Payments/Credits			\$0.00
Balance Due			\$1,279.08

SECTION 2

Poinciana West
Community Development District

Unaudited Financial Reporting
June 30, 2024



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1	<u>Balance Sheet</u>
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7	<u>Long Term Debt Report</u>
8	<u>Assessment Receipt Schedule</u>
9	<u>Investments schedule</u>
10	<u>Check Register Summary</u>

Poinciana West
Community Development District
Combined Balance Sheet
June 30, 2024

	<i>General Fund</i>	<i>Debt Service Fund</i>	<i>Totals Governmental Funds</i>
Assets:			
Cash:			
Operating Account	\$ 32,088	\$ -	\$ 32,088
Accounts Receivable	122	-	122
Due from General Fund	-	13,777	13,777
Investments:			
State Board of Administration (SBA)	165,245	-	165,245
Money Market Account	512,585	-	512,585
Bank United CD 6MT	-	-	-
Bank United CD 12MT	151,481	-	151,481
Series 2017R-1 & R-2			
Reserve R-1	-	396,259	396,259
Reserve R-2	-	123,044	123,044
Revenue	-	321,653	321,653
Prepayment R-1	-	5,872	5,872
Prepayment R-2	-	2,557	2,557
Total Assets	\$ 861,522	\$ 863,162	\$ 1,724,684
Liabilities:			
Accounts Payable	\$ 1,538	\$ -	\$ 1,538
Due to Debt Service	13,777	-	13,777
Total Liabilities	\$ 15,315	\$ -	\$ 15,315
Fund Balance:			
Restricted for:			
Debt Service	\$ -	\$ 863,162	\$ 863,162
Assigned for:			
Capital Reserves	65,156	-	65,156
Unassigned	781,051	-	781,051
Total Fund Balances	\$ 846,207	\$ 863,162	\$ 1,709,369
Total Liabilities & Fund Balance	\$ 861,522	\$ 863,162	\$ 1,724,684

Poinciana West
Community Development District
General Fund

Statement of Revenues, Expenditures, and Changes in Fund Balance
For The Period Ending June 30, 2024

	Adopted	Prorated Budget	Actual	
	Budget	Thru 06/30/24	Thru 06/30/24	Variance
Revenues:				
Special Assessments - Tax Roll	\$ 291,299	\$ 291,299	\$ 295,613	\$ 4,314
Interest Income	10,000	7,500	23,991	16,491
Property Conveyance Fees	-	-	1,689	1,689
Miscellaneous Revenue	-	-	200	200
Total Revenues	\$ 301,299	\$ 298,799	\$ 321,493	\$ 22,694
Expenditures:				
<u>General & Administrative:</u>				
Supervisor Fees	\$ 6,000	\$ 4,500	\$ 2,800	\$ 1,700
PR-FICA	459	- 344	214	130
Engineering	15,000	11,250	3,052	8,198
Engineering - Property Conveyance	-	-	600	(600)
Attorney	20,000	15,000	10,167	4,833
Attorney - Property Conveyance	-	-	2,945	(2,945)
Annual Audit	3,550	3,550	3,650	(100)
Assessment Administration	5,000	5,000	5,000	-
Arbitrage Rebate	450	450	450	-
Dissemination Agent	3,500	3,500	2,625	875
Trustee Fees	4,256	4,256	4,256	(0)
Management Fees	41,200	30,900	30,900	0
Information Technology	1,238	929	929	(0)
Website Maintenance	825	619	619	-
Telephone	50	38	-	38
Postage & Delivery	750	563	630	(67)
Insurance General Liability/Public Officials	4,198	4,198	5,000	(802)
Printing & Binding	800	600	211	389
Legal Advertising	2,500	1,875	-	1,875
Other Current Charges	2,400	1,800	824	976
Office Supplies	200	150	49	101
Property Appraiser	3,100	3,100	-	3,100
Dues, Licenses & Subscriptions	175	175	175	-
Total General & Administrative	\$ 115,651	\$ 92,796	\$ 75,095	\$ 17,701

Poinciana West
Community Development District
General Fund

Statement of Revenues, Expenditures, and Changes in Fund Balance
For The Period Ending June 30, 2024

	Adopted	Prorated Budget	Actual	
	Budget	Thru 06/30/24	Thru 06/30/24	Variance
<u>Operations & Maintenance</u>				
Grounds Maintenance				
Field Services	\$ 10,609	\$ 7,957	7,957	\$ 0
Landscape Maintenance	66,118	49,589	48,574	1,014
Aquatic Control Maintenance	67,194	50,396	50,396	-
Aquatic Midge Maintenance	30,000	22,500	19,884	2,616
R&M Plant Replacement	3,000	2,250	-	2,250
Storm Structure Repairs	10,000	7,500	-	7,500
Contingency	20,000	15,000	395	14,605
Capital Outlay	15,000	11,250	-	11,250
Subtotal Grounds Maintenance	\$ 221,920	\$ 166,440	\$ 127,206	\$ 39,234
Total Operations & Maintenance	\$ 221,920	\$ 166,440	\$ 127,206	\$ 39,234
Total Expenditures	\$ 337,571	\$ 259,236	\$ 202,300	\$ 56,935
Excess (Deficiency) of Revenues over Expenditures	\$ (36,272)	\$ 39,564	\$ 119,192	\$ 79,629
Net Change in Fund Balance	\$ (36,272)	\$ 39,564	\$ 119,192	\$ 79,629
Fund Balance - Beginning	\$ 36,272		\$ 727,015	
Fund Balance - Ending	\$ -		\$ 781,051	

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 June 30, 2024

	Adopted	Prorated Budget	Actual	
	Budget	Thru 06/30/24	Thru 06/30/24	Variance
Revenues:				
Special Assessments - Tax Roll	\$ 1,041,006	\$ 1,041,006	\$ 1,044,761	\$ 3,755
Special Assessments - Prepayments	-	-	6,121	6,121
Interest Income	-	-	30,059	30,059
Total Revenues	\$ 1,041,006	\$ 1,041,006	\$ 1,080,941	\$ 39,935
Expenditures:				
Series 2017R-1				
Interest - 11/1	\$ 164,584	\$ 164,584	\$ 164,584	\$ -
Special Call - 11/1	-	-	10,000	(10,000)
Principal - 5/1	450,000	450,000	450,000	-
Interest - 5/1	164,584	164,584	164,584	-
Special Call - 5/1	-	-	-	-
Series 2017R-2				
Interest - 11/1	\$ 58,334	\$ 58,334	\$ 58,334	\$ -
Special Call - 11/1	-	-	5,000	(5,000)
Principal - 5/1	100,000	100,000	100,000	-
Interest - 5/1	58,334	58,334	58,334	(0)
Property Appraiser	11,200	-	-	-
Total Expenditures	\$ 1,007,036	\$ 995,837	\$ 1,010,838	\$ (15,000)
Excess (Deficiency) of Revenues over Expenditures	\$ 33,970	\$ 45,169	\$ 70,103	\$ 24,934
Net Change in Fund Balance	\$ 33,970	\$ 45,169	\$ 70,103	\$ 24,934
Fund Balance - Beginning	\$ 266,140		\$ 793,059	
Fund Balance - Ending	\$ 300,110		\$ 863,162	

Poinciana West
Community Development District
Month to Month

	Oct	Nov	Dec	Jan	Feb	March	April	May	June	July	Aug	Sept	Total
Revenues:													
Special Assessments - Tax Roll	\$ -	\$ 59,129	\$ 207,146	\$ 9,883	\$ 7,623	\$ 2,682	\$ 6,101	\$ 1,345	\$ 1,703	\$ -	\$ -	\$ -	\$ 295,613
Interest Income	2,536	1,586	4,540	1,644	1,538	1,646	4,243	3,335	2,924	-	-	-	23,991
Property Conveyance Fees	-	-	-	1,689	-	-	-	-	-	-	-	-	1,689
Miscellaneous Revenue	-	-	-	100	-	100	-	-	-	-	-	-	200
Total Revenues	\$ 2,536	\$ 60,715	\$ 211,686	\$ 13,316	\$ 9,161	\$ 4,428	\$ 10,343	\$ 4,680	\$ 4,627	\$ -	\$ -	\$ -	\$ 321,493
Expenditures:													
General & Administrative:													
Supervisor Fees	\$ -	\$ -	\$ -	\$ 1,000	\$ -	\$ 1,000	\$ -	\$ 800	\$ -	\$ -	\$ -	\$ -	\$ 2,800
PR-FICA	-	-	-	77	-	77	-	61	-	-	-	-	214
Engineering	-	-	-	900	-	1,252	-	900	-	-	-	-	3,052
Engineering - Property Conveyance	-	600	-	-	-	-	-	-	-	-	-	-	600
Attorney	1,261	62	527	3,307	-	1,860	-	1,612	1,538	-	-	-	10,167
Attorney - Property Conveyance	527	620	403	930	-	124	-	341	-	-	-	-	2,945
Annual Audit	-	-	-	-	-	-	-	-	3,650	-	-	-	3,650
Assessment Administration	5,000	-	-	-	-	-	-	-	-	-	-	-	5,000
Arbitrage Rebate	-	-	-	-	-	450	-	-	-	-	-	-	450
Dissemination Agent	292	292	292	292	292	292	292	292	292	-	-	-	2,625
Trustee Fees	-	-	-	4,256	-	-	-	-	-	-	-	-	4,256
Management Fees	3,433	3,433	3,433	3,433	3,433	3,433	3,433	3,433	3,433	-	-	-	30,900
Information Technology	103	103	103	103	103	103	103	103	103	-	-	-	929
Website Maintenance	69	69	69	69	69	69	69	69	69	-	-	-	619
Telephone	-	-	-	-	-	-	-	-	-	-	-	-	-
Postage & Delivery	3	4	24	403	13	8	-	172	1	-	-	-	630
Insurance General Liability/Public Officials	5,000	-	-	-	-	-	-	-	-	-	-	-	5,000
Printing & Binding	202	3	-	-	6	-	-	0	0	-	-	-	211
Legal Advertising	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Current Charges	67	81	68	120	61	256	59	59	54	-	-	-	824
Office Supplies	0	0	0	-	18	0	13	0	18	-	-	-	49
Property Appraiser	-	-	-	-	-	-	-	-	-	-	-	-	-
Dues, Licenses & Subscriptions	175	-	-	-	-	-	-	-	-	-	-	-	175
Total General & Administrative	\$ 16,132	\$ 5,268	\$ 4,919	\$ 14,889	\$ 3,995	\$ 8,924	\$ 3,969	\$ 7,843	\$ 9,158	\$ -	\$ -	\$ -	\$ 75,095

Poinciana West
Community Development District
Month to Month

	Oct	Nov	Dec	Jan	Feb	March	April	May	June	July	Aug	Sept	Total
<u>Operations & Maintenance</u>													
Grounds Maintenance													
Field Services	\$ 884	\$ 884	\$ 884	\$ 884	\$ 884	\$ 884	\$ 884	\$ 884	\$ 884	\$ -	\$ -	\$ -	\$ 7,957
Landscape Maintenance	4,904	4,904	5,538	5,538	5,538	5,538	5,538	5,538	5,538	-	-	-	48,574
Aquatic Control Maintenance	5,600	5,600	5,600	5,600	5,600	5,600	5,600	5,600	5,600	-	-	-	50,396
Aquatic Midge Maintenance	2,209	2,209	2,209	2,209	2,209	2,209	2,209	2,209	2,209	-	-	-	19,884
R&M Plant Replacement	-	-	-	-	-	-	-	-	-	-	-	-	-
Storm Structure Repairs	-	-	-	-	-	-	-	-	-	-	-	-	-
Contingency	-	-	-	-	-	-	-	-	395	-	-	-	395
Subtotal Grounds Maintenance	\$ 13,597	\$ 13,597	\$ 14,231	\$ 14,231	\$ 14,231	\$ 14,231	\$ 14,231	\$ 14,231	\$ 14,626	\$ -	\$ -	\$ -	\$ 127,206
Total Operations & Maintenance	\$ 13,597	\$ 13,597	\$ 14,231	\$ 14,231	\$ 14,231	\$ 14,231	\$ 14,231	\$ 14,231	\$ 14,626	\$ -	\$ -	\$ -	\$ 127,206
Total Expenditures	\$ 29,729	\$ 18,865	\$ 19,150	\$ 29,120	\$ 18,226	\$ 23,155	\$ 18,199	\$ 22,074	\$ 23,784	\$ -	\$ -	\$ -	\$ 202,300
Excess (Deficiency) of Revenues over Expenditures	\$ (27,193)	\$ 41,850	\$ 192,536	\$ (15,804)	\$ (9,064)	\$ (18,726)	\$ (7,856)	\$ (17,394)	\$ (19,157)	\$ -	\$ -	\$ -	\$ 119,192
Other Financing Sources/Uses:													
Transfer In/(Out)	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Other Financing Sources/Uses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Net Change in Fund Balance	\$ (27,193)	\$ 41,850	\$ 192,536	\$ (15,804)	\$ (9,064)	\$ (18,726)	\$ (7,856)	\$ (17,394)	\$ (19,157)	\$ -	\$ -	\$ -	\$ 119,192

Poinciana West
Community Development District
Long Term Debt Report

Series 2017-1 Senior Special Assessment Refunding Bonds		
Interest Rate:	2% - 4.3%	
Maturity Date:	5/1/2037	
Reserve Fund Definition	50% of Maximum Annual Debt Service	
Reserve Fund Requirement	\$392,337	
Reserve Fund Balance	396,259	
Bonds Outstanding - 12/20/2016		\$11,215,000
Less: Principal Payment - 5/1/17		(\$485,000)
Less: Principal Payment - 5/1/18		(\$385,000)
Less: Principal Payment - 5/1/19		(\$395,000)
Less: Special Call - 5/1/19		(\$5,000)
Less: Principal Payment - 5/1/20		(\$405,000)
Less: Special Call - 5/1/20		(\$15,000)
Less: Special Call - 11/1/20		(\$15,000)
Less: Principal Payment - 5/1/21		(\$415,000)
Less: Special Call - 5/1/21		(\$10,000)
Less: Special Call - 11/1/21		(\$15,000)
Less: Principal Payment - 5/1/22		(\$425,000)
Less: Special Call - 5/1/22		(\$15,000)
Less: Special Call - 11/1/22		(\$20,000)
Less: Principal Payment - 5/1/23		(\$435,000)
Less: Principal Payment - 5/1/24		(\$450,000)
Less: Special Call - 5/1/24		(\$10,000)
Current Bonds Outstanding		\$7,715,000

Series 2017-2 Subordinate Special Assessment Refindomg Bonds		
Interest Rate:	5.375% - 5.7%	
Maturity Date:	5/1/2037	
Reserve Fund Definition	50% of Maximum Annual Debt Service	
Reserve Fund Requirement	\$121,826	
Reserve Fund Balance	123,044	
Bonds Outstanding - 12/20/2016		\$2,945,000
Less: Principal Payment - 5/1/17		(\$125,000)
Less: Principal Payment - 5/1/18		(\$80,000)
Less: Principal Payment - 5/1/19		(\$85,000)
Less: Special Call - 5/1/19		(\$35,000)
Less: Principal Payment - 5/1/20		(\$90,000)
Less: Special Call - 5/1/20		(\$30,000)
Less: Special Call - 11/1/20		(\$5,000)
Less: Principal Payment - 5/1/21		(\$90,000)
Less: Special Call - 5/1/21		(\$25,000)
Less: Special Call - 11/1/21		(\$5,000)
Less: Principal Payment - 5/1/22		(\$95,000)
Less: Special Call - 11/1/22		(\$5,000)
Less: Special Call - 5/1/22		(\$40,000)
Less: Principal Payment - 5/1/23		(\$100,000)
Less: Special Call - 5/1/23		(\$40,000)
Less: Principal Payment - 5/1/24		(\$100,000)
Less: Special Call - 5/1/24		(\$5,000)
Current Bonds Outstanding		\$1,990,000

Total Bonds Outstanding	\$9,705,000
--------------------------------	--------------------

Poinciana West
Community Development District
Special Assessment Receipts
Fiscal Year 2024

MAINTENANCE ASSESSMENTS

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

Date	Distribution	Gross Assessments		Discounts/Penalties	Commissions Paid	Interest Income	Net Assessments	
		Received					Received	General Fund
11/09/23	10/13/23-10/14/23	\$ 4,305.93		\$ (210.43)	\$ (81.91)		\$ 4,013.59	\$ 4,013.59
11/13/23	10/01/23-10/31/23	\$ 5,970.24		\$ (238.72)	\$ (114.63)		\$ 5,616.89	\$ 5,616.89
11/17/23	11/01/23-11/05/23	\$ 13,433.04		\$ (537.12)	\$ (257.92)		\$ 12,638.00	\$ 12,638.00
11/22/23	11/06/23-11/12/23	\$ 39,179.70		\$ (1,566.60)	\$ (752.26)		\$ 36,860.84	\$ 36,860.84
12/07/23	11/13/23-11/22/23	\$ 57,836.70		\$ (2,312.60)	\$ (1,110.48)		\$ 54,413.62	\$ 54,413.62
12/21/23	11/23/23-11/30/23	\$ 148,509.72		\$ (5,938.16)	\$ (2,851.43)		\$ 139,720.13	\$ 139,720.13
12/29/23	12/01/23-12/15/23	\$ 13,930.30		\$ (652.99)	\$ (265.55)		\$ 13,011.76	\$ 13,011.76
01/10/24	12/16/23-12/31-23	\$ 6,945.47		\$ (208.46)	\$ (134.74)		\$ 6,602.27	\$ 6,602.27
01/16/24	Interest					\$ 3,280.83	\$ 3,280.83	\$ 3,280.83
02/09/24	1/1/24-1/15/24	\$ 8,310.52		\$ (531.51)	\$ (155.58)		\$ 7,623.43	\$ 7,623.43
03/13/24	2/1/24-2/29/24	\$ 2,763.36		\$ (26.17)	\$ (54.75)		\$ 2,682.44	\$ 2,682.44
04/10/24	3/1/24-3/31/24	\$ 6,227.05		\$ (1.87)	\$ (124.50)		\$ 6,100.68	\$ 6,100.68
05/31/24	4/1/24-4/1/24	\$1,372.40			\$ (27.45)		\$ 1,344.95	\$ 1,344.95
06/21/24	5/1/24-5/31/24	\$1,153.02			\$ (23.06)		\$ 1,129.96	\$ 1,129.96
06/28/24		\$584.91			\$ (11.70)		\$ 573.21	\$ 573.21
Total Collected		\$ 310,522.36		\$ (12,224.63)	\$ (5,965.96)	\$ 3,280.83	\$ 295,612.60	\$ 295,612.60
Percentage Collected								103%

DEBT SERVICE ASSESSMENTS

Gross Assessments \$ 1,107,453.54
 Certified Net Assessments \$ 1,029,931.79

Date	Distribution	Gross Assessments		Discounts/Penalties	Commissions Paid	Interest Income	Net Assessments	
		Received					Received	Debt Service Fund
11/9/23	10/13/23-10/14/23	\$ 15,846.16		\$ (774.49)	\$ (301.43)		\$ 14,770.24	\$ 14,770.24
11/13/23	10/01/23-10/31/23	\$ 19,910.82		\$ (796.39)	\$ (382.29)		\$ 18,732.14	\$ 18,732.14
11/17/23	11/01/23-11/05/23	\$ 46,000.86		\$ (1,839.93)	\$ (883.22)		\$ 43,277.71	\$ 43,277.71
11/22/23	11/06/23-11/12/23	\$ 135,942.84		\$ (5,437.46)	\$ (2,610.11)		\$ 127,895.27	\$ 127,895.27
12/21/23	11/23/23-11/30/23	\$ 203,914.26		\$ (8,156.27)	\$ (3,915.16)		\$ 191,842.83	\$ 191,842.83
12/29/23	12/01/23-12/15/23	\$ 538,278.72		\$ (21,530.47)	\$ (10,334.97)		\$ 506,413.28	\$ 506,413.28
12/29/23	12/01/23-12/15/23	\$ 49,890.70		\$ (2,348.08)	\$ (950.85)		\$ 46,591.77	\$ 46,591.77
01/10/24	12/16/23-12/31-23	\$ 24,872.73		\$ (746.17)	\$ (482.53)		\$ 23,644.03	\$ 23,644.03
01/16/24	Interest					\$ -		
02/09/24	1/1/24-1/15/24	\$ 30,582.82		\$ (1,956.10)	\$ (572.53)		\$ 28,054.19	\$ 28,054.19
03/13/24	2/1/24-2/29/24	\$ 10,169.19		\$ (96.12)	\$ (201.46)		\$ 9,871.61	\$ 9,871.61
04/10/24	3/1/24-3/31/24	\$ 22,915.66		\$ (6.86)	\$ (458.18)		\$ 22,450.62	\$ 22,450.62
05/31/24	4/1/24-4/1/24	\$5,050.45			\$ (101.01)		\$ 4,949.44	\$ 4,949.44
06/21/24	5/1/24-5/31/24	\$4,243.06			\$ (84.86)		\$ 4,158.20	\$ 4,158.20
06/28/24		\$2,152.44			\$ (43.05)		\$ 2,109.39	\$ 2,109.39
Total Collected		\$ 1,109,770.71		\$ (43,688.34)	\$ (21,321.65)	\$ -	\$ 1,044,760.72	\$ 1,044,760.72
Percentage Collected								101%

Poinciana West
Community Development District
Investment Summary

<i>Institution</i>	<i>Transfer Dates</i>	<i>Transfer Amounts</i>	<i>Current Balances as of 6/30/2024</i>	<i>Investment Type</i>	<i>Maturity Dates</i>	<i>Current Interest Rates</i>
Florida Prime (SBA)	7/14/23	\$200,000.00				
	7/19/23	\$300,000.00				
	10/19/23	(\$300,000.00)				
	6/15/24	(\$50,000.00)				
			\$ 165,244.63	Florida Government Investment Pool	N/A	5.49%
Bank United *5374	10/25/23	\$150,000.00	\$ -	6 Month CD - MATURED	4/25/24	5.25%
Bank United *5372	10/25/23	\$150,000.00	\$ 151,481.34	12 Month CD	10/25/24	5.50%
Bank United			\$ 512,585.40	Money Market Account	N/A	5.15%
			<div style="border: 1px solid black; padding: 2px; display: inline-block;"> \$ 829,311.37 Total Invested Balance </div>			

SECTION D

SECTION 1



Poinciana West Community Development District



July 17, 2024

Joel Blanco - Field Services Manager
GMS

Site Items

Aquatics and Midge Management Maintenance Review

- ✚ GMS staff continues to review the ponds throughout the district.
- ✚ District ponds have experienced higher water levels due to summer rain with less reported algae blooms as the previous months.
- ✚ Along with the algae bloom treatments throughout the district, vendor is spraying back several edge grasses at most ponds and island clusters at ponds when visible.
- ✚ P16 continues to experience aggressive edge grasses at both ends. Vendor is continuously spraying until grasses have decayed, current color is brown with so green. Hydrilla treatment is also scheduled for this pond.
- ✚ Field staff has picked up loose trash by the banks to help with pond appearance.



Landscaping Maintenance Review



- + GMS staff continues to review all CDD landscaping areas throughout the district.
- + Reviewed landscaping remains with clean and tidy easements at the end of resident property line with pond banks at appropriate height levels.
- + Dry ponds (P1, P2, and P4A), have been reviewed and mowed regularly since the last Field Manager's Report. Portion around the skimmers were found high at the time of inspection, landscaping vendor was advised to string trim areas.

Site Items

Stormwater Maintenance



- ✚ During pond reviews, Field Staff identified several stormwater structures in need of repair.
- ✚ P2, P3, and P11 have skimmer stakes in need of straightening with P5 in need of a side skimmer panel replacement.
- ✚ P1 was found with trash on top of the grate. Trash has been removed.
- ✚ P2, P3, and P11 skimmer repairs have been scheduled with GMS maintenance staff.
- ✚ P5 skimmer panel has been measured and ordered for repair.

Conclusion

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

Respectfully,
Joel Blanco

SECTION 2

Pond #	Date Serviced	Algae	Grasses	Submersed Wee	No Treatment Ne	Comments
1	5-30				x	
2	5-30				x	
3	5-30				x	
4	5-30	x				
4A	5-30				x	
5	5-30		x			
6	5-30	x				
7	5-2/5-29	x	x	x		
8	5-2			x		
9	5-2/5-29	x	x	x		
10	5-20		x			
11	5-20		x			
12	5-20		x			
13	5-9		x			
14						
15	5-9		x			
16	5-21		x			
16A	5-21				x	
17	5-9		x			
18	5-16		x			
19	5-16		x			
20	5-9		x			
21	5-9		x			
22	5-9		x			
P1						
P2						
P3						
P4						
P5						
P6						
19A	5-16		x			
19B	5-16		x			

Pond #	Date Serviced	Algae	Grasses	Submersed Wee	No Treatment Ne	Comments
1	6-20					inspected
2	6-20					inspected
3	6-20					inspected
4	6-20					inspected
4A	6-20					inspected
5	6-27			x		
6	6-27					inspected
7	6-20					inspected
8	6-20					inspected
9	6-20					inspected
10	6-20					inspected
11	6-20					inspected
12	6-20					inspected
13	6-14					
14	6-14					
15	6-14					
16	6-14					inspected
16A	6-14		x			
17	6-14		x			
18	6-14					inspected
19	6-14					inspected
20	6-14					inspected
21	6-14					inspected
22	6-14					inspected
P1						
P2						
P3						
P4						
P5						
P6						
19A						
19B						

SECTION 3


Poinciana West Community Dev. Dist. (P07800) - Service Report

Treatment Date	Service Order No	Asgmt	Arg No	Technician	Primary Licensee Name	Primary License Name	Primary License No	Customer Address	Customer City	Customer State	Customer Zip
05/29/2024	0000210052	1 (0)	1000002502	Elek Foos	Elek Foos	Applicator ID	JE350894	Cypress Pkwy. and Solivita Blvd.	Poinciana	FL	34759

Job Instructions	Comments
------------------	----------

Precipitation	Cloud Cover %	Wind Velocity	Wind Direction	Temperature	On The Job Minutes	Job Timestamp Start	Job Timestamp End	Job Status	Service Kit
Clear		1-10 MPH	North	100	240	05/29/2024 13:56 PM	05/29/2024 17:56 PM	Complete	KIS1768 - Nat G30 12 lbs per acre

Site ID	Latitude	Longitude	Treated Acreage	Chemical	Used Quantity	Dosage Rate	Actual Dosage Rate	Treatment Site Time	Units Treated	Action Threshold	Adverse Effects Check
001-0001	28.1212	-81.4981	2.835	SV11820 - NATULAR G30 GRANULE 40LB BAG EPA #: 8329-83	6.400 lbs	1.53 lbs	0.000		2.83454 acres	Habitat Conditions	Yes
001-0002	28.1305	-81.4956	3.218	SV11820 - NATULAR G30 GRANULE 40LB BAG EPA #: 8329-83	8.500 lbs	2.04 lbs	0.000		3.21808 acres	Habitat Conditions	Yes
001-0008	28.1321	-81.5	13.901	SV11820 - NATULAR G30 GRANULE 40LB BAG EPA #: 8329-83	26.700 lbs	6.40 lbs	0.000		13.9006 acres	Habitat Conditions	Yes
001-0015	28.1373	-81.5102	3.411	SV11820 - NATULAR G30 GRANULE 40LB BAG EPA #: 8329-83	8.400 lbs	2.01 lbs	0.000		3.41086 acres	Habitat Conditions	Yes

Clarke
3036 Michigan Avenue
Kissimmee, FL 34744
(800) 443-2034


Poinciana West Community Dev. Dist. (P07800) - Service Report

Treatment Date	Service Order No	Asgmt	Arg No	Technician	Primary Licensee Name	Primary License Name	Primary License No	Customer Address	Customer City	Customer State	Customer Zip
07/05/2024	0000210055	1 (0)	1000002502	Elek Foos	Elek Foos	Applicator ID	JE350894	Cypress Pkwy. and Solivita Blvd.	Poinciana	FL	34759

Job Instructions	Comments
------------------	----------

Precipitation	Cloud Cover %	Wind Velocity	Wind Direction	Temperature	On The Job Minutes	Job Timestamp Start	Job Timestamp End	Job Status	Service Kit
Clear		1-10 MPH	North	100	361	07/05/2024 12:05 PM	07/05/2024 18:06 PM	Complete	KIS1768 - Nat G30 12 lbs per acre

Site ID	Latitude	Longitude	Treated Acreage	Chemical	Used Quantity	Dosage Rate	Actual Dosage Rate	Treatment Site Time	Units Treated	Action Threshold	Adverse Effects Check
001-0001	28.1212	-81.4981	2.835	SV11820 - NATULAR G30 GRANULE 40LB BAG EPA #: 8329-83	6.400 lbs	1.53 lbs	0.000		2.83454 acres	Habitat Conditions	Yes
001-0002	28.1305	-81.4956	3.218	SV11820 - NATULAR G30 GRANULE 40LB BAG EPA #: 8329-83	8.500 lbs	2.04 lbs	0.000		3.21808 acres	Habitat Conditions	Yes
001-0008	28.1321	-81.5	13.901	SV11820 - NATULAR G30 GRANULE 40LB BAG EPA #: 8329-83	26.700 lbs	6.40 lbs	0.000		13.9006 acres	Habitat Conditions	Yes
001-0015	28.1373	-81.5102	3.411	SV11820 - NATULAR G30 GRANULE 40LB BAG EPA #: 8329-83	8.400 lbs	2.01 lbs	0.000		3.41086 acres	Habitat Conditions	Yes

Clarke
3036 Michigan Avenue
Kissimmee, FL 34744
(800) 443-2034


Poinciana West Community Dev. Dist. (P07800) - Service Report

Treatment Date	Service Order No	Asgmt	Arg No	Technician	Primary Licensee Name	Primary License Name	Primary License No	Customer Address	Customer City	Customer State	Customer Zip
07/05/2024	0000210063	1 (0)	1000002502	Elek Foos	Elek Foos	Applicator ID	JE350894	Cypress Pkwy. and Solivita Blvd.	Poinciana	FL	34759

Job Instructions
Comments

Precipitation	Cloud Cover %	Wind Velocity	Wind Direction	Temperature	On The Job Minutes	Job Timestamp Start	Job Timestamp End	Job Status	Service Kit
Clear		1-10 MPH	North	100	60	07/05/2024 12:07 PM	07/05/2024 13:07 PM	Complete	KIS1818 - Strike Pellets 10lbs/acre

Site ID	Latitude	Longitude	Treated Acreage	Chemical	Used Quantity	Dosage Rate	Actual Dosage Rate	Treatment Site Time	Units Treated
001-0006	28.1244	-81.4976	1.023	SV37720B - STRIKE PELLETS 2x22lb cs EPA #: 2724-448	4.100 lbs	10.00 lbs	0.000		1.02323 acres

Clarke
3036 Michigan Avenue
Kissimmee, FL 34744
(800) 443-2034

PWCDD - Site ID/Pond Matrix

Prius Site ID	Customer Site ID
001-0001	P5
001-0002	P9
001-0006	P6
001-0008	P8
001-0015	P15
001-0021	P21

SECTION 4

Customer Complaint Log Poinciana West CDD										Date Reported to Vendor	Date Treated by Vendor	
Date	Resident	Address	Pond	Contact Given	Complaint	Assigned To	Resolution	Date Resolved				
5/10/2024	Julio Irizarry	579 Presido Park Place	P16		Grass islands; requesting clean up	Joel	Pond reviewed; grass islands reducing	05/13/24		05/13/24		05/22/24
5/29/2024	Julio Irizarry	579 Presido Park Place	P16		Grass islands; requesting clean up	Joel	Pond reviewed; grass islands reducing	05/29/24		05/30/24		06/07/24
6/3/2024	Penny McCurdy	555 Presido Park Place	P16		Requesting pond maintenance	Joel	Pond reviewed; grass islands reducing; will continue to monitor	06/03/24		06/03/24		06/13/24
6/13/2024	Marian Retundi	1378 Del Mar Dr.	P2		Dry pond not being maintained	Joel	Reveiwed dry pond, dry pond was found serviced with some areas in need of service.	06/19/24		06/13/24		06/19/24
7/8/2024	Victor & Kitty Unkow	350 Vestrella Dr.	P19A		Low water levels in pond	Joel	Explained to resident that dry winter and spring has cause many of the ponds throughout Solivita to experience low water levels. Will review.	Scheduled for 07/17		N/A.		N/A.
7/8/2024	Ellen A. Wolfe	623 Irvine Ranch Rd.	P16 and P18		overgrown edge grasses	Joel	Ponds to be reviewed with treatments to be scheduled.	07/10/24		07/10/2024		Vendor confirmed treatment for 07/11.
7/9/2024	Karen Bekkers	160 Rancho Mirage Dr	P7		Algae growth	Joel	Treatment scheduled with aqautic vendor.	07/10/2024		07/10/2024		Vendor confirmed treatment for 07/11.