

# Postras East Community Development District

3501 Quadrangle Boulevard, Suite 270, Orlando, FL 32817; Phone: 407-723-5900  
<http://poitrasedcdd.com/>

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The following is the proposed agenda for the upcoming Meeting of the Board of Supervisors for the Postras East Community Development District ("District"), scheduled to be held at **4:00 p.m. on Tuesday, October 19, 2021 at Courtyard Orlando Lake Nona, 6955 Lake Nona Blvd, Orlando, FL 32827**. A quorum will be confirmed prior to the start of the meeting.

District Staff, please use the following information to join via the computer or the conference line:

Phone: 1-844-621-3956

Computer: pfmgroup.webex.com

Participant Code: 796 580 192#

## BOARD OF SUPERVISORS' MEETING AGENDA

### Organizational Matters

- Roll Call to Confirm Quorum
- Public Comment Period
- 1. **Consideration of the Minutes of the September 21, 2021 Board of Supervisors' Meeting**

### Business Matters

2. **Consideration of Award of Pearson Avenue Phase 2 Project**
  - a. **Construction Committee Recommendation**
3. **Consideration of Easement Agreements**
  - a. **Landscape & Irrigation Maintenance Easement Agreement with Toll Brothers**
  - b. **Landscape & Irrigation Maintenance Easement Agreement with Pulte**
4. **Consideration of FY 2021 Audit Engagement Letter**
5. **Discussion regarding Hopping Green & Sams and Kutak Rock Transition Letter**
6. **Ratification of Promissory Notes**
  - a. **Luminary Boulevard Phase 1C**
  - b. **Luminary Boulevard Phase 1D**
  - c. **Pearson Avenue Phase 2**
7. **Ratification of Payment Authorization Nos. 122 – 125**
8. **Ratification of Requisition Nos. 2020-001 – 2020-086**
9. **Recommendation of Work Authorization/Proposed Services (if applicable)**
10. **Review of District's Financial Position and Budget to Actual YTD**

### Other Business

- A. **Staff Reports**
  1. **District Counsel**
  2. **District Manager**
  3. **District Engineer**
  4. **Construction Supervisor**
  5. **Landscape Supervisor**
  6. **Irrigation Supervisor**



B. Supervisor Requests

**Adjournment**



**Postras East  
Community Development District**

**Minutes of the September 21, 2021  
Board of Supervisors' Meeting**

**POITRAS EAST COMMUNITY DEVELOPMENT DISTRICT  
BOARD OF SUPERVISORS' MEETING MINUTES**

**FIRST ORDER OF BUSINESS**

**Roll Call to Confirm Quorum**

The Board of Supervisors' Meeting for the Poitras East Community Development District was called to order on Tuesday, September 21, 2021, at 4:03 p.m. at the Courtyard Orlando Lake Nona, 6955 Lake Nona Blvd, Orlando, FL 32827.

Present:

Richard Levey	Chairperson
Rob Adams	Vice-Chairperson
Julie Salvo	Assistant Secretary
Brent Schademan	Assistant Secretary

Also, attending:

Jennifer Walden	PFM	
Lynne Mullins	PFM	(via phone)
Kourtney Dinkins	PFM	(via phone)
Tucker Mackie	Hopping Green & Sams	
Jeff Newton	Donald W. McIntosh Associates, Inc.	
Larry Kaufmann	Construction Supervisor & Construction Committee Member	(via phone)
Scott Thacker	District Landscape Supervisor	
Matt McDermott	Construction Committee Member	

**SECOND ORDER OF BUSINESS**

**Public Comment Period**

Dr. Levey asked for any public comments. There were no comments at this time.

**THIRD ORDER OF BUSINESS**

**Consideration of the Minutes of the August 17, 2021, Board of Supervisors' Meeting**

Board Members reviewed the minutes from the August 17, 2021, Board of Supervisors' Meeting.

On Motion by Mr. Adams, second by Mr. Schademan, with all in favor, the Board of Supervisors for the Poitras East Community Development District approved the Minutes of the August 17, 2021, Board of Supervisors' Meeting.

**FOURTH ORDER OF BUSINESS**

**Consideration of Resolution 2021-09, Designating Registered Agent**

Ms. Walden requested that the Registered Agent be updated to be herself, Jennifer Walden, and use the new PFM East Orlando address, which is 3501 Quadrangle Blvd., Suite 270, Orlando, FL 32817.

On Motion by Ms. Salvo, second by Mr. Adams, with all in favor, the Board of Supervisors for the Poitras East Community Development District approved Resolution 2021-09, Designating Registered Agent.

**FIFTH ORDER OF BUSINESS**

**Consideration of Resolution 2021-10, Designating Primary Administrative Office and Local Records Office**

Ms. Walden stated the District also needs to update the Primary Administrative Office and Local Records Office as PFM's office has moved.

On Motion by Mr. Schademan, second by Ms. Salvo, with all in favor, the Board of Supervisors for the Poitras East Community Development District approved Resolution 2021-10, Designating Primary Administrative Office and Local Records Office.

**SIXTH ORDER OF BUSINESS**

**Ratification of Payment Authorizations Nos. 117 – 121**

The Board reviewed Payment Authorizations Nos. 117 – 121. Ms. Walden noted these have already been approved and just need to be ratified by the Board.

On Motion by Mr. Adams, second by Mr. Schademan, with all in favor, the Board of Supervisors for the Poitras East Community Development District ratified Payment Authorizations Nos. 117 – 121.

**SEVENTH ORDER OF BUSINESS**

**Recommendation of Work Authorization/Proposed Services**

There were no Work Authorizations for this District.

**EIGHTH ORDER OF BUSINESS**

**Review of District's Financial Position and Budget to Actual YTD**

Ms. Walden presented the District Financial Statements through August 31, 2021. Total expenses are just shy of \$106,000.00 vs. an overall budget of \$361,000.00. The District is trending under budget for the Fiscal Year. No action was required by the Board.

**NINTH ORDER OF BUSINESS**

**Staff Reports**

District Counsel – No Report

District Manager – Ms. Walden noted the next meeting will be Tuesday, October 19, 2021, and is the first meeting of the Fiscal Year.

District Engineer – Mr. Newton presented the Construction Contract Status Memorandum (Minutes Exhibit A). He noted Master Infrastructure Phase 1A is at the same status it has been the last couple of meetings. However, he does think that Orange County issues are nearing resolution and the Contractor will soon be able to finish their work.

For the traffic signal, the Contractor went out to install pole bases and encountered conflicting underground utilities that were not present when the signal pole locations were cleared about a year ago. The Contractor is working directly with the utility owners to see if they can adjust the conflicting underground utilities.

Master Infrastructure Phase 1B is proceeding towards completion. Master Infrastructure Phase 1C and Centerline Segment F just recently started. There had been a delay in the construction of Centerline Drive due to OUC redesign work on the electric distribution system, but that was resolved with OUC and the Contractor was given an unrestricted notice to proceed with the project.

For Infrastructure Phase 1D, the Contractor is currently working with the City of Orlando on an alternative Maintenance of Traffic plan to complete construction within Laureate Blvd. faster than the could be accomplished with the originally approved MOT plan.

The plans for the offsite force main to Tavistock Lakes Blvd. have finally been approved by Orange County Utilities. Upon receipt of signed plans and completion of the preconstruction conference, a full notice to proceed will be issued to the Contractor.

Street A Phase 1 is progressing, with much of the underground utility working having been completed. Street A Phase 2 (aka Pearson Ave.) is out to bid, with bids due on October 1, 2021.

Ms. Mackie had a question regarding Master Infrastructure Phase 1A for the roadway, Phase 1B for the utilities, and the Pearson Ave. utilities. She asked if he anticipates doing acquisitions any time soon for these items. Mr. Newton replied the District will acquire the Master Infrastructure 1B sanitary system as soon as it has been completed, but the Board had previously taken action that authorized the District to acquire those improvements at a not to exceed amount. It is not complete yet but he expects to be done in the next 30 days.

Construction Supervisor – No Report

Landscape Supervisor- No Report

Irrigation Supervisor- No Report

**TENTH ORDER OF BUSINESS**

**Supervisor Requests &  
Adjournment**

There were no Supervisor requests. Dr. Levey requested a motion to adjourn.

On Motion by Mr. Schademan, second by Ms. Salvo, with all in favor, the September 21, 2021, Meeting of the Board of Supervisors for the Poitras East Community Development District was adjourned.

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Secretary/Assistant Secretary

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Chair/Vice Chair

## EXHIBIT A



**DONALD W. MCINTOSH  
ASSOCIATES, INC.**

**MEMORANDUM**

DATE: September 21, 2021  
TO: Poitras East Community Development District  
Board of Supervisors  
FROM: Donald W. McIntosh Associates, Inc.  
District Engineer  
RE: Construction Contract Status

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Dear Board Members,

Please accept this correspondence as a current summary of our construction contract status. Listed below by project is a brief summary of recent contract activity.

CIVIL ENGINEERS

LAND PLANNERS

SURVEYORS

**Master Infrastructure Phase 1A – Jr. Davis Construction Company, Inc.**

(Note: this construction contract is between TDCP and JDC)

**Construction Status:** Luminary Boulevard final lift of asphalt, the southbound auxiliary lane and the left turn lane improvements on Narcoossee Road are delayed until the interim striping and signage plan has been implemented. JDC continues to coordinate with Orange County regarding Maintenance of Traffic during construction.

**Recommended Motion:** None.



**Narcoossee/Luminary Traffic Signal – The New Florida Industrial Electric**

**Construction Status:** The contractor encountered underground utility conflicts at the SW pole location and is currently working to resolve the conflicts.

**Change Order (C.O.) Status:** None

**Recommended Motion:** None.

2200 Park Ave. North

Winter Park, FL

32789-2355

Fax 407-644-8318

407-644-4068

**Master Infrastructure Phase 1B – Jr. Davis Construction Company, Inc.**

(Note: this construction contract is between TDCP and JDC)

**Construction Status:** The wastewater force main has been installed and the air release valve (ARV) installation is nearing completion. Once 100% completed, the force main will be pressure tested. Upon successful testing, the District will be able to acquire the wastewater improvements, and continue the process of obtaining the signed FDEP clearance application from OCU. Curb, gutter, and base material are installed on both the east and westbound lanes.

**Recommended Motion:** None.

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*Memorandum*

*Re: Poitras East Community Development District  
Construction Contract Status*

*September 21, 2021*

*Page 2*

**Master Infrastructure Phase 1C & Centerline Drive Segment F – Jr. Davis Construction Company**

**Construction Status:** The revised OUC electrical system design has been received and does not conflict with the previously designed and permitted underground utilities. The Contractor has been notified to proceed with all contracted improvements. Contractor has mobilized, installed silt fence, and nearly completed the clearing and grubbing.

**Change Order (C.O.) Status:** None

**Recommended Motion:** None

**Infrastructure Phase 1D – Jr. Davis Construction Company**

**Construction Status:** Underground work has not yet commenced. The contractor and the MOT consultant are continue to work together to obtain City approval of an alternative MOT plan to reduce the duration of construction in Laureate Boulevard.

**Change Order (C.O.) Status:** None

**Recommended Motion:** None

**Off-Site Force Main to Tavistock Lakes Boulevard – JMHC**

**Construction Status:** A limited notice to proceed was issued on 8/10/21 authorizing installation of erosion control and clearing of the force main easement, which has been completed. Orange County Utilities has approved the plans and the FDEP wastewater permit has been issued. A full notice to proceed will be issued pending receipt of County-signed construction plans.

**Change Order (C.O.) Status:** None

**Recommended Motion:** None

**Street A Phase 1 (aka Pearson Avenue) – Jr. Davis Construction Company**

(Note: this construction contract is between TDCP and JDC)

**Construction Status:** Contractor has completed construction of the gravity sanitary sewer system, force main, and lift station wet well. Installation of sanitary laterals is 85% complete. Storm sewer system has been completed except for inlet and manhole tops. The reclaim water system has been completed.

**Recommended Motion:** None.

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*Memorandum*

*Re: Poitras East Community Development District  
Construction Contract Status*

*September 21, 2021*

*Page 3*

**Street A Phase 2 (aka Pearson Avenue) – Contractor TBD**

**Construction Status:** This project is in the design and permitting stage and has been bid. Several permits and approvals have been received.

**Change Order (C.O.) Status:** None

**Recommended Motion:** None

Should there be any questions, please do not hesitate to call.

Thank you.

End of memorandum.

c: Larry Kaufmann  
Matt McDermott  
Chris Wilson  
Dan Young  
Tarek Fahmy

**Poitras East Community Development District  
Master Infrastructure Phase 1D  
Change Order Log  
Jr. Davis Construction, Inc.**

C.O. #	Date	Description of Revision	Additional Days	Amount	Status	New Contract Amount Original Contract Date	To Board	Approval Date	Notes
						\$ 2,900,282.54			
<u>1</u>	7/19/2021	Material Price Escalations	0	\$ 154,671.13		\$ 3,054,953.67	7/20/2021	7/20/2021	
<u>2</u>	8/16/2021	Rerouting of existing mainline irrigation pipe around the work area	0	\$ 7,651.23		\$ 3,062,604.90	8/17/2021	8/17/2021	

**Poitras East Community Development District  
Off-Site Force Main Extension  
Change Order Log  
JMHC, Inc.**

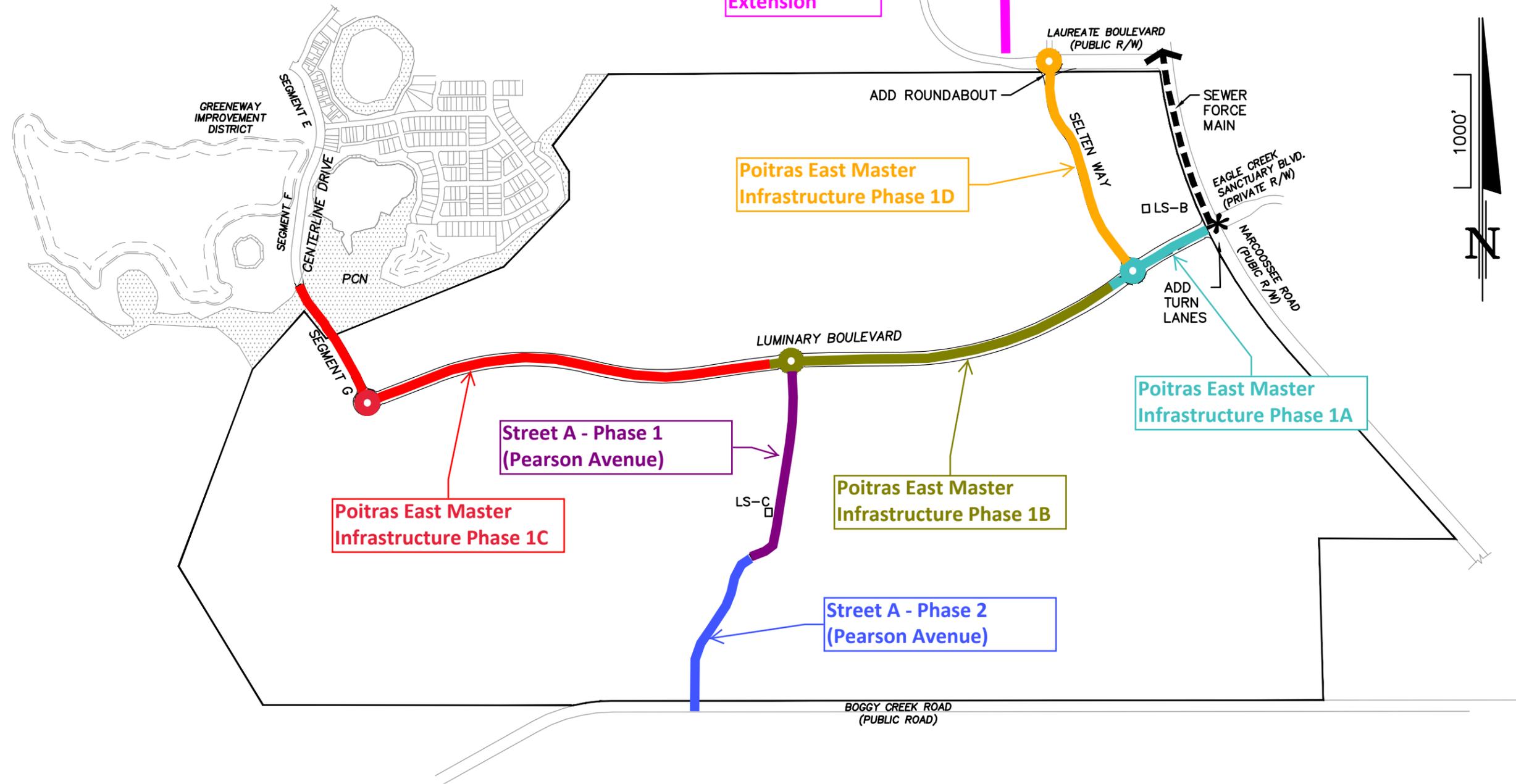
C.O. #	Date	Description of Revision	Additional Days	Amount	Status	New Contract Amount Original Contract Date	To Board	Approval Date	Notes
<u>1</u>	6/15/2021	Material Price Increase		\$ 26,179.99	Approved	\$ 1,057,724.00	6/15/2021	6/15/2021	
						\$ 1,083,903.99			

**Postras East  
Community Development District**

**Pearson Avenue Phase 2 Project**

**POITRAS EAST  
COMMUNITY DEVELOPMENT DISTRICT  
EXHIBIT C  
PHASE 1 IMPROVEMENTS**

- PHASE 1**
- POITRAS COMMUNITY DEVELOPMENT DISTRICT
  - = MASTER INFRASTRUCTURE IMPROVEMENTS
  - \* = TRAFFIC SIGNAL
  - LS = LIFT STATION SITE



**Postras East  
Community Development District**

**Construction Committee Recommendation**

**BID SUMMARY**  
**POITRAS EAST COMMUNITY DEVELOPMENT DISTRICT**  
**PEARSON AVENUE PHASE 2**  
**Bids Received: 10/1/2021**

<b>CONTRACTOR</b>	<b>JR. DAVIS CONSTRUCTION</b>	<b>WATSON CIVIL CONSTRUCTION</b>	<b>SOUTHERN DEVELOPMENT CONSTRUCTION</b>
Bid	\$ 2,235,434.97	\$ 3,094,384.68	\$ 3,160,000.00
Calendar Days to Complete	150	180	210

# **Postras East Community Development District**

## **Easement Agreements**

**Postras East  
Community Development District**

**Landscape & Irrigation Maintenance Easement  
Agreement with Toll Brothers**

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

Tucker F. Mackie  
HOPPING GREEN & SAMS P.A.  
119 South Monroe Street, Suite 300  
Tallahassee, Florida 32301

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**LANDSCAPE & IRRIGATION MAINTENANCE EASEMENT AGREEMENT**

This **LANDSCAPE AND IRRIGATION MAINTENANCE EASEMENT AGREEMENT** (“**Easement Agreement**”) is made and entered into this \_\_\_\_\_ day of \_\_\_\_\_, 2021, by and between:

**TOLL SOUTHEAST LP COMPANY, INC.**, a Delaware corporation, whose mailing address is 1140 Virginia Drive, Fort Washington, Pennsylvania 19034 (“**Grantor**”); and,

**POITRAS EAST COMMUNITY DEVELOPMENT DISTRICT**, a local unit of special-purpose government established pursuant to Chapter 190, *Florida Statutes* (“**Grantee**”), whose address is 3501 Quadrangle Boulevard, Suite 270, Orlando, Florida 32817.<sup>1</sup>

**WITNESS:**

**WHEREAS**, the District was established pursuant to the Uniform Community Development District Act of 1980, Chapter 190, *Florida Statutes*, as amended (“**Act**”), and is validly existing under the Constitution and laws of the State of Florida; and

**WHEREAS**, the Act authorizes the District to plan, finance, construct, install, operate and/or maintain certain systems, facilities, and infrastructure improvements, including landscaping and irrigation improvements, within the boundaries of the District; and

**WHEREAS**, Grantor has agreed to grant to Grantee a perpetual easement over the property described in **Exhibit A**, attached hereto and incorporated by reference herein, for the installation and maintenance of landscaping and irrigation improvements (“**Easement Property**”).

**NOW, THEREFORE**, for good and valuable consideration and the mutual covenants of the parties, the receipt and sufficiency of which are hereby acknowledged, the parties hereby agree as follows:

1. Recitations. The foregoing recitations are true and correct and are incorporated herein by this reference.

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<sup>1</sup> Wherever used herein, the terms “Grantor” and “Grantee” include all of the parties to this instrument, the heirs, legal representatives and assigns of individuals, and the successors and assigns of trustees, partnerships, limited liability companies, governmental entities, and corporations.

2. Grant of Easement. Grantor grants to Grantee, its successors, and assigns a non-exclusive, perpetual easement over, upon, under, through, and across the Easement Property for purposes of ingress and egress, and for the construction, installation, acquisition, operation, maintenance, repair, and replacement of certain landscaping, irrigation, and related improvements within the Easement Property. Notwithstanding the above grant by Grantor to Grantee, the parties agree that Grantee shall not in any manner restrict Grantor's reasonable use of the Easement Property that is not inconsistent with this paragraph's requirements.

3. Purpose. The easement herein granted shall be used solely and exclusively for the purposes described in Paragraph 2 above. Grantor shall not unreasonably interfere with the easement rights granted to Grantee hereby and shall not construct any improvements on the Easement Property.

4. Maintenance of Landscaping and Irrigation. Grantee shall perform all necessary maintenance and repair of the landscaping and irrigation improvements located on certain portions of the Easement Property as depicted in **Exhibit B** attached hereto. Grantee shall indemnify and hold Grantor harmless for any expenses incurred by Grantor in the event Grantee fails to perform any such necessary maintenance and repair of the landscaping or irrigation improvements to the extent permitted by law, but without waiving any sovereign immunity protection or other limits on liability afforded by law. However, Grantor, its successors and/or assigns, shall repair at their expense any damage caused to the landscaping and irrigation improvements located on the Easement Property, which is caused by Grantor, its successors and/or assigns, their agents, invitees, contractors or employees.

5. Duration. This Easement Agreement shall be perpetual in duration unless earlier terminated by Grantee.

6. Binding Effect. This Easement Agreement shall be binding upon the parties hereto and their respective heirs, personal representatives, transferees, successors and assigns as a covenant running with and binding upon the Easement Property.

7. Modification. This Easement Agreement may not be modified, amended or terminated without a written instrument, in recordable form, executed by Grantor and Grantee.

8. Attorney's Fees. In connection with any litigation arising out of this Easement Agreement (whether legal, equitable or declaratory in nature), the prevailing party shall be entitled to recover all fees and costs incurred in connection therewith, including reasonable attorneys' fees.

9. Entire Agreement. This Easement Agreement constitutes the entire agreement between the parties, there being no oral and/or implied agreements not specifically set forth herein.

10. Governing Law. This Easement Agreement shall be construed and determined in accordance with the laws of the State of Florida. Venue with respect to any litigation shall be Orange County, Florida.

11. Captions. The captions and paragraph headings contained in this Easement Agreement are for convenience of reference only and in no way define, describe, extend or limit the scope or intent of this Easement Agreement, nor the intent of any provisions hereof.

12. Counterparts. This Easement Agreement may be executed in several counterparts, each of which shall be deemed an original, but all of which together shall constitute one and the same instrument.

IN WITNESS WHEREOF, Grantor has caused these presents to be executed on the day and year first above written.

**WITNESSES**

**TOLL SOUTHEAST LP COMPANY, INC.**

By: \_\_\_\_\_  
Name: \_\_\_\_\_  
Title: \_\_\_\_\_

By: \_\_\_\_\_  
Name: \_\_\_\_\_  
Title: \_\_\_\_\_

By: \_\_\_\_\_  
Name: \_\_\_\_\_  
Title: \_\_\_\_\_

STATE OF \_\_\_\_\_  
COUNTY OF \_\_\_\_\_

The foregoing instrument was acknowledged before me by means of  physical presence or  online notarization, this \_\_\_\_\_ day of \_\_\_\_\_, 2021, by \_\_\_\_\_ as \_\_\_\_\_ of Toll Southeast LP Company, Inc., a Delaware corporation, on behalf of said entity, who appeared before me this day in person, and who is either personally known to me, or produced \_\_\_\_\_ as identification.

\_\_\_\_\_  
NOTARY PUBLIC, STATE OF \_\_\_\_\_

(NOTARY SEAL)

Name: \_\_\_\_\_  
(Name of Notary Public, Printed, Stamped or Typed as  
Commissioned)

**Note to Examiner: This instrument evidences a conveyance of an interest in unencumbered real estate as a gift and is exempt from Florida documentary stamp tax pursuant to Rule 12B-4.014(2)(a), Florida Administrative Code.**

**EXHIBIT A**

**EASEMENT PROPERTY**

Tracts S-1, OS-1 and OS-2, LAUREL POINTE PHASE 1, according to the plat thereof, as recorded in Plat Book \_\_\_\_, Pages \_\_\_\_, of the public Records of Orange County, Florida.

**EXHIBIT B**

**DISTRICT MAINTENANCE AREAS**

**Postras East  
Community Development District**

**Landscape & Irrigation Maintenance Easement  
Agreement with Pulte**

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

Tucker F. Mackie  
HOPPING GREEN & SAMS P.A.  
119 South Monroe Street, Suite 300  
Tallahassee, Florida 32301

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**LANDSCAPE & IRRIGATION MAINTENANCE EASEMENT AGREEMENT**

This **LANDSCAPE AND IRRIGATION MAINTENANCE EASEMENT AGREEMENT** (“**Easement Agreement**”) is made and entered into this \_\_\_\_\_ day of \_\_\_\_\_, 2021, by and between:

**PULTE HOME COMPANY, LLC**, a Michigan limited liability company, whose mailing address is 4900 Vineland Road, Suite 500, Orlando, Florida 32811 (“**Grantor**”); and,

**POITRAS EAST COMMUNITY DEVELOPMENT DISTRICT**, a local unit of special-purpose government established pursuant to Chapter 190, *Florida Statutes* (“**Grantee**”), whose address is 3501 Quadrangle Boulevard, Suite 270, Orlando, Florida 32817.<sup>1</sup>

**WITNESS:**

**WHEREAS**, the District was established pursuant to the Uniform Community Development District Act of 1980, Chapter 190, *Florida Statutes*, as amended (“**Act**”), and is validly existing under the Constitution and laws of the State of Florida; and

**WHEREAS**, the Act authorizes the District to plan, finance, construct, install, operate and/or maintain certain systems, facilities, and infrastructure improvements, including landscaping and irrigation improvements, within the boundaries of the District; and

**WHEREAS**, Grantor has agreed to grant to Grantee a perpetual easement over the property described in **Exhibit A**, attached hereto and incorporated by reference herein, for the installation and maintenance of landscaping and irrigation improvements (“**Easement Property**”).

**NOW, THEREFORE**, for good and valuable consideration and the mutual covenants of the parties, the receipt and sufficiency of which are hereby acknowledged, the parties hereby agree as follows:

1. Recitations. The foregoing recitations are true and correct and are incorporated herein by this reference.

---

<sup>1</sup> Wherever used herein, the terms “Grantor” and “Grantee” include all of the parties to this instrument, the heirs, legal representatives and assigns of individuals, and the successors and assigns of trustees, partnerships, limited liability companies, governmental entities, and corporations.

2. Grant of Easement. Grantor grants to Grantee, its successors, and assigns a non-exclusive, perpetual easement over, upon, under, through, and across the Easement Property for purposes of ingress and egress, and for the construction, installation, acquisition, operation, maintenance, repair, and replacement of certain landscaping, irrigation, and related improvements within the Easement Property. Notwithstanding the above grant by Grantor to Grantee, the parties agree that Grantee shall not in any manner restrict Grantor's reasonable use of the Easement Property that is not inconsistent with this paragraph's requirements.

3. Purpose. The easement herein granted shall be used solely and exclusively for the purposes described in Paragraph 2 above. Grantor shall not unreasonably interfere with the easement rights granted to Grantee hereby and shall not construct any improvements on the Easement Property.

4. Maintenance of Landscaping and Irrigation. Grantee shall perform all necessary maintenance and repair of the landscaping and irrigation improvements located on the Easement Property. Grantee shall indemnify and hold Grantor harmless for any expenses incurred by Grantor in the event Grantee fails to perform any such necessary maintenance and repair of the landscaping or irrigation improvements to the extent permitted by law, but without waiving any sovereign immunity protection or other limits on liability afforded by law. However, Grantor, its successors and/or assigns, shall repair at their expense any damage caused to the landscaping and irrigation improvements located on the Easement Property, which is caused by Grantor, its successors and/or assigns, their agents, invitees, contractors or employees.

5. Duration. This Easement Agreement shall be perpetual in duration unless earlier terminated by Grantee.

6. Binding Effect. This Easement Agreement shall be binding upon the parties hereto and their respective heirs, personal representatives, transferees, successors and assigns as a covenant running with and binding upon the Easement Property.

7. Modification. This Easement Agreement may not be modified, amended or terminated without a written instrument, in recordable form, executed by Grantor and Grantee.

8. Attorney's Fees. In connection with any litigation arising out of this Easement Agreement (whether legal, equitable or declaratory in nature), the prevailing party shall be entitled to recover all fees and costs incurred in connection therewith, including reasonable attorneys' fees.

9. Entire Agreement. This Easement Agreement constitutes the entire agreement between the parties, there being no oral and/or implied agreements not specifically set forth herein.

10. Governing Law. This Easement Agreement shall be construed and determined in accordance with the laws of the State of Florida. Venue with respect to any litigation shall be Orange County, Florida.

11. Captions. The captions and paragraph headings contained in this Easement Agreement are for convenience of reference only and in no way define, describe, extend or limit the scope or intent of this Easement Agreement, nor the intent of any provisions hereof.

12. Counterparts. This Easement Agreement may be executed in several counterparts, each of which shall be deemed an original, but all of which together shall constitute one and the same instrument.

IN WITNESS WHEREOF, Grantor has caused these presents to be executed on the day and year first above written.

**WITNESSES**

**PULTE HOME COMPANY, LLC**

By: \_\_\_\_\_  
Name: \_\_\_\_\_  
Title: \_\_\_\_\_

By: \_\_\_\_\_  
Name: \_\_\_\_\_  
Title: \_\_\_\_\_

By: \_\_\_\_\_  
Name: \_\_\_\_\_  
Title: \_\_\_\_\_

STATE OF \_\_\_\_\_  
COUNTY OF \_\_\_\_\_

The foregoing instrument was acknowledged before me by means of  physical presence or  online notarization, this \_\_\_\_\_ day of \_\_\_\_\_, 2021, by \_\_\_\_\_ as \_\_\_\_\_ of Pulte Home Company, LLC, a Michigan limited liability company, on behalf of said entity, who appeared before me this day in person, and who is either personally known to me, or produced \_\_\_\_\_ as identification.

\_\_\_\_\_  
NOTARY PUBLIC, STATE OF \_\_\_\_\_

(NOTARY SEAL)

Name: \_\_\_\_\_  
(Name of Notary Public, Printed, Stamped or Typed as Commissioned)

**Note to Examiner: This instrument evidences a conveyance of an interest in unencumbered real estate as a gift and is exempt from Florida documentary stamp tax pursuant to Rule 12B-4.014(2)(a), Florida Administrative Code.**

**EXHIBIT A**  
**EASEMENT PROPERTY**

DESCRIPTION:

That part of Tract OS-2I, ISLES OF LAKE NONA PHASE 2, according to the plat thereof, as recorded in Plat Book 102, Pages 88 through 100, of the Public Records of Orange County, Florida, described as follows:

BEGIN at the Northeast corner of said Tract OS-2I, said corner being on a curve concave Northerly having a radius of 3060.00 feet and a chord bearing of S88°03'26"W; thence Westerly along the North line of said Tract OS-2I and the arc of said curve through a central angle of 03°07'01" for a distance of 166.47 feet to the point of tangency; thence S89°36'57"W along said North line, 11.90 feet to the Northwest corner of said Tract OS-2I; thence departing said North line run S00°23'03"E along the West line of said Tract OS-2I, for a distance of 10.00 feet; thence departing said West line, run N89°36'57"E, 11.90 feet to the point of curvature of a curve concave Northerly having a radius of 3070.00 feet and a chord bearing of N88°03'26"E; thence Easterly along the arc of said curve through a central angle of 03°07'01" for a distance of 167.01 feet to a non-tangent line and the East line of said Tract OS-2I; thence N03°30'04"W along said East line, 10.00 feet to the POINT OF BEGINNING. This description is based on Florida State Plane Coordinate System East Zone, average combined scale factor of 0.99994883912, NAD 83 Datum (2011 adjustment) and all distances are grid dimensions.

Being subject to any rights-of-way, restrictions and easements of record.

AND

DESCRIPTION:

That part of Tract OS-2H, ISLES OF LAKE NONA PHASE 2, according to the plat thereof, as recorded in Plat Book 102, Pages 88 through 100, of the Public Records of Orange County, Florida, described as follows:

BEGIN at the Northeast corner of said Tract OS-2H; thence S89°36'57"W along the North line of said Tract OS-2H, for a distance of 131.98 feet to the Northwest corner of said Tract OS-2H; thence departing said North line run S00°23'03"E along the West line of said Tract OS-2H, for a distance of 10.00 feet; thence departing said West line run N89°36'57"E, 131.98 feet to the East line of said Tract OS-2H; thence N00°23'03"W along said East line, 10.00 feet to the POINT OF BEGINNING. This description is based on Florida State Plane Coordinate System East Zone, average combined scale factor of 0.99994883912, NAD 83 Datum (2011 adjustment) and all distances are grid dimensions.

Being subject to any rights-of-way, restrictions and easements of record.

AND

DESCRIPTION:

That part of Section 31, Township 24 South, Range 31 East, Orange County, Florida, described as follows:

Commence at the Southwest corner of Lot 2, POITRAS EAST N-5 SOUTH, according to the plat thereof, as recorded in Plat Book 102, Pages 76 and 77, of the Public Records of Orange County, Florida; thence N30°24'00"W along the Westerly line of said Lot 2, for a distance of 229.55 feet to the POINT OF BEGINNING; thence continue N30°24'00"W along the Westerly line of said Lot 2, for a distance of 2.27 feet to the Northwest corner of said Lot 2 and a non-tangent curve concave Southwesterly having a radius of 729.00 feet and a chord bearing of N40°32'22"W; thence departing said Westerly line run Northwesterly along the arc of said curve through a central angle of 01°16'36" for a distance of 16.24 feet to the point of compound curvature of a curve concave Southwesterly having a radius of 79.00 feet and a chord bearing of N55°24'29"W; thence Northwesterly along the arc of said curve through a central angle of 28°27'38" for a distance of 39.24 feet to the point of compound curvature of a curve concave Southerly having a radius of 50.00 feet and a chord bearing of S80°49'26"W; thence Westerly along the arc of said curve through a central angle of 59°04'31" for a distance of 51.55 feet to the Northerly line of lands described in Official Records Document Number 20180749879, of the Public Records of Orange County, Florida, and the point of reverse curvature of a curve concave Northwesterly having a radius of 2310.00 feet and a chord bearing of S56°34'16"W; thence Southwesterly along said Northerly line and the arc of said curve through a central angle of 10°34'12" for a distance of 426.15 feet to the point of tangency; thence S61°51'22"W along said Northerly line, 246.53 feet to the point of curvature of a curve concave Northerly having a radius of 3060.00 feet and a chord bearing of S74°10'39"W; thence Westerly along said Northerly line and the arc of said curve through a central angle of 24°38'33" for a distance of 1316.09 feet to the Northeast corner of Tract OS-2I, according to the plat of ISLES OF LAKE NONA PHASE 2, as recorded in Plat Book 102, Pages 88 through 100, of the Public Records of Orange County, Florida; thence departing said Northerly line, run S03°30'04"E along the East line of said Tract OS-2I, for a distance of 10.00 feet to a non-tangent curve concave Northerly having a radius of 3070.00 feet and a chord bearing of N74°10'39"E; thence departing said East line run Easterly along the arc of said curve through a central angle of 24°38'33" for a distance of 1320.39 feet to the point of tangency; thence N61°51'22"E, 246.53 feet to the point of curvature of a curve concave Northwesterly having a radius of 2320.00 feet and a chord bearing of N56°40'22"E; thence Northeasterly along the arc of said curve through a central angle of 10°22'01" for a distance of 419.77 feet to a non-tangent line; thence S80°27'18"E, 93.81 feet to the POINT OF BEGINNING. This description is based on Florida State Plane Coordinate System East Zone, average combined scale factor of 0.99994883912, NAD 83 Datum (2011 adjustment) and all distances are grid dimensions.

Being subject to any rights-of-way, restrictions and easements of record.

**Postras East  
Community Development District**

**FY 2021 Audit Engagement Letter**



**Carr, Riggs & Ingram, LLC**  
Certified Public Accountants  
500 Grand Boulevard  
Suite 210  
Miramar Beach, Florida 32550

(850) 837-3141  
(850) 654-4619 (fax)  
CRlcpa.com

October 1, 2021

Poitras Community Development District  
c/o PFM Group Consulting, LLC  
3501 Quadrangle Blvd, Suite 270  
Orlando, FL, 32817

We are pleased to confirm our understanding of the services we are to provide Poitras East Community Development District for the year ended September 30, 2021. We will audit the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information, including the related notes to the financial statements, which collectively comprise the basic financial statements of Poitras East Community Development District as of and for the year ended September 30, 2021. Accounting standards generally accepted in the United States of America provide for certain required supplementary information (RSI), such as management's discussion and analysis (MD&A), to supplement Poitras East Community Development District's basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. As part of our engagement, we will apply certain limited procedures to Poitras East Community Development District's RSI in accordance with auditing standards generally accepted in the United States of America. These limited procedures will consist of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We will 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. The following RSI is required by U.S. generally accepted accounting principles and will be subjected to certain limited procedures, but will not be audited:

- 1) Management's Discussion and Analysis.
- 2) Budgetary Comparison Schedule.

### **Audit Objectives**

The objective of our audit is the expression of opinions as to whether your financial statements are fairly presented, in all material respects, in conformity with U.S. generally accepted accounting principles and to report on the fairness of the supplementary information referred to in the second paragraph when considered in relation to the financial statements as a whole. Our audit will be conducted in accordance with auditing standards generally accepted in the United States of America and the standards for financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, and will include tests of the accounting records of Poitras East Community Development District and other procedures we consider necessary to enable us to

express such opinions. We will issue a written report upon completion of our audit of Poitras East Community Development District's financial statements. Our report will be addressed to the Board of Supervisors of Poitras East Community Development District. We cannot provide assurance that unmodified opinions will be expressed. Circumstances may arise in which it is necessary for us to modify our opinions or add emphasis-of-matter or other-matter paragraphs. If our opinions are other than unmodified, we will discuss the reasons with you in advance. If, for any reason, we are unable to complete the audit or are unable to form or have not formed opinions, we may decline to express opinions or issue reports, or may withdraw from this engagement.

We will also provide a report (that does not include an opinion) on internal control related to the financial statements and compliance with the provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a material effect on the financial statements as required by *Government Auditing Standards*. The report on internal control and on compliance and other matters will include a paragraph that states (1) that the purpose of the report is solely to describe the scope of 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 on compliance, and (2) that the report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. The paragraph will also state that the report is not suitable for any other purpose. If during our audit we become aware that Poitras East Community Development District is subject to an audit requirement that is not encompassed in the terms of this engagement, we will communicate to management and those charged with governance that an audit in accordance with U.S. generally accepted auditing standards and the standards for financial audits contained in *Government Auditing Standards* may not satisfy the relevant legal, regulatory, or contractual requirements.

### **Audit Procedures—General**

An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements; therefore, our audit will involve judgment about the number of transactions to be examined and the areas to be tested. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements. We will plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement, whether from (1) errors, (2) fraudulent financial reporting, (3) misappropriation of assets, or (4) violations of laws or governmental regulations that are attributable to the government or to acts by management or employees acting on behalf of the government. Because the determination of waste and abuse is subjective, *Government Auditing Standards* do not expect auditors to perform specific procedures to detect waste or abuse in financial audits nor do they expect auditors to provide reasonable assurance of detecting waste and abuse.

Because of the inherent limitations of an audit, combined with the inherent limitations of internal control, and because we will not perform a detailed examination of all transactions, an unavoidable risk exists that some material misstatements may exist and not be detected by us, even though the audit is properly planned and performed in accordance with U.S. generally accepted auditing standards and *Government Auditing Standards*. In addition, an audit is not designed to detect immaterial misstatements or violations of laws or governmental regulations that do not have a direct

and material effect on the financial statements. However, we will inform the appropriate level of management of any material errors, fraudulent financial reporting, or misappropriation of assets that comes to our attention. We will also inform the appropriate level of management of any violations of laws or governmental regulations that come to our attention, unless clearly inconsequential, and of any material abuse that comes to our attention. Our responsibility as auditors is limited to the period covered by our audit and does not extend to later periods for which we are not engaged as auditors.

Our procedures will include tests of documentary evidence supporting the transactions recorded in the accounts, and may include tests of the physical existence of inventories, and direct confirmation of receivables and certain other assets and liabilities by correspondence with selected individuals, funding sources, creditors, and financial institutions. We will request written representations from your attorneys as part of the engagement, and they may bill you for responding to this inquiry. At the conclusion of our audit, we will require certain written representations from you about your responsibilities for the financial statements; compliance with laws, regulations, contracts, and grant agreements; and other responsibilities required by generally accepted auditing standards.

#### **Audit Procedures—Internal Control**

Our audit will include obtaining an understanding of the government and its environment, including internal control, sufficient to assess the risks of material misstatement of the financial statements and to design the nature, timing, and extent of further audit procedures. Tests of controls may be performed to test the effectiveness of certain controls that we consider relevant to preventing and detecting errors and fraud that are material to the financial statements and to preventing and detecting misstatements resulting from illegal acts and other noncompliance matters that have a direct and material effect on the financial statements. Our tests, if performed, will be less in scope than would be necessary to render an opinion on internal control and, accordingly, no opinion will be expressed in our report on internal control issued pursuant to *Government Auditing Standards*.

An audit is not designed to provide assurance on internal control or to identify significant deficiencies or material weaknesses. Accordingly, we will express no such opinion. However, during the audit, we will communicate to management and those charged with governance internal control related matters that are required to be communicated under AICPA professional standards and *Government Auditing Standards*.

#### **Audit Procedures—Compliance**

As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we will perform tests of Poitras East Community Development District's compliance with the provisions of applicable laws, regulations, contracts, agreements, and grants. However, the objective of our audit will not be to provide an opinion on overall compliance and we will not express such an opinion in our report on compliance issued pursuant to *Government Auditing Standards*.

## **Other Services**

We will also assist in preparing the financial statements and related notes of Poitras East Community Development District in conformity with U.S. generally accepted accounting principles based on information provided by you. These nonaudit services do not constitute an audit under *Government Auditing Standards* and such services will not be conducted in accordance with *Government Auditing Standards*. We will perform the services in accordance with applicable professional standards. The other services are limited to the financial statement services previously defined. We, in our sole professional judgment, reserve the right to refuse to perform any procedure or take any action that could be construed as assuming management responsibilities.

We will also examine the District's compliance with the requirements of Section 218.415, Florida Statutes, *Local Government Investment Policies*, as of September 30, 2021. Our examination will be conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. Accordingly, it will include examining, on a test basis, your records and other procedures to obtain evidence necessary to enable us to express our opinion. Our report will be addressed to the Board of Supervisors of the District. We cannot provide assurance that an unmodified opinion will be expressed. Circumstances may arise in which it is necessary for us to modify our opinion. If our opinion is other than unmodified, we will discuss the reasons with you in advance. If, for any reason, we are unable to complete the examination or are unable to form or have not formed an opinion, we may decline to express an opinion or may withdraw from this engagement.

## **Management Responsibilities**

Management is responsible for designing, implementing, establishing, and maintaining effective internal controls relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error, including evaluating and monitoring ongoing activities to help ensure that appropriate goals and objectives are met; following laws and regulations; and ensuring that management and financial information is reliable and properly reported. Management is also responsible for implementing systems designed to achieve compliance with applicable laws, regulations, contracts, and grant agreements. You are also responsible for the selection and application of accounting principles, for the preparation and fair presentation of the financial statements and all accompanying information in conformity with U.S. generally accepted accounting principles, and for compliance with applicable laws and regulations and the provisions of contracts and grant agreements.

Management is also responsible for making all financial records and related information available to us and for the accuracy and completeness of that information. You are also responsible for providing us with (1) access to all information of which you are aware that is relevant to the preparation and fair presentation of the financial statements, (2) additional information that we may request for the purpose of the audit, and (3) unrestricted access to persons within the government from whom we determine it necessary to obtain audit evidence.

Your responsibilities include adjusting the financial statements to correct material misstatements and for confirming to us in the written representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the latest period

presented are immaterial, both individually and in the aggregate, to the financial statements taken as a whole.

You are responsible for the design and implementation of programs and controls to prevent and detect fraud, and for informing us about all known or suspected fraud affecting the government involving (1) management, (2) employees who have significant roles in internal control, and (3) others where the fraud could have a material effect on the financial statements. Your responsibilities include informing us of your knowledge of any allegations of fraud or suspected fraud affecting the government received in communications from employees, former employees, grantors, regulators, or others. In addition, you are responsible for identifying and ensuring that the government complies with applicable laws, regulations, contracts, agreements, and grants and for taking timely and appropriate steps to remedy fraud and noncompliance with provisions of laws, regulations, contracts or grant agreements that we report.

You are responsible for the preparation of the supplementary information, which we have been engaged to report on, in conformity with U.S. generally accepted accounting principles. You agree to include our report on the supplementary information in any document that contains and indicates that we have reported on the supplementary information. You also agree to include the audited financial statements with any presentation of the supplementary information that includes our report thereon. Your responsibilities include acknowledging to us in the written representation letter that (1) you are responsible for presentation of the supplementary information in accordance with GAAP; (2) you believe the supplementary information, including its form and content, is fairly presented in accordance with GAAP; (3) the methods of measurement or presentation have not changed from those used in the prior period (or, if they have changed, the reasons for such changes); and (4) you have disclosed to us any significant assumptions or interpretations underlying the measurement or presentation of the supplementary information.

Management is responsible for establishing and maintaining a process for tracking the status of audit findings and recommendations. Management is also responsible for identifying and providing report copies of previous financial audits, attestation engagements, performance audits or other studies related to the objectives discussed in the Audit Objectives section of this letter. This responsibility includes relaying to us corrective actions taken to address significant findings and recommendations resulting from those audits, attestation engagements, performance audits, or other studies. You are also responsible for providing management's views on our current findings, conclusions, and recommendations, as well as your planned corrective actions, for the report, and for the timing and format for providing that information.

You agree to assume all management responsibilities relating to the financial statements and related notes and any other nonaudit services we provide. You will be required to acknowledge in the management representation letter our assistance with preparation of the financial statements and related notes and that you have reviewed and approved the financial statements and related notes prior to their issuance and have accepted responsibility for them. Further, you agree to oversee the nonaudit services by designating an individual, preferably from senior management, with suitable skill, knowledge, or experience; evaluate the adequacy and results of those services; and accept responsibility for them.

## **Engagement Administration, Fees, and Other**

We understand that your employees will prepare all cash, accounts receivable, or other confirmations we request and will locate any documents selected by us for testing.

We will provide copies of our reports to the District; however, management is responsible for distribution of the reports and the financial statements. Unless restricted by law or regulation, or containing privileged and confidential information, copies of our reports are to be made available for public inspection.

The audit documentation for this engagement is the property of Carr, Riggs & Ingram, LLC and constitutes confidential information. However, subject to applicable laws and regulations, audit documentation and appropriate individuals will be made available upon request and in a timely manner to the Florida Auditor General or its designee, a federal agency providing direct or indirect funding, or the U.S. Government Accountability Office for purposes of a quality review of the audit, to resolve audit findings, or to carry out oversight responsibilities. We will notify you of any such request. If requested, access to such audit documentation will be provided under the supervision of CRI personnel. Furthermore, upon request, we may provide copies of selected audit documentation to the aforementioned parties. These parties may intend, or decide, to distribute the copies or information contained therein to others, including other governmental agencies.

**Public Records.** Auditor shall, pursuant to and in accordance with Section 119.0701, Florida Statutes, comply with the public records laws of the State of Florida, and specifically shall:

- a. Keep and maintain public records required by the District to perform the services or work set forth in this Agreement; and
- b. Upon the request of the District's custodian of public records, provide the District with a copy of the requested records or allow the records to be inspected or copied within a reasonable time at a cost that does not exceed the cost provided in Chapter 119, Florida Statutes, or as otherwise provided by law; and
- c. Ensure that public records that are exempt or confidential and exempt from public records disclosure requirements are not disclosed except as authorized by law for the duration of the contract term and following completion of the Agreement if the Auditor does not transfer the records to the District; and
- d. Upon completion of the Agreement, transfer, at no cost to the District, all public records in possession of the Auditor or keep and maintain public records required by the District to perform the service or work provided for in this Agreement. If the Auditor transfers all public records to the District upon completion of the Agreement, the Auditor shall destroy (except as required by regulation or professional standard to maintain such records) any duplicate public records that are exempt or confidential and exempt from public disclosure requirements. If the Auditor keeps and maintains public records upon completion of the Agreement, the Auditor shall meet all applicable requirements for retaining public records. All records stored electronically must be provided to the

District, upon request from the District's custodian of public records, in a format that is compatible with the information technology systems of the District.

Auditor acknowledges that any requests to inspect or copy public records relating to this Agreement must be made directly to the District pursuant to Section 119.0701(3), Florida Statutes. If notified by the District of a public records request for records not in the possession of the District but in possession of the Auditor, the Auditor shall provide such records to the District or allow the records to be inspected or copied within a reasonable time. Auditor acknowledges that should Auditor fail to provide the public records to the District within a reasonable time, Auditor may be subject to penalties pursuant to Section 119.10, Florida Statutes.

**IF THE AUDITOR HAS QUESTIONS REGARDING THE APPLICATION OF CHAPTER 119, FLORIDA STATUTES, TO THE AUDITOR'S DUTY TO PROVIDE PUBLIC RECORDS RELATING TO THIS AGREEMENT/CONTRACT, THE AUDITOR MAY CONTACT THE CUSTODIAN OF PUBLIC RECORDS FOR THE DISTRICT AT:**

**PFM Group Consulting, LLC  
3501 Quadrangle Blvd, Suite 270  
Orlando, FL, 32817  
TELEPHONE: (407)723-5935  
EMAIL: mullinsl@pfm.com**

The audit documentation for this engagement will be retained for a minimum of five years after the report release date or for any additional period requested by the Florida Auditor General. If we are aware that a federal awarding agency or auditee is contesting an audit finding, we will contact the party(ies) contesting the audit finding for guidance prior to destroying the audit documentation.

We expect to begin our audit on approximately December 1, 2021 and to issue our reports no later than January 31, 2022. K. Alan Jowers is the engagement partner and is responsible for supervising the engagement and signing the reports or authorizing another individual to sign them.

Our fee for these services will be at our standard hourly rates except that we agree that our fee will not exceed \$6,000. This agreement provides for a contract period of one (1) year with the option for one (1) one-year extension. Our invoices for these fees will be rendered each month as work progresses and are payable on presentation. Invoices will be provided in sufficient detail to demonstrate compliance with the terms discussed herein. In accordance with our firm policies, work may be suspended if your account becomes 30 days or more overdue and may not be resumed until your account is paid in full. If we elect to terminate our services for nonpayment, our engagement will be deemed to have been completed upon written notification of termination, even if we have not completed our report. This agreement may be terminated at-will by either party with 30 days' written notice. The District will pay all invoices for services rendered prior to the date of the notice of termination. The above fee is based on anticipated cooperation from your personnel and the assumption that unexpected circumstances will not be encountered during the audit. If significant additional time is necessary, we will discuss it with you and arrive at a new fee estimate before we incur the additional costs.

## **Dispute Resolution**

In the event of a dispute between the parties which arises out of or relates to this contract or engagement letter, the breach thereof or the services provided or to be provided hereunder, if the dispute cannot be settled through negotiation, the parties agree that before initiating arbitration, litigation or other dispute resolution procedure, they will first try, in good faith, to resolve the dispute through non-binding mediation. All parties agree that an alternative form of dispute resolution shall not be undertaken by either party until the expiration of fifteen (15) calendar days following notice being provided to the other party indicating that the dispute cannot be settled through mediation. The mediation will be administered by the American Arbitration Association under its *Dispute Resolution Rules for Professional Accounting and Related Services Disputes*. The costs of any mediation proceedings shall be shared equally by all parties.

## **Limitation of Liability**

Except as provided in this agreement, CRI shall not be liable for incidental, consequential, exemplary, special, punitive or ancillary damages of any kind alleged as a result of any cause of action from this agreement, whether arising out of breach of contract, tort or otherwise. Unless otherwise stated in this agreement, both CRI and you agree that the total cumulative liability of CRI (including its employees, directors, officers or agents), shall not exceed the amount of fees earned by CRI related to this engagement during the twelve months preceding the event giving rise to the claim, as such amount shall serve as a reasonable prospective estimate of any damages which you may suffer through any breach by CRI of the terms of this agreement, as such damages may be speculative or impossible to calculate. If there are unpaid fees owed to CRI, this cumulative liability will be reduced by the value of the unpaid fees with no additional interest or charges, as CRI retains the right to offset any sums claimed as due and owed by you, by any sums to which it is legally entitled. This limitation shall apply whether or not further damages are foreseeable, or whether either party (or its employees, agents, officers or directors) have been advised of the possibility of such damages.

## **Governing Law; Venue**

This agreement and performance hereunder shall be governed by the laws of the State of Florida, without reference to any conflict of laws rules or principles. Any action or proceeding arising from or relating to this agreement must be brought in a state or federal court having jurisdiction in Okaloosa County, Florida, and each party irrevocably submits to the jurisdiction and venue of any such court in any such action or proceeding and agrees to waive any defenses to venue and jurisdiction including *forum non conveniens*.

## **Statute of Limitations**

The parties agree that there shall be a one-year statute of limitation (from the delivery of the service or termination of the contract) for the filing of any requests for arbitration, lawsuit, or proceeding related to this agreement. If such a claim is filed more than one year, or the minimum durational period having been determined as permissible by applicable statutory law or by a court of competent jurisdiction, subsequent to the delivery of the service or termination of the contract, whichever

occurs first in time, then it shall be precluded by this provision, regardless of whether or not the claim has accrued at that time.

### **Electronic Data Communication and Storage and Use of Third Party Service Provider**

In the interest of facilitating our services to your company, we may send data over the Internet, securely store electronic data via computer software applications hosted remotely on the Internet, or allow access to data through third-party vendors' secured portals or clouds. Electronic data that is confidential to your company may be transmitted or stored using these methods. We may use third-party service providers to store or transmit this data, such as, but not limited to, providers of tax return preparation software. In using these data communication and storage methods, our firm employs measures designed to maintain data security. We use reasonable efforts to keep such communications and data access secure in accordance with our obligations under applicable laws and professional standards. We also require our third-party vendors to do the same.

You recognize and accept that we have no control over, and shall not be responsible for, the unauthorized interception or breach of any communications or data once it has been sent or has been subject to unauthorized access, notwithstanding all reasonable security measures employed by us or our third-party vendors. You consent to our use of these electronic devices and applications and submission of confidential client information to third-party service providers during this engagement.

To enhance our services to you, we will use a combination of remote access, secure file transfer, virtual private network or other collaborative, virtual workspace or other online tools or environments. Access through any combination of these tools allows for on-demand and/or real-time collaboration across geographic boundaries and time zones and allows CRI and you to share data, engagement information, knowledge, and deliverables in a protected environment. In order to use certain of these tools and in addition to execution of this acknowledgement and engagement letter, you may be required to execute a separate client acknowledgement or agreement and agree to be bound by the terms, conditions and limitations of such agreement. You agree that CRI has no responsibility for the activities of its third-party vendors supplying these tools and agree to indemnify and hold CRI harmless with respect to any and all claims arising from or related to the operation of these tools. While we may back up your files to facilitate our services, you are solely responsible for the backup of your files and records; therefore, we recommend that you also maintain your own backup files of these records. In the event you suffer a loss of any files or records due to accident, inadvertent mistake, or Act of God, copies of which you have provided to us pursuant to this agreement, we shall not be responsible or obligated to provide you a copy of any such file or record which we may retain in our possession.

We appreciate the opportunity to be of service to Poitras East Community Development District and believe this letter accurately summarizes the significant terms of our engagement. If you have any questions, please let us know. If you agree with the terms of our engagement as described in this letter, please sign the enclosed copy and return it to us.

Very truly yours,

*Carr, Riggs & Ingram, L.L.C.*

**CARR, RIGGS & INGRAM, LLC**  
**Certified Public Accountants**

RESPONSE:

This letter correctly sets forth the understanding of Poitras East Community Development District.

Management Signature: \_\_\_\_\_

Title: \_\_\_\_\_

Governance Signature: \_\_\_\_\_

Title: \_\_\_\_\_

# **Postras East Community Development District**

**Hopping Green & Sams and Kutak Rock  
Transition Letter**

# Hopping Green & Sams

Attorneys and Counselors

October 15, 2021

VIA EMAIL

Jennifer Walden  
District Manager  
PFM Group Consulting LLC  
jenniferw@pfm.com

**RE: Poitras East Community Development District ("Client")**

**JOINT LETTER BY HOPPING GREEN & SAMS, P.A. AND KUTAK ROCK LLP, ANNOUNCING THE DEPARTURE OF JONATHAN JOHNSON, KATIE BUCHANAN, MIKE ECKERT, TUCKER MACKIE, WES HABER, LINDSAY WHELAN, JOE BROWN, SARAH SANDY, ALYSSA WILLSON AND MICHELLE RIGONI TO KUTAK ROCK LLP**

Dear Ms. Walden:

As of November 15, 2021, Jonathan Johnson, Katie Buchanan, Mike Eckert, Tucker Mackie, Wes Haber, Lindsay Whelan, Joe Brown, Sarah Sandy, Alyssa Willson and Michelle Rigoni (the "Special District Practice Group") will be withdrawing as attorneys from Hopping Green & Sams, P.A. ("HGS") and will be joining Kutak Rock LLP ("Kutak"). The members of the Special District Practice Group have provided services in connection with HGS's representation of the Client on the above referenced matter(s) (the "Client Matters").

In the coming months, HGS will no longer be providing legal services. Kutak is prepared to continue as the Client's legal counsel with respect to the Client Matters; however, it is the Client's choice as to who should serve as its legal counsel, and whether the Client Matters and all electronic files and active and closed hardcopy files (collectively, the "Files") should be transferred to Kutak.

Please select one of the following alternatives; however, please be advised that as of November 15, 2021, HGS will no longer be competent to provide legal services to the Client; accordingly, representation by HGS will cease on November 15, 2021, whether or not the Client makes an election below:

**1. ALTERNATIVE #1.** The Client asks that the Client Matters be transferred with the Special District Practice Group to their new firm, Kutak. Please transfer all Files relating to the Client Matters. HGS's legal representation of the Client will cease on the date of HGS's receipt of their written notice. After that date, the Special District Practice Group and their new firm, Kutak, will be responsible for legal representation of the Client in the Client Matters. To the extent that HGS is holding any trust funds or other property of the Client, HGS is further instructed to transfer such funds and/or property to Kutak.

---

**(Please sign if you want Alternative #1; [DATE]  
otherwise, do not sign on this line.)**

**2. ALTERNATIVE #2.** If you do not want Alternative #1, please advise us what HGS should do regarding the Client Matters and all Files relating to the Client Matters by December 1, 2021. HGS's legal representation of the Client will cease on November 15, 2021. If HGS does not receive a response by December 1, 2021, that will confirm HGS's understanding that all Files are not needed or desired and HGS will shred them.

---

(Please sign here if you have [DATE]  
given instructions under Alternative  
#2; otherwise do not sign on this line.)

After you have completed and signed this form, please send a copy via electronic mail to [JasonM@hgslaw.com](mailto:JasonM@hgslaw.com), [MarkS@hgslaw.com](mailto:MarkS@hgslaw.com), [TuckerM@hgslaw.com](mailto:TuckerM@hgslaw.com), and [KimH@hgslaw.com](mailto:KimH@hgslaw.com).

Thank you for your consideration and assistance.

**HOPPING GREEN & SAMS, P.A.**



By: Jonathan Johnson

Its: President

Date: October 15, 2021

cc: Richard Levey (BoardMember1@poitrastcdd.com)

# **Postras East Community Development District**

**Promissory Notes**

**Postras East  
Community Development District**

**Luminary Boulevard Phase 1C**

**POITRAS EAST COMMUNITY DEVELOPMENT DISTRICT  
PROMISSORY NOTE  
(LUMINARY BOULEVARD PHASE 1C)**

**Owner:** TDCP, LLC

**Principal Amount:** \$1,071,850.00

**Date:** October 7, 2021

**Interest Rate:** 0.00%

**POITRAS EAST COMMUNITY DEVELOPMENT DISTRICT**, a local unit of special-purpose government established pursuant to Chapter 190, *Florida Statutes* (the “**District**”), for value received, hereby promises to pay to the Owner set forth above, or its successors or assigns, the principal and interest as shown above, in a single installment, or multiple installments as may be designated by the Owner, which will be due and payable when and if the District, in its sole discretion, issues a future series of bonds or other indebtedness (the “**Pledged Revenues**”) the proceeds of which are legally available for the payment of such principal and interest under the terms of the indenture, loan agreement and other agreements applicable to the District’s receipt of such Pledged Revenues; provided however, that such payment is contingent upon a determination by the District’s bond counsel that the acquisition is properly compensable from the proceeds of the Pledged Revenues. This Note is given to finance the purchase price for certain real property as more particularly described in the *Acquisition and Advanced Funding Agreement* dated September 10, 2020, by and between the District and TDCP, LLC, and pursuant to section 6 of such agreement. The District is under no obligation to ensure the availability of such Pledged Revenues at any time and the Owner shall have no right to compel the District to pay such principal or interest from any other source of funds.

This Note is issued under and pursuant to the Constitution and laws of the State of Florida, particularly Chapter 190, *Florida Statutes*. This Note is issued with the intent that the laws of the State of Florida shall govern its construction.

This Note shall have all the qualities and incidents, including negotiability, of investment securities within the meaning and for all the purposes of the Uniform Commercial Code of the State of Florida. This Note may be assigned by Owner without the consent of the District or any party.

All acts, conditions and things required by the Constitution and laws of the State of Florida and the ordinances and resolutions of the District to happen, exist and be performed precedent to and in the issuance of this Note have happened, exist and have been performed as so required.

In the event a condition of default occurs under this Note, then in such event, this Note and all sums due hereunder shall thereafter without any further notice or action by the Owner bear interest at the highest lawful rate of interest per annum permitted under the laws of the State of Florida from the date of such default. Notwithstanding any term, condition, obligation or provision herein to the contrary, it is the express intent of the Owner that no interest, consideration or charge in excess of that permitted in the State of Florida may be accrued, charged or taken or become payable hereunder. In the event it is hereafter determined that the Owner has taken, charged or reserved interest in excess of that permitted under Florida law, whether due to prepayment, acceleration or otherwise, such excess shall be refunded to the District or credited against the sums due the Owner hereunder.

The District hereby waives presentment for payment, demand, protest, notice of protest and notice of dishonor, and expressly agrees jointly and severally to remain and continue bound for the payment of the principal and interest provided for by the terms of this Note, notwithstanding any extension or extensions of the time of, or for the payment of said principal or interest, or any change or changes in the amount or amounts agreed to be paid under or by virtue of the obligation to pay provided for in the Note, or any change or changes by way of release or surrender or substitution of any real property and collateral or either, held as security for this Note, and the District waives all and every kind of notice of such extension or extensions change or changes, and agrees that the same may be made without the joinder of the District.

**THIS NOTE SHALL NOT BE DEEMED TO CONSTITUTE A GENERAL DEBT OR A PLEDGE OF THE FAITH AND CREDIT OF THE DISTRICT, OR A DEBT OR PLEDGE OF THE FAITH AND CREDIT OF THE STATE OF FLORIDA OR ANY POLITICAL SUBDIVISION THEREOF WITHIN THE MEANING OF ANY CONSTITUTIONAL, LEGISLATIVE OR CHARTER PROVISION OR LIMITATION, AND IT IS EXPRESSLY AGREED BY THE OWNER OF THIS NOTE THAT SUCH OWNER SHALL NEVER HAVE THE RIGHT, DIRECTLY OR INDIRECTLY, TO REQUIRE OR COMPEL THE EXERCISE OF THE AD VALOREM TAXING POWER OF THE DISTRICT OR ANY OTHER POLITICAL SUBDIVISION OF THE STATE OF FLORIDA OR TAXATION IN ANY FORM ON ANY REAL OR PERSONAL PROPERTY FOR THE PAYMENT OF THE PRINCIPAL AND INTEREST ON THIS NOTE.**

IN WITNESS WHEREOF, the Poitras East Community Development District has caused this Note to bear the signature of its Chairman of its Board of Supervisors and the official seal of the District to be impressed or imprinted hereon and attested by the signature of the Secretary to the Board of Supervisors.

**POITRAS EAST COMMUNITY  
DEVELOPMENT DISTRICT**

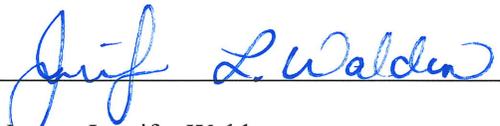
**Attest:**



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

Print Name: Richard Levey

Title: Chair of the Board of Supervisors



Print Name: Jennifer Walden

Title: Secretary/Assistant Secretary

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**Postras East  
Community Development District**

**Luminary Boulevard Phase 1D**

**POITRAS EAST COMMUNITY DEVELOPMENT DISTRICT  
PROMISSORY NOTE  
(LUMINARY BOULEVARD PHASE 1D)**

**Owner:** TDCP, LLC  
**Principal Amount:** \$239,020.00  
**Date:** October 7, 2021  
**Interest Rate:** 0.00%

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**POITRAS EAST COMMUNITY  
DEVELOPMENT DISTRICT**

**Attest:**



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

Print Name: Richard Levey

Title: Chair of the Board of Supervisors



Print Name: Jennifer Walden

Title: Secretary/Assistant Secretary

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**Postras East  
Community Development District**

**Pearson Avenue Phase 2**

**POITRAS EAST COMMUNITY DEVELOPMENT DISTRICT  
PROMISSORY NOTE  
(PEARSON AVENUE PHASE 2)**

**Owner:** TDCP, LLC

**Principal Amount:** \$225,505.00

**Date:** September 23, 2021

**Interest Rate:** 0.00%

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**POITRAS EAST COMMUNITY  
DEVELOPMENT DISTRICT**

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

Print Name: \_\_\_\_\_

Title: Chair of the Board of Supervisors

Attest:

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

Print Name: \_\_\_\_\_

Title: Secretary/Assistant Secretary

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**Postras East  
Community Development District**

**Payment Authorization  
Nos. 122 – 125**

# Postras East Community Development District

## Payment Authorization #122

9/17/2021

Item No.	Payee	Invoice Number	General Fund
1	<b>USIC Locating Services</b> Locating Services Through 08/31/2021	461887	\$ 229.00
2	<b>VGlobalTech</b> September Website Maintenance	3037	\$ 125.00
<b>TOTAL</b>			<b>\$ 354.00</b>



Chairperson

**RECEIVED**

**By Amanda Lane at 12:50 pm, Sep 21, 2021**

# Postras East Community Development District

## Payment Authorization #123

9/24/2021

Item No.	Payee	Invoice Number	General Fund
1	<b>Berman Construction</b> September Administrator & Irrigation Specialist	14682	\$ 1,000.00
2	<b>Egis Insurance Advisors</b> FY 2022 Insurance	14709	\$ 5,570.00
3	<b>Supervisor Fees - 09/21/2021 Meeting</b> Richard Levey	--	\$ 200.00
<b>TOTAL</b>			<b>\$ 6,770.00</b>



Chairperson

**RECEIVED**

**By Amanda Lane at 8:32 am, Sep 24, 2021**

# Postras East Community Development District

## Payment Authorization #124

10/1/2021

Item No.	Payee	Invoice Number	General Fund	Fiscal Year
1	<b>Donald W McIntosh Associates</b> Engineering Services Through 09/10/2021	41633	\$ 631.50	FY 2021
2	<b>Hopping Green &amp; Sams</b> General Counsel Through 08/31/2021	125217	\$ 1,725.63	FY 2021
3	<b>PFM Group Consulting</b> DM Fee: September 2021 FY 2022 Tax Roll August Reimbursables	DM-09-2021-44 FY22-TR-0024 OE-EXP-09-34	\$ 2,916.63 \$ 7,500.00 \$ 25.01	FY 2021 FY 2022 FY 2021

**TOTAL \$ 12,798.77**

5,298.77	FY 2021
7,500.00	FY 2022



Chairperson

Postras East Community Development District  
c/o PFM Group Consulting  
3501 Quadrangle Boulevard, Ste. 270  
Orlando, FL 32817  
LaneA@pfm.com // (407) 723-5925

**RECEIVED**  
By Amanda Lane at 1:07 pm, Oct 01, 2021

# Postras East Community Development District

## Payment Authorization #125

10/8/2021

Item No.	Payee	Invoice Number	General Fund	Fiscal Year
1	<b>Berman Construction</b> October Administrator & Irrigation Specialist	15113	\$ 1,000.00	FY 2022
2	<b>Department of Economic Opportunity</b> FY 2022 Special District Fee	85433	\$ 175.00	FY 2022
3	<b>Orlando Sentinel</b> Legal Advertising on 08/03/2021 (Ad: 6992838) Legal Advertising on 08/27/2021 (Ad: 7025374)	OSC40504381 OSC41452622	\$ 2,851.80 \$ 440.01	FY 2021 FY 2021
4	<b>Sunshine 811</b> September Tickets	PS-INV1003336	\$ 5.04	FY 2021

**TOTAL**

**\$ 4,471.85**

3,296.85

FY 2021

1,175.00

FY 2022



Chairperson

Postras East Community Development District  
c/o PFM Group Consulting  
3501 Quadrangle Boulevard, Ste. 270  
Orlando, FL 32817  
LaneA@pfm.com // (407) 723-5925

**RECEIVED**

By Amanda Lane at 9:25 am, Oct 09, 2021

**Postras East  
Community Development District**

**Requisition Nos. 2020-001 – 2020-086**

Postras East Construction Reconciliation

	<u>S2020</u>	<u>Developer</u>
	<u>Construction</u>	<u>Contributions</u>
Receipt of Funds	\$ -	\$ -
Other Inflow	\$ 3,017,134.20	\$ 18,726.41
Interest Earned To Date	\$ 0.02	\$ -
Transfers to/(from) DSR	\$ -	\$ -
Transfer to/(from) COI	\$ -	\$ -
<b>Total Construction Funds</b>	<b>\$ 3,017,134.22</b>	<b>\$ 18,726.41</b>

<u>Number</u>	<u>Fiscal</u>	<u>Date</u>	<u>Vendor</u>	<u>S2020</u>	<u>Developer</u>	<u>Date Cleared</u>
	<u>Year</u>	<u>Prepped</u>		<u>Construction</u>	<u>Contributions</u>	
FR 9	2020	4/24/2020	Donald W McIntosh Associates	\$ -	\$ 3,322.50	7/10/2020
FR 10	2020	5/15/2020	Donald W McIntosh Associates	\$ -	\$ 1,117.50	7/10/2020
FR 10	2020	5/15/2020	Hopping Green & Sams	\$ -	\$ 112.00	7/7/2020
FR 11	2020	6/12/2020	Donald W McIntosh Associates	\$ -	\$ 2,755.00	8/11/2020
FR 11	2020	6/12/2020	Hopping Green & Sams	\$ -	\$ 140.00	7/31/2020
FR 12	2020	7/10/2020	Donald W McIntosh Associates	\$ -	\$ 1,625.00	9/30/2020
FR 12	2020	7/10/2020	Hopping Green & Sams	\$ -	\$ 140.00	8/25/2020
FR 14	2020	8/7/2020	Donald W McIntosh Associates	\$ -	\$ 1,652.50	9/30/2020
FR 15	2020	8/28/2020	Donald W McIntosh Associates	\$ -	\$ 907.50	11/27/2020
FR 17	2020	9/18/2020	Hopping Green & Sams	\$ -	\$ 204.76	10/28/2020
S2020-1	2020	9/25/2020	Boggy Creek Improvement District	\$ 118.26	\$ -	9/30/2020
S2020-2	2020	9/25/2020	Donald W McIntosh Associates	\$ 3,158.75	\$ -	9/30/2020
S2020-3	2020	9/25/2020	Hopping Green & Sams	\$ 1,442.00	\$ -	9/30/2020
FR 18	2020	10/2/2020	Hopping Green & Sams	\$ -	\$ 532.00	11/30/2020
S2020-4	2020	10/2/2020	Donald W McIntosh Associates	\$ 1,810.00	\$ -	10/6/2020
S2020-5	2020	10/2/2020	Hopping Green & Sams	\$ 1,092.00	\$ -	10/6/2020
S2020-6	2021	10/23/2020	Boggy Creek Improvement District	\$ 163.75	\$ -	10/29/2020
S2020-7	2020	10/23/2020	Donald W McIntosh Associates	\$ 3,032.50	\$ -	10/29/2020
S2020-7	2021	10/23/2020	Donald W McIntosh Associates	\$ 777.50	\$ -	10/29/2020
FR 20	2020	11/6/2020	Hopping Green & Sams	\$ -	\$ 1,204.00	1/6/2021
S2020-8	2020	11/6/2020	Hopping Green & Sams	\$ 1,652.00	\$ -	11/10/2020
S2020-9	2021	11/9/2020	Holland & Knight	\$ 294,440.00	\$ -	11/10/2020
S2020-10	2020	11/13/2020	The Appraisal Group of Central Flor	\$ 4,000.00	\$ -	11/19/2020
S2020-11	2021	11/13/2020	Boggy Creek Improvement District	\$ 92.19	\$ -	11/19/2020
S2020-12	2021	11/20/2020	Donald W McIntosh Associates	\$ 2,337.50	\$ -	12/3/2020
S2020-13	2021	12/4/2020	Donald W McIntosh Associates	\$ 1,218.30	\$ -	12/18/2020
S2020-14	2021	12/11/2020	Boggy Creek Improvement District	\$ 93.12	\$ -	12/18/2020
S2020-15	2021	12/11/2020	Hopping Green & Sams	\$ 2,096.00	\$ -	12/18/2020
FR 21	2021	12/11/2020	Hopping Green & Sams	\$ -	\$ 3,052.00	2/5/2021
S2020-16	2021	12/18/2020	Donald W McIntosh Associates	\$ 856.25	\$ -	12/23/2020
S2020-17	2021	1/8/2021	Central Florida Locating	\$ 6,825.00	\$ -	1/13/2021
S2020-18	2021	1/8/2021	Hopping Green & Sams	\$ 1,783.50	\$ -	1/13/2021
FR 22	2021	1/8/2021	Hopping Green & Sams	\$ -	\$ 644.00	3/24/2021
S2020-19	2021	1/15/2021	Donald W McIntosh Associates	\$ 2,620.50	\$ -	1/22/2021
S2020-20	2021	1/22/2021	Boggy Creek Improvement District	\$ 92.19	\$ -	1/27/2021
S2020-21	2021	1/29/2021	Kittelsohn & Associates	\$ 2,835.00	\$ -	2/2/2021
S2020-22	2021	2/12/2021	Hopping Green & Sams	\$ -	\$ -	-
FR 23	2021	2/12/2021	Hopping Green & Sams	\$ -	\$ 1,176.00	3/24/2021
S2020-23	2021	2/19/2021	Boggy Creek Improvement District	\$ 67.82	\$ -	2/24/2021
S2020-24	2021	2/19/2021	Donald W McIntosh Associates	\$ 26,631.15	\$ -	2/24/2021
S2020-25	2021	2/26/2021	Yovaish Engineering Services	\$ 2,045.00	\$ -	3/2/2021
S2020-26	2021	3/5/2021	Kittelsohn & Associates	\$ 6,840.75	\$ -	3/10/2021
S2020-27	2021	3/5/2021	Orlando Sentinel	\$ 1,037.52	\$ -	3/10/2021
S2020-28	2021	3/12/2021	Hopping Green & Sams	\$ -	\$ -	-
FR 24	2021	3/12/2021	Hopping Green & Sams	\$ -	\$ 141.65	4/30/2021
S2020-29	2021	3/19/2021	Boggy Creek Improvement District	\$ 67.82	\$ -	4/1/2021
S2020-30	2021	3/19/2021	Donald W McIntosh Associates	\$ 55,682.30	\$ -	4/1/2021
S2020-31	2021	3/19/2021	Hopping Green & Sams	\$ 1,796.00	\$ -	4/1/2021
S2020-32	2021	4/2/2021	Kittelsohn & Associates	\$ 299.25	\$ -	4/7/2021

### Postras East Construction Reconciliation

				<u>S2020</u>		<u>Developer</u>	
				<u>Construction</u>		<u>Contributions</u>	
S2020-33	2021	4/30/2021	Boggy Creek Improvement District	\$ 67.82	\$ -		5/6/2021
S2020-34	2021	4/30/2021	Donald W McIntosh Associates	\$ 31,081.50	\$ -		5/6/2021
S2020-35	2021	4/30/2021	GAI Consultants	\$ 1,560.31	\$ -		5/6/2021
S2020-36	2021	4/30/2021	Hopping Green & Sams	\$ 1,503.00	\$ -		5/6/2021
S2020-37	2021	5/14/2021	Boggy Creek Improvement District	\$ 67.82	\$ -		5/18/2021
S2020-38	2021	5/14/2021	City of Orlando	\$ 10,000.00	\$ -		5/18/2021
S2020-39	2021	5/14/2021	Donald W McIntosh Associates	\$ 23,904.50	\$ -		5/18/2021
S2020-40	2021	5/14/2021	Hopping Green & Sams	\$ 3,366.00	\$ -		5/18/2021
S2020-41	2021	5/14/2021	Osceola County	\$ 2,000.00	\$ -		5/18/2021
S2020-42	2021	5/14/2021	TDCP, LLC	\$ 1,507,098.08	\$ -		5/18/2021
S2020-43	2021	5/21/2021	GAI Consultants	\$ 556.25	\$ -		5/26/2021
S2020-44	2021	5/21/2021	Yovash Engineering Services	\$ 365.00	\$ -		5/26/2021
S2020-45	2021	5/28/2021	Hopping Green & Sams	\$ 2,598.00	\$ -		6/2/2021
S2020-46	2021	6/4/2021	JMHC	\$ 8,892.00	\$ -		6/8/2021
S2020-47	2021	6/4/2021	Kittelson & Associates	\$ 1,440.00	\$ -		6/8/2021
S2020-48	2021	6/4/2021	Orange County Utilities	\$ 1,919.84	\$ -		6/8/2021
S2020-49	2021	6/11/2021	Boggy Creek Improvement District	\$ 67.82	\$ -		6/15/2021
S2020-50	2021	6/11/2021	Donald W McIntosh Associates	\$ 15,253.69	\$ -		6/15/2021
S2020-51	2021	6/11/2021	GAI Consultants	\$ 842.50	\$ -		6/15/2021
S2020-52	2021	6/16/2021	The School Board of Orange County	\$ 214,060.50	\$ -		6/17/2021
S2020-53	2021	6/18/2021	City of Orlando	\$ 44,469.02	\$ -		6/24/2021
S2020-54	2021	6/30/2021	City of Orlando	\$ 66,974.21	\$ -		7/1/2021
S2020-55	2021	7/8/2021	Boggy Creek Improvement District	\$ 67.82	\$ -		7/12/2021
S2020-56	2021	7/8/2021	Orange County Utilities	\$ 15,065.76	\$ -		7/12/2021
S2020-57	2021	7/9/2021	Donald W McIntosh Associates	\$ 21,516.55	\$ -		7/14/2021
S2020-58	2021	7/9/2021	Hopping Green & Sams	\$ 4,080.00	\$ -		7/14/2021
S2020-59	2021	7/30/2021	JMHC	\$ 3,550.50	\$ -		8/9/2021
S2020-60	2021	8/6/2021	Donald W McIntosh Associates	\$ 40,510.46	\$ -		8/11/2021
S2020-61	2021	8/6/2021	Florida Department of Environment	\$ 1,400.00	\$ -		8/11/2021
S2020-62	2021	8/6/2021	Hopping Green & Sams	\$ -	\$ -		
S2020-63	2021	8/6/2021	Kittelson & Associates	\$ 1,842.00	\$ -		8/11/2021
S2020-64	2021	8/13/2021	Florida Industrial Electric	\$ 5,862.49	\$ -		8/16/2021
S2020-65	2021	8/13/2021	GAI Consultants	\$ 1,891.25	\$ -		8/16/2021
S2020-66	2021	8/20/2021	Boggy Creek Improvement District	\$ 44.50	\$ -		8/24/2021
S2020-67	2021	8/20/2021	Hopping Green & Sams	\$ 3,963.50	\$ -		8/24/2021
S2020-68	2021	8/27/2021	Core & Main	\$ 60,154.60	\$ -		9/3/2021
S2020-69	2021	8/27/2021	Hopping Green & Sams	\$ 3,675.00	\$ -		9/3/2021
S2020-70	2021	8/27/2021	Kittelson & Associates	\$ 1,020.00	\$ -		9/3/2021
S2020-71	2021	9/3/2021	City of Orlando	\$ 85,670.37	\$ -		9/9/2021
S2020-72	2021	9/3/2021	Donald W McIntosh Associates	\$ 21,528.45	\$ -		9/9/2021
S2020-73	2021	9/3/2021	Florida Industrial Electric	\$ 23,989.59	\$ -		9/9/2021
S2020-74	2021	9/3/2021	Postras East CDD	\$ 250.00	\$ -		9/9/2021
S2020-75	2021	9/8/2021	Orange County Utilities	\$ 14,509.51	\$ -		9/9/2021
S2020-76	2021	9/17/2021	Boggy Creek Improvement District	\$ 45.25	\$ -		9/22/2021
S2020-77	2021	9/17/2021	Core & Main	\$ 208,420.00	\$ -		9/22/2021
S2020-78	2021	9/17/2021	GAI Consultants	\$ 308.63	\$ -		9/22/2021
S2020-79	2021	9/17/2021	Jr. Davis Construction Co.	\$ 32,504.96	\$ -		9/22/2021
S2020-80	2021	9/24/2021	Egis Insurance & Risk Advisors	\$ 775.00	\$ -		9/30/2021
S2020-80	2022	9/24/2021	Egis Insurance & Risk Advisors	\$ 22,459.00	\$ -		9/30/2021
S2020-81	2021	9/24/2021	JMHC	\$ 37,304.25	\$ -		9/30/2021
S2020-82	2021	9/24/2021	Kittelson & Associates	\$ 1,869.00	\$ -		9/30/2021
S2020-83	2021	9/24/2021	Oldcastle	\$ 37,764.00	\$ -		9/30/2021
S2020-84	2021	10/1/2021	Donald W McIntosh Associates	\$ 34,934.34	\$ -		
S2020-85	2021	10/1/2021	Hopping Green & Sams	\$ 1,548.90	\$ -		
S2020-86	2021	10/8/2021	Florida Industrial Electric	\$ 18,902.22	\$ -		
Total Expended				\$ 3,072,519.68	\$ 18,726.41		
Book Balance at September 30, 2021				\$ -			

**Postras East  
Community Development District**

**Work Authorization/Proposed Services  
*(if applicable)***

**Postras East  
Community Development District**

**District's Financial Position and  
Budget to Actual YTD**

**Poitras East CDD**  
Statement of Financial Position  
As of 9/30/2021

	General Fund	Debt Service Fund	Capital Projects Fund	Total
<b><u>Assets</u></b>				
<b><u>Current Assets</u></b>				
General Checking Account	\$15,902.20			\$15,902.20
Alleyway Reserve	5,000.00			5,000.00
Infrastructure Capital Reserve	20,000.00			20,000.00
Prepaid Expenses	5,570.00			5,570.00
Series 2020 Debt Service Reserve		\$296,760.26		296,760.26
Series 2020 Interest		15.95		15.95
Prepaid Expenses			\$22,459.00	22,459.00
Total Current Assets	<u>\$46,472.20</u>	<u>\$296,776.21</u>	<u>\$22,459.00</u>	<u>\$365,707.41</u>
<b>Total Assets</b>	<b><u>\$46,472.20</u></b>	<b><u>\$296,776.21</u></b>	<b><u>\$22,459.00</u></b>	<b><u>\$365,707.41</u></b>
<b><u>Liabilities and Net Assets</u></b>				
<b><u>Current Liabilities</u></b>				
Accounts Payable	\$8,595.62			\$8,595.62
Accounts Payable			\$55,385.46	55,385.46
Total Current Liabilities	<u>\$8,595.62</u>	<u>\$0.00</u>	<u>\$55,385.46</u>	<u>\$63,981.08</u>
<b>Total Liabilities</b>	<b><u>\$8,595.62</u></b>	<b><u>\$0.00</u></b>	<b><u>\$55,385.46</u></b>	<b><u>\$63,981.08</u></b>
<b><u>Net Assets</u></b>				
Net Assets, Unrestricted	(\$63,275.11)			(\$63,275.11)
Net Assets - General Government	67,906.97			67,906.97
Current Year Net Assets - General Government	33,244.72			33,244.72
Net Assets, Unrestricted		\$33,175.73		33,175.73
Current Year Net Assets, Unrestricted		263,600.48		263,600.48
Net Assets, Unrestricted			(\$11,586.21)	(11,586.21)
Current Year Net Assets, Unrestricted			(21,340.25)	(21,340.25)
<b>Total Net Assets</b>	<b><u>\$37,876.58</u></b>	<b><u>\$296,776.21</u></b>	<b><u>(\$32,926.46)</u></b>	<b><u>\$301,726.33</u></b>
<b>Total Liabilities and Net Assets</b>	<b><u>\$46,472.20</u></b>	<b><u>\$296,776.21</u></b>	<b><u>\$22,459.00</u></b>	<b><u>\$365,707.41</u></b>

**Poitras East CDD**  
**Statement of Activities**  
As of 9/30/2021

	General Fund	Debt Service Fund	Capital Projects Fund	Total
<b><u>Revenues</u></b>				
Developer Contributions	\$150,707.65			\$150,707.65
Other Income & Other Financing Sources	338.79			338.79
Inter-Fund Group Transfers In		\$0.29		0.29
Debt Proceeds		282,393.38		282,393.38
Inter-Fund Transfers In			(\$0.29)	(0.29)
Debt Proceeds			3,012,415.19	3,012,415.19
<b>Total Revenues</b>	<b>\$151,046.44</b>	<b>\$282,393.67</b>	<b>\$3,012,414.90</b>	<b>\$3,445,855.01</b>
<b><u>Expenses</u></b>				
Supervisor Fees	\$2,400.00			\$2,400.00
D&O Insurance	2,421.00			2,421.00
Management	35,000.00			35,000.00
Engineering	10,028.02			10,028.02
Property Appraiser	296.00			296.00
District Counsel	33,666.79			33,666.79
Audit	3,750.00			3,750.00
Travel and Per Diem	22.10			22.10
Postage & Shipping	145.96			145.96
Legal Advertising	10,632.40			10,632.40
Miscellaneous	671.50			671.50
Web Site Maintenance	2,700.00			2,700.00
Dues, Licenses, and Fees	175.00			175.00
General Insurance	2,960.00			2,960.00
Property & Casualty	935.00			935.00
Personnel Leasing Agreement	12,000.00			12,000.00
Interest Payments (Series 2020)		\$18,808.67		18,808.67
Engineering			\$281,262.99	281,262.99
District Counsel			26,409.90	26,409.90
Legal Advertising			1,975.44	1,975.44
Property & Casualty			775.00	775.00
Contingency			2,723,331.84	2,723,331.84
<b>Total Expenses</b>	<b>\$117,803.77</b>	<b>\$18,808.67</b>	<b>\$3,033,755.17</b>	<b>\$3,170,367.61</b>
<b><u>Other Revenues (Expenses) &amp; Gains (Losses)</u></b>				
Interest Income	\$2.05			\$2.05
Interest Income		\$15.48		15.48
Interest Income			\$0.02	0.02
<b>Total Other Revenues (Expenses) &amp; Gains (Losses)</b>	<b>\$2.05</b>	<b>\$15.48</b>	<b>\$0.02</b>	<b>\$17.55</b>
<b>Change In Net Assets</b>	<b>\$33,244.72</b>	<b>\$263,600.48</b>	<b>(\$21,340.25)</b>	<b>\$275,504.95</b>
<b>Net Assets At Beginning Of Year</b>	<b>\$4,631.86</b>	<b>\$33,175.73</b>	<b>(\$11,586.21)</b>	<b>\$26,221.38</b>
<b>Net Assets At End Of Year</b>	<b>\$37,876.58</b>	<b>\$296,776.21</b>	<b>(\$32,926.46)</b>	<b>\$301,726.33</b>

**Poitras East CDD**  
 Budget to Actual  
 For the Month Ending 09/30/2021

	Year To Date			FY 2021 Adopted Budget	Percentage
	Actual	Budget	Variance		
<b>Revenues</b>					
Developer Contributions	\$ 150,707.65	\$ 361,225.00	\$ (210,517.35)	\$ 361,225.00	41.72%
Other Income & Other Financing Sources	338.79	-	338.79	-	
<b>Net Revenues</b>	<b>\$ 151,046.44</b>	<b>\$ 361,225.00</b>	<b>\$ (210,178.56)</b>	<b>\$ 361,225.00</b>	<b>41.82%</b>
<b>General &amp; Administrative Expenses</b>					
Supervisor Fees	\$ 2,400.00	\$ 4,800.00	\$ (2,400.00)	\$ 4,800.00	50.00%
D&O Insurance	2,421.00	3,000.00	(579.00)	3,000.00	80.70%
Trustee Services	-	6,000.00	(6,000.00)	6,000.00	0.00%
Management	35,000.00	35,000.00	-	35,000.00	100.00%
Engineering	10,028.02	12,000.00	(1,971.98)	12,000.00	83.57%
Dissemination Agent	-	5,000.00	(5,000.00)	5,000.00	0.00%
Property Appraiser	296.00	-	296.00	-	
District Counsel	33,666.79	25,000.00	8,666.79	25,000.00	134.67%
Assessment Administration	-	7,500.00	(7,500.00)	7,500.00	0.00%
Reamortization Schedules	-	500.00	(500.00)	500.00	0.00%
Audit	3,750.00	6,000.00	(2,250.00)	6,000.00	62.50%
Travel and Per Diem	22.10	500.00	(477.90)	500.00	4.42%
Telephone	-	100.00	(100.00)	100.00	0.00%
Postage & Shipping	145.96	500.00	(354.04)	500.00	29.19%
Copies	-	500.00	(500.00)	500.00	0.00%
Legal Advertising	10,632.40	10,000.00	632.40	10,000.00	106.32%
Miscellaneous	671.50	9,000.00	(8,328.50)	9,000.00	7.46%
Web Site Maintenance	2,700.00	2,700.00	-	2,700.00	100.00%
Dues, Licenses, and Fees	175.00	175.00	-	175.00	100.00%
<b>Total General &amp; Administrative Expenses</b>	<b>\$ 101,908.77</b>	<b>\$ 128,275.00</b>	<b>\$ (26,366.23)</b>	<b>\$ 128,275.00</b>	<b>79.45%</b>
<b>Field Operations</b>					
<b>Electric Utility Services</b>					
Electric	\$ -	\$ 2,500.00	\$ (2,500.00)	\$ 2,500.00	0.00%
<b>Water-Sewer Combination Services</b>					
Water Reclaimed	-	10,000.00	(10,000.00)	10,000.00	0.00%
<b>Other Physical Environment</b>					
General Insurance	2,960.00	3,200.00	(240.00)	3,200.00	92.50%
Property & Casualty Insurance	935.00	1,500.00	(565.00)	1,500.00	62.33%
Other Insurance	-	250.00	(250.00)	250.00	0.00%
Irrigation Repairs	-	10,000.00	(10,000.00)	10,000.00	0.00%
Landscaping Maintenance & Material	-	75,000.00	(75,000.00)	75,000.00	0.00%
Tree Trimming	-	5,000.00	(5,000.00)	5,000.00	0.00%
Flower & Plant Replacement	-	10,000.00	(10,000.00)	10,000.00	0.00%
Contingency	-	10,000.00	(10,000.00)	10,000.00	0.00%
Hurricane Cleanup	-	20,000.00	(20,000.00)	20,000.00	0.00%
<b>Road &amp; Street Facilities</b>					
Entry and Wall Maintenance	-	3,000.00	(3,000.00)	3,000.00	0.00%
Hardscape Maintenance	-	5,000.00	(5,000.00)	5,000.00	0.00%
Streetlights	-	30,000.00	(30,000.00)	30,000.00	0.00%
Accent Lighting	-	500.00	(500.00)	500.00	0.00%
Alleyway Maintenance	-	10,000.00	(10,000.00)	10,000.00	0.00%
<b>Parks &amp; Recreation</b>					
Personnel Leasing Agreement	12,000.00	12,000.00	-	12,000.00	100.00%
<b>Reserves</b>					
Infrastructure Capital Reserve	20,000.00	20,000.00	-	20,000.00	100.00%
Alleyway Reserve	5,000.00	5,000.00	-	5,000.00	100.00%
<b>Total Field Operations Expenses</b>	<b>\$ 40,895.00</b>	<b>\$ 232,950.00</b>	<b>\$ (192,055.00)</b>	<b>\$ 232,950.00</b>	<b>17.56%</b>
<b>Total Expenses</b>	<b>\$ 142,803.77</b>	<b>\$ 361,225.00</b>	<b>\$ (218,421.23)</b>	<b>\$ 361,225.00</b>	<b>39.53%</b>
<b>Other Revenues (Expenses) &amp; Gains (Losses)</b>					
Interest Income	\$ 2.05	\$ -	\$ 2.05	\$ -	
<b>Total Other Revenues (Expenses) &amp; Gains (Losses)</b>	<b>\$ 2.05</b>	<b>\$ -</b>	<b>\$ 2.05</b>	<b>\$ -</b>	
<b>Net Income (Loss)</b>	<b>\$ 8,244.72</b>	<b>\$ -</b>	<b>\$ 8,244.72</b>	<b>\$ -</b>	